



SOUTH TAHOE
PUBLIC UTILITY DISTRICT

ANNUAL BUDGET

FISCAL YEAR
JULY 5, 2014 - JUNE 30, 2015

ADOPTED JUNE 5, 2014



SOUTH TAHOE PUBLIC UTILITY DISTRICT

FISCAL YEAR

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SOUTH TAHOE PUBLIC UTILITY DISTRICT
FISCAL YEAR 2014/15 BUDGET MESSAGE



South Tahoe Public Utility District Customers:

The South Tahoe Public Utility staff submits to you the adopted Fiscal Year 2014/15 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 2014/15 budget and long-range forecast.

The adopted budget and long-range forecast has been developed to incorporate the “Delayed B” version of the water capital improvement plan (CIP) and the “Adequate and Appropriate” version of the sewer CIP. The water CIP also includes the projects necessary to complete meter installations on all remaining water service connections. The Finance Committee and District staff recommended a five-year Proposition 218 notice be developed and issued proposing the service charge rates necessary to fund the “Adequate and Appropriate” water and sewer CIP’s. But, at the March 26, 2014, Board workshop, a majority of the Board directed staff to reduce the proposed water rates to fund the “Delayed B” water CIP. The CIP’s are discussed further in the “Capital Outlay” section of this budget message. Although the Proposition 218 notice and the ordinance adopting the rates included a five-year water and sewer rate schedule, the Board will continue to deliberate annually and must confirm the rates in years two through five. They can choose to confirm the rates as adopted in the ordinance, or adopt lower rates without the need to issue a new Proposition 218 notice. Included in this budget document is a chart illustrating the five-year water and sewer rates as adopted in ordinance 557-14.

The adopted budget and long-range forecast 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 first time in five years, the current fiscal year 2013/14 had 1.3% increase in property values. The 2014/15 budget has been prepared with the 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 one 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 2014/15 budget expectations including flat or reduced operating and maintenance (O&M) expenses and staffing levels, as well as a minimal increase in property tax revenues. As usual, the employees of the District rose to the occasion and assisted in developing a proposed O&M budget with an overall increase of less than 1%, 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 2014/15 Budgeted Revenues:

Total water and sewer revenues projected for fiscal year 2014/15 are \$31.1 million not including borrowings of \$9.0 million. Although projected grant receipts are down compared to the current year, total projected revenues for 2014/15 are up \$1.6 million from the current year. A slight increase is projected in property tax revenue, but the adopted 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 revenues of 2008 prior to the economic recession, the projected revenues for 2014/15 are \$.2 million or .6% less. This comparison does not fully illustrate the decline in revenues over the last several years. To properly illustrate the real impact, the current projected revenues for 2014/15 should be compared to the projected revenues for 2014/15 developed in the year 2008. This comparison presents a decline of \$6.5 million or 17.2%. Similar revenue declines were also realized in the years previous to 2014/15, following 2008. District staff realize that the current revenue projections are the “new normal” and understand that it’s 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 \$ 6.1 million, a 2% increase over the current year. Fiscal year 2014/15 is the first year since 2009/10 that District staff is projecting an increase in property values. The projection is based on the actual property values for the current year which increased 1.3% over the prior year. The 2014/15 revenue projection is still 7.6% below the revenue received prior to the property value declines.

Service Charges – Total water and sewer service charge revenue projected for 2014/15 is \$21.2 million. As mentioned above, the adopted budget has been prepared with a 6.5% and 6% increase in water and sewer rates respectively. The current year budget did not include rate increases over the prior year. The rate increases adopted are to fund the Adequate and Appropriate sewer CIP and the Delayed B water CIP. The metered water rate has also been restructured to increase the base charge and decrease the consumptive charge in an effort to provide greater equity between metered and non-metered customers and to capture a greater portion of the District's fixed costs with the base charge. Previously, the base charge captured approximately 70% of the fixed costs. Due to the fixed costs actually being 80% to 85% of total costs, the base charge was increased to capture 80% of the fixed costs.

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 of all comparators combined water and sewer bill at \$323.64. If the five-year rate adjustments are implemented as recommended, the combined STPUD water and sewer bill for a typical residential customer in fiscal year 2018/19 will be \$291.47, still below the average bill of the comparators today. It is likely that the other comparators will also have rate increases over the next five years which will increase the average causing the STPUD rates to be well below the average of the comparators.

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 2014/15.

Connection Fees – For the proposed fiscal year 2014/15 budget, staff has projected capacity and connection charges from 30 residential connections. At this time there is no known commercial development requiring additional water or sewer capacity. Although a new BevMo store is expected next year, it appears there is adequate capacity available on the property site. Other non-specified development is assumed in the future. Capacity charges projected for 2014/15 represent approximately 3% of the proposed revenue budget, compared to nearly 7% 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 2014/15 are \$331,000 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 has

reduced reserves by \$11 million since 2008. The depletion 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. 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 2014/15 budget includes \$.9 million of awarded grant funds for various projects. This follows \$1.9 million expected to be received by current year end, and \$2.0 million received in 2012/13. For 2014/15, the largest portion, \$263,278, is from the Forest Service (Fire Protection Partnership) and will contribute to the funding for the Saddle/Keller waterline replacement project. The District also has \$.5 million of grant applications outstanding for additional water conservation programs and hydroelectric generation for the Diamond Valley Ranch (DVR) project. Staff will notify the Board of the outcome of these applications when the awarding agencies have announced the results.

Fiscal Year 2014/15 Budgeted Expenses:

Total water and sewer expenses for fiscal year 2014/15 are \$44.5 million. \$14.9 million or 33.7% is allocated to salaries and benefits, \$16.7 million or 37.4% for capital projects, \$9.1 million or 20.4% for operating and maintenance expenses, and \$3.8 million or 8.5% 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 significantly, a new health insurance plan has reduced annual 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 adopted for fiscal year 2014/15 are \$8.9 million; \$77,229 or .88% more than the current year budget. The increase is due to one-time expenditures in the Pumps department for well destructions and tank cleanings. As a requirement to address the declining revenues discussed earlier, budgeted O&M expenses have been reduced substantially for a total of 20.65% when comparing the proposed 2014/15 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 agencies. Others, like travel and training expenses which have been reduced by 30%, are where staff has focused reductions. 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 2014/15 budget are \$14.9 million and account for approximately 33.5% of the total proposed expenditure budget. The proposed budget is \$328,692 or 2.24% more than the current year budget. The change is due to a 1.1% increase in CalPERS rates, a 7.3% increase in health insurance expense and merit step increases within a salary range. Due to the January 1, 2013 change in health insurance provided to District staff, the proposed salary and benefit budget for 2014/15 is \$.6 million, or 3.9% less than the salary and benefits forecasted for 2014/15 prior to the change. The Public Employee Pension Reform Act (PEPRA) adopted by the State and effective January 1, 2013, substantially reduces future pension costs to public agencies for new members to the CalPERS plan and 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, four 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 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 will 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 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 \$27.2 million while the water fund includes \$28.5 million. Water fund borrowings of \$21.5 million are to complete the five 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 Water Resource Control Board Revolving Fund Program to complete

several sewer 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 budgeted for fiscal year 2014/15 is \$16.7 million; \$6.6 million for sewer projects and \$10.1 million for water projects. The ten-year engineering CIP's are \$58.5 million and \$44.5 million for sewer and water projects respectively. The projects for 2014/15 include Phase II of the State Streets waterline replacement, Saddle/Keller waterline replacement, Phase I meter project, the beginning of the DVR irrigation improvements, LPPS power and control upgrades, and Fallen Leaf Lake system improvements.

Meters:

The District has access to 0% funding through the California Department of Public Health to complete the remaining meter installations. The funding is currently expected to be in the form of five individual loans and utilized over five or six years to complete the installations. The first loan in the amount of \$3.0 million is expected to be received this summer and will allow for approximately 1,500 meter installations. The remaining loans will require Board action to execute the contract commitments and are dependent on future 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	\$216.65 *
INCLINE VILLAGE GENERAL IMPROVEMENT DISTRICT	\$266.33
EL DORADO IRRIGATION DISTRICT	\$345.19
NORTH TAHOE PUBLIC UTILITY DISTRICT	\$329.49
KINGSBURY GENERAL IMPROVEMENT DISTRICT	\$399.61
TAHOE CITY PUBLIC UTILITY DISTRICT	\$384.56
AVERAGE	\$323.64

* STPUD's combined rate prior to the 2014/15 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

Eric Schafer, President

Randy Vogelgesang, Vice President

Jim Jones, Director

Chris Cefalu, Director

Kelly Sheehan, Director

MANAGERS

Richard Solbrig, General Manager

Paul Sciuto, Assistant Manager/Engineer

Paul Hughes, Chief Financial Officer

Debbie Henderson, Accounting Manager

Tim Bledsoe, Customer Service Manager

Shannon Cotulla, 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

Hal Bird, Land Application Manager

Ross Johnson, Manager of Plant Operations

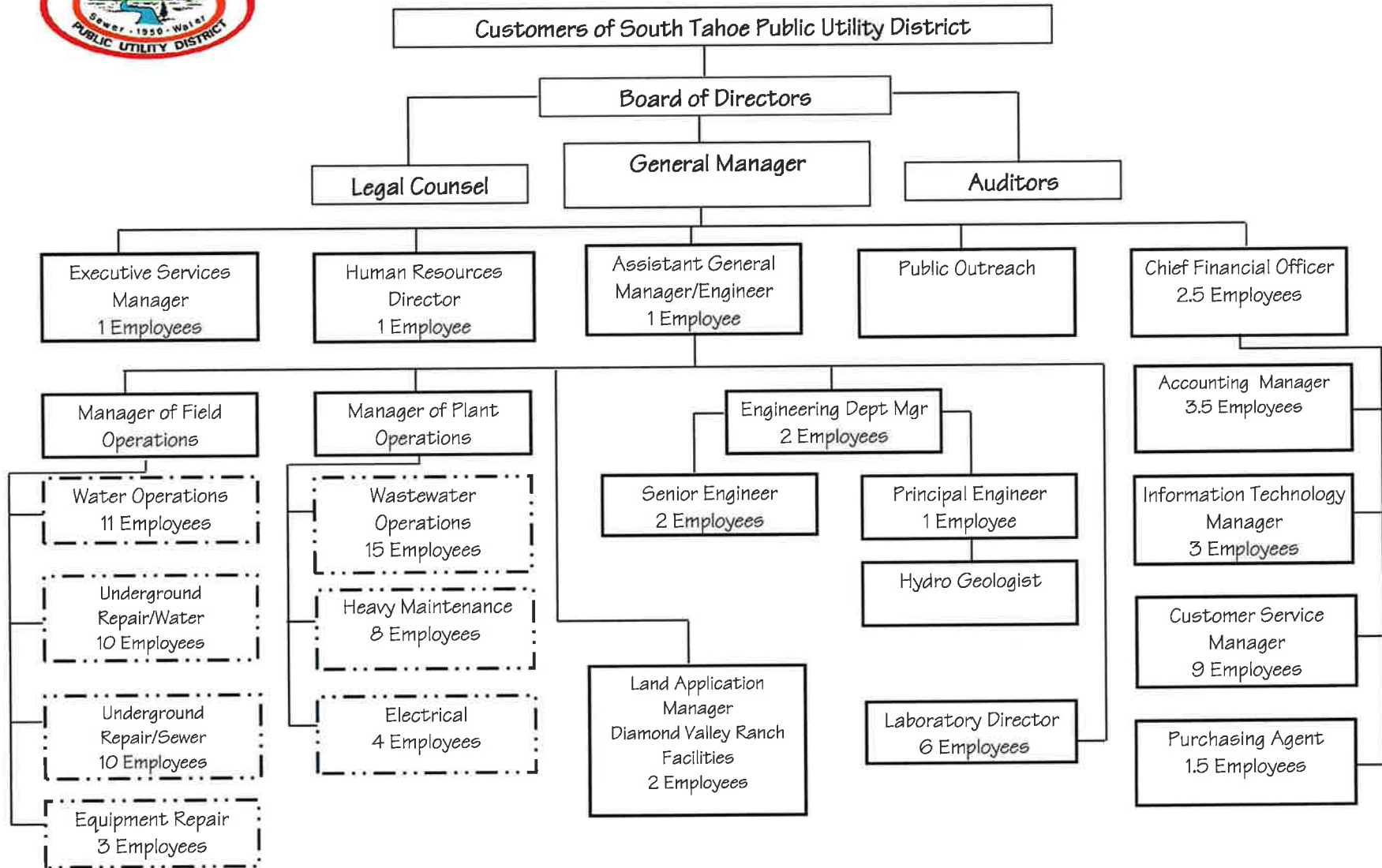
John Thiel, Principal Engineer

Linda Brown, Purchasing Agent

Julie Ryan, 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 2014/2015 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 Health Services.

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 2014/2015, 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 dead-ends at least yearly per the Department of Health Services.

Sewer/Water

Electrical Shop

1003/2003

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

The sewer and water goals for 2014/2015 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: 2.25

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 contact, 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, 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 always 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 communication, participation, and training.

Number of employees: 16

Sewer/Water

Laboratory

1007/2007

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 2014/2015 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.
3. Assist in change order/claim negotiations to close out major capital projects, such as the Sierra Tract Phase One waterline project.
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, and maximizing District's use of State Revolving Fund Loans.
5. Continue to develop/incorporate Strategic Planning Process into annual budget process.
6. Continue developing a District succession plan.
7. Adjust budget and expenditures as needed in response to economic situation.
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. The Human Resources department also provides employee assistance with their health insurance claims. A new cost-effective program that was implemented in 2008 is the NeoGov online hiring center. This 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, and activities. 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**Land Application****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 2014/2015 goal of this department is to continue planning and begin construction of various master plan projects including the Diamond Valley Ranch irrigation improvement project for long-term water distribution. 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, 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 water system optimization plan.
2. Complete construction of the 2014 State Streets Waterline Project.
3. Complete construction of the 2014 Saddle Keller Waterline Project.
4. Complete modeling and assessment of water supply to the Y.
5. Install BMP improvements at water and sewer facilities.
6. Pursue grant funding and begin construction of DVR irrigation fields and C-Line relocation.
7. C-Line condition assessment.
8. Pursue grant funding and begin construction of C-Line hydroelectric (funding dependent).
9. Complete new Groundwater Master Plan.
10. Monitor and facilitate system modifications for Bijou Erosion Control Project.
11. Continue coordination, design, and system modifications for Caltrans Highway 50 projects.
12. Coordinate with City and County on various erosion control, paving, and other infrastructure projects.
13. Complete design and begin construction of new Fire Hydrant installation.
14. Plan and design standby generator sets at David Lane and Keller Booster Stations.
15. Complete design and begin rehabilitation of Primary Clarifier 2.
16. Complete design and begin rehabilitation of Aeration Basin 1.
17. Complete design and begin construction of LPPS pump and motors, transformers, and controls.
18. Complete Waste Water Treatment Plant Maser Plan.
19. Initiate design and construction of high-priority concrete structure repairs.
20. Design 2015 and begin construction of 2015 Water Meters project.
21. Complete evaluation of Geographic Information System (GIS) Small Utility License.
22. Complete rehabilitation of Sunset Well.
23. Complete design and construction for year one of Truckee Meadows Sewer Protection Project.

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 2014/2015 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. Replace the aging storage infrastructure.
5. Provide support for the newly formed SCADA steering committee.
6. Facilitate a redesign of the District website.
7. Develop in-house database expertise.
8. Establish relationships with IT colleagues in the area.
9. Improve the Disaster Recovery and security capabilities at Diamond Valley Ranch.
10. Work in various departments to more fully understand their technology needs.
11. Provide for 12 hour SCADA recovery as requested by Ross Johnson.
12. Provide IT staff with the training opportunities to keep their skill-set current.
13. 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 million and \$10 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	2014-15 SEWER BUDGET	2014-15 WATER BUDGET	2014-15 TOTAL BUDGET	PRIOR YEAR ALL FUNDS BUDGET	DOLLAR CHANGE
BEGINNING CASH BALANCE	2,864,937	1,860,891	4,725,828	4,436,691	289,137
REVENUES	18,576,978	10,466,278	29,043,256	27,163,549	1,879,707
AVAILABLE FUNDS	21,441,915	12,327,169	33,769,084	31,600,240	2,168,844
SALARIES	5,267,319	3,074,857	8,342,176	8,276,280	65,896
BENEFITS	2,859,630	1,693,390	4,553,020	4,366,642	186,378
OPERATIONS & MAINTENANCE	5,518,976	3,124,938	8,643,914	8,560,685	83,229
DEBT SERVICE	741,000	191,000	932,000	1,336,000	-404,000
TOTAL CASH OUTLAYS	14,386,925	8,084,185	22,471,110	22,539,607	-68,497
BALANCE BEFORE TRANSFERS	7,054,990	4,242,984	11,297,974	9,060,633	2,237,341
TRANSFER TO CAPITAL OUTLAY RESERVES	-4,171,441	-2,543,711	-6,715,152	-4,379,024	-2,336,128
ACCUAL TO CASH ADJUSTMENT	0	56,553	56,553	56,553	0
ENDING CASH BALANCES	2,883,549	1,755,825	4,639,375	4,738,162	-98,787
AMORTIZATION (NON CASH ITEM)	189,883	9,051	198,934	68,975	129,959
DEPRECIATION (NON CASH ITEM)	4,572,000	2,892,000	7,464,000	7,351,000	113,000

COMBINING BOTH CAPITAL RESERVE FUNDS

CAPITAL RESERVE FUNDS	2014-15 SEWER BUDGET	2014-15 WATER BUDGET	2014-15 TOTAL BUDGET	PRIOR YEAR ALL FUNDS BUDGET	DOLLAR CHANGE
BEGINNING CASH BALANCE	15,021,880	5,202,004	20,223,884	21,703,954	-1,480,070
REVENUES	443,000	1,652,000	2,095,000	2,371,000	-276,000
BORROWINGS	2,750,000	6,915,000	9,665,000	3,500,000	6,165,000
AVAILABLE FUNDS	18,214,880	13,769,004	31,983,884	27,574,954	4,408,930
SALARIES	726,659	726,659	1,453,318	1,412,150	41,168
BENEFITS	320,690	320,690	641,380	606,380	35,000
OPERATIONS & MAINTENANCE	116,025	303,425	419,450	783,835	-364,385
CAPITAL OUTLAY	6,589,400	10,025,300	16,614,700	10,863,300	5,751,400
DEBT SERVICE	1,751,000	1,100,000	2,851,000	3,087,000	-236,000
TOTAL CASH OUTLAYS	9,503,774	12,476,074	21,979,848	16,752,665	5,227,183
BALANCE BEFORE TRANSFERS	8,711,106	1,292,930	10,004,036	10,822,289	-818,253
TRANSFER FROM ENTERPRISE FUNDS	4,171,441	2,543,711	6,715,152	4,379,024	2,336,128
ACCUAL TO CASH ADJUSTMENT	8,729	0	8,729	8,289	440
TRANSFER TO OTHER FUNDS	-6,131,000	-996,400	-7,127,400	-6,795,200	-332,200
ENDING CASH BALANCES	6,760,276	2,840,241	9,600,517	8,414,402	1,186,115

OTHER FUNDS

	2014-15 SEWER BUDGET	2014-15 WATER BUDGET	2014-15 TOTAL BUDGET	PRIOR YEAR ALL FUNDS BUDGET	DOLLAR CHANGE
RATE STABILIZATION FUND	6,131,000	996,400	7,127,400	6,795,200	332,200
MTBE CONTAMINATION FUND	0	0	0	0	0





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SEWER BUDGET SUMMARY

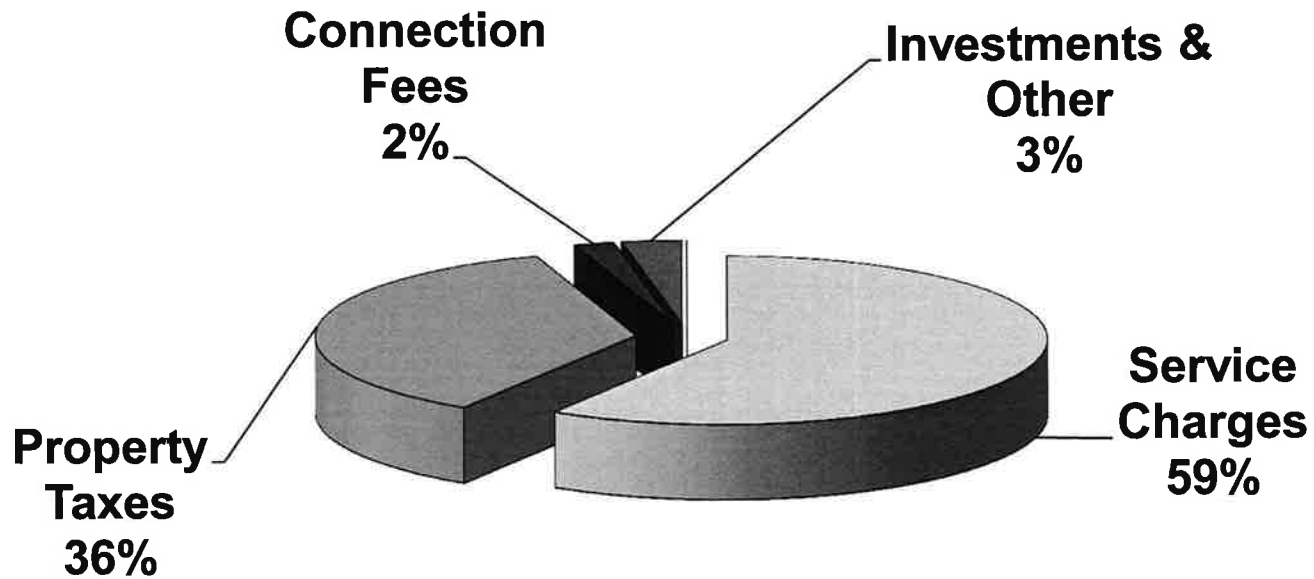
	2010/11 ACTUAL	2010/11 ACTUAL	2011/12 ACTUAL	2011/12 ACTUAL	2012/13 ACTUAL	2012/13 ACTUAL	2013/14 ESTIMATED	2013/14 ESTIMATED	2014/15 BUDGET	2014/15 BUDGET
	ENTERPRISE FUND	CAPITAL OUTLAY RESERVE	ENTERPRISE FUND	CAPITAL OUTLAY RESERVE	ENTERPRISE FUND	CAPITAL OUTLAY RESERVE	ENTERPRISE FUND	CAPITAL OUTLAY RESERVE	ENTERPRISE FUND	CAPITAL OUTLAY RESERVE
BEGINNING CASH BALANCES	2,677,267	23,135,793	2,733,188	18,799,421	2,698,737	18,217,666	2,674,186	17,753,880	2,864,937	15,021,880
REVENUES (1)	17,226,012	765,296	17,318,227	568,817	17,627,123	1,547,957	17,799,805	443,000	18,576,978	443,000
BORROWINGS	0	0	0	0	0	0	0	0	0	2,050,000
AVAILABLE FUNDS	19,903,279	23,901,089	20,051,415	19,368,238	20,325,860	19,765,623	20,473,991	18,196,880	21,441,915	17,514,880
SALARIES (2)	4,759,723	994,174	5,014,519	837,928	5,064,114	711,279	5,228,550	706,075	5,267,319	726,659
BENEFITS (2)	2,869,115	293,865	2,691,640	335,235	2,934,039	322,335	2,741,362	303,190	2,859,630	320,690
OPERATIONS & MAINTENANCE (2)	5,376,648	146,946	4,766,183	151,451	4,840,386	109,687	5,578,922	131,525	5,518,976	116,025
CAPITAL OUTLAY		6,360,883		9,344,269		3,233,068		3,602,719		6,589,400
DEBT SERVICE (3)	965,887	992,767	1,129,094	1,266,372	860,323	1,202,950	774,000	1,726,000	741,000	1,751,000
TOTAL CASH OUTLAYS	13,971,373	8,788,635	13,601,436	11,935,255	13,698,862	5,579,319	14,322,834	6,469,509	14,386,925	9,503,774
BALANCE BEFORE TRANSFERS	5,931,906	15,112,454	6,449,979	7,432,983	6,626,998	14,186,304	6,151,157	11,727,371	7,054,990	8,011,106
CAPITAL OUTLAY FUND TRANSFERS	-3,198,719	3,198,719	-3,751,242	3,751,242	-3,952,813	3,952,813	-3,286,219	3,286,219	-4,171,441	4,171,441
ACCRUAL TO CASH ADJUSTMENT	0	2,926,511		7,033,441	0	-385,236	0	8,289	0	8,729
RATE STABILIZATION FUND TRANSFERS		-5,999,509		-5,894,294		-5,989,000		-6,012,000		-6,131,000
OPERATING AND CAPITAL OUTLAY RESERVES (4)	2,733,188	15,238,175	2,698,737	12,323,372	2,674,186	11,764,880	2,864,937	9,009,880	2,883,550	6,060,275
RATE STABILIZATION FUND (5)		5,999,509		5,894,294		5,989,000		6,012,000		6,131,000
TOTAL RESERVE BALANCES	2,733,188	21,237,684	2,698,737	18,217,666	2,674,186	17,753,880	2,864,937	15,021,880	2,883,550	12,191,275
AMORTIZATION (NON-CASH ITEM)	16,639		19,502		189,883		189,883		189,883	
DEPRECIATION (NON-CASH ITEM)	4,327,556		4,361,899		4,395,302		4,483,000		4,572,000	

SEE TEN-YEAR FINANCIAL PROJECTION 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 2014/15 Funding Sources



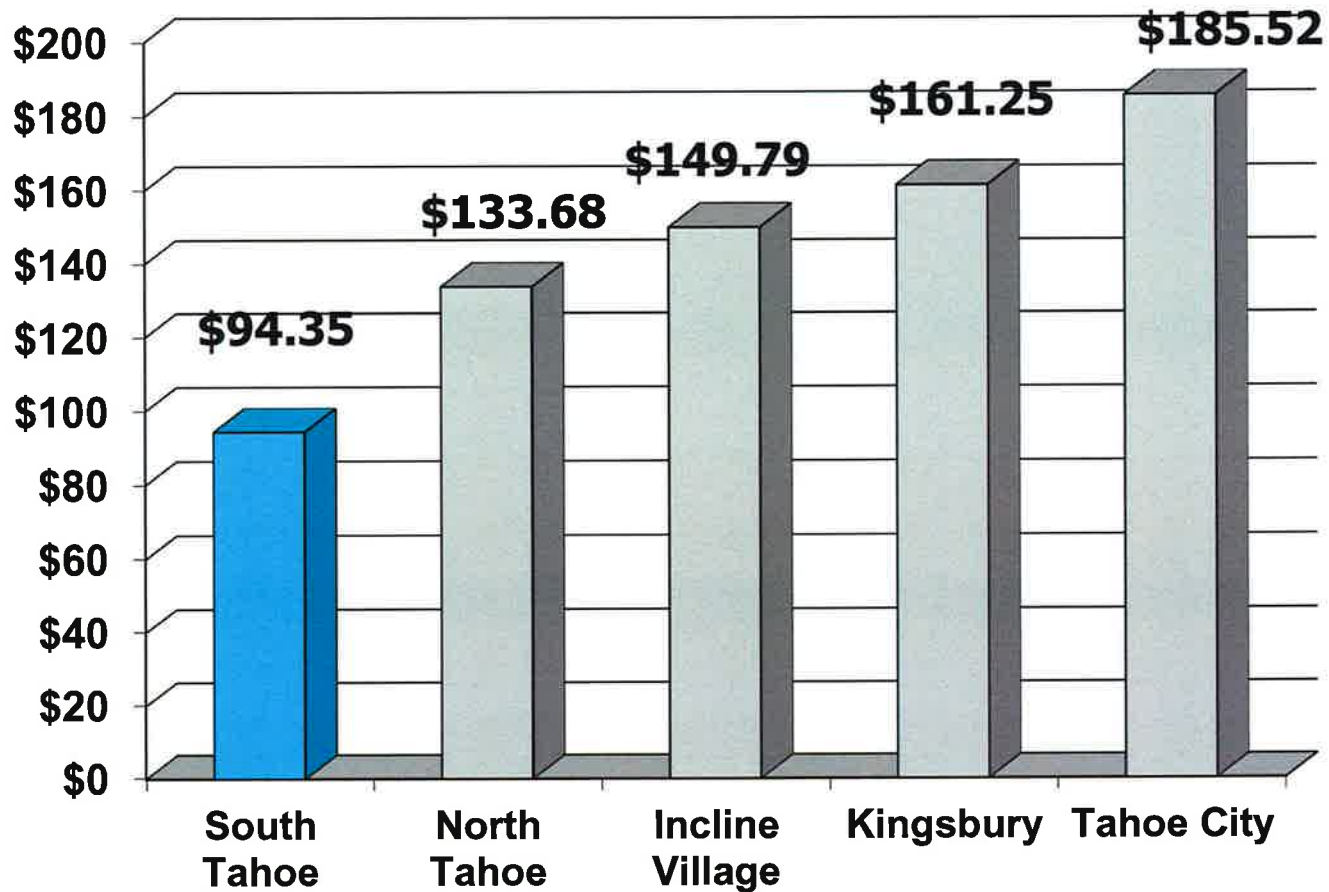
Adopted Budget - Revenue

For Fiscal Year: 2015

		<u>2013</u>	<u>2014</u>	<u>2014</u>	<u>2014</u>	<u>AB</u>
<u>Object / Description</u>		<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Estimated</u>	<u>2015</u>
Dept.: 1000	GENERAL & ADMINISTRATION					<u>Budget</u>
	3101 SERVICE CHARGE REVENUE	10,589,778	10,717,438	10,596,166	10,717,438	11,267,978
	3104 PLANT DUMPING FEES	1,387	6,000	15,790	6,000	6,000
	3105 REPAIRS	719	1,500	1,131	1,500	1,500
	3107 RETURNED CHECK CHARGES	1,850	1,500	2,200	1,500	1,500
	3301 PERMIT FEE REVENUE	14,750	4,000	21,900	4,000	8,000
	3401 CAPACITY CHARGE	782,406	821,000	1,687,425	821,000	443,000
	3501 SECURED TAXES	6,300,003	6,405,044	6,346,231	6,405,044	6,616,415
	3502 UNSECURED TAXES	138,808	136,730	133,701	136,730	140,735
	3504 SALE OF SURPLUS ASSETS	1,095	1	22,485	1	1
	3509 REALIZED GAIN/LOSS ON INVSTMTS	89,722	0	19,972	0	0
	3510 INTEREST INCOME	238,888	179,000	112,540	179,000	178,000
	3511 FMV UNREALIZED GAIN/LOSS	-92,019	0	14,313	0	0
	3512 IN-LIEU TAXES	0	1	0	1	1
	3514 RENTS AND LEASES	42,340	76,000	64,040	76,000	76,000
	3516 FEDERAL AID	13,016	0	96,202	0	0
	3518 STATE AID	64,586	0	15,254	0	0
	3519 STATE H O EXEMPTION	72,018	71,757	61,151	71,757	73,850
	3523 INTEREST/PENALTY CHARGES	196,039	155,000	115,900	155,000	173,000
	3530 NEW SERVICE/ADMIN FEE	300	0	2,325	0	0
	3531 CONTRACTOR PLANS & SPECS FEES	515	4,000	725	4,000	1,000
	3540 OTHER MISCELLANEOUS INCOME	8,234	6,000	37,189	6,000	10,000
	3541 LAB MONITORING REVENUE	0	0	935	0	0
	3620 LOCAL AID	41,132	0	0	0	0
	3701 STREET LIGHT REVENUES	22,696	23,000	22,673	23,000	23,000
	Total for:					
	GENERAL & ADMINISTRATION	<u>18,528,263</u>	<u>18,607,971</u>	<u>19,390,248</u>	<u>18,607,971</u>	<u>19,019,980</u>

SEWER ENTERPRISE FUND

2014/15 Local Quarterly Sewer Rates

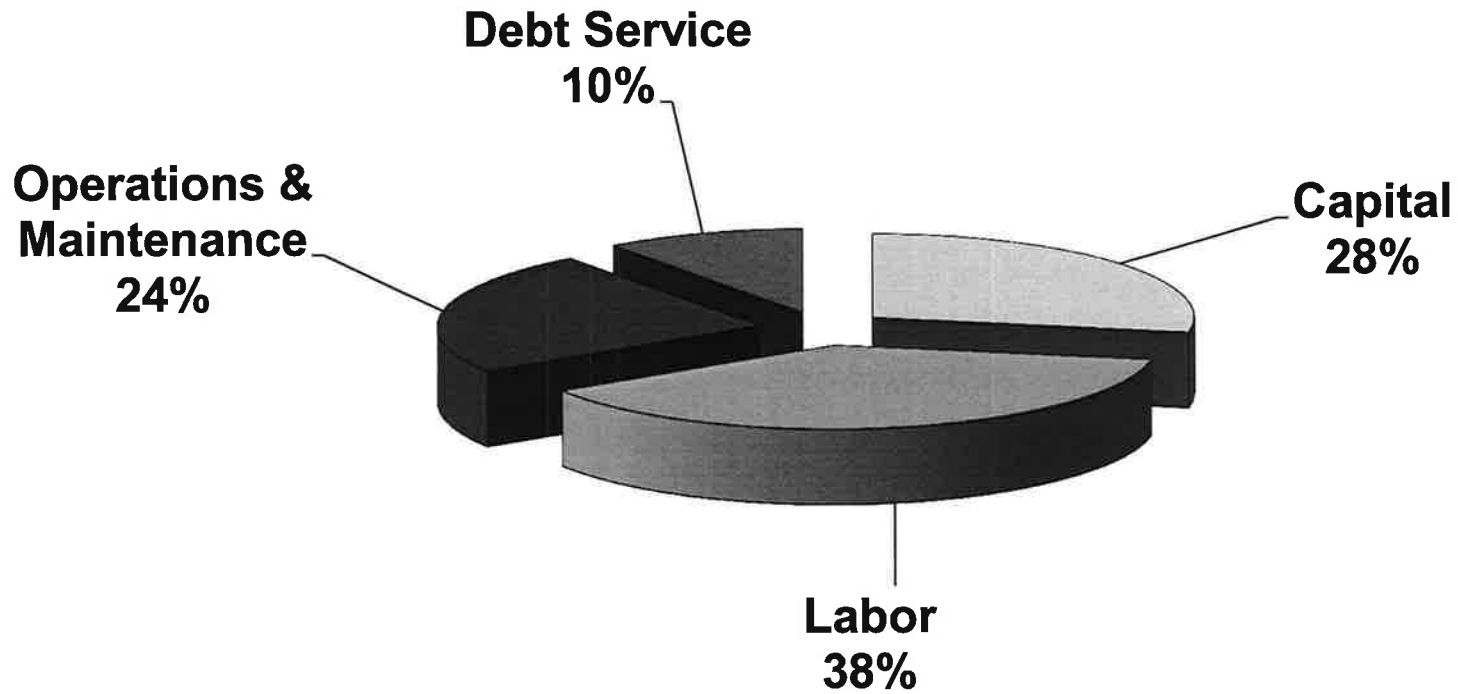


Note: Rates as of May 19, 2014

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%		1.76%
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 2014/15 Expense Allocation



SUMMARY OF OPERATIONS AND MAINTENANCE

2014/15 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	14/15 BUDGET	13/14 BUDGET	INCREASE (DECREASE)
PROFESSIONAL SERVICES		45,000					200	5,000	21,250	2,500	20,900	52,500	111,000	15,050		60,000	360,650	290,250	70,400
INSURANCE	121,000	5,000													9,000		135,000	169,000	(34,000)
PETROLEUM PRODUCTS		42,500	15,850	2,500	9,000	5,500	1,000	1,600		1,600			25,800		5,000	350	110,700	110,400	300
OPERATING SUPPLIES			3,000				229,800	31,500									264,300	262,400	1,900
OFFICE EXPENSES	500	1,500	720	878	600	250	3,600	3,300	950	2,925	2,765	600	800	46,150	26,500	6,700	98,738	106,018	(7,280)
PRINTING AND PUBLICATIONS										100	4,725	7,500		300	7,600	2,400	22,825	23,075	(450)
RENTS AND LEASES	194,300												10,000		1,100		205,400	215,800	(10,400)
REPAIRS AND MAINTENANCE	2,500	165,950	62,055	52,118	100,500	60,080	27,200	17,240		900	22,225		62,150	75,200	20,600	26,425	695,143	695,814	(671)
RESEARCH/MONITORING								24,500					15,000				39,500	39,500	0
TRAVEL/EDUC/MEMBRSHPS		14,200	3,500	4,400	6,775	2,050	19,000	5,400	31,313	5,025	5,550	2,500	5,700	11,122	4,000	7,500	128,035	116,735	11,300
UTILITIES	1,870,400	150	2,340	75	350		300						8,000	1,000	100		1,882,715	1,885,715	(3,000)
MISC EXPENSES	200	400	360	450	500	300	1,000	100	250	1,500	150		500	250	400	500	6,860	8,585	(1,725)
OTHER OPERATING EXP	744,000	2,100	21,000	3,285	11,000		291,000	3,000	9,000	3,500	1,700	25,025	261,750		9,000		1,385,360	1,401,630	(16,270)
NON OPERATING EXP	168,900															15,450	183,950	181,000	2,950
14/15 BUDGET	3,101,400	276,800	108,825	63,706	128,725	68,190	573,100	91,640	62,763	18,050	58,015	88,125	500,700	149,072	110,550	119,325	5,518,978	5,505,922	13,054
13/14 ADOPTED BUDGET	3,173,971	289,600	108,825	67,206	128,725	66,680	550,200	88,440	61,450	20,900	55,695	77,125	449,750	150,980	99,200	117,175	5,505,922		
INCREASE/(DECREASE)	(72,571)	(12,800)	0	(3,500)	0	1,500	22,900	3,200	1,313	(2,850)	2,320	11,000	50,950	(1,908)	11,350	2,150	13,054		

SUMMARY OF SALARIES AND BENEFITS

2014/15 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	14/15 BUDGET	13/14 BUDGET	INCREASE (DECREASE)
REGULAR WAGES	682,911	452,156	183,020	516,356	85,329	1,414,849	231,280	12,000	179,843	92,975	256,781	179,349	337,910	428,447	5,053,206	4,984,425	68,781
NEW POSITIONS															0	0	0
SUB-TOTAL	682,911	452,156	183,020	516,356	85,329	1,414,849	231,280	12,000	179,843	92,975	256,781	179,349	337,910	428,447	5,053,206	4,984,425	68,781
COST OF LIVING ADJ	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL REGULAR	682,911	452,156	183,020	516,356	85,329	1,414,849	231,280	12,000	179,843	92,975	256,781	179,349	337,910	428,447	5,053,206	4,984,425	68,781
OVERTIME	19,000	16,000	3,500	10,000	7,000	65,000	5,250	0	25	125	5,500	2,700	9,808	5,625	149,533	180,175	(30,642)
COST OF LIVING ADJ	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL OVERTIME	19,000	16,000	3,500	10,000	7,000	65,000	5,250	0	25	125	5,500	2,700	9,808	5,625	149,533	180,175	(30,642)
DOUBLE TIME	1,500	4,000	500	300	350	30,000	2,750	0	0	0	0	0	0	0	39,400	47,300	(7,900)
COST OF LIVING ADJ	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DOUBLE TIME	1,500	4,000	500	300	350	30,000	2,750	0	0	0	0	0	0	0	39,400	47,300	(7,900)
PART TIME	0	0	0	0	0	0	14,125	0	0	30	0	0	0	10,500	24,655	16,075	8,580
OVERTIME	0	0	0	0	0	0	175	0	0	0	0	0	0	0	175	175	0
DOUBLE TIME	0	0	0	0	0	0	350	0	0	0	0	0	0	0	350	350	0
GRAND TOTAL SALARIES	703,411	472,156	187,020	526,656	92,679	1,509,849	253,930	12,000	179,868	93,130	262,281	182,049	347,718	444,572	5,267,319	5,228,500	38,819
14/15 BUDGETED BENEFITS	420,530	247,512	99,609	298,856	47,788	784,562	121,675	51,853	80,122	50,285	145,496	94,304	185,505	231,533	2,859,630	2,741,362	118,268
TOTAL SALARIES AND BENEFITS	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	7,969,862	157,087
13/14 BUDGETED	1,097,450	701,980	283,640	823,245	129,300	2,244,910	365,350	60,725	253,285	135,155	398,200	255,685	522,372	698,565		7,969,862	
INCREASE/(DECREASE)	26,491	17,688	2,989	2,267	11,167	49,501	10,255	3,128	6,705	8,260	9,577	20,668	10,851	(22,460)	157,087		

2014/15 SEWER CAPITAL OUTLAY
ENGINEERING DEPARTMENT

DETAIL OF ENGINEERING OPERATING EXPENSES

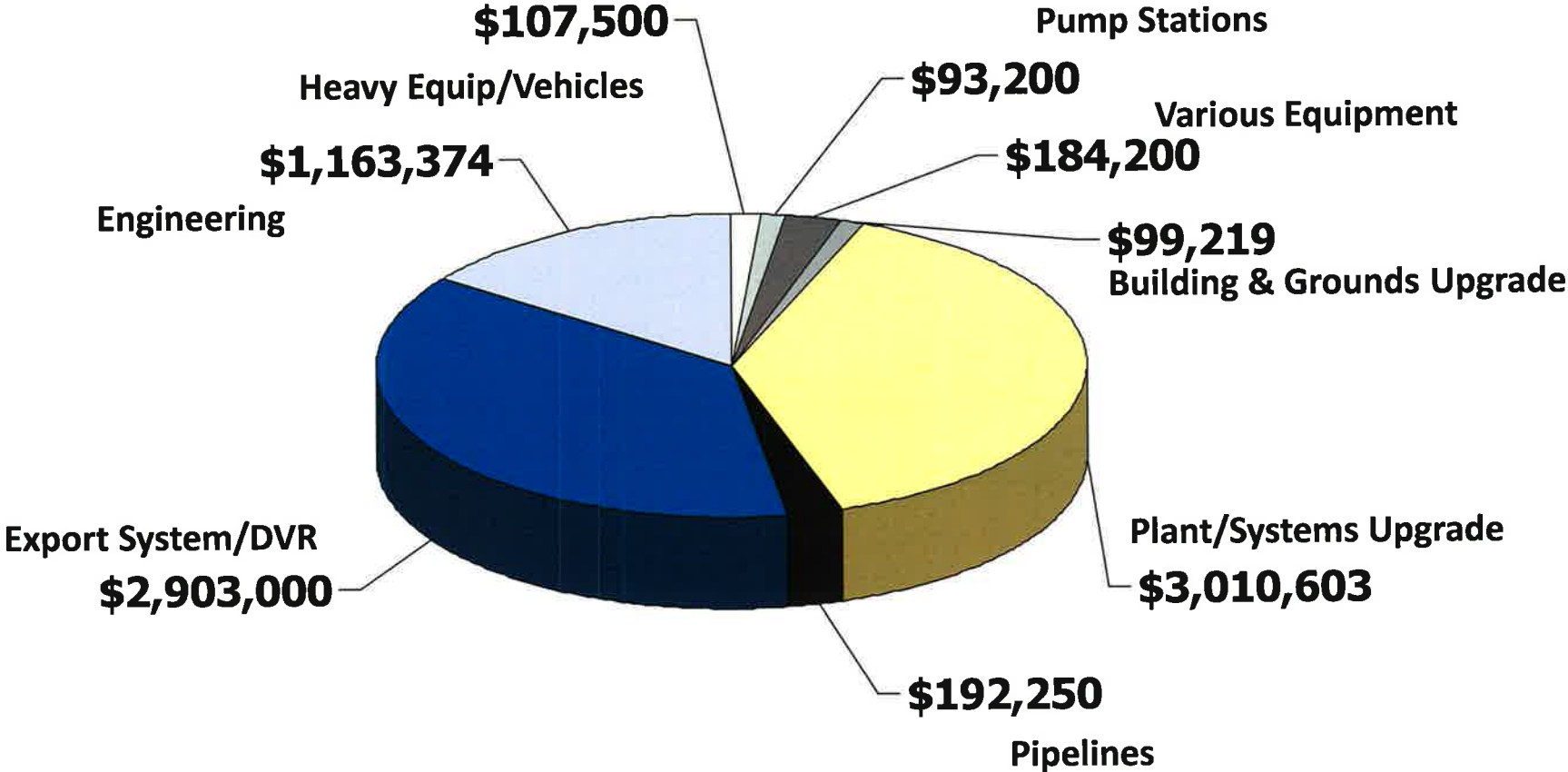
	14/15 BUDGET	13/14 BUDGET	INCREASE (DECREASE)
<u>PROFESSIONAL SERVICES</u>	35,000	53,500	(18,500)
<u>PETROLEUM PRODUCTS</u>	5,300	5,500	(200)
<u>OFFICE EXPENSES</u>	6,325	6,325	0
<u>PRINTING AND PUBLICATIONS</u>	125	125	0
<u>REPAIRS AND MAINTENANCE</u>	3,650	3,650	0
<u>TRAVEL/MEETINGS/ED</u>	14,500	11,500	3,000
<u>UTILITIES</u>	500	500	0
<u>MISCELLANEOUS EXPENSES</u>	625	625	0
<u>OTHER OPERATING EXP</u>	50,000	50,000	0
TOTAL EXPENSES	116,025	131,725	(15,700)
			-11.92%

2014/15 SEWER CAPITAL OUTLAY
ENGINEERING DEPARTMENT

DETAIL OF ENGINEERING SALARIES AND BENEFITS

	14/15 BUDGET	13/14 PY BUDGET	INCREASE (DECREASE)
REGULAR WAGES	686,659	680,575	6,084
NEW POSITIONS	0	0	0
SUB-TOTAL	686,659	680,575	6,084
COST OF LIVING ADJ	0	0	
TOTAL REGULAR	686,659	680,575	6,084
OVERTIME	27,500	25,000	2,500
COST OF LIVING ADJ	0	0	
TOTAL OVERTIME	27,500	25,000	2,500
DOUBLE TIME	2,500	0	2,500
COST OF LIVING ADJ			
TOTAL DOUBLE TIME	2,500	0	2,500
PART TIME	10000	500	9,500
GRAND TOTAL SALARIES	726,659	706,075	20,584
BENEFITS	320,690	303,190	17,500
TOTAL SALARIES AND BENEFITS	1,047,349	1,009,265	38,084

SEWER ENTERPRISE FUND CAPITAL PROJECTS



2014/15 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
UNDERGROUND REPAIR																
++ 8400 SMART COVERS		15,000														15,000
PUMPS																
++ 8489 SECURITY MEASURES		26,500														26,500
8503 REBUILD MOTOR/PUMP CV LPPS			20,000													20,000
8504 SPARE PUMP, PONDEROSA SPS			10,000													10,000
8544 BALDWIN WET WELL REPAIR			5,000													5,000
ELECTRICAL																
8507 SEWER PUMP STATION MOTOR REBUILDS TBD				8,200												8,200
8508 1500 KVA TRANSFORMER PLANT				50,000												50,000
8589 PORTABLE PRESSURE CALIBRATOR				6,200												6,200
HEAVY MAINTENANCE																
++ 8410 REPLACE SLUDGE GRINDER				20,000												20,000
8509 REPLACE SECONDARY CLARIFIER DRIVE				55,000												55,000
8510 REPLACE SLUDGE AUGER LINERS				20,000												20,000
8584 REPLACE ROLL UP DOOR				10,000												10,000
8585 PORTABLE WELDER				10,000												10,000
8586 REPLACE GASBOY				48,000												48,000
EQUIPMENT REPAIR																
8500 REPLACE TRUCK 70					30,000											30,000
8511 NEW SNOWPLOW TRUCK 44					7,500											7,500
8512 REPLACE TRUCK 42					35,000											35,000
8513 REPLACE TRUCK 28					35,000											35,000
OPERATIONS																
8514 POND FENCING						30,000										30,000
8516 PLANT SCADA						49,000										49,000
8517 PLANT SECURITY						37,000										37,000
8520 EYE-WASH UNITS						20,000										20,000
8582 REPLACE POLYMER PUMPS						20,000										20,000
8583 REPLACE AERATION BASIN WATERLINE						100,000										100,000
LABORATORY																
8518 REPL UV SPECTROPHOTOMETER																10,000
8519 REPL BOD INCUBATOR																6,000
BOARD																
ADMINISTRATION																
HUMAN RESOURCES																

2014/15 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>																	
+++ 8486 REPLACE AERATION SYSTEM HARVEY PL RESERV																85,000	85,000
8523 ICR VAULT SAFETY																100,000	100,000
8524 MINE REVEG																25,000	25,000
8525 REPLACE FENCING																15,000	15,000
8577 DVR PAVING/SEALING ROADS																45,000	45,000
8578 WATER TRAILER																15,000	15,000
8579 DITCH PIPING																80,000	80,000
8580 DITCH/RESERVOIR MONITORING																30,000	30,000
8581 DAMMER DIKER																46,000	46,000
<i>ENGINEERING</i>																	
+++ 7006 ANGORA CREEK SEWERLINE PROTECTION																20,600	20,600
+++ 7014 TALLAC CREEK SEWER CROSSING																100,000	100,000
+++ 7096 SEWER REPAIR COUNTRY CLUB/BAKERSFIELD																5,150	5,150
+++ 8161 DVR IRRIGATION IMPROVEMENTS																2,050,000	2,050,000
+++ 8177 EROSION CONTROL PROJECTS																22,660	22,660
+++ 8330 LPPS POWER/CONTROL UPGRADE																412,000	412,000
+++ 8331 FALLEN LEAF LAKE SYSTEM UPGRADE																200,000	200,000
+++ 8426 TROUT CREEK RESTORATION																633,603	633,603
8502 AERATION BASIN 1 REHAB																1,236,000	1,236,000
8521 PRIMARY CLARIFIER 1 REHAB																513,500	513,500
8526 BONEYARD STABILIZATION																20,000	20,000
8527 HIGHWAY 50 RELOCATES																51,500	51,500
8528 UPPER TRUCKEE PS IMPROVEMENTS																50,000	50,000
+++ 8737 BMP PROJECTS																18,559	18,559
<i>Engineering Staff and Expenses</i>																1,163,374	1,163,374
<i>INFORMATION SYSTEMS</i>																	
+++ 8186 STRATEGIC PLAN IMPLEMENTATION																25,000	25,000
+++ 8234 INFRAMP LICENSES																7,000	7,000
8532 GIS IMPLEMENTATION/UPGRADES																10,000	10,000
8533 VIRTUAL SERVER																10,000	10,000
8534 BACKUP POWER, SERVER ROOM																6,000	6,000
8535 NETWORKING/EQUIPMENT IMPROVMENTS																5,000	5,000
8536 TELEPHONE UPGRADES																5,000	5,000
8537 REPLACE PRESENTATION EQUIPMENT																5,000	5,000
8569 MICROSOFT SOFTWARE UPGRADES																30,000	30,000
8570 VIRTUALIZATION SOFTWARE																11,000	11,000
<i>CUSTOMER SERVICE</i>																	
<i>FINANCE</i>																	
8501 REPLACE COPIER																18,000	18,000
TOTAL CAPITAL OUTLAY 14/15	15,000	61,500	64,400	163,000	107,500	256,000	16,000	0	0	0	441,000	6,496,946	114,000	0	18,000	7,753,346	
ESTIMATED TOTAL 13/14	19,000	120,439	23,000	56,385	199,373	7,189	37,000	0	16,000	0	172,170	4,040,020	116,546	0	0	4,807,122	
INCREASE(DECREASE)	(4,000)	(58,939)	41,400	106,615	(91,873)	248,811	(21,000)	0	(16,000)	0	268,830	2,456,926	(2,546)	0	18,000	2,946,224	

+++THESE ARE BUDGETED ROLLOVERS FROM 13/14

**SEWER
EXPENSE DETAIL
BY CREW**

Adopted Budget - Expense

For Fiscal Year: 2015

		<u>2013</u>	<u>2014</u>	<u>2014</u>	<u>2014</u>	<u>AB</u>
<u>Object / Description</u>		<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Estimated</u>	<u>2015</u>
Dept.:	1000 GENERAL & ADMINISTRATION					<u>Budget</u>
	4510 INSURANCE EXPENSE	111,527	157,000	95,726	121,000	121,000
	4810 POSTAGE EXPENSES	0	4,500	300	500	500
	5010 LAND AND BUILDINGS	191,876	192,000	143,907	192,000	192,000
	5020 EQUIPMENT RENTAL/LEASE	2,300	2,300	1,725	2,300	2,300
	6071 SHOP SUPPLIES	0	0	29	0	0
	6075 SAFETY EQUIPMENT/PHYSICALS	2,027	2,500	2,532	2,500	2,500
	6081 OFFICE SUPPLY ISSUES	0	0	818	0	0
	6310 TELEPHONE	10,415	10,000	9,369	10,000	10,000
	6320 SIGNAL CHARGES	382	400	350	400	400
	6330 ELECTRICITY	1,663,716	1,712,000	1,409,613	1,712,000	1,712,000
	6340 WATER	15,413	12,500	11,305	12,500	12,500
	6350 NATURAL GAS	74,290	95,000	76,263	92,000	92,000
	6360 PROPANE	0	1,500	0	1,500	1,500
	6370 REFUSE DISPOSAL	40,552	42,000	30,581	42,000	42,000
	6510 MISC CORRECTIONS	69	0	-48	0	0
	6520 SUPPLIES	61	500	54	200	200
	6631 RDA TAX TRANSFER	369,927	525,770	420,980	511,000	521,000
	6633 COUNTY ADMINISTRATION FEE	152,894	182,500	116,840	160,000	165,000
	6634 TRANSPORTATION SYSTM MTGTION	30,511	30,000	61,750	23,000	23,000
	6635 LAFCO ADMIN COSTS	10,052	11,000	10,324	11,000	11,000
	6690 LOW INCOME RATE DISCOUNT	23,103	24,000	22,779	24,000	24,000
	6711 12 SW REF DEBT COST AMORT EXP	11,704	15,605	11,704	15,605	15,605
	6712 13 SW REF DEBT COST AMORT EXP	4,342	0	19,539	26,051	26,051
	6714 04 SEWER DEBT COST	168,082	0	0	0	0
	6715 07 SEWER DEBT COST	2,632	2,650	1,974	2,633	2,633
	6739 2011 DEBT ISSUE COST AMORT	3,123	3,123	2,342	3,123	3,123
	6740 STREET LIGHTING EXPENSE	19,018	18,500	17,780	18,500	18,500
	6750 CONTINGENCY FUND	0	150,000	0	0	150,000
	6770 LOSS ON RETIRED ASSETS	1,970	0	79	0	0
	6816 DEPRECIATION EXPENSE	4,395,302	4,540,000	4,047,465	4,480,000	4,570,000
	Total for:					
	GENERAL & ADMINISTRATION	<u>7,305,288</u>	<u>7,735,348</u>	<u>6,516,080</u>	<u>7,463,812</u>	<u>7,718,812</u>

Adopted Budget - Expense

For Fiscal Year: 2015

Dept.: 1001	<u>Object / Description</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Actual</u>	<u>2014 Estimated</u>	<u>AB 2015 Budget</u>
	UNDERGROUND REPAIR					
	4101 REGULAR SALARIES/WAGES	699,824	678,500	594,614	678,500	682,911
	4102 WAGES OVERTIME	17,061	19,000	17,418	19,000	19,000
	4103 WAGES DOUBLETIME	1,601	1,300	1,233	1,300	1,500
	4301 F.I.C.A. TAXES	51,886	52,000	46,364	52,000	54,691
	4302 DENTAL SELF INSURED	146,500	14,250	13,188	14,610	16,441
	4304 VISION	2,562	2,700	2,656	2,775	2,839
	4305 RETIREMENT HEALTH SAVINGS ACCT	11,796	12,000	11,521	12,000	12,000
	4306 WORKER'S COMPENSATION	8,356	25,000	19,405	15,000	16,500
	4308 UNIFORMS	3,020	2,500	3,031	2,500	2,600
	4310 ACWA MEDICAL INSURANCE	86,023	177,275	186,544	184,047	201,467
	4311 LIFE INSURANCE	1,891	2,000	1,917	2,000	1,997
	4313 AFLAC FEE DISTRICT PAID	0	25	0	25	10
	4314 LONG TERM DISABILITY, UNION	1,662	2,100	1,725	2,100	2,031
	4315 CP CLASSIC EMPLER CONTRIB	100,155	108,800	90,160	100,000	106,946
	4325 CALPERS PEPRA	0	0	1,947	1,692	3,008
	4405 CONTRACTUAL SERVICES	39,764	45,000	27,186	45,000	45,000
	4520 MISC LIABILITY CLAIMS	0	5,000	1,954	5,000	5,000
	4610 GASOLINE	13,868	14,500	9,161	14,500	14,500
	4620 DIESEL	21,651	28,000	22,353	28,000	28,000
	4820 OFFICE SUPPLIES	1,108	1,500	1,199	1,500	1,500
	6012 MOBILE EQUIPMENT	3	300	0	300	300
	6030 SERVICE CONTRACTS	0	200	0	200	200
	6043 CALTRANS/CITY/COUNTY/IMPRVMTS	74,458	25,000	0	25,000	25,000
	6052 PIPE, COVERS, & MANHOLES	66,333	73,000	21,173	73,000	73,000
	6055 INFILTRATION & INFLOW	6,078	60,000	48,443	47,000	47,000
	6056 RADIO REPAIRS/REPLACEMENT	0	500	282	500	500
	6071 SHOP SUPPLIES	7,253	9,200	4,703	9,200	9,200
	6073 SMALL TOOLS	3,332	4,000	1,580	4,000	4,000
	6075 SAFETY EQUIPMENT/PHYSICALS	4,799	6,000	4,809	6,000	6,000
	6083 STANDBY ACCOMODATIONS	0	750	238	750	750
	6200 TRAVEL/MEETINGS/EDUCATION	5,937	11,000	7,451	9,000	11,000
	6250 DUES/MEMBERSHIPS/CERTIFICATION	2,613	3,200	1,905	3,200	3,200
	6360 PROPANE	0	150	60	150	150
	6520 SUPPLIES	200	500	0	400	400
	6650 REGULATORY OPERATING PERMITS	2,091	1,800	0	2,100	2,100

Adopted Budget - Expense

For Fiscal Year: 2015

<u>Object / Description</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Actual</u>	<u>2014 Estimated</u>	<u>AB 2015 Budget</u>
8265 JACKHAMMER	0	0	0	4,000	0
8400 SMART COVERS	0	15,000	4,815	15,000	15,000
8402 COLD BARN REHAB	0	12,000	0	0	0
Total for:					
 UNDERGROUND REPAIR	<u>1,381,825</u>	<u>1,414,050</u>	<u>1,149,035</u>	<u>1,381,349</u>	<u>1,415,741</u>

Adopted Budget - Expense

For Fiscal Year: 2015

Dept.: 1002 PUMPS	<u>Object / Description</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Actual</u>	<u>2014 Estimated</u>	<u>AB 2015 Budget</u>
	4101 REGULAR SALARIES/WAGES	442,505	436,850	393,904	436,850	452,156
	4102 WAGES OVERTIME	17,529	16,500	12,500	16,500	16,000
	4103 WAGES DOUBLETIME	5,114	4,000	3,988	4,000	4,000
	4301 F.I.C.A. TAXES	35,306	35,200	32,197	35,200	36,120
	4302 DENTAL SELF INSURED	86,432	7,830	7,547	8,028	8,220
	4304 VISION	1,497	1,475	1,522	1,517	1,562
	4305 RETIREMENT HEALTH SAVINGS ACCT	6,890	6,600	6,610	6,600	6,600
	4306 WORKER'S COMPENSATION	5,978	15,600	12,107	8,000	8,800
	4308 UNIFORMS	2,904	2,775	5,633	2,900	2,900
	4310 ACWA MEDICAL INSURANCE	51,217	100,025	101,724	103,239	104,571
	4311 LIFE INSURANCE	1,104	1,100	1,087	1,099	1,099
	4313 AFLAC FEE DISTRICT PAID	19	25	18	25	25
	4314 LONG TERM DISABILITY, UNION	1,214	1,225	0	1,225	1,214
	4315 CP CLASSIC EMPLER CONTRIB	69,137	72,775	66,465	72,775	76,401
	4610 GASOLINE	10,106	10,900	8,020	10,900	10,900
	4620 DIESEL	2,814	4,500	4,417	4,500	4,500
	4630 OIL & LUBRICANTS	0	450	0	450	450
	4740 CARBON	0	6,000	5,949	6,000	3,000
	4820 OFFICE SUPPLIES	1,480	720	1,384	720	720
	6012 MOBILE EQUIPMENT	125	135	653	135	135
	6041 BUILDINGS	220	1,800	166	1,800	1,800
	6042 GROUNDS & MAINTENANCE	737	1,800	785	1,800	800
	6048 LUTHER PASS PUMP STATION	-3,150	6,300	6,798	6,300	6,300
	6051 PUMP STATIONS	37,460	34,100	31,205	22,000	34,100
	6056 RADIO REPAIRS/REPLACEMENT	174	270	93	270	270
	6071 SHOP SUPPLIES	5,181	8,190	4,752	8,190	8,190
	6073 SMALL TOOLS	3,273	3,060	3,080	3,060	3,060
	6075 SAFETY EQUIPMENT/PHYSICALS	6,063	5,000	4,315	5,000	5,000
	6083 STANDBY ACCOMODATIONS	2,371	2,400	1,708	2,400	2,400
	6200 TRAVEL/MEETINGS/EDUCATION	1,694	3,000	98	1,000	3,000
	6250 DUES/MEMBERSHIPS/CERTIFICATION	931	500	190	500	500
	6310 TELEPHONE	2,458	2,340	2,024	2,340	2,340
	6520 SUPPLIES	269	360	258	360	360
	6650 REGULATORY OPERATING PERMITS	13,739	17,000	20,277	21,000	21,000
	7007 PUMP, SKI RUN SWR PS	0	0	15,827	15,827	0

Adopted Budget - Expense

For Fiscal Year: 2015

<u>Object / Description</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Actual</u>	<u>2014 Estimated</u>	<u>AB 2015 Budget</u>
7506 IMPELLER, TAHOE KEYS	0	0	10,112	10,112	0
8302 REPL PUMP/MTR BIJOU	16,353	0	0	0	0
8303 UP TRKE MTR RECOND	0	0	2,345	8,000	0
8304 REPL PMP MTR #1 VENICE	9,402	0	0	0	0
8305 REPL PUMP MTR #1 VENICE	0	0	10,638	10,000	0
8403 SKI RUN DOOR HATCHES	0	10,000	0	10,000	0
8404 BALDWIN WET WELL REPAIR	0	5,000	0	0	0
8405 RBLD SKI RUN PUMP	0	25,000	6,008	25,000	0
8406 IMPELLERS UTPS	0	6,000	0	0	0
8489 SECURITY MEASURES	0	15,000	0	26,500	26,500
8490 CATHODIC PROTECTION	0	15,000	0	15,000	0
8503 RBLD MTR/PMP CV LPPS	0	0	0	0	20,000
8504 SPARE PUMP, PONDEROSA SPS	0	0	0	0	10,000
8544 BALDWIN WET WELL REPAIR	0	0	0	0	5,000
Total for:					
PUMPS	838,546	886,805	786,404	917,122	889,993

Adopted Budget - Expense

For Fiscal Year: 2015

Dept.:	Object / Description	2013 Actual	2014 Budget	2014 Actual	2014 Estimated	AB 2015 Budget
1003	ELECTRICAL SHOP					
	4101 REGULAR SALARIES/WAGES	184,345	183,125	146,076	183,125	183,020
	4102 WAGES OVERTIME	2,352	3,500	1,302	3,500	3,500
	4103 WAGES DOUBLETIME	675	500	782	500	500
	4301 F.I.C.A. TAXES	13,755	13,925	12,507	13,925	14,307
	4302 DENTAL SELF INSURED	31,908	2,850	2,747	2,922	2,989
	4304 VISION	540	550	555	550	568
	4305 RETIREMENT HEALTH SAVINGS ACCT	2,482	2,400	2,408	2,400	2,400
	4306 WORKER'S COMPENSATION	2,346	5,000	4,688	2,580	2,838
	4308 UNIFORMS	1,056	1,000	2,044	1,000	1,000
	4310 ACWA MEDICAL INSURANCE	20,316	40,500	42,167	42,018	43,551
	4311 LIFE INSURANCE	404	405	403	405	402
	4313 AFLAC FEE DISTRICT PAID	0	0	9	15	30
	4314 LONG TERM DISABILITY, UNION	442	450	0	442	442
	4315 CP CLASSIC EMPLER CONTRIB	28,241	29,435	26,792	29,420	31,082
	4610 GASOLINE	2,567	2,500	1,700	2,500	2,500
	4820 OFFICE SUPPLIES	567	878	908	878	878
	6021 PRIMARY EQUIPMENT	2,151	4,500	1,187	4,500	4,500
	6022 SECONDARY EQUIPMENT	4,430	3,600	3,844	3,600	3,600
	6023 FILTER EQUIP/BLDG	17,807	13,000	12,329	13,000	4,000
	6041 BUILDINGS	11,403	10,800	15,168	10,800	13,800
	6048 LUTHER PASS PUMP STATION	1,368	2,250	0	2,250	2,250
	6051 PUMP STATIONS	11,621	15,000	35,311	19,000	15,000
	6056 RADIO REPAIRS/REPLACEMENT	1,263	225	0	225	225
	6071 SHOP SUPPLIES	3,617	3,938	5,010	3,938	3,938
	6073 SMALL TOOLS	727	2,205	630	2,205	2,205
	6075 SAFETY EQUIPMENT/PHYSICALS	265	100	258	100	2,600
	6200 TRAVEL/MEETINGS/EDUCATION	4,959	3,600	92	2,000	3,600
	6250 DUES/MEMBERSHIPS/CERTIFICATION	1,123	800	1,013	800	800
	6310 TELEPHONE	63	75	57	75	75
	6520 SUPPLIES	59	450	0	450	450
	6653 BIOSOLIDS EQUIPMENT/BUILDING	5,526	3,285	1,018	3,285	3,285
	8307 REP RELAY PLANT 15KV GEAR	0	0	0	15,000	0
	8408 MOTOR REBUILDS TBD	0	8,000	15	8,000	0
	8507 SWR PS MOTOR REBUILDS TBD	0	0	0	0	8,200
	8508 1500 KVA TRANSFORMER PLANT	0	0	0	0	50,000

Adopted Budget - Expense

For Fiscal Year: 2015

<u>Object / Description</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Actual</u>	<u>2014 Estimated</u>	<u>AB 2015 Budget</u>
8589 PORTABLE PRESSURE CALIBRATOR	0	0	0	0	6,200
Total for:					
ELECTRICAL SHOP	<u>358,378</u>	<u>358,846</u>	<u>321,020</u>	<u>375,408</u>	<u>414,735</u>

Adopted Budget - Expense

For Fiscal Year: 2015

		<u>2013</u>	<u>2014</u>	<u>2014</u>	<u>2014</u>	<u>AB</u>	
<u>Object / Description</u>		<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Estimated</u>	<u>2015</u>	
<u>Dept.:</u>	<u>HEAVY MAINTENANCE</u>					<u>Budget</u>	
	4101	REGULAR SALARIES/WAGES	486,265	516,350	433,453	516,350	516,356
	4102	WAGES OVERTIME	10,552	14,000	10,369	14,000	10,000
	4103	WAGES DOUBLETIME	720	500	504	500	300
	4301	F.I.C.A. TAXES	39,008	39,500	36,325	39,500	40,289
	4302	DENTAL SELF INSURED	110,761	9,975	9,542	10,227	10,462
	4304	VISION	1,873	1,885	1,926	1,938	1,987
	4305	RETIREMENT HEALTH SAVINGS ACCT	8,602	8,400	8,364	8,400	8,400
	4306	WORKER'S COMPENSATION	7,134	14,000	15,013	7,850	8,632
	4308	UNIFORMS	4,584	4,000	4,411	4,000	4,000
	4310	ACWA MEDICAL INSURANCE	61,888	127,700	128,443	132,384	133,320
	4311	LIFE INSURANCE	1,376	1,385	1,376	1,385	1,382
	4313	AFLAC FEE DISTRICT PAID	35	75	72	75	40
	4314	LONG TERM DISABILITY, UNION	1,466	1,525	1,486	1,525	1,523
	4315	CP CLASSIC EMPLER CONTRIB	80,141	83,950	76,949	83,950	88,821
	4610	GASOLINE	3,980	6,500	3,189	6,500	6,500
	4620	DIESEL	11,086	2,000	722	2,000	2,000
	4630	OIL & LUBRICANTS	241	500	378	500	500
	4820	OFFICE SUPPLIES	661	600	1,597	900	600
	6012	MOBILE EQUIPMENT	2,346	2,000	2,538	2,000	2,000
	6021	PRIMARY EQUIPMENT	17,740	7,000	12,822	15,000	12,000
	6022	SECONDARY EQUIPMENT	11,167	13,000	15,937	11,000	13,000
	6023	FILTER EQUIP/BLDG	8,575	8,000	4,674	8,000	8,000
	6041	BUILDINGS	20,928	28,000	33,357	28,000	23,000
	6042	GROUNDS & MAINTENANCE	18,936	12,500	11,304	12,500	12,500
	6047	EXPORT/FORCE MAIN REPAIRS	-12,374	4,000	3,344	4,000	4,000
	6051	PUMP STATIONS	907	500	0	500	500
	6056	RADIO REPAIRS/REPLACEMENT	166	500	0	500	500
	6071	SHOP SUPPLIES	18,956	18,000	18,076	18,000	18,000
	6073	SMALL TOOLS	4,962	3,500	3,985	3,500	3,500
	6075	SAFETY EQUIPMENT/PHYSICALS	7,615	3,500	4,800	3,500	3,500
	6200	TRAVEL/MEETINGS/EDUCATION	1,459	5,000	3,696	5,000	5,000
	6250	DUES/MEMBERSHIPS/CERTIFICATION	2,015	1,775	1,541	1,775	1,775
	6310	TELEPHONE	274	350	236	350	350
	6520	SUPPLIES	0	500	0	500	500
	6653	BIOSOLIDS EQUIPMENT/BUILDING	4,006	11,000	4,398	11,000	11,000

Adopted Budget - Expense

For Fiscal Year: 2015

<u>Object / Description</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Actual</u>	<u>2014 Estimated</u>	<u>AB 2015 Budget</u>
8409 REBUILD CENTRIFUGE	0	15,000	23,385	23,385	0
8410 REPL SLUDGE GRINDER	0	20,000	108	20,000	20,000
8417 REPLACE GASBOY	0	48,000	0	0	0
8420 REPLACE ROLL-UP DOOR	0	5,000	0	5,000	0
8421 REBUILD SECOND CLARIF DRIVE	0	55,000	0	0	0
8478 SLUDGE AUGER LINER	0	20,000	0	0	0
8480 REBUILD SLUDGE PUMP	0	8,000	0	8,000	0
8509 REPL SECONDARY CLAR DRIVE	0	0	0	0	55,000
8510 REPLACE SLUDGE AUGER LINERS	0	0	0	0	20,000
8584 REPL ROLL UP DOOR	0	0	0	0	10,000
8585 PORTABLE WELDER	0	0	0	0	10,000
8586 REPL GASBOY	0	0	0	0	48,000
Total for:					
HEAVY MAINTENANCE	<u>938,051</u>	<u>1,122,970</u>	<u>878,320</u>	<u>1,013,494</u>	<u>1,117,237</u>

Adopted Budget - Expense

For Fiscal Year: 2015

Dept.: 1005	<u>Object / Description</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Actual</u>	<u>2014 Estimated</u>	<u>AB 2015 Budget</u>
	EQUIPMENT REPAIR					
	4101 REGULAR SALARIES/WAGES	79,337	84,575	72,820	84,575	85,329
	4102 WAGES OVERTIME	6,593	4,500	6,195	4,500	7,000
	4103 WAGES DOUBLETIME	707	500	492	500	350
	4301 F.I.C.A. TAXES	7,204	6,650	7,218	6,650	7,090
	4302 DENTAL SELF INSURED	15,946	1,425	1,384	1,461	1,495
	4304 VISION	272	275	279	283	284
	4305 RETIREMENT HEALTH SAVINGS ACCT	1,240	1,200	1,212	1,200	1,200
	4306 WORKER'S COMPENSATION	1,124	3,000	2,364	1,400	1,540
	4308 UNIFORMS	312	150	614	325	325
	4310 ACWA MEDICAL INSURANCE	9,423	12,900	21,699	20,180	20,836
	4311 LIFE INSURANCE	200	200	203	200	201
	4313 AFLAC FEE DISTRICT PAID	0	0	0	0	5
	4314 LONG TERM DISABILITY, UNION	221	225	0	225	221
	4315 CP CLASSIC EMPLER CONTRIB	13,088	13,700	12,820	13,700	14,591
	4610 GASOLINE	590	1,000	414	1,000	1,000
	4620 DIESEL	483	1,000	377	1,000	1,000
	4630 OIL & LUBRICANTS	3,028	3,500	1,951	3,500	3,500
	4820 OFFICE SUPPLIES	164	250	259	250	250
	6011 AUTOMOTIVE	39,142	36,780	44,604	36,780	38,280
	6012 MOBILE EQUIPMENT	115	200	5	200	200
	6013 GENERATORS	6,603	8,000	8,986	8,000	8,000
	6030 SERVICE CONTRACTS	6,285	9,500	8,736	9,500	9,500
	6071 SHOP SUPPLIES	1,456	2,000	1,011	2,000	2,000
	6073 SMALL TOOLS	876	1,500	1,021	1,500	1,500
	6075 SAFETY EQUIPMENT/PHYSICALS	91	600	424	600	600
	6200 TRAVEL/MEETINGS/EDUCATION	22	2,000	19	1,000	2,000
	6250 DUES/MEMBERSHIPS/CERTIFICATION	0	50	0	50	50
	6520 SUPPLIES	1,362	300	0	300	300
	8178 REPLACE TRUCK 20	27,658	0	0	0	0
	8212 REPLACE VEHICLE 52	20,528	0	0	0	0
	8215 GENERATOR, STANFORD CAMP	0	0	0	15,000	0
	8313 SFTWR UPGR DIAGNOSTIC EQUIP	0	0	503	5,000	0
	8315 REPLACE TRUCK 44	0	0	0	35,000	0
	8349 DIESEL PARTICULATE FILTER	0	0	17,250	17,250	0
	8377 REPLACE TRUCK 71	27,502	0	0	0	0

Adopted Budget - Expense

For Fiscal Year: 2015

<u>Object / Description</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Actual</u>	<u>2014 Estimated</u>	<u>AB 2015 Budget</u>
8379 REPLACE BIJOU GENERATOR	0	0	151	60,000	0
8411 REPL AUTO DIAG SCANNER	0	13,000	3,545	3,545	0
8412 EXHAUST REMOVAL SYSTEM	0	10,000	0	10,000	0
8413 DIESEL PARTICULATE FILTER	0	15,000	0	0	0
8414 SNOWPLOW TRUCK 20	0	7,500	7,578	7,578	0
8415 REPL TRUCK 30	0	25,000	19,418	25,000	0
8422 REPLACE ENGINE/TRANSMISSION	0	6,000	0	6,000	0
8423 REPL IN-GROUND TRUCK LIFT	0	15,000	0	15,000	0
8491 REPL TRUCK 70	0	30,000	0	0	0
8500 REPL TRUCK 70	0	0	0	0	30,000
8511 NEW SNOWPLOW TRK 44	0	0	0	0	7,500
8512 REPL TRUCK 42	0	0	0	0	35,000
8513 REPL TRUCK 28	0	0	0	0	35,000
Total for:					
EQUIPMENT REPAIR	<u>271,572</u>	<u>317,480</u>	<u>243,552</u>	<u>400,252</u>	<u>316,147</u>

Adopted Budget - Expense

For Fiscal Year: 2015

Dept.: 1006	OPERATIONS	<u>2013</u>	<u>2014</u>	<u>2014</u>	<u>2014</u>	<u>AB</u>	
	<u>Object / Description</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Estimated</u>	<u>2015</u>	
						<u>Budget</u>	
	4101	REGULAR SALARIES/WAGES	1,196,793	1,372,375	1,141,965	1,372,375	1,414,849
	4102	WAGES OVERTIME	73,052	85,000	62,699	85,000	65,000
	4103	WAGES DOUBLETIME	33,149	38,000	34,646	38,000	30,000
	4301	F.I.C.A. TAXES	102,654	110,750	95,792	110,750	115,503
	4302	DENTAL SELF INSURED	253,484	22,775	21,907	23,315	23,914
	4304	VISION	4,301	4,300	4,422	4,413	4,543
	4305	RETIREMENT HEALTH SAVINGS ACCT	20,504	19,975	19,967	19,975	19,969
	4306	WORKER'S COMPENSATION	17,040	49,800	36,639	18,750	20,625
	4308	UNIFORMS	6,026	5,000	6,002	6,000	6,000
	4310	ACWA MEDICAL INSURANCE	151,191	300,175	326,723	311,759	337,762
	4311	LIFE INSURANCE	3,356	3,375	3,361	3,375	3,361
	4312	LONG TERM DISABILITY, MGMT	906	925	918	925	918
	4313	AFLAC FEE DISTRICT PAID	144	100	198	100	150
	4314	LONG TERM DISABILITY, UNION	3,174	3,210	3,205	3,210	3,205
	4315	CP CLASSIC EMPLER CONTRIB	206,863	229,150	203,836	229,150	248,612
	4405	CONTRACTUAL SERVICES	0	100	0	100	100
	4460	SPECIAL REPORTS	0	100	0	100	100
	4610	GASOLINE	758	900	630	900	900
	4620	DIESEL	70	100	4	100	100
	4720	POLYMER	128,622	120,000	128,771	120,000	120,000
	4730	FILTER AID CHEMICALS	0	5,000	0	0	0
	4740	CARBON	0	100	0	0	25,000
	4755	HYPOCHLORITE	56,548	90,000	62,108	75,000	75,000
	4760	LABORATORY SUPPLIES	5,161	4,000	3,629	4,000	4,000
	4770	SODIUM HYDROXIDE	6,175	5,700	5,780	5,700	5,700
	4790	OTHER SUPPLIES	75	100	0	100	100
	4820	OFFICE SUPPLIES	3,553	3,600	3,400	3,600	3,600
	6021	PRIMARY EQUIPMENT	21	1,000	0	1,000	1,000
	6022	SECONDARY EQUIPMENT	0	2,500	428	2,500	2,500
	6023	FILTER EQUIP/BLDG	0	500	0	500	500
	6025	LABORATORY EQUIPMENT	1,240	2,000	0	2,000	2,000
	6030	SERVICE CONTRACTS	1,088	1,200	1,183	1,200	1,200
	6040	EMERGENCY RETENTION BASIN	0	1,000	0	1,000	1,000
	6041	BUILDINGS	597	1,000	1,980	1,000	1,000
	6042	GROUNDS & MAINTENANCE	5,169	14,000	5,895	14,000	11,000

Adopted Budget - Expense

For Fiscal Year: 2015

<u>Object / Description</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Actual</u>	<u>2014 Estimated</u>	<u>AB 2015 Budget</u>
6056 RADIO REPAIRS/REPLACEMENT	0	100	151	151	100
6071 SHOP SUPPLIES	2,559	2,500	2,297	2,500	2,500
6073 SMALL TOOLS	341	1,200	814	1,200	1,200
6075 SAFETY EQUIPMENT/PHYSICALS	5,464	3,200	5,384	3,200	3,200
6200 TRAVEL/MEETINGS/EDUCATION	20,080	15,000	7,853	15,000	15,000
6250 DUES/MEMBERSHIPS/CERTIFICATION	4,137	4,000	4,361	4,000	4,000
6310 TELEPHONE	380	300	319	300	300
6520 SUPPLIES	372	1,000	877	1,000	1,000
6650 REGULATORY OPERATING PERMITS	85,184	89,000	113,178	110,000	110,000
6652 BIOSOLID DISPOSAL COSTS	184,782	179,000	178,918	179,000	179,000
6653 BIOSOLIDS EQUIPMENT/BUILDING	4,433	2,000	2,306	2,000	2,000
7501 ODOR SCRUBBER RE-CIRC PUMP	10,966	0	0	0	0
8250 PLANT SECURITY	0	37,000	0	0	0
8316 REPL PLANT DRAIN PUMP	15,367	0	7,189	7,189	0
8328 PLANT SCADA SYSTEM	0	49,000	8,972	0	0
8449 REPL HIGH EFFICIENCY BLOWER	0	100,000	0	0	0
8453 REPL AERATION BASIN WTRLN	0	100,000	0	0	0
8514 POND FENCING	0	0	0	0	30,000
8516 PLANT SCADA	0	0	0	0	49,000
8517 PLANT SECURITY	0	0	0	0	37,000
8520 EYE-WASH UNITS	0	0	0	0	20,000
8582 REPLACE POLYMER PUMPS	0	0	0	0	20,000
8583 REPL AERATION BASIN WATERLINE	0	0	0	0	100,000
Total for:					
OPERATIONS	<u>2,615,779</u>	<u>3,081,110</u>	<u>2,508,707</u>	<u>2,785,437</u>	<u>3,123,511</u>

Adopted Budget - Expense

For Fiscal Year: 2015

Dept.: 1007	LABORATORY	<u>2013</u>	<u>2014</u>	<u>2014</u>	<u>2014</u>	<u>AB</u>	
	<u>Object / Description</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Estimated</u>	<u>2015</u>	
						<u>Budget</u>	
	4101	REGULAR SALARIES/WAGES	236,017	226,475	202,053	226,475	231,280
	4102	WAGES OVERTIME	7,123	4,600	5,536	4,600	5,250
	4103	WAGES DOUBLETIME	2,509	2,500	2,554	2,500	2,750
	4201	WAGES PARTIME REGULAR	7,493	14,125	7,744	14,125	14,125
	4202	WAGES OVERTIME	253	175	213	175	175
	4203	WAGES DOUBLETIME	169	350	94	350	350
	4301	F.I.C.A. TAXES	18,844	18,650	16,691	18,650	19,426
	4302	DENTAL SELF INSURED	39,525	3,560	3,419	3,650	3,737
	4304	VISION	672	675	690	694	710
	4305	RETIREMENT HEALTH SAVINGS ACCT	3,317	3,240	3,231	3,240	3,237
	4306	WORKER'S COMPENSATION	2,636	7,000	5,422	3,000	3,300
	4308	UNIFORMS	576	400	1,163	600	600
	4310	ACWA MEDICAL INSURANCE	22,964	44,325	47,609	46,011	49,584
	4311	LIFE INSURANCE	528	550	547	550	552
	4312	LONG TERM DISABILITY, MGMT	359	375	0	375	400
	4313	AFLAC FEE DISTRICT PAID	45	50	54	50	45
	4314	LONG TERM DISABILITY, UNION	442	450	0	450	442
	4315	CP CLASSIC EMPLER CONTRIB	36,550	37,850	35,086	37,850	39,642
	4405	CONTRACTUAL SERVICES	2,591	3,500	2,747	5,800	5,000
	4610	GASOLINE	1,589	1,600	1,265	1,600	1,600
	4760	LABORATORY SUPPLIES	29,690	30,500	30,654	30,500	30,500
	4790	OTHER SUPPLIES	1,217	1,000	11	1,000	1,000
	4810	POSTAGE EXPENSES	471	750	326	750	750
	4820	OFFICE SUPPLIES	1,714	2,550	1,397	2,550	2,550
	6025	LABORATORY EQUIPMENT	4,373	6,000	2,381	6,000	6,000
	6030	SERVICE CONTRACTS	5,967	8,200	6,816	7,200	9,700
	6041	BUILDINGS	214	500	0	500	500
	6042	GROUNDS & MAINTENANCE	0	100	0	100	100
	6056	RADIO REPAIRS/REPLACEMENT	0	150	0	150	150
	6073	SMALL TOOLS	0	0	13	0	0
	6075	SAFETY EQUIPMENT/PHYSICALS	1,074	790	605	790	790
	6110	MONITORING	21,406	24,500	12,087	24,500	24,500
	6200	TRAVEL/MEETINGS/EDUCATION	3,993	4,500	1,440	4,500	4,500
	6250	DUES/MEMBERSHIPS/CERTIFICATION	850	1,200	1,303	900	900
	6520	SUPPLIES	0	100	0	100	100

Adopted Budget - Expense

For Fiscal Year: 2015

<u>Object / Description</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Actual</u>	<u>2014 Estimated</u>	<u>AB 2015 Budget</u>
6650 REGULATORY OPERATING PERMITS	1,858	2,500	1,858	2,000	3,000
8418 REPL BOD INCUBATOR	0	6,000	0	0	0
8419 REPL DATA SONDE	0	10,000	13,769	10,000	0
8482 REPL WEATHER STN PLANT	0	7,000	4,429	7,000	0
8492 REPL MONIT WELL SYS ERB ALPCO	0	20,000	0	20,000	0
8518 REPL UV SPECTROPHOTOMETER	0	0	0	0	10,000
8519 REPL BOD INCUBATOR	0	0	0	0	6,000
Total for:					
LABORATORY	<u>457,029</u>	<u>496,790</u>	<u>413,207</u>	<u>489,285</u>	<u>483,245</u>

Adopted Budget - Expense

For Fiscal Year: 2015

<u>Object / Description</u>		<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Actual</u>	<u>2014 Estimated</u>	<u>AB 2015 Budget</u>
Dept.: 1019	BOARD OF DIRECTORS					
	4101 REGULAR SALARIES/WAGES	12,000	12,000	11,216	12,000	12,000
	4301 F.I.C.A. TAXES	929	925	863	925	918
	4302 DENTAL SELF INSURED	39,134	3,575	3,426	3,665	3,737
	4303 UNEMPLOYMENT INSURANCE	-51	0	173	0	0
	4304 VISION	672	675	691	694	710
	4306 WORKER'S COMPENSATION	52	125	117	125	125
	4310 ACWA MEDICAL INSURANCE	22,160	42,900	44,596	44,355	45,824
	4311 LIFE INSURANCE	114	125	109	115	115
	4315 CP CLASSIC EMPLER CONTRIB	403	400	383	400	424
	4475 LEGAL-SPECIAL PROJECTS	0	1,250	0	250	250
	4480 LEGAL-REGULAR	22,724	20,000	18,206	21,000	21,000
	4820 OFFICE SUPPLIES	778	950	830	950	950
	6200 TRAVEL/MEETINGS/EDUCATION	7,651	7,500	5,425	7,500	10,000
	6250 DUES/MEMBERSHIPS/CERTIFICATION	17,463	18,250	18,247	20,082	21,313
	6520 SUPPLIES	0	1,500	955	250	250
	6610 ELECTION EXPENSE	0	12,000	0	0	9,000
	Total for:					
	BOARD OF DIRECTORS	<u>124,029</u>	<u>122,175</u>	<u>105,237</u>	<u>112,311</u>	<u>126,616</u>

Adopted Budget - Expense

For Fiscal Year: 2015

Dept.: 1021	<u>Object / Description</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Actual</u>	<u>2014 Estimated</u>	<u>AB 2015 Budget</u>	
	ADMINISTRATION						
	4101	REGULAR SALARIES/WAGES	196,186	180,140	169,912	180,140	179,843
	4102	WAGES OVERTIME	1	250	8	25	25
	4301	F.I.C.A. TAXES	12,064	9,130	10,488	9,130	13,760
	4302	DENTAL SELF INSURED	26,229	2,150	1,940	2,204	2,242
	4304	VISION	413	410	404	422	446
	4305	RETIREMENT HEALTH SAVINGS ACCT	3,715	2,890	5,663	2,890	2,741
	4306	WORKER'S COMPENSATION	473	600	516	520	572
	4310	ACWA MEDICAL INSURANCE	13,003	28,575	29,974	27,368	32,194
	4311	LIFE INSURANCE	534	525	497	525	499
	4312	LONG TERM DISABILITY, MGMT	1,033	1,060	0	1,060	992
	4313	AFLAC FEE DISTRICT PAID	19	25	18	25	20
	4314	LONG TERM DISABILITY, UNION	78	80	0	80	105
	4315	CP CLASSIC EMPLER CONTRIB	30,857	26,000	22,578	26,000	23,713
	4325	CALPERS PEPRA	0	0	1,894	1,765	2,838
	4330	AVAILABLE	0	1,450	0	0	0
	4405	CONTRACTUAL SERVICES	0	1,000	97	500	500
	4475	LEGAL-SPECIAL PROJECTS	0	100	0	0	0
	4480	LEGAL-REGULAR	0	3,000	0	1,000	2,000
	4610	GASOLINE	1,607	1,300	1,578	1,600	1,600
	4810	POSTAGE EXPENSES	0	25	0	25	25
	4820	OFFICE SUPPLIES	973	2,500	972	2,000	2,500
	4830	SUBSCRIPTIONS EXPENSE	183	500	94	200	400
	4920	PRINTING	0	100	0	100	100
	6030	SERVICE CONTRACTS	457	2,500	486	800	800
	6075	SAFETY EQUIPMENT/PHYSICALS	0	100	108	108	100
	6200	TRAVEL/MEETINGS/EDUCATION	2,549	3,500	2,859	4,000	4,000
	6250	DUES/MEMBERSHIPS/CERTIFICATION	360	700	970	875	1,025
	6520	SUPPLIES	-301	1,500	474	1,500	1,500
	6621	INCENTIVE & RECOGNITION PRGRM	3,165	4,075	1,844	3,500	3,500
	8438	REPLACE COPIER	0	16,000	0	16,000	0
	Total for:						
	ADMINISTRATION	<u>293,598</u>	<u>290,185</u>	<u>253,374</u>	<u>284,362</u>	<u>278,040</u>	

Adopted Budget - Expense

For Fiscal Year: 2015

Dept.: 1022	<u>Object / Description</u>	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Budget</u>	<u>2014</u> <u>Actual</u>	<u>2014</u> <u>Estimated</u>	<u>AB</u> <u>2015</u> <u>Budget</u>
	HUMAN RESOURCES					
	4101 REGULAR SALARIES/WAGES	100,969	89,025	83,767	89,025	92,975
	4102 WAGES OVERTIME	285	500	104	125	125
	4201 WAGES PARTIME REGULAR	33	100	0	100	30
	4202 WAGES OVERTIME	0	0	6	6	0
	4301 F.I.C.A. TAXES	6,741	5,450	6,075	5,450	7,124
	4302 DENTAL SELF INSURED	16,288	1,425	1,377	1,461	1,495
	4304 VISION	271	275	278	277	284
	4305 RETIREMENT HEALTH SAVINGS ACCT	1,919	1,530	1,543	1,530	1,530
	4306 WORKER'S COMPENSATION	104	250	221	115	128
	4310 ACWA MEDICAL INSURANCE	10,406	20,975	21,995	21,838	22,716
	4311 LIFE INSURANCE	271	275	277	275	274
	4312 LONG TERM DISABILITY, MGMT	418	425	0	425	430
	4313 AFLAC FEE DISTRICT PAID	19	25	18	25	20
	4314 LONG TERM DISABILITY, UNION	90	100	0	100	82
	4315 CP CLASSIC EMPLER CONTRIB	14,732	14,800	14,205	14,800	16,202
	4405 CONTRACTUAL SERVICES	17,723	25,150	5,394	25,150	13,400
	4445 PERSONNEL LEGAL	10,986	7,500	3,377	7,500	7,500
	4810 POSTAGE EXPENSES	10	75	0	75	75
	4820 OFFICE SUPPLIES	2,685	1,630	1,678	1,630	1,750
	4830 SUBSCRIPTIONS EXPENSE	505	940	704	940	940
	4920 PRINTING	0	225	0	225	225
	4930 ADS/LEGAL NOTICES	4,638	4,500	815	4,500	4,500
	6030 SERVICE CONTRACTS	2,398	2,300	2,038	2,300	2,300
	6075 SAFETY EQUIPMENT/PHYSICALS	82	1,250	1,215	1,650	1,250
	6079 SAFETY PROGRAMS	8,461	6,075	8,740	7,000	18,675
	6200 TRAVEL/MEETINGS/EDUCATION	1,521	3,500	6,041	10,600	4,750
	6250 DUES/MEMBERSHIPS/CERTIFICATION	636	700	488	700	800
	6520 SUPPLIES	10	150	29	150	150
	6670 PERSONNEL EXPENSE	815	1,700	632	1,700	1,700
	Total for:					
	HUMAN RESOURCES	<u>203,016</u>	<u>190,850</u>	<u>161,017</u>	<u>199,672</u>	<u>201,430</u>

Adopted Budget - Expense

For Fiscal Year: 2015

Dept.: 1027	<u>Object / Description</u>	<u>2013</u>	<u>2014</u>	<u>2014</u>	<u>2014</u>	<u>AB</u>
		<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Estimated</u>	<u>2015</u>
						<u>Budget</u>
	PUBLIC OUTREACH					
	4101 REGULAR SALARIES/WAGES	45,741	0	0	0	0
	4301 F.I.C.A. TAXES	4,730	0	0	0	0
	4302 DENTAL SELF INSURED	7,419	0	0	0	0
	4304 VISION	119	0	0	0	0
	4305 RETIREMENT HEALTH SAVINGS ACCT	741	0	0	0	0
	4306 WORKER'S COMPENSATION	41	0	0	0	0
	4310 ACWA MEDICAL INSURANCE	4,371	0	0	0	0
	4311 LIFE INSURANCE	133	0	0	0	0
	4312 LONG TERM DISABILITY, MGMT	337	0	0	0	0
	4313 AFLAC FEE DISTRICT PAID	16	0	0	0	0
	4315 CP CLASSIC EMPLER CONTRIB	7,078	0	0	0	0
	4405 CONTRACTUAL SERVICES	37,927	42,500	49,788	42,500	52,500
	4820 OFFICE SUPPLIES	92	500	0	500	500
	4830 SUBSCRIPTIONS EXPENSE	30	100	103	100	100
	4920 PRINTING	8,740	7,500	17,104	7,500	7,500
	6030 SERVICE CONTRACTS	0	0	21	0	0
	6200 TRAVEL/MEETINGS/EDUCATION	660	1,500	2,150	2,500	2,500
	6310 TELEPHONE	0	0	523	0	0
	6520 SUPPLIES	116	25	1	25	25
	6620 PUBLIC RELATIONS EXPENSE	30,494	25,000	29,090	29,750	25,000
	Total for:					
	PUBLIC OUTREACH	148,785	77,125	98,780	82,875	88,125

Adopted Budget - Expense

For Fiscal Year: 2015

Dept.: 1028	Object / Description	2013 Actual	2014 Budget	2014 Actual	2014 Estimated	AB 2015 Budget
	DIAMOND VALLEY RANCH					
	4101 REGULAR SALARIES/WAGES	232,432	252,100	205,420	252,100	256,781
	4102 WAGES OVERTIME	5,451	10,000	4,736	10,000	5,500
	4301 F.I.C.A. TAXES	17,741	17,450	17,249	17,450	20,065
	4302 DENTAL SELF INSURED	47,526	4,275	4,108	4,383	4,484
	4304 VISION	806	800	829	823	852
	4305 RETIREMENT HEALTH SAVINGS ACCT	4,264	4,175	4,170	4,175	4,172
	4306 WORKER'S COMPENSATION	3,382	5,150	7,328	3,720	4,092
	4308 UNIFORMS	240	500	223	250	250
	4310 ACWA MEDICAL INSURANCE	30,005	60,000	59,844	58,885	64,387
	4311 LIFE INSURANCE	730	750	736	750	736
	4312 LONG TERM DISABILITY, MGMT	809	825	824	825	824
	4313 AFLAC FEE DISTRICT PAID	0	25	0	25	10
	4314 LONG TERM DISABILITY, UNION	391	400	399	400	399
	4315 CP CLASSIC EMPLEER CONTRIB	38,983	41,750	37,908	41,750	45,225
	4405 CONTRACTUAL SERVICES	9,181	25,000	10,369	25,000	105,000
	4475 LEGAL-SPECIAL PROJECTS	0	1,000	0	1,000	1,000
	4480 LEGAL-REGULAR	0	15,000	585	5,000	5,000
	4610 GASOLINE	12,238	10,000	9,501	10,000	10,000
	4620 DIESEL	16,370	15,000	8,122	15,000	15,000
	4630 OIL & LUBRICANTS	92	800	0	800	800
	4820 OFFICE SUPPLIES	3,387	800	197	800	800
	5020 EQUIPMENT RENTAL/LEASE	0	20,000	8,215	10,000	10,000
	6042 GROUNDS & MAINTENANCE	48,367	55,000	39,755	55,000	55,000
	6051 PUMP STATIONS	0	2,000	0	2,000	2,000
	6071 SHOP SUPPLIES	186	500	0	500	500
	6073 SMALL TOOLS	266	2,000	1,546	2,000	2,000
	6075 SAFETY EQUIPMENT/PHYSICALS	112	2,650	2,132	2,650	2,650
	6110 MONITORING	0	15,000	0	15,000	15,000
	6200 TRAVEL/MEETINGS/EDUCATION	2,152	5,000	1,527	3,000	5,000
	6250 DUES/MEMBERSHIPS/CERTIFICATION	420	500	738	700	700
	6310 TELEPHONE	3,523	3,000	2,489	3,000	3,000
	6360 PROPANE	5,240	5,000	6,381	5,000	5,000
	6520 SUPPLIES	269	500	283	500	500
	6649 FISH	51,000	51,000	51,750	51,750	51,750
	6650 REGULATORY OPERATING PERMITS	124,056	160,000	142,593	143,000	150,000

Adopted Budget - Expense

For Fiscal Year: 2015

<u>Object / Description</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Actual</u>	<u>2014 Estimated</u>	<u>AB 2015 Budget</u>
6651 LAND TAXES	58,626	60,000	59,150	60,000	60,000
7612 ICR OXYGEN SYSTEM IMPROVEMENTS	6,235	0	1,239	5,765	0
8256 DISK, TRACTOR	29,739	0	0	0	0
8380 NEW TRAILER SLOPE MOWER	0	0	26,405	26,405	0
8381 MINE REVEG	37,607	0	0	0	0
8384 REPLACE FENCING	0	0	0	15,000	0
8424 MINI EXCAVATOR	0	80,000	82,834	80,000	0
8425 SEEDER	0	25,000	14,986	25,000	0
8456 DVR PAVING SEALING ROADS	0	45,000	0	0	0
8483 DITCH PIPING	0	80,000	0	0	0
8484 DITCH/RESERVOIR MONIT	0	30,000	0	0	0
8485 FENCING	0	15,000	369	15,000	0
8486 REPL AERATION SYS HARV PL RES	0	85,000	0	5,000	85,000
8487 MILLICH DITCH DIVERS STRUC	0	94,000	0	0	0
8523 ICR VAULT SAFETY	0	0	0	0	100,000
8524 MINE REVEG	0	0	0	0	25,000
8525 REPLACE FENCING	0	0	0	0	15,000
8577 DVR PAVING/SEALING ROADS	0	0	0	0	45,000
8578 WATER TRAILER	0	0	0	0	15,000
8579 DITCH PIPING	0	0	0	0	80,000
8580 DITCH/RESERVOIR MONITORING	0	0	0	0	30,000
8581 DAMMER DIKER	0	0	0	0	46,000
Total for:					
DIAMOND VALLEY RANCH	<u>791,826</u>	<u>1,301,950</u>	<u>814,940</u>	<u>979,406</u>	<u>1,349,477</u>

Adopted Budget - Expense

For Fiscal Year: 2015

Dept.: 1029	ENGINEERING	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Budget</u>	<u>2014</u> <u>Actual</u>	<u>2014</u> <u>Estimated</u>	<u>AB</u> <u>2015</u> <u>Budget</u>	
	4101	REGULAR SALARIES/WAGES	678,295	680,575	554,696	680,575	686,659
	4102	WAGES OVERTIME	31,499	25,000	8,311	25,000	27,500
	4103	WAGES DOUBLETIME	0	0	0	0	2,500
	4110	MOVING EXPENSE REIMB	1,195	0	0	0	0
	4201	WAGES PARTIME REGULAR	290	500	1,209	1,500	10,000
	4301	F.I.C.A. TAXES	49,042	47,200	40,021	47,200	55,589
	4302	DENTAL SELF INSURED	97,011	8,550	7,210	8,748	8,968
	4304	VISION	1,598	1,600	1,469	1,642	1,704
	4305	RETIREMENT HEALTH SAVINGS ACCT	9,795	9,740	8,774	9,740	9,729
	4306	WORKER'S COMPENSATION	1,125	3,050	1,582	1,238	1,361
	4308	UNIFORMS	192	300	476	300	96
	4310	ACWA MEDICAL INSURANCE	55,900	121,450	103,214	119,130	123,449
	4311	LIFE INSURANCE	1,707	1,725	1,570	1,729	1,729
	4312	LONG TERM DISABILITY, MGMT	2,695	2,775	0	2,775	2,811
	4313	AFLAC FEE DISTRICT PAID	93	75	73	75	100
	4314	LONG TERM DISABILITY, UNION	587	675	55	675	662
	4315	CP CLASSIC EMPLER CONTRIB	102,227	104,100	84,378	104,100	112,281
	4325	CALPERS PEPRA	363	0	2,050	2,374	2,211
	4330	AVAILABLE	0	1,950	0	0	0
	4405	CONTRACTUAL SERVICES	4,133	15,000	105,729	15,000	20,000
	4420	MAPPING	280	1,000	157	1,000	2,500
	4475	LEGAL-SPECIAL PROJECTS	32,173	30,000	38,105	30,000	5,000
	4480	LEGAL-REGULAR	2,927	7,500	1,069	7,500	7,500
	4610	GASOLINE	4,436	5,300	4,626	5,300	5,300
	4810	POSTAGE EXPENSES	0	175	230	175	175
	4820	OFFICE SUPPLIES	5,432	6,050	5,651	6,050	6,050
	4830	SUBSCRIPTIONS EXPENSE	0	100	0	100	100
	4930	ADS/LEGAL NOTICES	0	125	0	125	125
	6027	OFFICE EQUIPMENT REPAIR	564	1,000	525	1,000	1,000
	6030	SERVICE CONTRACTS	401	1,000	521	1,000	1,000
	6042	GROUNDS & MAINTENANCE	4,800	100	0	100	100
	6071	SHOP SUPPLIES	83	500	203	500	500
	6073	SMALL TOOLS	0	0	42	0	0
	6075	SAFETY EQUIPMENT/PHYSICALS	1,095	1,050	247	1,050	1,050
	6200	TRAVEL/MEETINGS/EDUCATION	6,900	10,000	4,285	10,000	12,500

Adopted Budget - Expense

For Fiscal Year: 2015

<u>Object / Description</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Actual</u>	<u>2014 Estimated</u>	<u>AB 2015 Budget</u>
6250 DUES/MEMBERSHIPS/CERTIFICATION	1,512	1,500	2,107	1,500	2,000
6310 TELEPHONE	188	500	114	500	500
6520 SUPPLIES	927	625	369	625	625
6650 REGULATORY OPERATING PERMITS	43,836	50,000	46,498	50,000	50,000
7006 ANGORA CR SWRLN PROTECTION	8,109	0	415,704	275,000	20,600
7009 PRIM CLAR 1&2 REHB PRIM CL2 FL	0	0	61,130	445,000	0
7014 TALLAC CREEK SEWER CROSSING	0	0	3,853	0	100,000
7075 SNOWSHOE THMPSN DITCH REPAIR	7,094	0	0	0	0
7096 SEWER REPAIR-CCLUB&BAKERSFLD	240,986	0	6,076	51,000	5,150
7099 CONCRETE/COATINGS EVAL/REHAB	184,880	330,000	10,347	15,000	0
7581 REPLACE ERB LINER	5,728	0	0	4,272	0
7915 CLINE ENERGY GENERATION STUDY	88,116	0	12,454	16,677	0
8028 CLINE EVALUATION	715	0	0	0	0
8033 HEADWORKS IMP PROJ	1,927,330	0	172,557	110,000	0
8066 REHAB FILTER 5 & 6	12,508	0	13,746	12,000	0
8133 CATHODIC PROTECTION	3,570	0	0	10,000	0
8136 MONIT WELLS DVR & ALPCO	24,826	0	0	0	0
8161 DVR IRRIGATION IMPROVEMENTS	310,870	200,000	148,519	200,000	2,050,000
8177 EROSION CONTROL PROJECTS	0	26,000	3,328	46,000	22,660
8286 ARCFLASH STUDY	0	0	13,358	13,358	0
8287 BIJOU EROSION CONTROL PROJECT	0	0	221,091	337,000	0
8288 FORCEMAIN BYPASS TAHOE KEYS	0	500,000	22,113	200,000	0
8327 HIGHWAY 50 RELOCATES	0	50,000	0	0	0
8330 LPPS POWER/CONTROL UPGRADE	70,203	1,198,000	68,075	200,000	412,000
8331 FALLEN LEAF LAKE SYSTEM UPGR	58,980	1,958,000	38,477	300,000	200,000
8426 TROUT CRK RESTORATION	2,996	500,000	286,400	273,000	633,603
8427 FACILITY SECURITY IMPROVEMENTS	0	250,000	0	0	0
8428 ON-FARM DITCH REPAIR	0	100,000	0	100,000	0
8429 PLANT PAVING	300	150,000	175,369	175,369	0
8502 AERATION BASIN 1 REHAB	0	0	0	0	1,236,000
8521 PRIMARY CLARIFIER 1 REHAB	0	0	0	0	513,500
8526 BONEYARD STABILIZATION	0	0	0	0	20,000
8527 HIGHWAY 50 RELOCATES	0	0	0	100,000	51,500
8528 UPPER TRUCKEE PS IMPROVMENTS	0	0	0	0	50,000
8737 BMP PROJECTS	4,711	100,000	2,097	18,018	18,559

Adopted Budget - Expense

For Fiscal Year: 2015

<u>Object / Description</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Actual</u>	<u>2014 Estimated</u>	<u>AB 2015 Budget</u>
Total for: ENGINEERING	<u>4,095,223</u>	<u>6,502,790</u>	<u>2,700,260</u>	<u>4,040,020</u>	<u>6,496,946</u>

Adopted Budget - Expense

For Fiscal Year: 2015

Dept.: 1037	<u>Object / Description</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Actual</u>	<u>2014 Estimated</u>	<u>AB 2015 Budget</u>
	INFORMATION TECHNOLOGY					
	4101 REGULAR SALARIES/WAGES	168,662	167,985	172,419	167,985	179,349
	4102 WAGES OVERTIME	3,422	2,700	3,409	2,700	2,700
	4110 MOVING EXPENSE REIMB	0	0	1,021	1,021	0
	4301 F.I.C.A. TAXES	13,019	14,350	15,093	14,350	13,925
	4302 DENTAL SELF INSURED	30,147	2,850	2,930	2,922	2,989
	4304 VISION	525	550	598	565	568
	4305 RETIREMENT HEALTH SAVINGS ACCT	2,722	2,590	5,674	5,406	2,566
	4306 WORKER'S COMPENSATION	198	500	447	218	240
	4310 ACWA MEDICAL INSURANCE	17,511	37,625	40,586	42,437	41,671
	4311 LIFE INSURANCE	452	475	495	475	449
	4312 LONG TERM DISABILITY, MGMT	393	415	0	508	361
	4313 AFLAC FEE DISTRICT PAID	18	25	18	25	20
	4314 LONG TERM DISABILITY, UNION	306	320	0	320	314
	4315 CP CLASSIC EMPLER CONTRIB	26,760	23,850	28,664	23,850	31,201
	4330 AVAILABLE	0	1,450	0	0	0
	4405 CONTRACTUAL SERVICES	14,957	20,000	14,924	15,000	15,000
	4480 LEGAL-REGULAR	0	50	0	50	50
	4810 POSTAGE EXPENSES	0	75	0	75	75
	4820 OFFICE SUPPLIES	2,332	3,000	1,086	3,000	3,000
	4830 SUBSCRIPTIONS EXPENSE	69	175	14	175	175
	4840 DISTRICT COMPUTER SUPPLIES	32,637	24,900	29,204	24,900	24,900
	4845 PC/LAPTOP/WORKSTN PURCHASES	21,278	20,300	17,946	20,300	18,000
	4920 PRINTING	0	300	0	300	300
	6030 SERVICE CONTRACTS	74,170	71,270	67,326	71,270	75,000
	6075 SAFETY EQUIPMENT/PHYSICALS	185	200	85	200	200
	6200 TRAVEL/MEETINGS/EDUCATION	8,589	9,000	7,682	9,000	10,662
	6250 DUES/MEMBERSHIPS/CERTIFICATION	460	460	363	460	460
	6310 TELEPHONE	962	1,000	31	1,000	1,000
	6520 SUPPLIES	884	250	107	250	250
	7617 SCADA SERVER #2	9,657	0	0	0	0
	8186 STRATEGIC PLAN IMPLEMENTATION	11,990	0	0	8,010	25,000
	8234 INFRAMAP LICENSES	0	0	0	7,000	7,000
	8235 GIS IMPLEMENTATION/UPGRADES	0	0	0	10,000	0
	8237 REPL ENG WORKSTATION 2	3,459	0	0	0	0
	8253 SERVER ROOM ENV CONTROL	14,500	0	0	3,000	0

Adopted Budget - Expense

For Fiscal Year: 2015

<u>Object / Description</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Actual</u>	<u>2014 Estimated</u>	<u>AB 2015 Budget</u>
8333 GIS UPGRADES	0	0	0	10,000	0
8334 BACKUP POWER SERVER ROOM	5,602	0	0	0	0
8335 NETWORKING IMPROVEMENTS	0	0	0	2,284	0
8336 PHONE SYSTEM UPGRADE	0	0	895	2,096	0
8337 SERVER ROOM CONTROLS	25,000	0	0	0	0
8432 REPL SCADA SERVER	0	10,000	9,999	9,999	0
8433 VIRTUAL SERVER	0	10,000	9,611	10,000	0
8434 VIRTUALIZATION SOFTWARE	0	7,000	0	7,000	0
8435 SQL ADD'L LICENSES	0	7,000	0	7,000	0
8436 GIS IMPLEMENTATION/UPGRADES	0	10,000	0	10,000	0
8437 GIS SOFTWARE LICENSES	0	8,000	0	8,000	0
8448 SFTWR, IFAS REPL/ENHANCMENTS	0	0	0	17,157	0
8475 NETWORKING EQUIP	0	5,000	0	5,000	0
8532 GIS IMPL/UPGRADES	0	0	0	0	10,000
8533 VIRTUAL SERVER	0	0	0	0	10,000
8534 BACKUP POWER, SERVER ROOM	0	0	0	0	6,000
8535 NETWORKING/EQUIPMENT IMPROV	0	0	0	0	5,000
8536 TELEPHONE UPGRADES	0	0	0	0	5,000
8537 REPL PRESENTATION EQUIP	0	0	0	0	5,000
8569 MICROSOFT SOFTWARE UPGRADES	0	0	0	0	30,000
8570 VIRTUALIZATION SOFTWARE	0	0	0	0	11,000
Total for:					
INFORMATION TECHNOLOGY	<u>490,866</u>	<u>463,665</u>	<u>430,627</u>	<u>525,308</u>	<u>539,425</u>

Adopted Budget - Expense

For Fiscal Year: 2015

Dept.: 1038	<u>Object / Description</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Actual</u>	<u>2014 Estimated</u>	<u>AB 2015 Budget</u>
	CUSTOMER SERVICE					
	4101 REGULAR SALARIES/WAGES	341,477	334,125	316,126	334,125	337,910
	4102 WAGES OVERTIME	10,212	14,000	8,024	14,000	9,808
	4201 WAGES PARTIME REGULAR	0	100	0	0	0
	4301 F.I.C.A. TAXES	26,501	24,950	25,597	24,950	26,600
	4302 DENTAL SELF INSURED	74,061	6,405	6,515	6,567	6,726
	4304 VISION	1,256	1,210	1,313	1,244	1,278
	4305 RETIREMENT HEALTH SAVINGS ACCT	5,552	5,640	5,942	5,640	5,638
	4306 WORKER'S COMPENSATION	429	1,075	898	472	519
	4308 UNIFORMS	768	600	1,551	775	775
	4310 ACWA MEDICAL INSURANCE	39,323	76,725	83,193	79,448	82,171
	4311 LIFE INSURANCE	956	925	994	925	948
	4312 LONG TERM DISABILITY, MGMT	342	370	0	370	398
	4313 AFLAC FEE DISTRICT PAID	18	25	18	25	20
	4314 LONG TERM DISABILITY, UNION	936	850	0	850	845
	4315 CP CLASSIC EMPLER CONTRIB	55,030	55,372	55,172	55,372	59,587
	4405 CONTRACTUAL SERVICES	12,766	11,500	17,463	11,500	23,750
	4475 LEGAL-SPECIAL PROJECTS	7,216	2,000	2,324	2,000	1,000
	4480 LEGAL-REGULAR	1,277	5,500	2,392	5,500	2,500
	4520 MISC LIABILITY CLAIMS	3,270	6,000	6,069	6,000	8,000
	4521 CSRMA LIABILITY CLAIMS	8,918	1,000	5,294	1,000	1,000
	4610 GASOLINE	4,788	5,000	3,475	5,000	5,000
	4810 POSTAGE EXPENSES	15,351	20,000	27,991	20,000	20,000
	4820 OFFICE SUPPLIES	3,827	7,500	4,721	7,500	6,500
	4920 PRINTING	5,054	6,600	9,442	6,600	6,600
	4930 ADS/LEGAL NOTICES	915	1,200	971	1,200	1,000
	5020 EQUIPMENT RENTAL/LEASE	1,048	1,500	567	1,500	1,100
	6027 OFFICE EQUIPMENT REPAIR	94	100	45	100	100
	6030 SERVICE CONTRACTS	17,287	15,000	21,248	15,000	18,000
	6071 SHOP SUPPLIES	1,289	1,500	1,060	1,500	1,500
	6073 SMALL TOOLS	322	800	30	800	500
	6075 SAFETY EQUIPMENT/PHYSICALS	3,099	500	-248	500	500
	6200 TRAVEL/MEETINGS/EDUCATION	2,987	3,000	5,941	3,000	3,000
	6250 DUES/MEMBERSHIPS/CERTIFICATION	250	1,000	148	1,000	1,000
	6310 TELEPHONE	88	100	74	100	100
	6520 SUPPLIES	694	400	684	400	400

Adopted Budget - Expense

For Fiscal Year: 2015

<u>Object / Description</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Actual</u>	<u>2014 Estimated</u>	<u>AB 2015 Budget</u>
6640 BAD DEBT EXPENSE	15,000	9,000	13,750	9,000	9,000
8320 REPLACE COPIER CUST SVC	9,397	0	0	0	0
Total for:					
CUSTOMER SERVICE	<u>671,798</u>	<u>621,572</u>	<u>628,784</u>	<u>623,963</u>	<u>643,773</u>

Adopted Budget - Expense

For Fiscal Year: 2015

Dept.: 1039	FINANCE	<u>2013</u>	<u>2014</u>	<u>2014</u>	<u>2014</u>	<u>AB</u>
	<u>Object / Description</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Estimated</u>	<u>2015</u>
						<u>Budget</u>
4101	REGULAR SALARIES/WAGES	428,529	450,800	365,991	425,000	428,447
4102	WAGES OVERTIME	5,450	5,625	22,242	5,625	5,625
4201	WAGES PARTIME REGULAR	1,442	1,750	4,082	7,000	10,500
4202	WAGES OVERTIME	18	0	0	0	0
4203	WAGES DOUBLETIME	65	0	0	0	0
4301	F.I.C.A. TAXES	30,274	32,925	27,692	30,000	34,010
4302	DENTAL SELF INSURED	72,304	7,825	6,476	6,450	7,473
4304	VISION	1,260	1,475	1,304	1,385	1,420
4305	RETIREMENT HEALTH SAVINGS ACCT	6,261	7,565	6,621	7,100	6,964
4306	WORKER'S COMPENSATION	592	1,175	1,006	651	716
4308	UNIFORMS	84	75	234	75	75
4310	ACWA MEDICAL INSURANCE	48,010	110,975	92,922	98,949	102,614
4311	LIFE INSURANCE	1,096	1,275	1,108	1,157	1,157
4312	LONG TERM DISABILITY, MGMT	1,219	1,275	0	1,266	1,266
4313	AFLAC FEE DISTRICT PAID	92	100	90	100	100
4314	LONG TERM DISABILITY, UNION	759	825	0	825	710
4315	CP CLASSIC EMPLER CONTRIB	62,874	74,900	61,616	74,900	75,028
4405	CONTRACTUAL SERVICES	21,411	21,000	19,585	21,000	21,000
4440	ADVISORY	14,304	8,000	2,986	7,000	7,000
4470	AUDITING	28,323	29,500	24,924	29,500	29,500
4475	LEGAL-SPECIAL PROJECTS	927	0	0	0	0
4480	LEGAL-REGULAR	4,419	2,500	2,041	2,500	2,500
4610	GASOLINE	262	300	119	300	300
4620	DIESEL	66	50	45	50	50
4810	POSTAGE EXPENSES	44	100	55	100	100
4820	OFFICE SUPPLIES	6,039	5,600	5,927	5,600	5,600
4830	SUBSCRIPTIONS EXPENSE	1,079	1,000	1,550	1,300	1,000
4920	PRINTING	1,052	1,350	810	1,100	1,100
4930	ADS/LEGAL NOTICES	1,029	1,300	343	1,300	1,300
6027	OFFICE EQUIPMENT REPAIR	38	75	0	75	75
6030	SERVICE CONTRACTS	1,140	1,500	1,488	1,500	1,500
6072	JANITORIAL SUPPLIES	4,842	5,000	3,644	5,000	5,000
6074	JANITORIAL SERVICES	19,242	20,000	17,639	19,500	19,500
6075	SAFETY EQUIPMENT/PHYSICALS	302	350	209	350	350
6077	INVENTORY FREIGHT/DISCOUNTS	0	0	121	0	0

Adopted Budget - Expense

For Fiscal Year: 2015

<u>Object / Description</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Actual</u>	<u>2014 Estimated</u>	<u>AB 2015 Budget</u>
6078 INVENTORY ADJUSTMENTS	0	0	-1,428	0	0
6200 TRAVEL/MEETINGS/EDUCATION	2,787	6,000	5,207	6,000	7,000
6250 DUES/MEMBERSHIPS/CERTIFICATION	365	500	190	500	500
6520 SUPPLIES	276	550	170	500	500
6709 LOAN PRINCIPAL PAYMENTS	1,202,950	1,626,000	1,754,718	1,754,725	1,745,000
6710 INTEREST EXPENSE	860,323	950,100	457,352	725,360	738,000
6730 FISCAL AGENT FEES	26,989	12,500	17,746	15,600	15,450
8416 REPLACE COPIER	0	18,000	0	0	0
8501 REPLACE COPIER	0	0	0	0	18,000
Total for:					
FINANCE	<u>2,858,538</u>	<u>3,409,840</u>	<u>2,906,825</u>	<u>3,259,343</u>	<u>3,296,430</u>



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WATER BUDGET SUMMARY

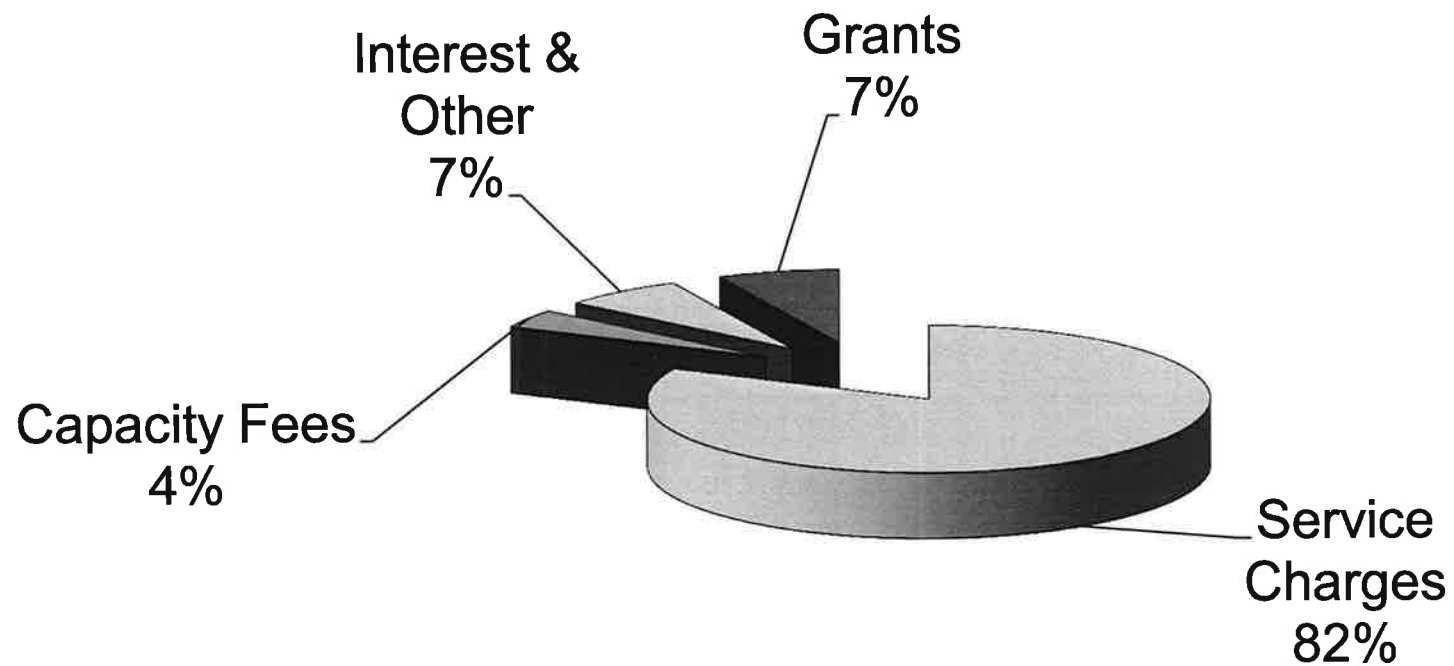
	2010/11 ACTUAL	2010/11 ACTUAL	2011/12 ACTUAL	2011/12 ACTUAL	2012/13 ACTUAL	2012/13 ACTUAL	2013/14 BUDGET	2013/14 BUDGET	2014/15 FORECAST	2014/15 FORECAST
	ENTERPRISE FUND	CAPITAL OUTLAY RESERVE	ENTERPRISE FUND	CAPITAL OUTLAY RESERVE	ENTERPRISE FUND	CAPITAL OUTLAY RESERVE	ENTERPRISE FUND	CAPITAL OUTLAY RESERVE	ENTERPRISE FUND	CAPITAL OUTLAY RESERVE
BEGINNING CASH BALANCES	1,598,420	14,994,784	1,648,492	7,464,756	1,614,289	5,451,096	1,597,407	6,152,130	1,860,891	5,202,004
REVENUES (1)	8,488,319	1,681,565	8,342,913	1,865,119	9,939,819	2,278,933	10,402,253	1,652,000	10,166,278	1,952,000
BORROWINGS	0	0	0	0	0	0	0	2,800,000	0	6,915,000
AVAILABLE FUNDS	10,086,739	16,676,349	9,991,405	9,329,875	11,554,108	7,730,029	11,999,660	10,604,130	12,027,169	14,069,004
SALARIES (2)	2,974,620	903,608	2,969,795	583,980	3,086,592	603,063	3,047,730	706,075	3,074,857	726,659
BENEFITS (2)	1,624,373	342,146	1,644,515	259,305	1,810,843	282,073	1,625,280	303,190	1,693,390	320,690
OPERATIONS & MAINTENANCE (2)	2,582,878	142,147	2,500,204	136,798	2,679,685	127,096	2,981,763	652,310	3,124,938	303,425
CAPITAL OUTLAY		9,015,152		4,695,828		1,976,574		4,432,100		10,025,300
DEBT SERVICE (2)	278,289	801,913	204,168	868,357	194,085	801,007	218,000	1,631,000	191,000	1,100,000
TOTAL CASH OUTLAYS	7,460,160	11,204,966	7,318,682	6,544,268	7,771,205	3,789,813	7,872,773	7,724,675	8,084,185	12,476,074
BALANCE BEFORE TRANSFERS	2,626,579	5,471,383	2,672,723	2,785,607	3,782,903	3,940,216	4,126,887	2,879,455	3,942,984	1,592,930
CAPITAL OUTLAY FUND TRANSFERS	-1,146,351	1,146,351	-1,144,869	1,144,869	-2,211,914	2,211,914	-2,322,549	2,322,549	-2,243,711	2,243,711
ACCRUAL TO CASH ADJUSTMENT	47,625	3,423,747		2,125,665	26,418	0	56,553	0	56,553	0
RATE STABILIZATION FUNDS	0	-7,355,784	0	-834,291	0	-932,600	0	-934,000		-996,400
OPERATING AND CAPITAL OUTLAY RESERVES (3)	1,527,854	2,685,696	1,527,854	5,221,850	1,597,407	5,219,530	1,860,891	4,268,004	1,755,827	2,840,241
RESERVED FOR MTBE REMEDIATION (4)		7,355,784		473,264		380,322				
RATE STABILIZATION RESERVE (4)				361,027		552,278		934,000		996,400
TOTAL RESERVE BALANCES	1,527,854	10,041,480	1,614,289	5,451,096	1,597,407	6,152,130	1,860,891	5,202,004	1,755,827	3,836,641
AMORTIZATION (NON-CASH ITEM)	49,473		49,473		51,334		51,334		9,051	
DEPRECIATION (NON-CASH ITEM)	2,301,151		2,705,329		2,780,621		2,836,000		2,892,000	

SEE TEN-YEAR FINANCIAL PLAN FOR FUTURE YEARS' FORECAST

NOTES:

1. Enterprise Fund revenue is from service charges. Capital Outlay Reserve revenue is from capacity charges, capital improvement fees, grants and borrowings.
2. Capital Outlay includes the Engineering Dept expenditures. The Enterprise Fund accounts for all other depts.
3. Interest expense is paid from the Enterprise Fund. Principle 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 reserves are maintained for capital projects and the rate stabilization reserve.
5. The MTBE Fund is exhausted by 2013/14 year end. The rate stabilization reserve is fully funded and equal to 10% of annual service charge revenue.

WATER ENTERPRISE FUND 2014/15 Funding Sources



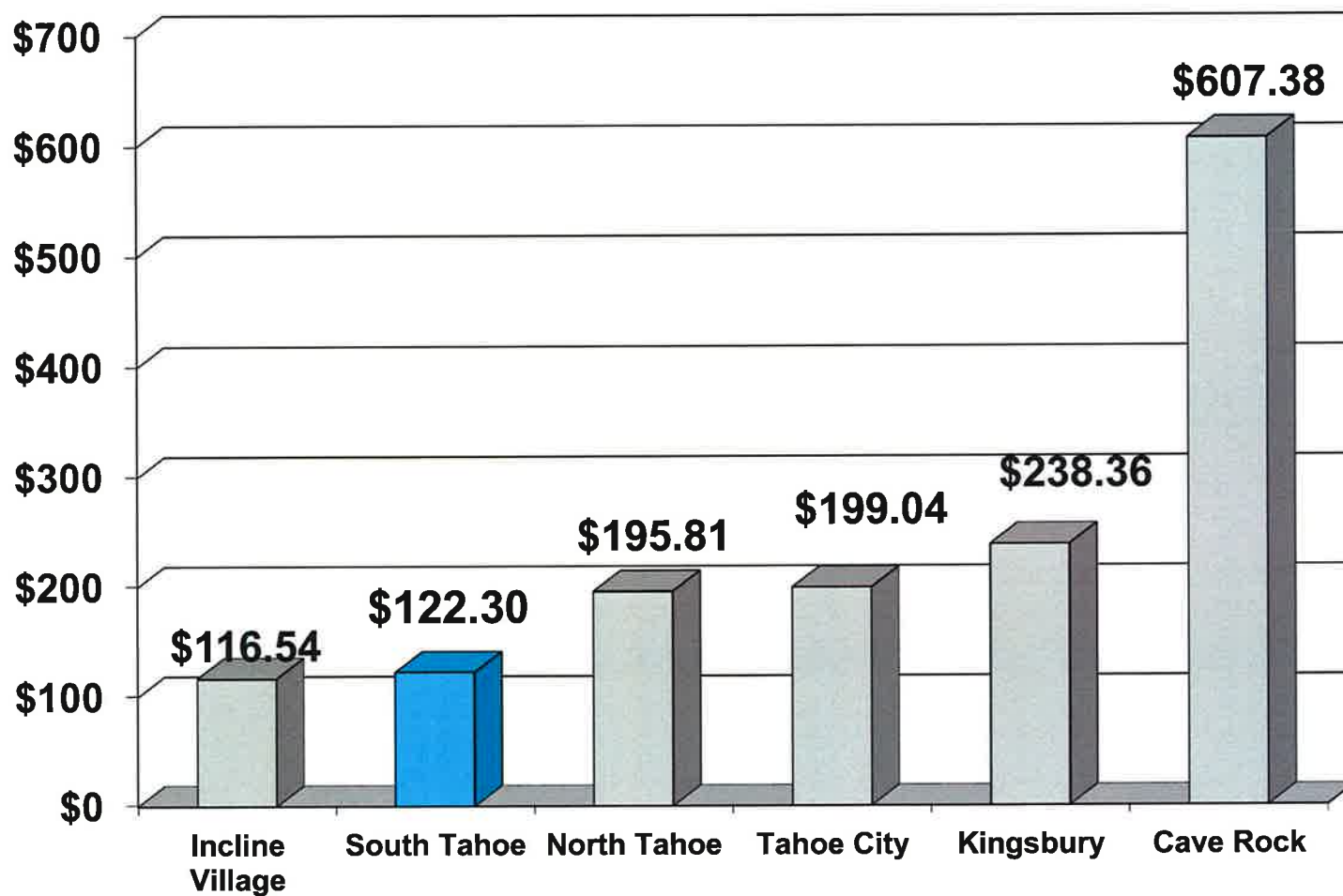
Adopted Budget - Revenue

For Fiscal Year: 2015

Dept.: 2000	<u>Object / Description</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Actual</u>	<u>2014 Estimated</u>	<u>AB 2015 Budget</u>
	GENERAL & ADMINISTRATION					
	3105 REPAIRS	7,901	0	1,186	0	0
	3110 RESIDENTIAL SERV CHG REV	4,338,401	4,338,000	4,600,797	4,338,000	4,760,000
	3111 NON-RESIDENTIAL SERV CHG REV	869,511	870,000	873,885	870,000	926,000
	3112 SALE/RESALE SERV CHG REV	1,202	700	3,179	700	700
	3113 INTERFUND SERV CHG REV	2,991	2,800	2,991	2,800	2,800
	3114 SERVICE CALL CHARGES	14,330	15,000	4,637	15,000	15,000
	3120 MULTI-FAM RES SERVICE CHG REV	901,300	900,000	942,563	900,000	950,000
	3121 METERED CONSUMPTION REVENUE	1,765,510	1,476,000	1,467,532	1,476,000	1,942,500
	3216 RESTRICTED REVENUE FOR CAPITAL	1,448,000	1,448,000	1,086,000	1,448,000	1,448,000
	3401 CAPACITY CHARGE	764,000	101,000	305,831	101,000	504,000
	3404 FIRE SERVICE CAPACITY CHARGE	66,933	1,000	68,170	1,000	1,000
	3405 PHYSICAL CONNECTION FEE	97,485	60,000	155,032	60,000	150,000
	3501 SECURED TAXES	26,898	25,000	19,992	25,000	26,000
	3504 SALE OF SURPLUS ASSETS	1,295	1	19,692	1	1
	3509 REALIZED GAIN/LOSS ON INVSTMTS	24,579	0	12,602	0	0
	3510 INTEREST INCOME	37,641	82,000	38,693	82,000	82,000
	3511 FMV UNREALIZED GAIN/LOSS	-37,985	0	7,376	0	0
	3514 RENTS AND LEASES	194,176	194,000	145,632	194,000	194,000
	3516 FEDERAL AID	971,953	250,000	432,833	250,000	368,278
	3518 STATE AID	337,563	966,580	237,156	966,580	345,000
	3523 INTEREST/PENALTY CHARGES	116,996	120,000	83,792	120,000	120,000
	3529 FIRE HYDRANT PERMITS	12,797	10,000	27,787	10,000	15,000
	3530 NEW SERVICE/ADMIN FEE	7,050	4,000	8,925	4,000	6,000
	3531 CONTRACTOR PLANS & SPECS FEES	4,575	3,000	0	3,000	3,000
	3540 OTHER MISCELLANEOUS INCOME	37,832	25,500	82,661	25,500	25,000
	3541 LAB MONITORING REVENUE	31,976	24,000	26,245	24,000	24,000
	3545 WATER & FIRE METER SALES	20,846	10,000	22,862	10,000	10,000
	3620 LOCAL AID	141,563	0	0	0	200,000
	Total for:					
	GENERAL & ADMINISTRATION	<u>12,207,319</u>	<u>10,926,581</u>	<u>10,678,051</u>	<u>10,926,581</u>	<u>12,118,279</u>

WATER ENTERPRISE FUND

2014/15 Local Quarterly Water Rates

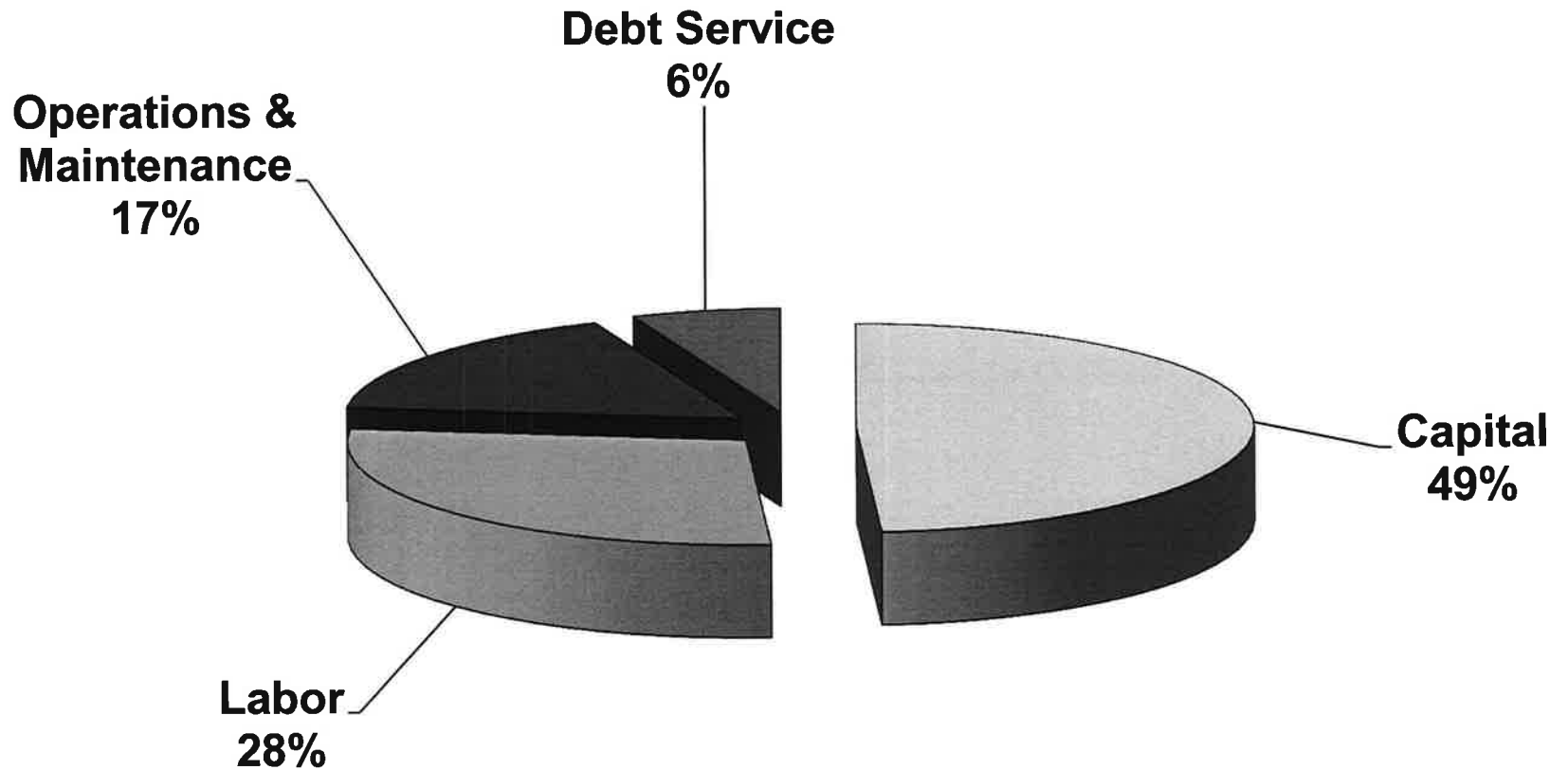


Note: Rates as of May 19, 2014

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%		1.76%
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 2014/15 Expense Allocation



SUMMARY OF OPERATIONS AND MAINTENANCE

2014/15 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	14/15 BUDGET	13/14 BUDGET	INCREASE (DECREASE)
PROFESSIONAL SERVICES		52,000					7,000	21,250	2,500	20,900	52,500	15,050	89,250	68,000	328,450	316,175	12,275
INSURANCE	121,000	3,000	900										11,000		135,900	166,900	(31,000)
PETROLEUM PRODUCTS		48,000	15,490	2,500		4,400	1,600		1,600				5,000	350	78,940	78,840	300
OPERATING SUPPLIES			28,900				30,700								59,600	59,600	0
OFFICE EXPENSES	500	1,000	720	585		250	3,300	950	2,925	2,765	600	41,550	26,500	6,700	88,345	96,125	(7,780)
PRINTING AND PUBLICATIONS									100	4,725	7,500	300	7,600	1,800	22,025	22,475	(450)
RENTS AND LEASES	26,100	500	25,200										1,100		52,900	53,300	(400)
REPAIRS AND MAINTENANCE	2,300	375,500	219,395	63,283	17,450	48,420	17,740		900	22,225		75,200	50,100	24,925	917,438	786,108	151,330
RESEARCH/MONITORING							50,000								50,000	42,000	8,000
TRAVEL/EDUC/MEMBRSHPS		9,000	4,100	3,625		2,050	5,900	45,568	9,225	5,550	6,500	11,122	5,000	7,500	115,160	104,485	10,675
UTILITIES	784,800	300	1,620	75								1,000	100		787,895	786,595	1,300
MISC EXPENSES	500	500	360	450		300	100	250	1,500	150		250	750	500	5,610	5,585	(975)
OTHER OPERATING EXP	38,000	25,000	30,000				3,000	9,000	3,500	1,700	25,025		182,000		317,225	320,275	(3,050)
NON OPERATING EXP	150,000													15,450	165,450	162,500	2,950
14/15 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	2,981,763	143,175
13/14 ADOPTED BUDGET	1,162,400	519,800	191,685	70,018	16,950	53,920	109,340	75,950	25,600	55,695	81,125	146,380	343,325	129,575	2,981,763		
INCREASE/(DECREASE)	(39,200)	(5,000)	135,000	500	500	1,500	10,000	1,088	(3,350)	2,320	11,000	(1,908)	35,075	(4,350)	143,175		

SUMMARY OF SALARIES AND BENEFITS 2014/15 WATER BUDGET

	U/R	PUMP CREW	ELECTRIC	EQUIP REPAIR	LAB	BOARD OF DIRECTORS	ADMIN	HUMAN RESOURCES	INFO TECH	CUSTOMER SERVICE	FINANCE	14/15 BUDGET	13/14 BUDGET	INCREASE (DECREASE)
REGULAR WAGES	705,885	452,156	183,020	85,329	231,280	12,000	179,843	92,975	179,349	398,760	428,447	2,949,044	29,334,585	(26,385,541)
NEW POSITIONS												0	0	0
SUB-TOTAL	705,885	452,156	183,020	85,329	231,280	12,000	179,843	92,975	179,349	398,760	428,447	2,949,044	2,933,455	15,589
COST OF LIVING ADJ	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL REGULAR	705,885	452,156	183,020	85,329	231,280	12,000	179,843	92,975	179,349	398,760	428,447	2,949,044	2,933,455	15,589
OVERTIME	40,000	16,000	3,500	7,000	5,250	0	25	125	2,700	9,808	5,625	90,033	87,175	2,858
COST OF LIVING ADJ	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL OVERTIME	40,000	16,000	3,500	7,000	5,250	0	25	125	2,700	9,808	5,625	90,033	87,175	2,858
DOUBLE TIME	3,000	4,000	500	350	2,750	0	0	0	0	0	0	10,600	10,500	100
COST OF LIVING ADJ	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DOUBLE TIME	3,000	4,000	500	350	2,750	0	0	0	0	0	0	10,600	10,500	100
PART TIME	0	0	0	0	14,125	0	0	30	0	0	10,500	24,655	16,075	8,580
OVERTIME	0	0	0	0	175	0	0	0	0	0	0	175	175	0
DOUBLE TIME	0	0	0	0	350	0	0	0	0	0	0	350	350	0
GRAND TOTAL SALARIES	748,885	472,156	187,020	92,679	253,930	12,000	179,868	93,130	182,049	408,568	444,572	3,074,857	3,047,730	27,127
14/15 BUDGETED BENEFITS	441,715	247,512	99,609	47,788	121,675	51,853	80,122	50,285	94,304	226,994	231,533	1,693,390	1,625,280	68,110
TOTAL SALARIES AND BENEFITS	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	4,673,010	95,237
13/14 BUDGETED	1,169,800	701,980	283,640	129,300	365,350	60,725	253,285	135,155	255,685	619,525	698,565	4,673,010		
INCREASE/(DECREASE)	20,800	17,688	2,989	11,167	10,255	3,128	6,705	8,260	20,668	16,037	(22,460)	95,237		

2014/15 WATER CAPITAL OUTLAY
ENGINEERING DEPARTMENT

DETAIL OF ENGINEERING OPERATING EXPENSES

	14/15 BUDGET	13/14 BUDGET	INCREASE (DECREASE)
<u>PROFESSIONAL SERVICES **</u>	222,500	573,885	(351,385)
<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>	3,750	3,750	0
<u>TRAVEL/MEETINGS/ED</u>	14,300	11,800	2,500
<u>UTILITIES</u>	500	500	0
<u>MISCELLANEOUS EXPENSES</u>	625	625	0
<u>OTHER OPERATING EXP</u>	50,000	50,000	0
TOTAL EXPENSES	303,425	652,310	(348,885)
			-53.48%

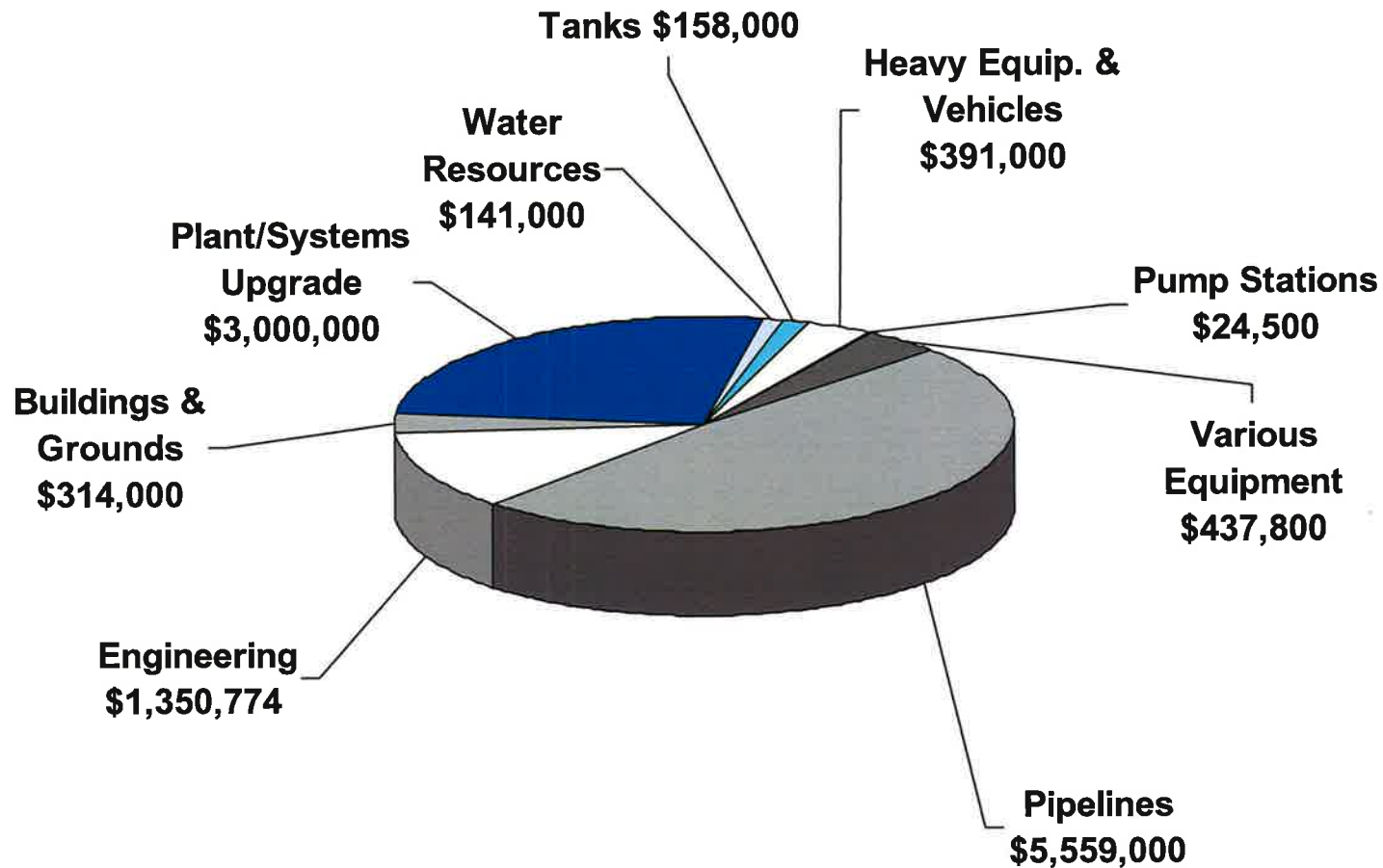
** Includes one time one time grant funded expenditure for IRWMP. Offsetting grant reported in revenues.

2014/15 WATER CAPITAL OUTLAY
ENGINEERING DEPARTMENT

DETAIL OF ENGINEERING SALARIES AND BENEFITS

	14/15 BUDGET	13/14 PY BUDGET	INCREASE (DECREASE)
REGULAR WAGES	686,659	680,575	6,084
NEW POSITIONS	0	0	0
SUB-TOTAL	686,659	680,575	6,084
COST OF LIVING ADJ	0	0	
TOTAL REGULAR	686,659	680,575	6,084
OVERTIME	27,500	25,000	2,500
COST OF LIVING ADJ	0	0	
TOTAL OVERTIME	27,500	25,000	2,500
DOUBLE TIME	2,500	0	2,500
COST OF LIVING ADJ			
TOTAL DOUBLE TIME	2,500	0	2,500
PART TIME	10000	500	9,500
GRAND TOTAL SALARIES	726,659	706,075	20,584
BENEFITS	320,690	303,190	17,500
TOTAL SALARIES AND BENEFITS	1,047,349	1,009,265	38,084

WATER ENTERPRISE FUND CAPITAL PROJECTS



2014/15 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>														
8541 REPLACE LINE LOCATOR		5,000												5,000
8542 REPLACE LINE LOCATOR		5,000												5,000
8587 REPLACE MOLE		5,000												5,000
+++ 8905 WATERLINE IN HOUSE UPSIZING		109,000												109,000
<i>PUMPS</i>														
8543 TANK MIXER, STATELINE #1		8,000												8,000
<i>ELECTRICAL</i>														
8545 VFD TWIN PEAKS BOOSTER			9,500											9,500
8546 REBUILD WATER PS MOTOR TBD			6,000											6,000
8547 FACTORY PREV MAINT BAYVIEW WELL			9,000											9,000
<i>HEAVY MAINTENANCE</i>														
8548 HVAC REBUILD				14,000										14,000
<i>EQUIPMENT REPAIR</i>														
8515 REPLACE ENGINE/TRANSMISSION TBD					6,000									6,000
8549 REPLACE TRUCK 24					175,000									175,000
8550 REPLACE TRUCK 8					120,000									120,000
8551 REPLACE TRUCK 41					35,000									35,000
8552 REPLACE TRUCK 13					25,000									25,000
8553 REPLACE TRUCK 15					30,000									30,000
8588 EQUIP REPAIR INVENTORY STOREROOM					8,000									8,000
<i>LABORATORY</i>														
8554 REPL 20 LITER WATER BATH						5,000								5,000
8555 REPL SMALL AUTOCLAVE						10,000								10,000
<i>BOARD</i>														
<i>ADMINISTRATION</i>														
<i>HUMAN RESOURCES</i>														

2014/15 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>														
+++ 7005 KELLER BOOSTER STATION REHAB										150,000				150,000
+++ 7011 WATERLINE REPL. SADDLE/KELLER										1,800,000				1,800,000
+++ 7012 WELL TREATMENT, GLENWOOD										20,000				20,000
+++ 7013 METER PROJECT										3,000,000				3,000,000
+++ 8120 ARETE, GIS										40,000				40,000
+++ 8160 SOFTWARE, HYDROLOGY										6,000				6,000
+++ 8264 BLUOU EROSION CONTROL										75,000				75,000
+++ 8306 WATERLINE, STATE STREETS										3,300,000				3,300,000
+++ 8359 EROSION CONTROL PROJECTS										107,000				107,000
8522 HARRISON AVE STREETSCAPE										100,000				100,000
8530 WELL DESTRUCTIONS										121,000				121,000
8559 HIGHWAY 50 RELOCATES										100,000				100,000
8560 LOOP LINES/BLOWOFFS/FIRE HYDRANTS										250,000				250,000
8563 REPLACE COPIER										7,500				7,500
+++ 8745 BMP PROJECTS										10,000				10,000
<i>Engineering Staff and Expenses</i>										1,350,774				1,350,774
<i>INFORMATION SYSTEMS</i>														
8565 VARIOUS SOFTWARE UPGRADES											8000			8,000
8566 SQL ADDITIONAL LICENSES											7000			7,000
8567 WIRELESS CONTROLLER/ACCESS POINTS											8000			8,000
8568 LASERFICHE UPGRADE											25000			25,000
<i>CUSTOMER SERVICE</i>														
8538 METER RETROFIT MXU'S												87,900		87,900
8539 REPLACE LARGE WATER METERS												198,400		198,400
8572 PORTABLE WATER METER TESTER												5,000		5,000
8575 SMART BOARD												15,000		15,000
<i>FINANCE</i>														
TOTAL CAPITAL OUTLAY 14/15	124,000	8,000	24,500	14,000	399,000	15,000	0	0	0	10,437,274	48,000	306,300	0	11,376,074
ESTIMATED TOTAL 13/14	87,500	13,624	20,000	0	176,948	145,000	0	0	0	5,634,715	103,226	216,385	0	6,397,398
INCREASE(DECREASE)	36,500	(5,624)	4,500	14,000	222,052	(130,000)	0	0	0	4,802,559	(55,226)	89,915	0	4,978,676

+++THESE ARE BUDGETED ROLLOVERS FROM 13/14

**WATER
EXPENSE DETAIL
BY CREW**

Adopted Budget - Expense

For Fiscal Year: 2015

		<u>2013</u>	<u>2014</u>	<u>2014</u>	<u>2014</u>	<u>AB</u>
<u>Object / Description</u>		<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Estimated</u>	<u>2015</u>
<u>Dept.:</u>	<u>GENERAL & ADMINISTRATION</u>					<u>Budget</u>
2000	4510 INSURANCE EXPENSE	111,527	157,000	95,776	121,000	121,000
	4810 POSTAGE EXPENSES	0	5,000	300	500	500
	5015 DATA SYSTEM ON LINE REAL TIME	22,500	22,500	16,875	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	10,429	10,000	9,369	10,000	10,000
	6330 ELECTRICITY	713,146	757,000	620,785	735,000	757,000
	6350 NATURAL GAS	7,793	7,200	7,183	8,000	8,500
	6360 PROPANE	347	500	0	500	500
	6370 REFUSE DISPOSAL	2,796	3,000	2,208	3,000	3,000
	6380 OTHER UTILITIES	6,081	5,800	4,456	5,800	5,800
	6510 MISC CORRECTIONS	70	0	16	0	0
	6520 SUPPLIES	61	500	54	500	500
	6635 LAFCO ADMIN COSTS	10,052	11,000	10,324	11,000	11,000
	6690 LOW INCOME RATE DISCOUNT	26,898	27,000	26,212	27,000	27,000
	6713 2001 REFUNDING DEBT COST AMORT	47,606	47,625	35,704	19,836	0
	6716 2013 WTR REFNDG DEBT AM EXP	1,861	0	5,583	7,444	7,444
	6737 99 SANWA DEBT COSTS AMORT	1,345	1,350	1,009	1,345	1,345
	6738 01 REFINANCE COSTS	522	525	391	522	262
	6750 CONTINGENCY FUND	0	150,000	0	0	150,000
	6770 LOSS ON RETIRED ASSETS	6,099	0	0	0	0
	6816 DEPRECIATION EXPENSE	2,780,621	2,815,000	2,617,784	2,836,000	2,893,000
	Total for:					
	GENERAL & ADMINISTRATION	<u>3,753,354</u>	<u>4,026,900</u>	<u>3,456,729</u>	<u>3,815,847</u>	<u>4,025,251</u>

Adopted Budget - Expense

For Fiscal Year: 2015

		2013	2014	2014	2014	AB	
<u>Object / Description</u>		<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Estimated</u>	<u>2015</u>	
Dept.:	2001	UNDERGROUND REPAIR					
	4101	REGULAR SALARIES/WAGES	701,709	707,300	631,393	707,300	705,885
	4102	WAGES OVERTIME	73,049	35,000	47,976	35,000	40,000
	4103	WAGES DOUBLETIME	5,636	3,000	2,427	3,000	3,000
	4301	F.I.C.A. TAXES	60,741	55,400	54,452	55,400	57,290
	4302	DENTAL SELF INSURED	161,699	14,250	13,387	14,610	14,946
	4304	VISION	2,755	2,700	2,710	2,700	2,839
	4305	RETIREMENT HEALTH SAVINGS ACCT	12,468	12,000	11,755	12,000	12,000
	4306	WORKER'S COMPENSATION	9,847	18,000	16,328	10,840	11,915
	4308	UNIFORMS	3,121	3,000	3,011	3,000	3,000
	4310	ACWA MEDICAL INSURANCE	105,068	203,875	207,456	211,748	219,637
	4311	LIFE INSURANCE	2,047	2,000	1,956	2,000	1,997
	4313	AFLAC FEE DISTRICT PAID	1	25	0	25	10
	4314	LONG TERM DISABILITY, UNION	2,581	2,150	2,285	2,150	2,075
	4315	CP CLASSIC EMPLER CONTRIB	110,845	111,100	99,791	111,100	112,747
	4325	CALPERS PEPRA	0	0	1,652	1,400	3,259
	4405	CONTRACTUAL SERVICES	48,475	52,000	49,838	52,000	52,000
	4520	MISC LIABILITY CLAIMS	740	3,000	0	3,000	3,000
	4610	GASOLINE	10,625	14,000	10,893	14,000	14,000
	4620	DIESEL	32,003	34,000	16,249	34,000	34,000
	4820	OFFICE SUPPLIES	1,586	1,000	1,302	1,000	1,000
	5020	EQUIPMENT RENTAL/LEASE	0	500	0	500	500
	6012	MOBILE EQUIPMENT	372	500	7	500	500
	6027	OFFICE EQUIPMENT REPAIR	0	500	0	500	500
	6030	SERVICE CONTRACTS	121	500	162	500	500
	6043	CALTRANS/CITY/COUNTY/IMPRVMTS	40,137	55,000	0	55,000	50,000
	6052	PIPE, COVERS, & MANHOLES	297,748	300,000	331,444	375,000	300,000
	6056	RADIO REPAIRS/REPLACEMENT	29	1,000	506	1,000	1,000
	6071	SHOP SUPPLIES	4,479	7,500	10,551	7,500	8,500
	6073	SMALL TOOLS	8,254	7,000	8,564	11,000	7,000
	6075	SAFETY EQUIPMENT/PHYSICALS	4,141	6,000	7,105	6,000	5,000
	6083	STANDBY ACCOMODATIONS	3,229	2,500	1,719	2,500	2,500
	6200	TRAVEL/MEETINGS/EDUCATION	5,214	7,000	4,307	7,000	7,000
	6250	DUES/MEMBERSHIPS/CERTIFICATION	1,345	2,000	2,398	2,000	2,000
	6360	PROPANE	96	300	77	300	300
	6520	SUPPLIES	88	500	0	500	500

Adopted Budget - Expense

For Fiscal Year: 2015

<u>Object / Description</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Actual</u>	<u>2014 Estimated</u>	<u>AB 2015 Budget</u>
6648 CONSTRUCTION/EXCAVATION PERMIT	68	25,000	23,396	25,000	25,000
8341 REPL WACKER	0	0	0	5,000	0
8441 MOLE	0	5,000	0	0	0
8442 TRUCK MNTD HYDR UNIT	0	7,500	0	7,500	0
8541 REPL LINE LOCATOR	0	0	0	0	5,000
8542 REPL LINE LOCATOR	0	0	0	0	5,000
8587 MOLE	0	0	0	0	5,000
8905 WTRLN, IN HOUSE UPSIZING	0	50,000	7,357	75,000	109,000
Total for:					
 UNDERGROUND REPAIR	<u>1,710,317</u>	<u>1,752,100</u>	<u>1,572,454</u>	<u>1,858,573</u>	<u>1,829,400</u>

Adopted Budget - Expense

For Fiscal Year: 2015

Dept.: 2002	PUMPS	<u>Object / Description</u>	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Budget</u>	<u>2014</u> <u>Actual</u>	<u>2014</u> <u>Estimated</u>	<u>AB</u> <u>2015</u> <u>Budget</u>	
		4101	REGULAR SALARIES/WAGES	433,310	436,850	380,824	436,850	452,156
		4102	WAGES OVERTIME	16,435	16,500	11,190	16,500	16,000
		4103	WAGES DOUBLETIME	5,114	4,000	3,987	4,000	4,000
		4301	F.I.C.A. TAXES	35,269	35,200	30,986	35,200	36,120
		4302	DENTAL SELF INSURED	87,880	7,830	7,450	8,028	8,220
		4304	VISION	1,460	1,475	1,506	1,517	1,562
		4305	RETIREMENT HEALTH SAVINGS ACCT	6,676	6,600	6,538	6,600	6,600
		4306	WORKER'S COMPENSATION	5,955	15,600	11,572	8,000	8,800
		4308	UNIFORMS	2,904	2,775	92	2,900	2,900
		4310	ACWA MEDICAL INSURANCE	47,375	100,025	100,540	103,239	104,571
		4311	LIFE INSURANCE	1,077	1,100	1,074	1,099	1,099
		4313	AFLAC FEE DISTRICT PAID	17	25	18	25	25
		4314	LONG TERM DISABILITY, UNION	1,215	1,225	2,429	1,225	1,214
		4315	CP CLASSIC EMPLER CONTRIB	68,941	72,775	63,679	72,775	76,401
		4520	MISC LIABILITY CLAIMS	1,106	900	0	900	900
		4610	GASOLINE	10,106	10,450	7,977	10,450	10,450
		4620	DIESEL	2,814	4,500	4,417	4,500	4,500
		4630	OIL & LUBRICANTS	0	540	0	540	540
		4755	HYPOCHLORITE	26,764	28,000	19,225	28,000	28,000
		4790	OTHER SUPPLIES	0	900	0	900	900
		4820	OFFICE SUPPLIES	1,162	720	859	720	720
		5010	LAND AND BUILDINGS	25,517	25,200	5,549	25,200	25,200
		6012	MOBILE EQUIPMENT	0	135	108	135	135
		6041	BUILDINGS	7	3,600	261	3,600	3,600
		6042	GROUNDS & MAINTENANCE	173	1,440	439	1,440	1,440
		6050	WELLS	-4,254	40,000	11,045	35,000	155,000
		6051	PUMP STATIONS	6,477	17,100	4,027	12,000	17,100
		6054	REPAIR/MNTC WATER TANKS	2,827	5,000	1,988	2,000	25,000
		6056	RADIO REPAIRS/REPLACEMENT	174	270	93	270	270
		6071	SHOP SUPPLIES	4,409	5,400	2,982	5,400	5,400
		6073	SMALL TOOLS	3,416	4,050	3,666	4,050	4,050
		6075	SAFETY EQUIPMENT/PHYSICALS	5,021	5,000	3,235	5,000	5,000
		6083	STANDBY ACCOMODATIONS	2,330	2,400	1,708	2,400	2,400
		6200	TRAVEL/MEETINGS/EDUCATION	135	3,000	908	3,000	3,000
		6250	DUES/MEMBERSHIPS/CERTIFICATION	415	1,100	1,043	1,100	1,100

Adopted Budget - Expense

For Fiscal Year: 2015

<u>Object / Description</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Actual</u>	<u>2014 Estimated</u>	<u>AB 2015 Budget</u>
6310 TELEPHONE	1,923	1,620	1,410	1,620	1,620
6520 SUPPLIES	0	360	0	360	360
6650 REGULATORY OPERATING PERMITS	30,415	30,000	33,336	30,000	30,000
7502 ANGORA TANK MIXER	8,624	0	0	0	0
7507 MIXER, LOOKOUT TANK	0	0	8,624	8,624	0
8343 GARDNER MTN TANKS FENCING	24,545	0	0	0	0
8443 SECURITY MEASURES	0	5,000	0	5,000	0
8543 TANK MIXER, STATELINE #1	0	0	0	0	8,000
Total for:					
PUMPS	<u>867,734</u>	<u>898,665</u>	<u>734,785</u>	<u>890,167</u>	<u>1,054,353</u>

Adopted Budget - Expense

For Fiscal Year: 2015

<u>Object / Description</u>		<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Actual</u>	<u>2014 Estimated</u>	<u>AB 2015 Budget</u>
Dept.: 2003	ELECTRICAL SHOP					
	4101 REGULAR SALARIES/WAGES	177,224	183,125	145,053	183,125	183,020
	4102 WAGES OVERTIME	2,352	3,500	1,302	3,500	3,500
	4103 WAGES DOUBLETIME	675	500	782	500	500
	4301 F.I.C.A. TAXES	13,732	13,925	12,686	13,925	14,307
	4302 DENTAL SELF INSURED	31,384	2,850	2,730	2,922	2,989
	4304 VISION	535	550	551	550	568
	4305 RETIREMENT HEALTH SAVINGS ACCT	2,451	2,400	2,392	2,400	2,400
	4306 WORKER'S COMPENSATION	2,282	5,000	4,641	2,580	2,838
	4308 UNIFORMS	1,056	1,000	20	1,000	1,000
	4310 ACWA MEDICAL INSURANCE	20,169	40,500	41,872	42,018	43,551
	4311 LIFE INSURANCE	400	405	400	405	402
	4313 AFLAC FEE DISTRICT PAID	0	0	9	15	30
	4314 LONG TERM DISABILITY, UNION	442	450	883	442	442
	4315 CP CLASSIC EMPLER CONTRIB	27,925	29,435	26,533	29,420	31,082
	4610 GASOLINE	2,567	2,500	1,609	2,500	2,500
	4820 OFFICE SUPPLIES	326	585	307	585	585
	6041 BUILDINGS	1,711	2,700	4,943	2,700	5,700
	6050 WELLS	4,954	6,660	3,075	6,660	6,660
	6051 PUMP STATIONS	41,247	47,000	38,202	47,000	42,000
	6054 REPAIR/MNTC WATER TANKS	2,124	2,160	73	2,160	2,160
	6056 RADIO REPAIRS/REPLACEMENT	1,250	225	0	225	225
	6071 SHOP SUPPLIES	1,942	2,633	2,032	2,633	2,633
	6073 SMALL TOOLS	2,509	1,305	659	1,305	1,305
	6075 SAFETY EQUIPMENT/PHYSICALS	268	100	211	100	2,600
	6200 TRAVEL/MEETINGS/EDUCATION	4,959	3,600	45	2,000	3,600
	6250 DUES/MEMBERSHIPS/CERTIFICATION	0	25	0	25	25
	6310 TELEPHONE	63	75	48	75	75
	6520 SUPPLIES	0	450	0	450	450
	8245 REPL SCADA RTU'S (8)	15,278	0	0	0	0
	8322 VFD, TATA BOOSTER	8,165	0	0	0	0
	8345 REBLD PUMP/MTRS TBD	5,397	0	0	0	0
	8346 REP VFD PALOMA WELL	17,275	0	0	0	0
	8407 SOFTWARE, FIELD INTERFACE UNIT	0	8,000	0	0	0
	8445 VFD, COLD CREEK BOOSTER	0	8,000	6,888	8,000	0
	8447 MOTOR RE-BUILDS TBD	0	6,000	0	6,000	0

Adopted Budget - Expense

For Fiscal Year: 2015

<u>Object / Description</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Actual</u>	<u>2014 Estimated</u>	<u>AB 2015 Budget</u>
8481 GEN, LIGHTS/CNTRLS GRIZBS	0	6,000	3,001	6,000	0
8545 VFD TWIN PEAKS BOOSTER	0	0	0	0	9,500
8546 REBUILD WATER PS MOTOR	0	0	0	0	6,000
8547 FACTORY PM BAYVIEW WELL	0	0	0	0	9,000
Total for:					
ELECTRICAL SHOP	<u>390,662</u>	<u>381,658</u>	<u>300,947</u>	<u>371,220</u>	<u>381,647</u>

Adopted Budget - Expense

For Fiscal Year: 2015

		<u>2013</u>	<u>2014</u>	<u>2014</u>	<u>2014</u>	<u>AB</u>
<u>Object / Description</u>		<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Estimated</u>	<u>2015</u>
<u>Dept.:</u>	<u>HEAVY MAINTENANCE</u>					<u>Budget</u>
2004	6030 SERVICE CONTRACTS	2,933	3,000	3,021	3,500	3,500
	6041 BUILDINGS	7,498	13,950	10,821	10,000	13,950
	8548 HVAC REBUILD	0	0	0	0	14,000
	Total for:					
	HEAVY MAINTENANCE	<u>10,431</u>	<u>16,950</u>	<u>13,842</u>	<u>13,500</u>	<u>31,450</u>

Adopted Budget - Expense

For Fiscal Year: 2015

		<u>2013</u>	<u>2014</u>	<u>2014</u>	<u>2014</u>	<u>AB</u>	
<u>Object / Description</u>		<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Estimated</u>	<u>2015</u>	
Dept.:	2005	EQUIPMENT REPAIR					
	4101	REGULAR SALARIES/WAGES	80,204	84,575	72,855	84,575	85,329
	4102	WAGES OVERTIME	6,593	4,500	6,195	4,500	7,000
	4103	WAGES DOUBLETIME	707	500	492	500	350
	4301	F.I.C.A. TAXES	7,062	6,650	7,362	6,650	7,090
	4302	DENTAL SELF INSURED	15,572	1,425	1,356	1,461	1,495
	4304	VISION	266	275	273	283	284
	4305	RETIREMENT HEALTH SAVINGS ACCT	1,227	1,200	1,188	1,200	1,200
	4306	WORKER'S COMPENSATION	1,089	3,000	2,334	1,400	1,540
	4308	UNIFORMS	312	150	16	325	325
	4310	ACWA MEDICAL INSURANCE	9,233	12,900	21,260	20,180	20,836
	4311	LIFE INSURANCE	195	200	199	200	201
	4313	AFLAC FEE DISTRICT PAID	0	0	0	0	5
	4314	LONG TERM DISABILITY, UNION	221	225	442	225	221
	4315	CP CLASSIC EMPLER CONTRIB	12,916	13,700	12,650	13,700	14,591
	4610	GASOLINE	590	1,000	414	1,000	1,000
	4620	DIESEL	483	1,000	377	1,000	1,000
	4630	OIL & LUBRICANTS	2,958	2,400	1,951	2,400	2,400
	4820	OFFICE SUPPLIES	164	250	259	250	250
	6011	AUTOMOTIVE	50,850	31,370	29,789	31,370	32,870
	6012	MOBILE EQUIPMENT	0	250	5	250	250
	6013	GENERATORS	1,885	2,500	2,478	2,500	2,500
	6030	SERVICE CONTRACTS	6,120	9,500	8,736	9,500	9,500
	6071	SHOP SUPPLIES	693	1,500	648	1,500	1,500
	6073	SMALL TOOLS	671	1,200	476	1,200	1,200
	6075	SAFETY EQUIPMENT/PHYSICALS	0	600	358	600	600
	6200	TRAVEL/MEETINGS/EDUCATION	22	2,000	43	1,000	2,000
	6250	DUES/MEMBERSHIPS/CERTIFICATION	0	50	0	50	50
	6520	SUPPLIES	0	300	0	300	300
	7008	BOX, TRUCK 25	0	0	10,584	10,032	0
	8348	REPLACE ENG/TRANS TBD	0	0	0	6,000	0
	8351	REPLACE BACKHOE 23	103	0	103,335	103,335	0
	8352	REPLACE TRUCK 64	19,968	0	0	0	0
	8440	REPLACE GENERATOR SET	0	50,000	0	0	0
	8444	EQUIP REPAIR INV STOREROOM	0	8,000	0	0	0
	8450	DIESEL PARTICULATE FILTER	0	15,000	17,581	17,581	0

Adopted Budget - Expense

For Fiscal Year: 2015

<u>Object / Description</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Actual</u>	<u>2014 Estimated</u>	<u>AB 2015 Budget</u>
8451 REPL TRUCK 54	0	40,000	0	40,000	0
8515 REPLACE ENG/TRANS TBD	0	0	0	0	6,000
8549 REPL TRUCK 24	0	0	0	0	175,000
8550 REPL TRUCK 8	0	0	0	0	120,000
8551 REPL TRUCK 41	0	0	0	0	35,000
8552 REPL TRUCK 13	0	0	0	0	25,000
8553 REPL TRUCK 15	0	0	0	0	30,000
8588 EQ REP INVENTORY STOREROOM	0	0	0	0	8,000
Total for:					
EQUIPMENT REPAIR	<u>220,104</u>	<u>296,220</u>	<u>303,656</u>	<u>365,067</u>	<u>594,887</u>

Adopted Budget - Expense

For Fiscal Year: 2015

Dept.: 2007	<u>Object / Description</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Actual</u>	<u>2014 Estimated</u>	<u>AB 2015 Budget</u>	
	LABORATORY						
	4101	REGULAR SALARIES/WAGES	224,253	226,475	198,635	226,475	231,280
	4102	WAGES OVERTIME	7,112	4,600	5,326	4,600	5,250
	4103	WAGES DOUBLETIME	2,509	2,500	2,554	2,500	2,750
	4201	WAGES PARTIME REGULAR	7,491	14,125	7,742	14,125	14,125
	4202	WAGES OVERTIME	251	175	212	175	175
	4203	WAGES DOUBLETIME	168	350	93	350	350
	4301	F.I.C.A. TAXES	18,523	18,650	16,030	18,650	19,426
	4302	DENTAL SELF INSURED	39,630	3,560	3,428	3,650	3,737
	4304	VISION	672	675	692	694	710
	4305	RETIREMENT HEALTH SAVINGS ACCT	3,287	3,240	3,240	3,240	3,237
	4306	WORKER'S COMPENSATION	2,600	7,000	5,377	3,000	3,300
	4308	UNIFORMS	576	400	59	600	600
	4310	ACWA MEDICAL INSURANCE	22,790	44,325	47,729	46,011	49,584
	4311	LIFE INSURANCE	528	550	548	550	552
	4312	LONG TERM DISABILITY, MGMT	359	375	760	375	400
	4313	AFLAC FEE DISTRICT PAID	45	50	54	50	45
	4314	LONG TERM DISABILITY, UNION	442	450	883	450	442
	4315	CP CLASSIC EMPLER CONTRIB	36,449	37,850	34,747	37,850	39,642
	4405	CONTRACTUAL SERVICES	5,071	7,000	3,815	7,000	7,000
	4610	GASOLINE	1,599	1,600	1,265	1,600	1,600
	4760	LABORATORY SUPPLIES	27,941	29,200	29,617	29,200	29,200
	4790	OTHER SUPPLIES	959	1,500	11	1,500	1,500
	4810	POSTAGE EXPENSES	495	750	353	750	750
	4820	OFFICE SUPPLIES	1,740	2,550	1,406	2,550	2,550
	6025	LABORATORY EQUIPMENT	3,347	6,500	2,405	6,500	6,500
	6030	SERVICE CONTRACTS	5,967	8,200	6,816	7,000	9,700
	6041	BUILDINGS	0	500	0	500	500
	6042	GROUNDS & MAINTENANCE	0	100	0	100	100
	6056	RADIO REPAIRS/REPLACEMENT	0	150	0	150	150
	6073	SMALL TOOLS	0	0	13	0	0
	6075	SAFETY EQUIPMENT/PHYSICALS	1,074	790	485	790	790
	6110	MONITORING	27,031	42,000	12,253	30,000	50,000
	6200	TRAVEL/MEETINGS/EDUCATION	2,922	5,000	4,607	5,000	5,000
	6250	DUES/MEMBERSHIPS/CERTIFICATION	690	900	379	900	900
	6520	SUPPLIES	0	100	0	100	100

Adopted Budget - Expense

For Fiscal Year: 2015

<u>Object / Description</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Actual</u>	<u>2014 Estimated</u>	<u>AB 2015 Budget</u>
6650 REGULATORY OPERATING PERMITS	1,858	2,500	1,858	2,000	3,000
8255 REPL AUTOCLAVE	11,127	0	0	0	0
8454 REP IND COUP ARG PLSMA SPEC	0	110,000	0	110,000	0
8455 LAB DESIGN EVAL	0	35,000	0	35,000	0
8554 REPL 20L WATER BATH	0	0	0	0	5,000
8555 REPL SMALL AUTOCLAVE	0	0	0	0	10,000
8622 SFTWR, LIMS	37,033	0	0	0	0
Total for:					
LABORATORY	<u>496,539</u>	<u>619,690</u>	<u>393,392</u>	<u>603,985</u>	<u>509,945</u>

Adopted Budget - Expense

For Fiscal Year: 2015

		2013	2014	2014	2014	AB	
<u>Object / Description</u>		<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Estimated</u>	<u>2015</u>	
Dept.:	2019	BOARD OF DIRECTORS					
	4101	REGULAR SALARIES/WAGES	12,000	12,000	11,216	12,000	12,000
	4301	F.I.C.A. TAXES	929	925	863	925	918
	4302	DENTAL SELF INSURED	39,578	3,575	3,423	3,665	3,737
	4303	UNEMPLOYMENT INSURANCE	-51	0	173	0	0
	4304	VISION	672	675	691	694	710
	4306	WORKER'S COMPENSATION	52	125	117	125	125
	4310	ACWA MEDICAL INSURANCE	22,160	42,900	44,595	44,355	45,824
	4311	LIFE INSURANCE	113	125	110	115	115
	4315	CP CLASSIC EMPLER CONTRIB	403	400	383	400	424
	4475	LEGAL-SPECIAL PROJECTS	0	1,250	0	250	250
	4480	LEGAL-REGULAR	22,724	20,000	18,206	21,000	21,000
	4820	OFFICE SUPPLIES	778	950	830	950	950
	6200	TRAVEL/MEETINGS/EDUCATION	7,867	7,500	8,501	7,500	10,000
	6250	DUES/MEMBERSHIPS/CERTIFICATION	31,456	32,750	30,432	34,357	35,588
	6520	SUPPLIES	0	1,500	955	250	250
	6610	ELECTION EXPENSE	0	12,000	0	0	9,000
	Total for:						
		BOARD OF DIRECTORS	<u>138,681</u>	<u>136,675</u>	<u>120,495</u>	<u>126,586</u>	<u>140,891</u>

Adopted Budget - Expense

For Fiscal Year: 2015

Dept.:	Object / Description	2013 <u>Actual</u>	2014 <u>Budget</u>	2014 <u>Actual</u>	2014 <u>Estimated</u>	AB 2015 <u>Budget</u>
2021	ADMINISTRATION					
	4101 REGULAR SALARIES/WAGES	176,006	180,140	158,549	180,140	179,843
	4102 WAGES OVERTIME	1	250	8	25	25
	4301 F.I.C.A. TAXES	10,422	9,130	9,294	9,130	13,760
	4302 DENTAL SELF INSURED	28,753	2,150	1,918	2,204	2,242
	4304 VISION	441	410	403	422	446
	4305 RETIREMENT HEALTH SAVINGS ACCT	2,853	2,890	5,616	2,890	2,741
	4306 WORKER'S COMPENSATION	479	600	482	520	572
	4310 ACWA MEDICAL INSURANCE	13,555	28,575	30,002	27,368	32,194
	4311 LIFE INSURANCE	532	525	489	525	499
	4312 LONG TERM DISABILITY, MGMT	1,033	1,060	1,957	1,060	992
	4313 AFLAC FEE DISTRICT PAID	17	25	18	25	20
	4314 LONG TERM DISABILITY, UNION	78	80	210	80	105
	4315 CP CLASSIC EMPLER CONTRIB	28,130	26,000	20,861	26,000	23,713
	4325 CALPERS PEPRA	0	0	1,920	1,765	2,838
	4330 AVAILABLE	0	1,450	0	0	0
	4405 CONTRACTUAL SERVICES	0	1,000	97	500	500
	4475 LEGAL-SPECIAL PROJECTS	0	100	0	0	0
	4480 LEGAL-REGULAR	458	3,000	0	1,000	2,000
	4610 GASOLINE	1,607	1,300	1,578	1,600	1,600
	4810 POSTAGE EXPENSES	0	25	0	25	25
	4820 OFFICE SUPPLIES	797	2,500	1,024	2,000	2,500
	4830 SUBSCRIPTIONS EXPENSE	183	500	94	200	400
	4920 PRINTING	0	100	0	100	100
	6030 SERVICE CONTRACTS	457	2,500	486	800	800
	6075 SAFETY EQUIPMENT/PHYSICALS	0	100	108	108	100
	6200 TRAVEL/MEETINGS/EDUCATION	5,117	4,400	2,706	3,900	4,400
	6250 DUES/MEMBERSHIPS/CERTIFICATION	3,736	4,500	3,747	4,675	4,825
	6520 SUPPLIES	-209	1,500	462	1,500	1,500
	6621 INCENTIVE & RECOGNITION PRGRM	3,165	4,075	1,833	3,500	3,500
	Total for:					
	ADMINISTRATION	<u>277,611</u>	<u>278,885</u>	<u>243,862</u>	<u>272,062</u>	<u>282,240</u>

Adopted Budget - Expense

For Fiscal Year: 2015

Dept.: 2022	<u>Object / Description</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Actual</u>	<u>2014 Estimated</u>	<u>AB 2015 Budget</u>
	HUMAN RESOURCES DIRECTOR					
	4101 REGULAR SALARIES/WAGES	88,087	89,025	80,016	89,025	92,975
	4102 WAGES OVERTIME	283	500	102	125	125
	4201 WAGES PARTIME REGULAR	33	100	0	100	30
	4202 WAGES OVERTIME	0	0	6	6	0
	4301 F.I.C.A. TAXES	6,171	5,450	5,665	5,450	7,124
	4302 DENTAL SELF INSURED	15,374	1,425	1,362	1,461	1,495
	4304 VISION	266	275	274	277	284
	4305 RETIREMENT HEALTH SAVINGS ACCT	1,289	1,530	1,514	1,530	1,530
	4306 WORKER'S COMPENSATION	92	250	214	115	128
	4310 ACWA MEDICAL INSURANCE	10,554	20,975	21,680	21,838	22,716
	4311 LIFE INSURANCE	264	275	271	275	274
	4312 LONG TERM DISABILITY, MGMT	418	425	859	425	430
	4313 AFLAC FEE DISTRICT PAID	17	25	18	25	20
	4314 LONG TERM DISABILITY, UNION	90	100	164	100	82
	4315 CP CLASSIC EMPLER CONTRIB	14,381	14,800	13,773	14,800	16,202
	4405 CONTRACTUAL SERVICES	17,723	25,150	5,394	25,150	13,400
	4445 PERSONNEL LEGAL	10,986	7,500	3,377	7,500	7,500
	4810 POSTAGE EXPENSES	10	75	0	75	75
	4820 OFFICE SUPPLIES	887	1,630	712	1,630	1,750
	4830 SUBSCRIPTIONS EXPENSE	505	940	704	940	940
	4920 PRINTING	0	225	0	225	225
	4930 ADS/LEGAL NOTICES	4,638	4,500	815	4,500	4,500
	6030 SERVICE CONTRACTS	2,398	2,300	2,038	2,300	2,300
	6075 SAFETY EQUIPMENT/PHYSICALS	82	1,250	1,215	1,650	1,250
	6079 SAFETY PROGRAMS	8,378	6,075	8,740	7,000	18,675
	6200 TRAVEL/MEETINGS/EDUCATION	1,642	3,500	6,147	10,600	4,750
	6250 DUES/MEMBERSHIPS/CERTIFICATION	636	700	488	700	800
	6520 SUPPLIES	10	150	29	150	150
	6670 PERSONNEL EXPENSE	815	1,700	551	1,700	1,700
	Total for:					
	HUMAN RESOURCES DIRECTOR	<u>186,029</u>	<u>190,850</u>	<u>156,128</u>	<u>199,672</u>	<u>201,430</u>

Adopted Budget - Expense

For Fiscal Year: 2015

Dept.: 2027	<u>Object / Description</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Actual</u>	<u>2014 Estimated</u>	<u>AB 2015 Budget</u>
	PUBLIC OUTREACH					
	4101 REGULAR SALARIES/WAGES	46,557	0	0	0	0
	4301 F.I.C.A. TAXES	4,989	0	0	0	0
	4302 DENTAL SELF INSURED	8,240	0	0	0	0
	4304 VISION	127	0	0	0	0
	4305 RETIREMENT HEALTH SAVINGS ACCT	741	0	0	0	0
	4306 WORKER'S COMPENSATION	52	0	0	0	0
	4310 ACWA MEDICAL INSURANCE	4,362	0	0	0	0
	4311 LIFE INSURANCE	142	0	0	0	0
	4312 LONG TERM DISABILITY, MGMT	338	0	0	0	0
	4313 AFLAC FEE DISTRICT PAID	17	0	0	0	0
	4315 CP CLASSIC EMPLER CONTRIB	7,671	0	0	0	0
	4405 CONTRACTUAL SERVICES	74,075	42,500	43,139	42,500	52,500
	4820 OFFICE SUPPLIES	5,915	500	0	500	500
	4830 SUBSCRIPTIONS EXPENSE	280	100	103	100	100
	4920 PRINTING	9,540	7,500	15,904	7,500	7,500
	6030 SERVICE CONTRACTS	0	0	21	0	0
	6200 TRAVEL/MEETINGS/EDUCATION	7,893	5,500	4,914	6,500	6,500
	6520 SUPPLIES	116	25	1	25	25
	6620 PUBLIC RELATIONS EXPENSE	32,889	25,000	31,287	29,750	25,000
	Total for:					
	PUBLIC OUTREACH	<u>203,944</u>	<u>81,125</u>	<u>95,369</u>	<u>86,875</u>	<u>92,125</u>

Adopted Budget - Expense

For Fiscal Year: 2015

Dept.: 2029	ENGINEERING	<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Budget</u>	<u>2014</u> <u>Actual</u>	<u>2014</u> <u>Estimated</u>	<u>AB</u> <u>2015</u> <u>Budget</u>	
	4101	REGULAR SALARIES/WAGES	584,576	680,575	676,468	680,575	686,659
	4102	WAGES OVERTIME	17,091	25,000	30,398	25,000	27,500
	4103	WAGES DOUBLETIME	0	0	0	0	2,500
	4110	MOVING EXPENSE REIMB	1,195	0	0	0	0
	4201	WAGES PARTIME REGULAR	201	500	1,832	2,500	10,000
	4202	WAGES OVERTIME	0	0	12	12	0
	4301	F.I.C.A. TAXES	41,961	47,200	45,578	47,200	55,589
	4302	DENTAL SELF INSURED	75,390	8,550	9,454	8,748	8,968
	4304	VISION	1,426	1,600	1,872	1,642	1,704
	4305	RETIREMENT HEALTH SAVINGS ACCT	8,628	9,740	10,790	9,740	9,729
	4306	WORKER'S COMPENSATION	781	3,050	1,860	1,238	1,361
	4308	UNIFORMS	192	300	108	300	96
	4310	ACWA MEDICAL INSURANCE	58,100	121,450	134,906	119,130	123,449
	4311	LIFE INSURANCE	1,541	1,725	1,908	1,729	1,729
	4312	LONG TERM DISABILITY, MGMT	2,695	2,775	5,621	2,775	2,811
	4313	AFLAC FEE DISTRICT PAID	90	75	98	75	100
	4314	LONG TERM DISABILITY, UNION	587	675	1,325	675	662
	4315	CP CLASSIC EMPLER CONTRIB	90,466	104,100	106,672	104,100	112,281
	4325	CALPERS PEPRA	216	0	1,868	1,300	2,211
	4330	AVAILABLE	0	1,950	0	0	0
	4405	CONTRACTUAL SERVICES	97,349	553,385	325,312	580,000	203,000
	4420	MAPPING	252	1,000	135	1,000	2,500
	4475	LEGAL-SPECIAL PROJECTS	3,592	9,500	26,381	25,000	9,500
	4480	LEGAL-REGULAR	1,319	10,000	4,264	7,500	7,500
	4610	GASOLINE	4,511	5,300	4,626	5,300	5,300
	4810	POSTAGE EXPENSES	75	175	1,166	175	175
	4820	OFFICE SUPPLIES	4,573	6,050	6,008	6,050	6,050
	4830	SUBSCRIPTIONS EXPENSE	0	100	0	100	100
	4930	ADS/LEGAL NOTICES	0	125	140	125	125
	6027	OFFICE EQUIPMENT REPAIR	819	1,000	1,121	1,000	1,000
	6030	SERVICE CONTRACTS	377	1,100	521	1,100	1,100
	6042	GROUNDS & MAINTENANCE	0	100	0	100	100
	6071	SHOP SUPPLIES	7	500	418	500	500
	6075	SAFETY EQUIPMENT/PHYSICALS	1,067	1,050	216	1,050	1,050
	6200	TRAVEL/MEETINGS/EDUCATION	6,034	10,000	10,053	10,000	12,500

Adopted Budget - Expense

For Fiscal Year: 2015

<u>Object / Description</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Actual</u>	<u>2014 Estimated</u>	<u>AB 2015 Budget</u>
6250 DUES/MEMBERSHIPS/CERTIFICATION	1,163	1,800	1,641	1,800	1,800
6310 TELEPHONE	188	500	114	500	500
6520 SUPPLIES	963	625	775	625	625
6650 REGULATORY OPERATING PERMITS	4,807	50,000	3,744	50,000	50,000
7002 WATERLINE, SIERRA TRACT	14,163	750,000	921,015	921,008	0
7003 WATERLINE, PIONEER TRAIL	115,503	0	124,623	82,733	0
7005 KELLER BOOSTER STATION REHAB	2,305	0	1,313	1,313	150,000
7010 WATERLINE REPL, BOWERS AREA	0	0	44,275	50,000	0
7011 WATERLINE REPL, SADDLE/KELLER	0	0	101,202	100,000	1,800,000
7012 WELL TREATMENT, GLENWOOD	0	0	5,423	0	20,000
7013 2014 METERS PROJECT	0	0	8,931	0	0
7090 RALPH TANK DEMO	16,334	0	0	0	0
7091 COLD CREEK FILTER PLANT DEMO	28,668	0	0	0	0
7097 WTR SYS OPTIMIZATION PLAN	202,259	0	99,302	169,855	0
7098 WTRLN, BAL BIJOU	370,326	0	0	0	0
7500 WATERLINE, ROCKY 2	6,300	0	0	0	0
7503 KELLER TANK REPLACEMENT	0	0	9,578	6,884	0
7504 GAUGE, NUCLEAR MOISTURE DENSIT	0	0	7,764	7,764	0
7505 GAUGE, NUC MOISTURE DENSITY	0	0	13,289	9,236	0
8113 CATHODIC PROTECTION ASSESSMENT	6,746	0	0	0	0
8114 PLOTTER	10,503	0	0	0	0
8120 ARETE, GIS	3,754	40,000	15,724	40,000	40,000
8160 SOFTWARE, HYDROLOGY	0	0	0	0	6,000
8176 GRIZZLY MTN BOOSTER	-11,785	0	0	0	0
8261 TANK COATINGS	405,962	0	7,945	7,945	0
8263 WATERLINES, WILDWOOD	506,969	0	0	0	0
8264 BIJOU EROSION CONTROL	0	0	133,132	325,000	75,000
8306 WATERLINE, STATE STREETS	44,758	2,500,000	1,894,293	1,800,000	3,300,000
8359 EROSION CONTROL PROJECTS	0	103,000	30,246	103,000	107,000
8360 HIGHWAY 50 RELOCATES	0	100,000	0	0	0
8363 METER PROJECT TBD	132	0	0	0	0
8452 PIPELINE EVALS	0	103,000	52,397	100,000	0
8464 GPS UNIT	0	10,000	0	0	0
8493 REPL COPIER	0	17,000	0	0	0
8522 HARRISON AVE STREETSCAPE	0	0	0	0	100,000
8530 WELL DESTRUCTIONS	0	0	0	0	121,000

Adopted Budget - Expense

For Fiscal Year: 2015

<u>Object / Description</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Actual</u>	<u>2014 Estimated</u>	<u>AB 2015 Budget</u>
8559 HIGHWAY 50 RELOCATES	0	0	0	100,000	100,000
8560 FIRE HYDRANTS, 6" LINES	0	0	0	100,000	250,000
8562 METER PROJECT	0	0	0	0	3,000,000
8563 REPLACE COPIER	0	0	0	0	7,500
8745 BMP PROJECTS	16,743	0	3,103	10,000	10,000
Total for:					
ENGINEERING	<u>2,751,872</u>	<u>5,284,575</u>	<u>4,890,960</u>	<u>5,633,402</u>	<u>10,437,274</u>

Adopted Budget - Expense

For Fiscal Year: 2015

<u>Object / Description</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Actual</u>	<u>2014 Estimated</u>	<u>AB 2015 Budget</u>
Dept.: 2037 INFORMATION TECHNOLOGY					
4101 REGULAR SALARIES/WAGES	169,301	167,985	169,699	167,985	179,349
4102 WAGES OVERTIME	3,422	2,700	3,409	2,700	2,700
4110 MOVING EXPENSE REIMB	0	0	1,021	1,021	0
4301 F.I.C.A. TAXES	13,170	14,350	15,183	14,350	13,925
4302 DENTAL SELF INSURED	30,525	2,850	2,918	2,922	2,989
4304 VISION	528	550	597	565	568
4305 RETIREMENT HEALTH SAVINGS ACCT	2,722	2,590	5,670	5,406	2,566
4306 WORKER'S COMPENSATION	199	500	446	218	240
4310 ACWA MEDICAL INSURANCE	17,500	37,625	40,481	42,437	41,671
4311 LIFE INSURANCE	455	475	495	475	449
4312 LONG TERM DISABILITY, MGMT	393	415	948	508	361
4313 AFLAC FEE DISTRICT PAID	18	25	18	25	20
4314 LONG TERM DISABILITY, UNION	306	320	628	320	314
4315 CP CLASSIC EMPLER CONTRIB	26,828	23,850	28,625	23,850	31,201
4330 AVAILABLE	0	1,450	0	0	0
4405 CONTRACTUAL SERVICES	10,800	20,000	9,703	15,000	15,000
4480 LEGAL-REGULAR	0	50	0	50	50
4810 POSTAGE EXPENSES	0	75	0	75	75
4820 OFFICE SUPPLIES	1,421	3,000	730	3,000	3,000
4830 SUBSCRIPTIONS EXPENSE	69	175	14	175	175
4840 DISTRICT COMPUTER SUPPLIES	36,103	20,300	28,382	20,300	20,300
4845 PC/LAPTOP/WORKSTN PURCHASES	21,158	20,300	17,946	20,300	18,000
4920 PRINTING	0	300	0	300	300
6030 SERVICE CONTRACTS	74,170	71,270	69,128	71,270	75,000
6075 SAFETY EQUIPMENT/PHYSICALS	185	200	85	200	200
6200 TRAVEL/MEETINGS/EDUCATION	8,589	9,000	7,460	9,000	10,662
6250 DUES/MEMBERSHIPS/CERTIFICATION	460	460	363	460	460
6310 TELEPHONE	962	1,000	31	1,000	1,000
6520 SUPPLIES	20	250	107	250	250
8192 STRATEGIC PLAN IMPLEMENTATION	20,441	0	0	0	0
8194 AUTOCAD CIVIL LICENSES	0	0	0	4,969	0
8266 VARIOUS SOFTWARE/NEW/UPGRADE	0	0	0	4,605	0
8366 VARIOUS SOFTWARE UPGRADES	0	0	0	5,149	0
8367 STORAGE SYSTEM ADDITIONS	9,994	0	0	0	0
8368 SERVER, SCADA	9,657	0	0	0	0

Adopted Budget - Expense

For Fiscal Year: 2015

<u>Object / Description</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Actual</u>	<u>2014 Estimated</u>	<u>AB 2015 Budget</u>
8369 10 GB WIRELESS CONTROLLER	9,122	0	0	0	0
8370 REPL FIBER WAN SHOPS	12,060	0	0	0	0
8446 GIS SURVEYING	0	0	0	7,017	0
8466 REPL DOMAIN CONTROLLER	0	10,000	9,999	9,999	0
8467 STORAGE SYS SAN ADDITIONS	0	5,000	0	5,000	0
8468 STRATEGIC PLAN UPDATE	0	20,000	1,403	23,000	0
8469 CORE SWITCH	0	20,000	19,990	20,000	0
8470 NETWORKING EQUIP	0	5,000	0	5,000	0
8471 MISC SOFTWARE, NEW/UPGRADES	0	8,000	0	8,000	0
8565 VARIOUS SOFTWARE UPGRADES	0	0	0	0	8,000
8566 SQL ADDITIONAL LICENSES	0	0	0	0	7,000
8567 WIRELESS CONTROLLER/ACCESS PTS	0	0	0	0	8,000
8568 LASERFICHE UPGRADE	0	0	0	0	25,000
8982 SOFTWARE, MAINT CONN	10,500	0	0	10,487	0
Total for:					
INFORMATION TECHNOLOGY	491,078	470,065	435,479	507,388	468,825

Adopted Budget - Expense

For Fiscal Year: 2015

<u>Object / Description</u>		<u>2013</u> <u>Actual</u>	<u>2014</u> <u>Budget</u>	<u>2014</u> <u>Actual</u>	<u>2014</u> <u>Estimated</u>	<u>AB</u> <u>2015</u> <u>Budget</u>
Dept.: 2038	CUSTOMER SERVICE					
	4101 REGULAR SALARIES/WAGES	367,070	395,180	314,165	395,180	398,760
	4102 WAGES OVERTIME	10,815	14,000	8,054	14,000	9,808
	4201 WAGES PARTIME REGULAR	0	100	116	116	0
	4301 F.I.C.A. TAXES	29,195	29,430	25,802	29,430	31,255
	4302 DENTAL SELF INSURED	84,265	7,830	7,177	8,028	8,220
	4304 VISION	1,432	1,480	1,450	1,522	1,562
	4305 RETIREMENT HEALTH SAVINGS ACCT	7,202	6,840	6,529	6,840	6,836
	4306 WORKER'S COMPENSATION	432	1,265	902	475	523
	4308 UNIFORMS	768	600	79	775	775
	4310 ACWA MEDICAL INSURANCE	46,687	94,815	97,785	101,286	104,886
	4311 LIFE INSURANCE	1,089	1,125	1,094	1,125	1,149
	4312 LONG TERM DISABILITY, MGMT	342	375	760	375	398
	4313 AFLAC FEE DISTRICT PAID	18	25	18	25	20
	4314 LONG TERM DISABILITY, UNION	937	1,060	1,905	1,060	1,059
	4315 CP CLASSIC EMPLER CONTRIB	60,948	65,400	55,704	65,400	70,311
	4405 CONTRACTUAL SERVICES	62,271	56,000	52,103	56,000	80,250
	4475 LEGAL-SPECIAL PROJECTS	7,704	2,125	7,660	6,930	4,000
	4480 LEGAL-REGULAR	14,702	2,500	12,842	10,000	5,000
	4520 MISC LIABILITY CLAIMS	12,533	5,000	11,139	5,000	10,000
	4521 CSRMA LIABILITY CLAIMS	-17,484	1,000	-186	1,000	1,000
	4610 GASOLINE	4,788	5,000	3,521	5,000	5,000
	4810 POSTAGE EXPENSES	15,537	20,000	22,275	20,000	20,000
	4820 OFFICE SUPPLIES	3,529	7,500	3,316	7,500	6,500
	4920 PRINTING	5,303	6,600	8,682	6,600	6,600
	4930 ADS/LEGAL NOTICES	2,109	1,200	1,297	1,200	1,000
	5020 EQUIPMENT RENTAL/LEASE	1,048	1,500	567	1,500	1,100
	6027 OFFICE EQUIPMENT REPAIR	760	100	45	100	100
	6030 SERVICE CONTRACTS	17,287	15,000	21,248	15,000	18,000
	6045 WATER METERS/PARTS	113,336	25,000	88,293	60,000	25,000
	6071 SHOP SUPPLIES	7,301	6,000	11,440	6,000	6,000
	6073 SMALL TOOLS	2,339	800	654	800	500
	6075 SAFETY EQUIPMENT/PHYSICALS	3,041	500	-471	500	500
	6200 TRAVEL/MEETINGS/EDUCATION	9,726	3,500	9,473	3,500	3,500
	6250 DUES/MEMBERSHIPS/CERTIFICATION	1,763	1,500	1,487	1,500	1,500
	6310 TELEPHONE	88	100	74	100	100

Adopted Budget - Expense

For Fiscal Year: 2015

<u>Object / Description</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Actual</u>	<u>2014 Estimated</u>	<u>AB 2015 Budget</u>
6520 SUPPLIES	694	400	684	400	750
6640 BAD DEBT EXPENSE	10,000	9,000	8,250	9,000	9,000
6660 WATER CONSERVATION EXPENSE	185,847	173,000	74,390	173,000	173,000
8244 METER RETROFIT MXU'S	7,003	60,000	0	72,085	0
8472 REPLACE LARGE METERS	0	144,300	2,129	144,300	0
8538 METER RETROFIT MXU'S	0	0	0	0	87,900
8539 REPL LARGE WATER METERS	0	0	0	0	198,400
8572 PORTABLE WATER METER TESTER	0	0	0	0	5,000
8575 SMART BOARD	0	0	0	0	15,000
Total for:					
CUSTOMER SERVICE	<u>1,082,425</u>	<u>1,167,150</u>	<u>862,452</u>	<u>1,232,652</u>	<u>1,320,262</u>

Adopted Budget - Expense

For Fiscal Year: 2015

Dept.: 2039	FINANCE	<u>2013</u>	<u>2014</u>	<u>2014</u>	<u>2014</u>	<u>AB</u>
<u>Object / Description</u>		<u>Actual</u>	<u>Budget</u>	<u>Actual</u>	<u>Estimated</u>	<u>2015</u>
						<u>Budget</u>
4101	REGULAR SALARIES/WAGES	440,701	450,800	406,921	425,000	428,447
4102	WAGES OVERTIME	26,130	5,625	30,650	25,000	5,625
4201	WAGES PARTIME REGULAR	1,311	1,750	4,082	7,000	10,500
4202	WAGES OVERTIME	18	0	0	0	0
4203	WAGES DOUBLETIME	65	0	0	0	0
4301	F.I.C.A. TAXES	33,106	32,925	29,886	30,000	34,010
4302	DENTAL SELF INSURED	82,048	7,825	7,239	6,450	7,473
4304	VISION	1,448	1,475	1,459	1,385	1,420
4305	RETIREMENT HEALTH SAVINGS ACCT	7,361	7,565	7,294	7,100	6,964
4306	WORKER'S COMPENSATION	707	1,175	1,139	651	716
4308	UNIFORMS	84	75	73	75	75
4310	ACWA MEDICAL INSURANCE	56,005	110,975	104,979	98,949	102,614
4311	LIFE INSURANCE	1,227	1,275	1,218	1,157	1,157
4312	LONG TERM DISABILITY, MGMT	1,219	1,275	2,533	1,266	1,266
4313	AFLAC FEE DISTRICT PAID	88	100	90	100	100
4314	LONG TERM DISABILITY, UNION	759	825	1,419	825	710
4315	CP CLASSIC EMPLER CONTRIB	70,774	74,900	68,417	74,900	75,028
4405	CONTRACTUAL SERVICES	23,669	21,000	19,585	21,000	21,000
4440	ADVISORY	20,754	23,000	26,703	26,000	15,000
4470	AUDITING	31,323	29,500	24,924	29,500	29,500
4475	LEGAL-SPECIAL PROJECTS	325	0	0	0	0
4480	LEGAL-REGULAR	2,357	2,500	253	2,500	2,500
4610	GASOLINE	262	300	119	300	300
4620	DIESEL	66	50	45	50	50
4810	POSTAGE EXPENSES	64	100	105	100	100
4820	OFFICE SUPPLIES	4,587	5,600	6,810	5,600	5,600
4830	SUBSCRIPTIONS EXPENSE	1,079	1,000	1,219	1,300	1,000
4920	PRINTING	1,045	1,350	1,138	1,100	1,100
4930	ADS/LEGAL NOTICES	907	700	343	700	700
6027	OFFICE EQUIPMENT REPAIR	38	75	0	75	75
6030	SERVICE CONTRACTS	1,163	1,500	1,676	1,500	1,500
6072	JANITORIAL SUPPLIES	1,484	3,000	980	3,000	3,000
6074	JANITORIAL SERVICES	19,242	20,000	17,639	20,000	20,000
6075	SAFETY EQUIPMENT/PHYSICALS	302	350	206	350	350
6200	TRAVEL/MEETINGS/EDUCATION	2,823	6,000	5,522	6,000	7,000

Adopted Budget - Expense

For Fiscal Year: 2015

<u>Object / Description</u>	<u>2013 Actual</u>	<u>2014 Budget</u>	<u>2014 Actual</u>	<u>2014 Estimated</u>	<u>AB 2015 Budget</u>
6250 DUES/MEMBERSHIPS/CERTIFICATION	365	500	190	500	500
6520 SUPPLIES	260	550	170	500	500
6709 LOAN PRINCIPAL PAYMENTS	801,007	1,488,350	1,630,817	1,630,825	1,099,225
6710 INTEREST EXPENSE	194,085	379,990	104,753	160,000	180,900
6730 FISCAL AGENT FEES	20,757	12,500	17,537	15,450	15,450
Total for:					
FINANCE	<u>1,851,015</u>	<u>2,696,480</u>	<u>2,528,133</u>	<u>2,606,208</u>	<u>2,081,455</u>



ADDENDUM

Budget Adoption Resolution No. 2947-14.....	119
Budget Adoption Resolution No. 2948-14.....	120
Appropriations Subject to Limitations Resolution No. 2955-14	121



RESOLUTION NO. 2947-14

**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 2014-15**


WHEREAS, on March 26, 2014, the Board of Directors of the South Tahoe Public Utility District held a public meeting and directed District staff to issue a Proposition 218 notice proposing a water service charge rate increase of 6.5% to fund the 2014/15 water capital improvement plan and operating budget of the Water Enterprise Fund.

NOW, THEREFORE BE IT RESOLVED, by the Board of Directors of the South Tahoe Public Utility District that:
The attached budget in the amount of \$20,560,259 is adopted for the Fiscal Year beginning July 1, 2014, and ending June 30, 2015.

WE THE UNDERSIGNED, do hereby certify that the above and foregoing resolution was duly and regularly adopted and passed by the Board of Directors of the South Tahoe Public Utility District at a regular meeting duly held on the 5th day of June 2014, by the following vote:

AYES: Cefalu, Jones, Vogelgesang, Sheehan, Schafer
NOES: None
ABSENT: None


Eric Schafer, Board President
South Tahoe Public Utility District

ATTEST:

Melonie Guttry, Clerk of the Board

RESOLUTION NO. 2948-14


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 2014-15

WHEREAS, on March 26, 2014, the Board of Directors of the South Tahoe Public Utility District held a public meeting and directed District staff to issue a Proposition 218 notice proposing a sewer service charge rate increase of 6% to fund the 2014/15 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 \$23,890,699 is adopted for the Fiscal Year beginning July 1, 2014, and ending June 30, 2015.

WE THE UNDERSIGNED, do hereby certify that the above and foregoing resolution was duly and regularly adopted and passed by the Board of Directors of the South Tahoe Public Utility District at a regular meeting duly held on the 5th day of June 2014, by the following vote:

AYES: Cefalu, Jones, Vogelgesang, Sheehan, Schafer
NOES: None
ABSENT: None


Eric Schafer, Board President
South Tahoe Public Utility District

ATTEST:


Melonie Guttry, Clerk of the Board

RESOLUTION NO. 2955-14

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 2014-15

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 June 4, 2014, 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 2014-15 are: \$28,652,582; and that for Fiscal Year 2014-15, the proceeds of taxes as defined in the enabling statutes are: \$6,857,001; 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 19th day of June, 2013, by the following vote:

AYES: Cefalu, Jones, Vogelgesang, Sheehan, Schafer

NOES: None

ABSENT: None



Eric Schafer, Board President
South Tahoe Public Utility District

ATTEST:



Melonie Gutfy, Clerk of the Board

SOUTH TAHOE PUBLIC UTILITY DISTRICT Permitted Growth Rate in Appropriations for 2014-15

Appropriation Limitation 2013-14

\$62,850,840

Increase In CA Per Capita Personal Income

$$\frac{-.23 + 100}{100} = 0.9977$$

Increase In Population
El Dorado County

$$\frac{.21 + 100}{100} = 1.0021$$

Change Ratio .9977 x 1.0021

x 0.9997

Appropriations Limitation for 2014-15

\$62,831,985

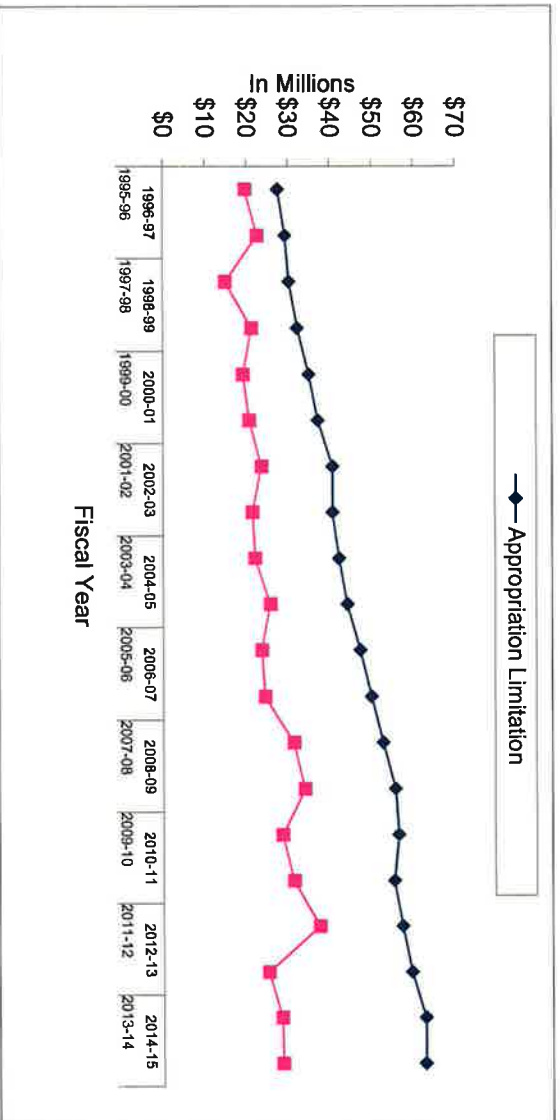
Actual Appropriations 2014-15

\$28,652,582

Limitation Exceeding Actual Appropriations 2014-15

\$34,179,403

Historical Appropriations Limitations & Proceeds Of Taxes



2014-15 Actual Appropriations:

Cash Expenditures	\$23,890,699
Depreciation	\$4,761,883
Total Expenditures	\$28,652,582

ACKNOWLEDGMENTS

Paul Hughes, CHIEF FINANCIAL OFFICER

Debbie Henderson, ACCOUNTING MANAGER

BOARD OF DIRECTORS' FINANCE COMMITTEE:

Eric Schafer

Kelly Sheehan

FINANCE DIVISION:

Susan Rasmussen

