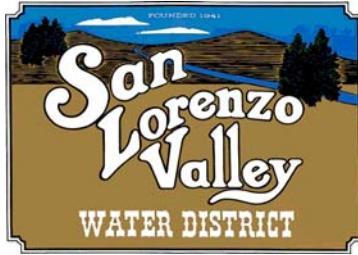


SAN LORENZO VALLEY WATER DISTRICT 2015/2016 ANNUAL BUDGET



BOARD OF DIRECTORS

PRESIDENT
VICE-PRESIDENT
BOARD MEMBER
BOARD MEMBER
BOARD MEMBER

MARGARET BRUCE
RANDALL BROWN
CHARLES BAUGHMAN
ERIC HAMMER
GENE RATCLIFFE

DISTRICT MANAGEMENT STAFF

DISTRICT MANAGER
DISTRICT COUNSEL
DISTRICT SECRETARY
DIRECTOR OF OPERATIONS
FINANCE MANAGER
ENVIRONMENTAL ANALYST
GIS/ENGINEERING MANAGER

BRIAN C. LEE
MARC HYNES
HOLLY MORRISON
RICK ROGERS
STEPHANIE HILL
JEN MICHELSEN
ROB MENZIES

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**SUMMARY OF CHANGES IN REVENUE, EXPENSE AND NET POSITION
PROPOSED BUDGET 2015-2016**

	2015-2016 PROPOSED BUDGET			2014-2015 ESTIMATED	2014-2015 BUDGET	% Change Est. Act.	% Change PY Budg.
	WATER FUND	WASTE WATER	GRAND TOTAL				
OPERATING REVENUE:							
Water Charges for Service	\$ 5,524,000	\$ -	\$ 5,524,000	\$ 5,200,000	\$ 5,900,000	6.2%	-6.4%
Acct Establish Charges & Penalties	75,000	-	75,000	100,000	55,000	-25.0%	36.4%
Sale of Meters	5,000	-	5,000	7,000	25,000	-28.6%	-80.0%
Miscellaneous	6,000	-	6,000	6,000	6,000	0.0%	0.0%
Sewer Charges for Service	-	100,000	100,000	100,000	100,000	0.0%	0.0%
Total operating revenue	5,610,000	100,000	5,710,000	5,413,000	6,086,000	5.5%	-6.2%
OPERATING EXPENSES:							
Personnel	3,547,135	20,700	3,567,835	3,276,485	3,313,860	8.9%	7.7%
Materials & Services	2,180,120	101,800	2,281,920	2,116,900	2,294,750	7.8%	-0.6%
Total operating expenses	5,727,255	122,500	5,849,755	5,393,385	5,608,610	8.5%	4.3%
Operating income before depreciation	(117,255)	(22,500)	(139,755)	19,615	477,390	-812.5%	-129.3%
Depreciation Expense	1,158,000	42,000	1,200,000	1,150,000	1,225,000	4.3%	-2.0%
Operating loss	(1,275,255)	(64,500)	(1,339,755)	(1,130,385)	(747,610)	18.5%	79.2%
NON-OPERATING REVENUE (EXPENSE):							
Non-operating revenue	570,620	-	570,620	831,910	959,000	-31.4%	-40.5%
Interest expense	(192,000)	-	(192,000)	(161,000)	(186,000)	19.3%	3.2%
Total non-operating revenue	378,620	-	378,620	670,910	773,000	-43.6%	-51.0%
Net income (loss) before cap. contrib.	\$ (896,635)	\$ (64,500)	\$ (961,135)	\$ (459,475)	\$ 25,390	109.2%	-3885.5%
CAPITAL CONTRIBUTIONS:							
Reimbursed amounts from capital projects (1)	1,270,475	-	1,270,475	1,650,735	1,998,500	-23.0%	-36.4%
Change in net-position	\$ 373,840	\$ (64,500)	\$ 309,340	\$ 1,191,260	\$ 2,023,890	-74.0%	-84.7%

(1) Reimbursed amounts from capital projects

2014-2015 Estimated

Full Expected Reimbursement @ 44.5%	3,674,810
FY1314 portion	753,600
Est. FY1516	1,270,475
Est. remaining FY1415	1,650,735

**SUMMARY OF REVENUE BY FUNDS
PROPOSED BUDGET 2015-2016**

	2014-2015 ESTIMATED ACTUALS	2014-2015 ADOPTED BUDGET	2015-2016 PROPOSED BUDGET	% Change Est. Actuals	% Change PY Budg.
WATER FUND REVENUE					
Water Charges for Service	\$ 5,200,000	\$ 5,900,000	\$ 5,524,000	6.2%	-6.4%
Property Taxes	475,000	475,000	495,000	4.2%	4.2%
Acct Establish Charges & Penalties	100,000	55,000	75,000	-25.0%	36.4%
Sale of Meters	7,000	25,000	5,000	-28.6%	-80.0%
Mobile Service Lease Fees	15,500	15,500	15,500	0.0%	0.0%
Miscellaneous	6,000	6,000	6,000	0.0%	0.0%
Johnson Property Rentals	14,400	14,500	15,120	5.0%	4.3%
Interest - Water Fund	0	100,000	10,000		-90.0%
SUBTOTAL NON-RESTRICTED REVENUE	\$ 5,817,900	\$ 6,591,000	\$ 6,145,620	5.6%	-6.8%
Sale of Surplus Property	10,010	3,000	-	-100.0%	-100.0%
Reimbursement for Manana Woods O & M	317,000	200,000	35,000	-89.0%	-82.5%
SUBTOTAL RESTRICTED SPECIAL REVENUE	\$ 327,010	\$ 203,000	\$ 35,000	-89.3%	-82.8%
SUBTOTAL WATER FUND REVENUE	\$ 6,144,910	\$ 6,794,000	\$ 6,180,620	0.6%	-9.0%
WASTEWATER FUND REVENUE					
Sewer Charges for Service	\$ 100,000	\$ 100,000	\$ 100,000	0.0%	0.0%
SUBTOTAL WASTEWATER FUND REVENUE	\$ 100,000	\$ 100,000	\$ 100,000	0.0%	0.0%
GRAND TOTAL REVENUE ALL FUNDS	\$ 6,244,910	\$ 6,894,000	\$ 6,280,620	0.6%	-8.9%

**ESTIMATED CASHFLOWS
PROPOSED BUDGET 2015-2016**

	WATER FUND	WASTE WATER	GRAND TOTAL
Cash flows from operating activities			
Receipts from sales and services *	\$ 5,610,000	\$ 100,000	\$ 5,710,000
Paid for personnel expenses	(3,547,135)	(20,700)	(3,567,835)
Paid for materials and services	(2,180,120)	(101,800)	(2,281,920)
Net cash provided by operating activities	<u>(117,255)</u>	<u>(22,500)</u>	<u>(139,755)</u>
Cash flows from non-capital financing activities			
Proceeds from property taxes *	495,000		495,000
Proceeds from rental/lease revenue *	30,620		30,620
Net cash provided by non-capital financing activities	<u>525,620</u>	<u>-</u>	<u>525,620</u>
Cash flows from capital financing activities			
Capital expenditures	(3,668,000)		(3,668,000)
Receipts for reimbursable capital expenditures (1)	1,270,475		1,270,475
Principal paid on long term debt	(755,000)		(755,000)
Interest paid on long term debt	(192,000)		(192,000)
Net cash needed to provided capital financing activities	<u>(3,344,525)</u>	<u>-</u>	<u>(3,344,525)</u>

* Note, subtotal of non-restricted revenue

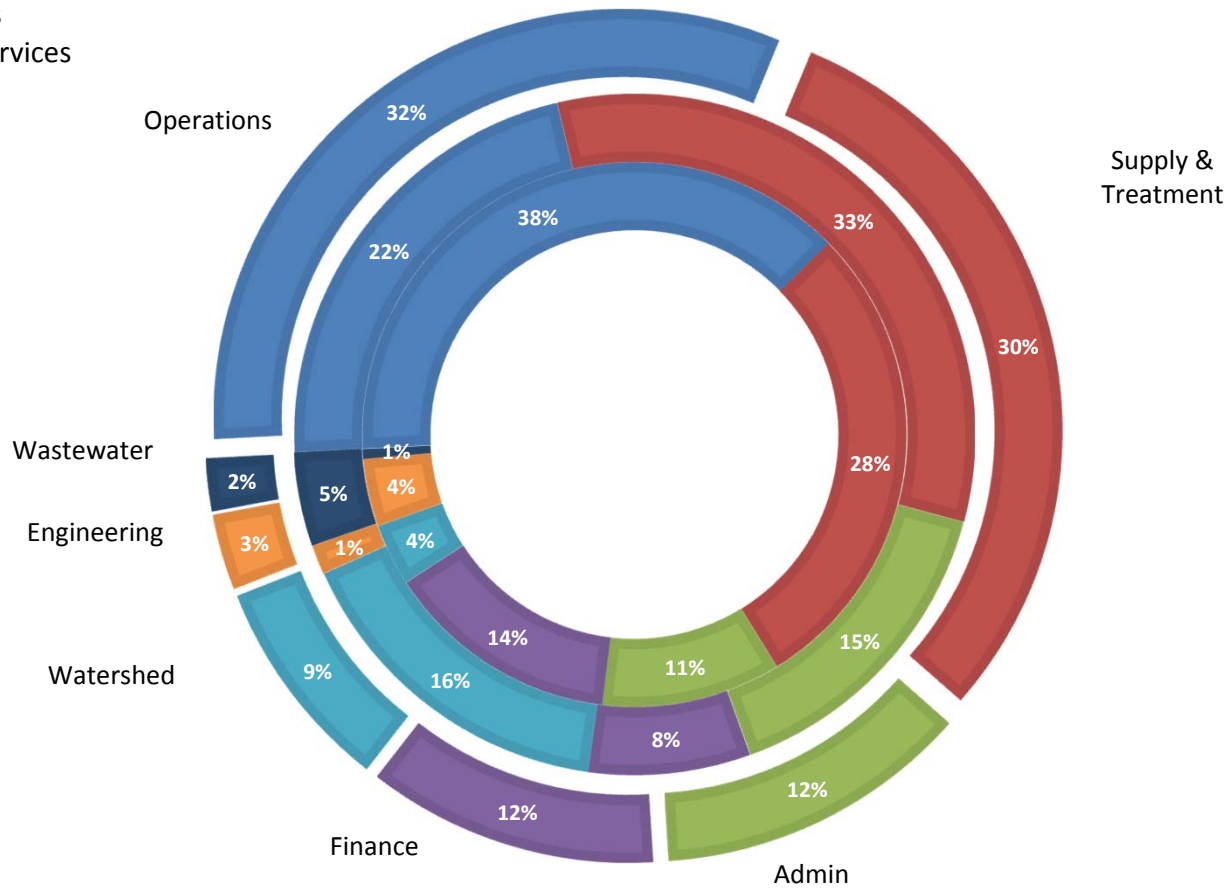
(1) Reimbursable amounts from capital projects
Proposition 50 Projects

1,270,475

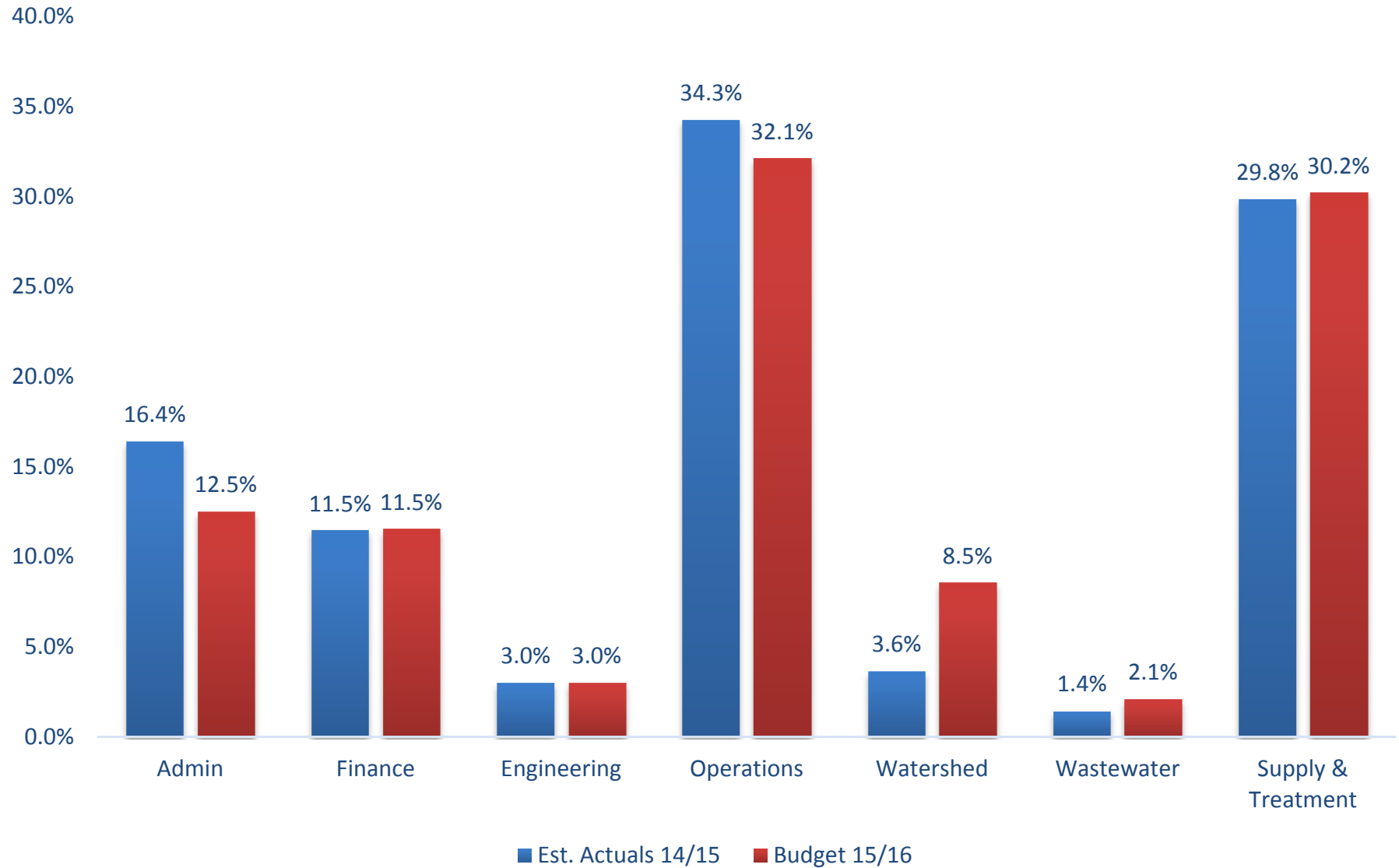
% OF OPERATING EXPENSES (LESS DEPRECIATION)

■ Operations
 ■ Supply & Treatment
 ■ Admin
 ■ Finance
 ■ Watershed
 ■ Engineering
 ■ Wastewater

From Outside In:
 Total Expenses
 Materials & Services
 Personnel



% of Operating Expenses (less depreciation)



BUDGET SUMMARY - DEPARTMENTAL EXPENSES

DEPARTMENT: ADMINISTRATION - 01

FUND: WATER

<u>CLASSIFICATION</u>	2014-2015 ESTIMATED <u>EXPENSE</u>	2014-2015 ADOPTED <u>BUDGET</u>	2015-2016 PROPOSED <u>BUDGET</u>	<i>% Change <u>Est. Exp.</u></i>	<i>% Change <u>PY Budg.</u></i>
Personnel	373,400	246,400	381,550	2.2%	54.8%
Materials & Services	511,800	434,800	349,750	-31.7%	-19.6%
TOTAL BUDGET	885,200	681,200	731,300	-17.4%	7.4%

DEPARTMENT: ADMINISTRATION - 01

FUND: WATER

	2014-2015 ESTIMATED EXPENSE	2014-2015 ADOPTED BUDGET	2015-2016 PROPOSED BUDGET	% Change Est. Exp.	% Change PY Budg.
Personnel					
Salaries					
5001 Regular Salaries	220,000	160,000	223,000	1.4%	39.4%
5005 Directors Fees	17,000	17,000	23,000	35.3%	35.3%
Subtotal Salaries	237,000	177,000	246,000	3.8%	39.0%
Benefits					
5706 Medical Insurance	37,000	26,000	40,500	9.5%	55.8%
5707 Dental Insurance	2,700	1,800	2,900	7.4%	61.1%
5708 Vision Insurance	400	350	450	12.5%	28.6%
5709 Life Insurance	400	350	400	0.0%	14.3%
5710 Long Term Disability	900	750	1,150	27.8%	53.3%
5711 PERS Retirement	19,400	14,000	24,700	27.3%	76.4%
5712 FICA (Social Security)	9,300	9,000	11,000	18.3%	22.2%
5713 Workers Compensation	1,000	750	1,100	10.0%	46.7%
5714 Assistance Program	100	100	100	0.0%	0.0%
5715 Other Payroll Charges	15,000	2,000	2,000	-86.7%	0.0%
5716 Medicare	3,200	2,300	3,250	1.6%	41.3%
5722 Retired Medical	12,000	12,000	13,000	8.3%	8.3%
5723 Annual OPEB (1)	35,000	0	35,000	0.0%	
Subtotal Benefits	136,400	69,400	135,550	-0.6%	95.3%
TOTAL PERSONNEL	373,400	246,400	381,550	2.2%	54.8%

POSITION TITLES	
Board of Directors	5.0
District Manager	1.0
District Secretary	1.0
TOTAL POSITIONS	7.0

* Factors in converting Environmentalist to be allocated to Dept 05 starting FY1516

Non Cash Expenses:

(1) Annual OPEB based on the annual required contribution

Note this non cash expense has not been displayed through the budget in prior years, but has been occurring annually.

DEPARTMENT: ADMINISTRATION - 01

FUND: WATER

	2014-2015 ESTIMATED EXPENSE	2014-2015 ADOPTED BUDGET	2015-2016 PROPOSED BUDGET	% Change Est. Exp.	% Change PY Budg.
Materials & Services					
5020 Contract/Professional Services (1)	150,000	147,000	112,550	-25.0%	-23.4%
5030 Legal Services	100,000	52,000	60,000	-40.0%	15.4%
5040 Utilities - District Office	11,000	9,500	12,000	9.1%	26.3%
5045 Auto Allowance	2,100	2,800	4,200	100.0%	50.0%
5047 Rentals/Leases/Permits	1,000	1,000	1,000	0.0%	0.0%
5050 Facilities Maintenance	11,500	10,000	12,000	4.3%	20.0%
5059 Telephone/Communications	18,000	15,000	18,000	0.0%	20.0%
5060 Office Supplies (includes 5078)	17,500	7,500	10,000	-42.9%	33.3%
5061 Postage	500	500	500	0.0%	0.0%
5062 Subscriptions/Books	2,000	500	500	-75.0%	0.0%
5063 Advertising	5,500	3,500	4,000	-27.3%	14.3%
5064 Training, Conferences & Meetings	7,000	3,000	5,000	-28.6%	66.7%
5065 Membership & Dues (includes 5085) (2)	9,000	8,000	33,000	266.7%	312.5%
5066 Insurance - Property (SDRMA)	70,000	70,000	77,000	10.0%	10.0%
5072 Legal Settlements	0	0	0		
5075 Water Conservation Program (moved to Watershed)	50,000	40,000	0	60.0%	100.0%
5078 Household Supplies (now in 5060)	200	500	0	-100.0%	-100.0%
5083 Education Grant Program (moved to Watershed)	17,500	17,500	0	0.0%	0.0%
5085 LAFCO Fees (now in 5065)	9,000	9,000	0	-100.0%	-100.0%
5087 Election Fees	30,000	37,500	0		-100.0%
TOTAL MATERIALS & SERVICES	511,800	434,800	349,750	-31.7%	-19.6%

Additional Details:

(1) Contract/Professional Services		
Maintenance on equipment; telephone, copier,		5,500
Web Site/Internet Access		11,000
Public Outreach/Transparency		45,000
HR/Payroll (split with Finance)		11,050
Rate Study		30,000
Miscellaneous Outside Services		<u>10,000</u>
	Subtotal	112,550
(2) Membership & Dues		
ACWA		13,000
CSDA		7,000
LAFCO		9,000
AWWA		2,500
Misc.		<u>1,500</u>
	Subtotal	33,000

BUDGET SUMMARY - DEPARTMENTAL EXPENSES

DEPARTMENT: FINANCE - 02
FUND: WATER

<u>CLASSIFICATION</u>	2014-2015 ESTIMATED <u>EXPENSE</u>	2014-2015 ADOPTED <u>BUDGET</u>	2015-2016 PROPOSED <u>BUDGET</u>	<i>% Change Est. Exp.</i>	<i>% Change PY Budg.</i>
Personnel	440,600	417,200	497,825	13.0%	19.3%
Materials & Services	177,200	159,500	176,220	-0.6%	10.5%
TOTAL BUDGET	617,800	576,700	674,045	9.1%	16.9%

DEPARTMENT: FINANCE - 02

FUND: WATER

		2014-2015	2014-2015	2015-2016	% Change	% Change
		ESTIMATED	ADOPTED	PROPOSED	% Change	% Change
		<u>EXPENSE</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>Est. Exp.</u>	<u>PY Budg.</u>
<u>Personnel</u>						
<u>Salaries</u>						
5001	Regular Salaries	330,000	296,000	365,000	10.6%	23.3%
xxxx	Temporary Salaries	0	15,000	0		-100.0%
5003	Overtime Wages	300	500	500	66.7%	0.0%
Subtotal Salaries		330,300	311,500	365,500	10.7%	17.3%
<u>Benefits</u>						
5706	Medical Insurance	47,000	45,000	55,700	18.5%	23.8%
5707	Dental Insurance	4,800	4,800	6,400	33.3%	33.3%
5708	Vision Insurance	900	900	1,000	11.1%	11.1%
5709	Life Insurance	800	800	1,000	25.0%	25.0%
5710	Long Term Disability	1,700	1,700	1,850	8.8%	8.8%
5711	PERS Retirement	29,000	28,200	36,500	25.9%	29.4%
5712	FICA (Social Security)	20,000	18,400	22,650	13.3%	23.1%
5713	Workers Compensation	1,400	1,400	1,700	21.4%	21.4%
5714	Assistance Program	200	200	225	12.5%	12.5%
5716	Medicare	4,500	4,300	5,300	17.8%	23.3%
Subtotal Benefits		110,300	105,700	132,325	20.0%	25.2%
TOTAL PERSONNEL*		440,600	417,200	497,825	13.0%	19.3%

POSITION TITLES

Finance Manager	1
Sr. Customer Service/Accounting Specialist	1
Customer Service/Accounts Specialist	<u>3</u>
TOTAL POSITIONS	5

* Includes cost of converting full time temp to permanent

DEPARTMENT: FINANCE - 02

FUND: WATER

	2014-2015	2014-2015	2015-2016		
	ESTIMATED	ADOPTED	PROPOSED	% Change	% Change
	<u>EXPENSE</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>Est. Exp.</u>	<u>PY Budg.</u>

Materials & Services

5020	Contract/Professional Services	27,500	27,500	60,220	119.0%	119.0%
5031	Audit Services	40,000	25,000	25,000	-37.5%	0.0%
5060	Office Supplies	23,700	20,500	12,000	-49.4%	-41.5%
5061	Postage	48,000	50,000	40,000	-16.7%	-20.0%
5064	Training, Conferences & Meetings	2,000	3,000	3,000	50.0%	0.0%
5068	Collection Costs/Bank Fees	30,000	27,500	30,000	0.0%	9.1%
5069	Bad Debts	6,000	6,000	6,000	0.0%	0.0%

TOTAL MATERIALS & SERVICES		177,200	159,500	176,220	-0.6%	10.5%
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Additional Details:

(1) Contract/Professional Services

Software Maint. (Springbrook, mail/print machines, meter reading etc.)	37,170
Paychex (split with Admin.)	11,050
Info Send	12,000
Subtotal	60,220

BUDGET SUMMARY - DEPARTMENTAL EXPENSES

DEPARTMENT: ENGINEERING - 03
FUND: WATER

<u>CLASSIFICATION</u>	2014-2015 ESTIMATED EXPENSE	2014-2015 ADOPTED BUDGET	2015-2016 PROPOSED BUDGET	% Change <i>Est. Exp.</i>	% Change <i>PY Budg.</i>
Personnel	131,965	135,625	144,175	9.3%	6.3%
Materials & Services	29,050	30,200	32,000	10.2%	6.0%
TOTAL BUDGET	161,015	165,825	176,175	9.4%	6.2%

DEPARTMENT: ENGINEERING - 03

FUND: WATER

	2014-2015	2014-2015	2015-2016	% Change	% Change
	ESTIMATED	ADOPTED	PROPOSED	% Change	% Change
	EXPENSE	BUDGET	BUDGET	Est. Exp.	PY Budg.

Personnel

Salaries

5001	Regular Salaries	100,000	98,800	103,550	3.6%	4.8%
5003	Overtime Wages	0	0	0		
Subtotal Salaries		100,000	98,800	103,550	3.6%	4.8%

Benefits

5706	Medical Insurance	13,100	14,700	16,000	22.1%	8.8%
5707	Dental Insurance	1,200	1,300	1,300	8.3%	0.0%
5708	Vision Insurance	180	200	200	11.1%	0.0%
5709	Life Insurance	170	200	200	17.6%	0.0%
5710	Long Term Disability	300	500	525	75.0%	5.0%
5711	PERS Retirement	9,000	10,900	13,200	46.7%	21.1%
5712	FICA (Social Security)	5,500	6,200	6,450	17.3%	4.0%
5713	Workers Compensation	500	600	500	0.0%	-16.7%
5714	Assistance Program	40	50	50	25.0%	0.0%
5716	Medicare	1,300	1,500	1,525	17.3%	1.7%
5717	Special Clothing	675	675	675	0.0%	0.0%
5723	Certifications	0	0	0		
Subtotal Benefits		31,965	36,825	40,625	27.1%	10.3%

TOTAL PERSONNEL		131,965	135,625	144,175	9.3%	6.3%
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POSITION TITLES

Engineering/GIS Manager	<u>1</u>
TOTAL POSITIONS	1

DEPARTMENT: ENGINEERING - 03

FUND: WATER

	2014-2015	2014-2015	2015-2016	% Change	% Change
	ESTIMATED	ADOPTED	PROPOSED	% Change	% Change
	<u>EXPENSE</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>Est. Exp.</u>	<u>PY Budg.</u>

MATERIALS & SERVICES

5020	Contract/Professional Services (1)	6,000	7,000	20,000	233.3%	185.7%
5038	Equipment Replacement Fund	0	2,900			
5044	Maint/Operations of Vehicles	1,400	1,000	1,000	-28.6%	0.0%
5048	Small Tools/Maint & Repairs	0	100	100		
5059	Communications	1,200	1,200	1,200	0.0%	0.0%
5060	Office Supplies	750	750	750	0.0%	0.0%
5062	Subscription/ Books	750	750	750	0.0%	0.0%
5064	Training, Conferences & Meetings	250	250	1,200		
5065	Membership & Dues	700	750	1,000	42.9%	33.3%
5049	Equip. Non-Cap	5,500	5,500	6,000	9.1%	9.1%
5899	Special Projects (<i>now in 5020</i>)	12,500	10,000		-100.0%	-100.0%
TOTAL MATERIALS & SERVICES		29,050	30,200	32,000	10.2%	6.0%

Additional Details:

(1) Contract/Professional Services
 Urban Water Master Plan

10,000

BUDGET SUMMARY - DEPARTMENTAL EXPENSES

DEPARTMENT: OPERATIONS/DISTRIBUTION - 04

FUND: WATER

<u>CLASSIFICATION</u>	2014-2015 ESTIMATED <u>EXPENSE</u>	2014-2015 ADOPTED <u>BUDGET</u>	2015-2016 PROPOSED <u>BUDGET</u>	<i>% Change <u>Est. Exp.</u></i>	<i>% Change <u>PY Budg.</u></i>
Personnel	1,384,800	1,407,900	1,372,850	-0.9%	-2.5%
Materials & Services	462,500	527,100	506,000	9.4%	-4.0%
TOTAL BUDGET	1,847,300	1,935,000	1,878,850	1.7%	-2.9%

DEPARTMENT: OPERATIONS/DISTRIBUTION - 04

FUND: WATER

		2014-2015	2014-2015	2015-2016	% Change	% Change
		ESTIMATED	ADOPTED	PROPOSED	Est. Exp.	PY Budg.
		EXPENSE	BUDGET	BUDGET		
Personnel						
Salaries						
5001	Regular Salaries	869,200	910,000	871,100	0.2%	-4.3%
xxxx	Temporary Salaries		30,000			-100.0%
5003	Overtime Wages	46,000	40,000	40,000	-13.0%	0.0%
5704	Standby Wages	21,000	27,000	27,000	28.6%	0.0%
Subtotal Salaries		936,200	1,007,000	938,100	0.2%	-6.8%
Benefits						
5706	Medical Insurance	195,000	155,000	183,000	-6.2%	18.1%
5707	Dental Insurance	16,000	17,000	19,200	20.0%	12.9%
5708	Vision Insurance	2,700	2,700	2,800	3.7%	3.7%
5709	Life Insurance	2,200	2,200	2,200	0.0%	0.0%
5710	Long Term Disability	4,500	4,500	4,500	0.0%	0.0%
5711	PERS Retirement	95,000	100,000	103,500	8.9%	3.5%
5712	FICA (Social Security)	57,000	57,500	57,500	0.9%	0.0%
5713	Workers Compensation	55,000	40,000	40,000	-27.3%	0.0%
5714	Assistance Program	500	500	500	0.0%	0.0%
5716	Medicare	13,000	13,500	13,600	4.6%	0.7%
5717	Special Clothing	7,200	7,250	7,200	0.0%	-0.7%
5723	Certifications	500	750	750	50.0%	0.0%
Subtotal Benefits		448,600	400,900	434,750	-3.1%	8.4%
TOTAL PERSONNEL		1,384,800	1,407,900	1,372,850	-0.9%	-2.5%

DEPARTMENT: OPERATIONS/DISTRIBUTION 04

POSITION TITLES

Director of Operations	0.60
Deputy Director of Operations	0.60
Special Projects Manager	0.40
Field Services Supervisor	1.00
Electrician/Instrumentation Technician	0.40
Customer Service/Field Coordinator	1.00
Senior Field Services Worker	1.00
Field Services Worker II	5.00
Network Specialist	0.60
TOTAL POSITIONS	10.60

DEPARTMENT: OPERATIONS/DISTRIBUTION - 04

FUND: WATER

		2014-2015	2014-2015	2015-2016	% Change	% Change
		ESTIMATED	ADOPTED	PROPOSED	Est. Exp.	PY Budg.
		EXPENSE	BUDGET	BUDGET		
<u>Materials & Services</u>						
5020	Contract/Professional Services	60,000	60,000	70,000	16.7%	16.7%
5038	Equipment Replacement Fund	0	34,400			
5040	Utilities	98,000	110,000	110,000	12.2%	0.0%
5043	Operating Supplies	90,000	90,000	90,000	0.0%	0.0%
5044	Maint & Operations of Vehicles	75,000	80,000	75,000	0.0%	-6.3%
5047	Rental/Leases/Permits	10,000	10,000	10,000	0.0%	0.0%
5048	Small Tools-Maint & Repairs	10,000	10,000	10,000	0.0%	0.0%
5050	Facilities Maintenance	10,000	15,000	15,000	50.0%	0.0%
5059	Communications & Telemetry	55,000	55,000	56,000	1.8%	1.8%
5060	Office Supplies <i>(includes 5078)</i>	3,500	3,500	6,500	85.7%	85.7%
5062	Subscription/Books	0	300	0		-100.0%
5064	Training, Conferences & Meetings	3,000	5,000	5,000	66.7%	0.0%
5078	Other Household Supplies <i>(now in 5060)</i>	3,000	3,000	0	-100.0%	-100.0%
5899	Special Projects (1)	25,000	35,000	51,000	104.0%	45.7%
5049	Equipment Non-Cap (2)	20,000	15,900	7,500	-62.5%	-52.8%
TOTAL MATERIALS & SERVICES		462,500	527,100	506,000	9.4%	-4.0%

Additional Details:

(1) Special Projects

Reservoir Maintenance & Inspections	35,000
Leak Detection	16,000
	<hr/> 51,000

(2) Equipment Non-Cap

Electric Jackhammers (2)	2,500
Portable Air Compressor (2)	1,200
Pavement Breaker 1 1/8	2,000
3000 Watt Generator	1,800
	<hr/> 7,500

BUDGET SUMMARY - DEPARTMENTAL EXPENSES

DEPARTMENT: WATERSHED - 05
FUND: WATER

	2014-2015 ESTIMATED <u>EXPENSE</u>	2014-2015 ADOPTED <u>BUDGET</u>	2015-2016 PROPOSED <u>BUDGET</u>	<i>% Change Est. Exp.</i>	<i>% Change PY Budg.</i>
<u>CLASSIFICATION</u>					
Personnel	57,920	109,085	131,385	126.8%	20.4%
Materials & Services	138,050	299,050	367,850	166.5%	23.0%
TOTAL BUDGET	195,970	408,135	499,235	154.8%	22.3%

DEPARTMENT: WATERSHED - 05
 FUND: WATER

	2014-2015 ESTIMATED EXPENSE	2014-2015 ADOPTED BUDGET	2015-2016 PROPOSED BUDGET	% Change Est. Exp.	% Change PY Budg.
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Personnel

Salaries

5001	Regular Salaries	40,000	65,000	89,500	123.8%	37.7%
xxxx	Temporary Salaries	0	10,000			
Subtotal Salaries		40,000	75,000	89,500	123.8%	19.3%

Benefits

5706	Medical Insurance	9,400	18,500	20,100	113.8%	8.6%
5707	Dental Insurance	1,400	1,400	2,150	53.6%	53.6%
5708	Vision Insurance	100	200	325	225.0%	62.5%
5709	Life Insurance	100	60	60	-40.0%	0.0%
5710	Long Term Disability	250	500	500	100.0%	0.0%
5711	PERS Retirement	3,500	7,500	11,400	225.7%	52.0%
5712	FICA (Social Security)	2,000	4,500	5,600	180.0%	24.4%
5713	Workers Compensation	400	400	425	6.3%	6.3%
5714	Assistance Program	20	25	25	25.0%	0.0%
5716	Medicare	750	1,000	1,300	73.3%	30.0%
5717	Special Clothing	0	0	0		
Subtotal Benefits		17,920	34,085	41,885	133.7%	22.9%

TOTAL PERSONNEL		57,920	109,085	131,385	126.8%	-100.0%
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POSITION TITLES

Administrative/Environmental Analyst	1.00
TOTAL POSITIONS	1.00

* Factors in converting all to be allocated to Dept 05 starting FY1516

DEPARTMENT: WATERSHED - 05
FUND: WATER

	2014-2015	2014-2015	2015-2016	% Change	% Change
	ESTIMATED	ADOPTED	PROPOSED	% Change	% Change
	EXPENSE	BUDGET	BUDGET	Est. Exp.	PY Budg.

MATERIALS & SERVICES

5020	Contract/Professional Services (1)	40,000	74,700	80,000	100.0%	7.1%
5034	Road Maintenance	10,000	10,000	15,000	50.0%	50.0%
5043	Operating Supplies	500	500	500	0.0%	0.0%
5059	Communications	250	300	300	20.0%	0.0%
5062	Subscription/Books	50	300	300	500.0%	0.0%
5064	Training, Conference/Seminars	1,000	2,000	3,000	200.0%	50.0%
5065	Membership & Dues	1,250	1,250	1,250	0.0%	0.0%
5067	Watershed & Data Collection Grants	15,000	15,000	15,000	0.0%	0.0%
5075	Water Conservation Program (moved from Admin.) (2)	0	0	65,000		
5083	Education Grant Program (moved from Admin.)	0	0	17,500		
5899	Special Projects (3)	70,000	195,000	170,000	142.9%	-12.8%
TOTAL MATERIALS & SERVICES		138,050	299,050	367,850	166.5%	23.0%

Additional Details:

(1) Contract/Professional Services

County Wide Fish Monitoring		22,000
Oly French Broom removal		20,000
Land Trust Patrol		13,000
Misc.		12,000
Oly Interpretive signage		7,000
Events		6,000
	Subtotal	<u>80,000</u>

(2) Water Conservation Program

Rebate Program		25,000
Drought Outreach (inserts, postcards, free devices)		30,000
Water Conservation Coalition		5,000
Misc		5,000
	Subtotal	<u>65,000</u>

(1) Special Projects

Stream Monitoring Program	01-05-5899-001	170,000
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BUDGET SUMMARY - DEPARTMENTAL EXPENSES

DEPARTMENT: WASTEWATER - 06
 FUND: SEWER

<u>CLASSIFICATION</u>	<u>2014-2015</u> <u>ESTIMATED</u> <u>EXPENSE</u>	<u>2014-2015</u> <u>ADOPTED</u> <u>BUDGET</u>	<u>2015-2016</u> <u>PROPOSED</u> <u>BUDGET</u>	<u>% Change</u> <u>Est. Exp.</u>	<u>% Change</u> <u>PY Budg.</u>
Personnel	13,000	17,000	20,700	59.2%	21.8%
Materials & Services	64,000	61,100	101,800	59.1%	66.6%
TOTAL BUDGET	77,000	78,100	122,500	59.1%	56.9%

DEPARTMENT: WASTEWATER - 06

FUND: SEWER

	2014-2015	2014-2015	2015-2016	% Change	% Change
	ESTIMATED	ADOPTED	PROPOSED	% Change	% Change
	<u>EXPENSE</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>Est. Exp.</u>	<u>PY Budg.</u>

Personnel

Salaries

5001	Regular Salaries	8,000	12,000	15,000	87.5%	25.0%
5003	Overtime Wages	2,500	2,500	2,500	0.0%	0.0%
5004	Standby Wages	100		500	400.0%	

Subtotal Salaries		10,600	14,500	18,000	69.8%	24.1%
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Benefits

5706	Medical Insurance					
5707	Dental Insurance					
5711	PERS Retirement	1,200	1,200	1,300	8.3%	8.3%
5712	FICA (Social Security)	900	1,000	1,100	22.2%	10.0%
5713	Workers Compensation					
5716	Medicare	300	300	300	0.0%	0.0%
5717	Special Clothing					

Subtotal Benefits		2,400	2,500	2,700	12.5%	8.0%
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TOTAL PERSONNEL		13,000	17,000	20,700	59.2%	21.8%
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DEPARTMENT: WASTEWATER - 06

FUND: SEWER

	2014-2015	2014-2015	2015-2016		
	ESTIMATED	ADOPTED	PROPOSED	% Change	% Change
	<u>EXPENSE</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>Est. Exp.</u>	<u>PY Budg.</u>

MATERIALS & SERVICES

5020	Contract/Professional Services (1)	10,000	15,000	51,000	410.0%	240.0%
5023	Outside Water Analysis	15,000	14,600	14,600	-2.7%	0.0%
5036	Administration Overhead	4,000	4,000	4,000	0.0%	0.0%
5038	Equipment Replacement Fund	0	1,400	0		-100.0%
5040	Utilities	6,800	6,500	7,000	2.9%	7.7%
5043	Operating Supplies	7,000	7,000	6,000	-14.3%	-14.3%
5044	Maint & Operations of Vehicles	500	500	500	0.0%	0.0%
5047	Rentals/Leases/Permits	17,000	8,000	15,000	-11.8%	87.5%
5050	Facilities Maintenance	500	500	500	0.0%	0.0%
5059	Communications	3,200	3,100	3,200	0.0%	3.2%
5060	Office Supplies	0	200	0		-100.0%
5061	Postage	0	300	0		-100.0%

TOTAL MATERIALS & SERVICES		64,000	61,100	101,800	59.1%	66.6%
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Additional Details:

(1) Contract/Professional Services

Collection System Assessment		16,000
Rate Study		20,000
Regular services		15,000
Subtotal		<u>51,000</u>

BUDGET SUMMARY - DEPARTMENTAL EXPENSES

DEPARTMENT: OPERATIONS/SUPPLY & TREATMENT - 08

FUND: WATER

<u>CLASSIFICATION</u>	<u>2014-2015 ESTIMATED EXPENSE</u>	<u>2014-2015 ADOPTED BUDGET</u>	<u>2015-2016 PROPOSED BUDGET</u>	<u>% Change Est. Exp.</u>	<u>% Change PY Budg.</u>
Personnel	874,800	980,650	1,019,350	16.5%	3.9%
Materials & Services	734,300	783,000	748,300	1.9%	-4.4%
TOTAL BUDGET	1,609,100	1,763,650	1,767,650	9.9%	0.2%

DEPARTMENT: OPERATIONS/SUPPLY & TREATMENT - 08
FUND: WATER

		2014-2015	2014-2015	2015-2016	% Change	% Change
		ESTIMATED	ADOPTED	PROPOSED	Est. Exp.	PY Budg.
		EXPENSE	BUDGET	BUDGET		
Personnel						
Salaries						
5001	Regular Salaries	600,000	675,000	681,000	13.5%	0.9%
5002	Temporary Salaries	0	0	0		
5003	Overtime Wages	35,000	35,000	37,000	5.7%	5.7%
5804	Standby	8,400	4,000	4,000		0.0%
Subtotal Salaries		643,400	714,000	722,000	12.2%	1.1%
Benefits						
5706	Medical Insurance	75,000	90,000	99,000	32.0%	10.0%
5707	Dental Insurance	7,400	9,500	9,900	33.8%	4.2%
5708	Vision Insurance	1,200	1,750	1,500	25.0%	-14.3%
5709	Life Insurance	1,100	1,500	1,500	36.4%	0.0%
5710	Long Term Disability	2,400	3,100	3,500	45.8%	12.9%
5711	PERS Retirement	65,000	72,000	88,800	36.6%	23.3%
5712	FICA (Social Security)	40,000	41,500	44,300	10.8%	6.7%
5713	Workers Compensation	23,500	30,000	31,500	34.0%	5.0%
5714	Assistance Program	300	300	350	16.7%	16.7%
5716	Medicare	9,000	10,000	10,500	16.7%	5.0%
5717	Special Clothing	5,000	5,000	5,000	0.0%	0.0%
5723	Certifications	1,500	2,000	1,500	0.0%	-25.0%
Subtotal Benefits		231,400	266,650	297,350	28.5%	11.5%
TOTAL PERSONNEL		874,800	980,650	1,019,350	16.5%	3.9%

POSITION TITLES		
Director of Operations		0.40
Deputy Director of Operations		0.40
Electrician		0.60
Network Specialist		0.40
Water Treatment & System Supervisor		1.00
Water Treatment & System Operator		3.00
Senior Water Treatment & System Operator		1.00
Special Projects Manager		0.60
TOTAL POSITIONS		7.40

DEPARTMENT: OPERATIONS/SUPPLY & TREATMENT - 08

FUND: WATER

		2014-2015 ESTIMATED EXPENSE	2014-2015 ADOPTED BUDGET	2015-2016 PROPOSED BUDGET	% Change Est. Exp.	% Change PY Budg.
Materials & Services						
5020	Contract/Professional Services	85,000	100,000	100,000	17.6%	0.0%
5620	Contract Services Manana Woods	45,000	45,000	20,000	-55.6%	-55.6%
5023	Outside Water Analysis	60,000	40,000	64,000	6.7%	60.0%
5025	Lab Supplies	14,000	9,500	12,000	-14.3%	26.3%
5038	Equipment Replacement Fund	0	31,300			
5040	Utilities	285,000	285,000	285,000	0.0%	0.0%
5042	Chemicals	33,000	34,000	34,000	3.0%	0.0%
5043	Operating Supplies	30,000	45,000	45,000	50.0%	0.0%
5044	Maintenance/Operations of Vehicles	20,000	22,000	22,000	10.0%	0.0%
5047	Rental/Leases/Permits (1)	105,000	110,000	105,000	0.0%	-4.5%
5048	Small Tools-Maintenance & Repairs	2,800	3,500	3,500	25.0%	0.0%
5050	Facilities Maintenance	5,000	7,500	7,500	50.0%	0.0%
5059	Communications & Telemetry	34,000	27,000	34,000	0.0%	25.9%
5060	Office Supplies	3,000	5,000	5,800	93.3%	16.0%
5062	Subscriptions/books			500		
5064	Training, Conferences & Meetings	2,000	3,000	3,000	50.0%	0.0%
5078	Other Household Supplies	500	500	0	-100.0%	-100.0%
5049	Equip. Non-Cap	10,000	14,700	7,000		
TOTAL MATERIALS & SERVICES		734,300	783,000	748,300	1.9%	-4.4%

Non Cash Expenses:

(1) Rental/Leases/Permits			
Solar lease prepaid expense	50,000		50,000

Additional Details:

(2) Equip Non-Cap			
Kirby WTP Computer			3,500
Water Quality Computer (2)			3,500
			7,000

**BUDGET SUMMARY - CAPITAL EXPENDITURES
PROPOSED BUDGET 2015-2016**

ENGINEERING - 03

OTHER CAPITAL PROJECTS

Interties 2, 3 & 4	2,855,000
Fall Creek Fish Ladder Design	12,000
Probation Tank Site Design	120,000
Swim Tank Site Design	30,000
Swim Tank Site Construction	324,000

TOTAL ENGINEERING - 03 3,341,000

OPERATIONS/DISTRIBUTION - 04

WATER METERS & REGISTERS

5888 1736	
New Service Installations	
Replacement Meters	35,000
Subtotal Water Meters & Registers	<u>35,000</u>

OTHER CAPITAL PROJECTS

5890 9901	Replacement Pumps & Motors	5,000
1202	Felton Heights Mutual Consolidation Project	30,000
Subtotal Other Capital Projects		<u>35,000</u>

TOTAL OPERATIONS/DISTRIBUTION - 04 70,000

OPERATIONS/SUPPLY & TREATMENT - 08

OTHER CAPITAL PROJECTS

5890 9906	Replacement Pumps/Motors	30,000
	SCADA Upgrade/Replacement Lyon	35,000
	Lyon WTP Control Upgrade	150,000
	Pasatiempo Well 6 Elect Upgrade	42,000

 Subtotal Other Capital Projects 257,000

TOTAL OPERATIONS/SUPPLY & TREATMENT - 08 257,000

TOTAL CAPITAL EXPENDITURES \$ 3,668,000

ESTIMATED REIMBURSEMENT ON CAPITAL PROJECTS

Proposition 50 Projects @ 44% 1,270,475

BUDGET SUMMARY - DEBT SERVICES

		2014-2015 ESTIMATED <u>EXPENSE</u>	2014-2015 ADOPTED <u>BUDGET</u>	2015-2016 PROPOSED <u>BUDGET</u>	<i>% Change Est. Exp.</i>
ADMINISTRATION - 01					
5886	2012 Water Revenue Refunding Bond				
	2809 Principal	600,000	600,000	616,000	2.7%
	2810 Interest	110,000	110,000	94,000	-14.5%
		710,000	710,000	710,000	0.0%
OPERATIONS/SUPPLY & TREATMENT - 08					
5886	2008 Felton Treatment Plant SDWBL				
	2822 Principal	136,000	136,000	139,000	2.2%
	2823 Interest	51,000	51,000	48,000	-5.9%
		187,000	187,000	187,000	0.0%
REVOLVING LINE OF CREDIT (1)					
	Principal	0	0	61,295	
	Interest	0	25,000	50,000	
TOTAL DEBT SERVICE		897,000	922,000	947,000	5.6%

(1) Approved \$1.9M Revolving Loan at 2.507% interest