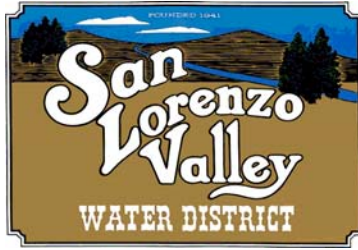


SAN LORENZO VALLEY WATER DISTRICT 2016/2017 ANNUAL BUDGET



BOARD OF DIRECTORS

PRESIDENT
VICE-PRESIDENT
BOARD MEMBER
BOARD MEMBER
BOARD MEMBER

RANDALL BROWN
GENE RATCLIFFE
CHARLES BAUGHMAN
MARGARET BRUCE
ERIC HAMMER

DISTRICT MANAGEMENT STAFF

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

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

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SUMMARY OF CHANGES IN REVENUE, EXPENSE AND NET POSITION

	FY1617 PROPOSED BUDGET			PRIOR YR BUDGET	FY1516 ESTIMATED
	WATER FUND	SEWER FUND	GRAND TOTAL		
OPERATING REVENUE	6,944,640	100,000	7,044,640	5,710,000	5,798,000
OPERATING EXPENSES	(6,694,043)	(115,718)	(6,809,761)	(5,849,755)	(5,846,283)
OPERATING INCOME BEFORE DEPRECIATION	250,597	(15,718)	234,879	(139,755)	(48,283)
DEPRECIATION EXPENSE	(1,504,000)	(52,000)	(1,556,000)	(1,200,000)	(1,336,134)
OPERATING GAIN (LOSS)	(1,253,403)	(67,718)	(1,321,121)	(1,339,755)	(1,384,417)
NON-OPERATING REVENUE	1,051,800	-	1,051,800	570,620	560,000
NON-OPERATING EXPENSE	(170,250)	-	(170,250)	(192,000)	(202,000)
NET INCOME (LOSS) BEFORE CAP. CONTRIB.	(371,853)	(67,718)	(439,571)	(961,135)	(1,026,417)
CAPITAL CONTRIBUIONS	50,000		50,000	1,270,475	2,990,000
CHANGE IN NET POSITION	(321,853)	(67,718)	(389,571)	309,340	1,963,583

SUMMARY OF CASHFLOW ACTIVITY

	WATER FUND	SEWER FUND	GRAND TOTAL
Cash flows from operating activities			
Operating Revenue	\$ 6,944,640	\$ 100,000	\$ 7,044,640
Operating Expenses	(6,694,043)	(115,718)	(6,809,761)
Net cash provided by operating activities	250,597	(15,718)	234,879
Cash flows from non-capital financing activities			
Revenue from non-operating activities	1,051,800	-	1,051,800
Net cash provided by non-operating activities	1,051,800	-	1,051,800
Cash flows from capital financing activities			
Capital expenditures	(3,379,900)	(400,000)	(3,779,900)
Receipts for reimbursable capital expenditures (1)	50,000		50,000
Principal paid on long term debt	(849,500)		(849,500)
Interest paid on long term debt	(170,250)		(170,250)
Net cash needed to provided capital financing activities	(4,349,650)	(400,000)	(4,749,650)
Net cash needed to provide District activities	\$ (3,047,253)	\$ (415,718)	\$ (3,462,971)

(1) Estimate for remaining Prop 50

REVENUE BUDGET

Budget Analysis FY1617

Account	Description	2017 Requested
01	WATER FUND	
R01	OPERATING REVENUE	
4100	WATER USAGE FEES	3,521,640
4110	BASIC CHARGE	3,326,000
4130	PENALTIES & LATE CHARGES	72,000
4140	SALE OF METERS	25,000
	OPERATING REVENUE Totals:	6,944,640
R02	NON-OPS REVENUE	
4200	PROPERTY TAXES	600,000
4201	ASSESSMENT REV. - OLY MUTUAL	57,600
4202	ASSESSMENT REV. - LOMPICO	302,400
4210	MOBILE SERVICES LEASE FEES	15,800
4230	RENTAL INCOME	36,000
4240	REIMB. FOR MANANA WOODS	35,000
4300	INTEREST - INVESTMENTS	5,000
	NON-OPS REVENUE Totals:	1,051,800
	WATER FUND REVENUES TOTALS:	7,996,440
02	WASTEWATER FUND	
R01	OPERATING REVENUE	
4120	SEWER CHARGES	100,000
	OPERATING REVENUE Totals:	100,000
	SEWER REVENUES TOTALS:	100,000
	TOTAL FUND REVENUES	<u><u>\$ 8,096,440</u></u>

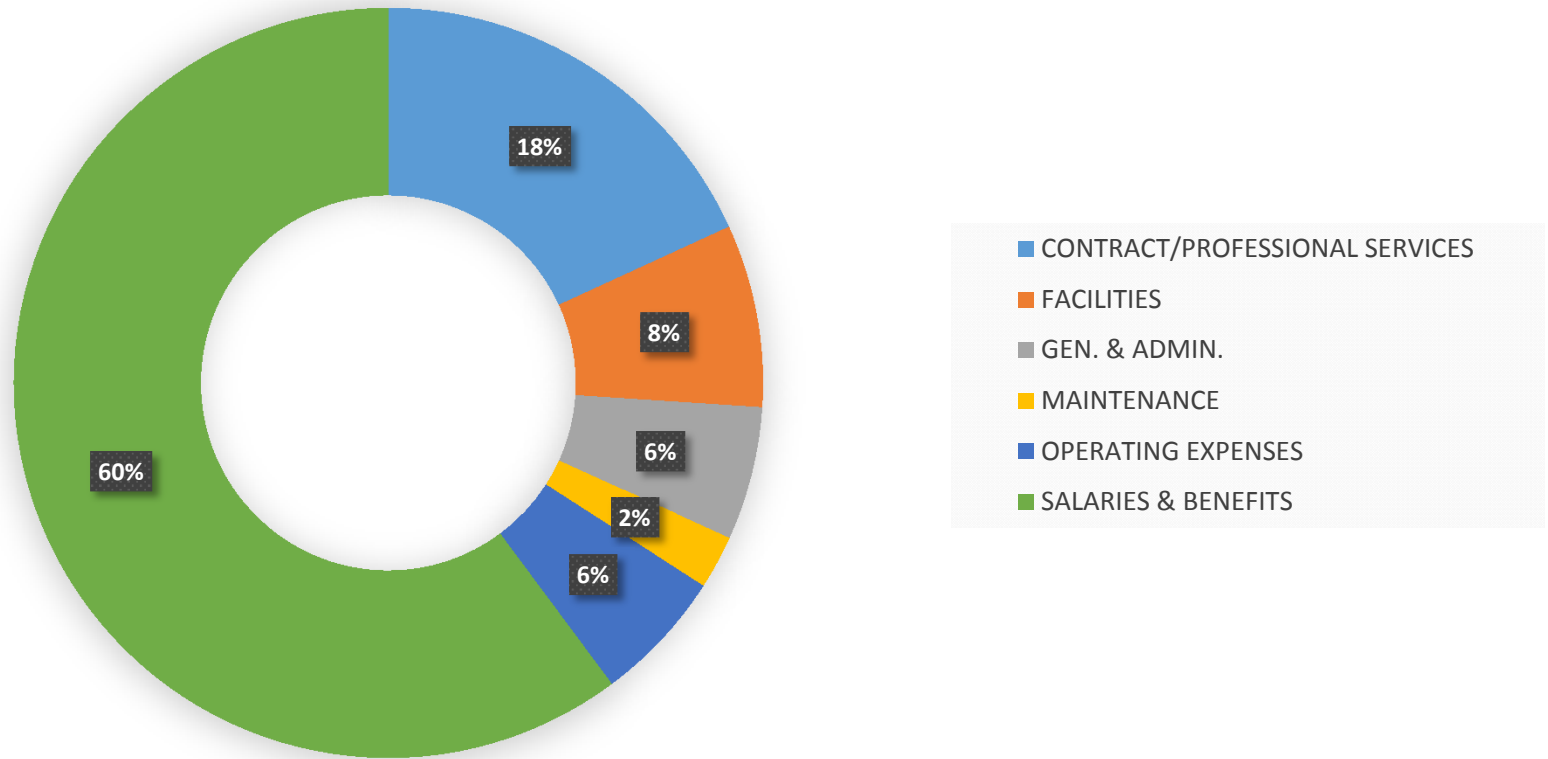
SUMMARY OPERATING EXPENSE BY DEPARTMENT (LESS DEPRECIATION)

Department	2016 Adopted	2016 Estimated	2017 Requested	\$ vs. Adopted	\$ vs. Est 2016	% vs. Adopted	% vs. Est 2016
Admin.	731,300	891,647	1,031,838	300,538	140,191	41.1%	15.7%
Finance	674,045	709,176	707,048	33,003	(2,128)	4.9%	-0.3%
Engineering	176,175	168,643	179,531	3,356	10,888	1.9%	6.5%
Distribution	1,878,850	1,918,473	2,104,498	225,648	186,025	12.0%	9.7%
Watershed	499,235	467,131	619,421	120,186	152,290	24.1%	32.6%
Supply & Treatment	1,767,650	1,592,865	2,051,706	284,056	458,841	16.1%	28.8%
Sewer	122,500	98,348	115,718	(6,782)	17,369	-5.5%	17.7%
Total	5,849,755	5,846,283	6,809,760	960,005	963,477	16.4%	16.5%

SUMMARY OPERATING EXPENSES BY ACCOUNT TYPE

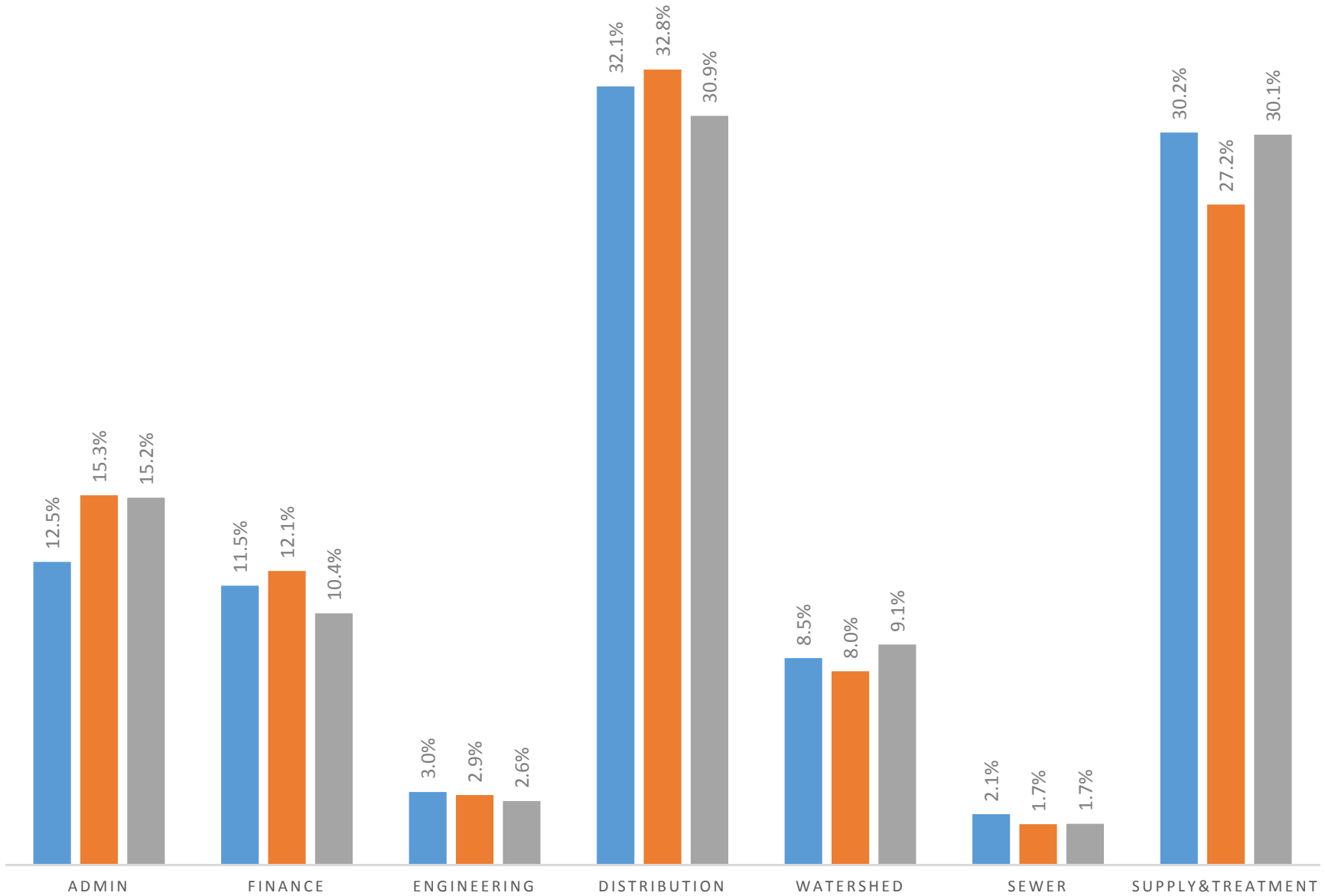
ACCOUNT #	ACCOUNT TYPE	2016 Adopted	2016 Estimated	2017 Requested	\$ vs. Adopted	\$ vs. Est 2016	% vs. Adopted	% vs. Est 2016
5100	REGULAR SALARIES	2,348,150	2,450,280	2,691,622	343,472	241,341	14.6%	9.8%
5101	DIRECTORS FEES	23,000	23,000	23,000	-	-	0.0%	0.0%
5120	OVERTIME WAGES	80,000	94,272	68,500	(11,500)	(25,772)	-14.4%	-27.3%
5130	STANDBY	31,500	31,500	31,500	-	-	0.0%	0.0%
5140	MEDICAL INSURANCE	414,300	397,979	464,482	50,182	66,503	12.1%	16.7%
5141	DENTAL INSURANCE	41,850	48,318	48,072	6,222	(246)	14.9%	-0.5%
5142	VISION INSURANCE	6,275	5,940	8,645	2,370	2,705	37.8%	45.5%
5143	LIFE INSURANCE	5,360	5,938	6,700	1,340	761	25.0%	12.8%
5144	LONG TERM DISABILITY	12,025	10,013	13,344	1,319	3,331	11.0%	33.3%
5145	WORKERS COMPENSATION	75,225	113,700	110,629	35,404	(3,071)	47.1%	-2.7%
5146	ASSISTANCE PROGRAM	1,250	496	1,470	220	974	17.6%	196.3%
5147	RETIRED EMPLOYEE MEDICAL	13,000	11,974	17,000	4,000	5,026	30.8%	42.0%
5150	PERS - RETIREMENT	279,400	170,234	350,751	71,351	180,517	25.5%	106.0%
5160	FICA - SOCIAL SECURITY	148,600	149,176	162,574	13,974	13,397	9.4%	9.0%
5161	MEDICARE	35,775	37,376	39,187	3,412	1,811	9.5%	4.8%
5170	OTHER PAYROLL CHARGES	2,000	1,217	2,000	-	783	0.0%	64.3%
5171	UNIFORMS	12,875	14,944	16,200	3,325	1,256	25.8%	8.4%
5172	CERTIFICATIONS	2,250	3,370	2,250	-	(1,120)	0.0%	-33.2%
5181	OPEB EXPENSE GASB 45	35,000	35,000	40,000	5,000	5,000	14.3%	14.3%
	SALARIES & BENEFITS Totals:	3,567,835	3,604,729	4,097,927	530,092	493,199	14.9%	13.7%
5200	CONTRACT/PROFESSIONAL SERVICES	734,770	646,868	1,045,483	310,713	398,615	42.3%	61.6%
5201	AUDIT SERVICES	25,000	20,000	24,000	(1,000)	4,000	-4.0%	20.0%
5202	OUTSIDE WATER ANALYSIS	78,600	88,604	87,000	8,400	(1,604)	10.7%	-1.8%
5210	LEGAL SERVICES	60,000	79,364	80,000	20,000	636	33.3%	0.8%
	CONTRACT/PROFESSIONAL Totals:	898,370	834,836	1,236,483	338,113	401,647	37.6%	48.1%
5300	OPERATING SUPPLIES	141,500	124,687	154,000	12,500	29,313	8.8%	23.5%
5301	CHEMICALS	34,000	28,579	35,000	1,000	6,421	2.9%	22.5%
5302	LAB SUPPLIES	12,000	8,465	24,500	12,500	16,035	104.2%	189.4%
5310	EQUIP NON-CAP	20,600	7,893	22,000	1,400	14,107	6.8%	178.7%
5311	SMALL TOOLS/MAINT & REPAIRS	13,500	5,886	18,500	5,000	12,614	37.0%	214.3%
5320	RENTALS/LEASES/PERMITS	131,000	125,404	136,000	5,000	10,596	3.8%	8.4%
	OPERATING EXPENSES Totals:	352,600	300,915	390,000	37,400	89,085	10.6%	29.6%
5401	SAFETY EQUIPMENT - MAINTENANCE	-	2,880	2,000	2,000	(880)	-	-30.6%
5410	MAINT & OPERATIONS OF VEHICLES	98,500	110,182	101,500	3,000	(8,682)	3.0%	-7.9%
5420	BUILD MAINT-SERVICES & SUPPLYS	35,000	44,415	39,000	4,000	(5,415)	11.4%	-12.2%
5430	ROAD MAINTENANCE	15,000	5,000	15,000	-	10,000	0.0%	200.0%
	MAINTENANCE Totals:	148,500	162,477	157,500	9,000	(4,977)	6.1%	-3.1%
5500	UTILITIES - DISTRICT OFFICE	414,000	352,209	404,000	(10,000)	51,791	-2.4%	14.7%
5510	TELEPHONE/COMMUNICATIONS	112,700	133,460	132,100	19,400	(1,360)	17.2%	-1.0%
	FACILITIES Totals:	526,700	485,668	536,100	9,400	50,432	1.8%	10.4%
5600	OFFICE SUPPLIES	35,050	31,773	32,750	(2,300)	977	-6.6%	3.1%
5610	BANK CHARGES	30,000	50,000	50,400	20,400	400	68.0%	0.8%
5611	BAD DEBTS	6,000	6,000	6,000	-	-	0.0%	0.0%
5620	WATER CONSERVATION PROGRAM	65,000	97,418	26,000	(39,000)	(71,418)	-60.0%	-73.3%
5621	WATERSHED GRANTS DATA COLLECT	15,000	15,000	15,000	-	-	0.0%	0.0%
5622	EDUCATION PROGRAM	17,500	21,500	17,500	-	(4,000)	0.0%	-18.6%
5630	TRAINING, CONFERENCES & MEETINGS	20,200	22,262	31,700	11,500	9,438	56.9%	42.4%
5631	MEMBERSHIP & DUES	35,250	42,644	42,750	7,500	106	21.3%	0.2%
5632	SUBSCRIPTIONS/BOOKS	2,050	652	1,550	(500)	898	-24.4%	137.9%
5633	EMPLOYEE RECOGNITION PROGRAM	-	54	-	-	(54)	-	-100.0%
5634	AUTO ALLOWANCE	4,200	4,200	4,200	-	-	0.0%	0.0%
5640	ADVERTISING	4,000	5,270	5,000	1,000	(270)	25.0%	-5.1%
5650	POSTAGE	40,500	51,534	48,900	8,400	(2,634)	20.7%	-5.1%
5660	INSURANCE - PROPERTY	77,000	105,350	110,000	33,000	4,650	42.9%	4.4%
	GEN. & ADMIN. Totals:	351,750	453,658	391,750	40,000	(61,908)	11.4%	-13.6%
5700	DEPRECIATION	1,200,000	1,336,134	1,556,000	356,000	219,866	29.7%	16.5%
5810	OVERHEAD	4,000	4,000	-	(4,000)	(4,000)	-100.0%	-100.0%
	EXPENDITURES TOTALS:	7,049,755	7,182,417	8,365,760	1,316,006	1,183,343	18.7%	16.5%

FY1617 OPERATING EXPENSE % BY CATEGORY (LESS DEPRECIATION)



% OF OPERATING EXPENSES (LESS DEPRECIATION)

■ % of FY1516 Budget ■ % of FY1516 Est Actuals ■ % of FY1617 Proposed Budget



WATER FUND EXPENSE BUDGET (see Appendices 1-3 for further detail)

Budget Analysis FY1617

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	2017 Sub Totals	2017 Requested	\$ vs. Adopted	\$ vs. Est 2016	% vs. Adopted	% vs. Est 2016
				100	ADMINISTRATIVE						
				E01	SALARIES & BENEFITS						
358,127	243,270	223,000	243,062	5100	REGULAR SALARIES		257,045	34,045	13,983	15.3%	5.8%
11,975	19,100	23,000	23,000	5101	DIRECTORS FEES		23,000	-	-	0.0%	0.0%
20,153	36,701	40,500	47,074	5140	MEDICAL INSURANCE		29,915	(10,585)	(17,159)	-26.1%	-36.5%
1,395	2,479	2,900	5,800	5141	DENTAL INSURANCE		3,159	259	(2,641)	8.9%	-45.5%
237	408	450	481	5142	VISION INSURANCE		590	140	109	31.2%	22.7%
208	458	400	667	5143	LIFE INSURANCE		599	199	(67)	49.9%	-10.1%
598	904	1,150	1,258	5144	LONG TERM DISABILITY		1,285	135	27	11.8%	2.1%
1,968	1,933	1,100	2,500	5145	WORKERS COMPENSATION		1,465	365	(1,035)	33.2%	-41.4%
26	29	100	38	5146	ASSISTANCE PROGRAM		126	26	88	26.0%	230.2%
8,656	11,741	13,000	11,974	5147	RETIRED EMPLOYEE MEDICAL		17,000	4,000	5,026	30.8%	42.0%
20,259	22,178	24,700	17,520	5150	PERS - RETIREMENT		33,014	8,314	15,494	33.7%	88.4%
13,652	12,449	11,000	10,506	5160	FICA - SOCIAL SECURITY		10,512	(488)	6	-4.4%	0.1%
5,337	3,611	3,250	3,593	5161	MEDICARE		3,227	(23)	(366)	-0.7%	-10.2%
2,367	22,801	2,000	1,217	5170	OTHER PAYROLL CHARGES		2,000	-	783	0.0%	64.3%
(0)	(0)	-	-	5172	CERTIFICATIONS		-	-	-		
0	(3,133)	-	-	5180	PENSION EXPENSE GASB 68		-	-	-		
32,317	30,525	35,000	35,000	5181	OPEB EXPENSE GASB 45		40,000	5,000	5,000	14.3%	14.3%
477,272	405,453	381,550	403,690		SALARIES & BENEFITS Totals:	422,938		41,388.34	19,248.26	10.8%	4.8%
				E02	CONTRACT/PROFESSIONAL SERVICES						
180,294	124,841	112,550	140,000	5200	CONTRACT/PROFESSIONAL SERVICES		285,200	172,650	145,200	153.4%	103.7%
47,971	114,363	60,000	79,364	5210	LEGAL SERVICES		80,000	20,000	636	33.3%	0.8%
228,266	239,204	172,550	219,364		CONTRACT/PROFESSIONAL SERVICES Totals:	365,200		192,650.00	145,836.02	111.6%	66.5%

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	2017 Sub Totals	2017 Requested	\$ vs. Adopted	\$ vs. Est 2016	% vs. Adopted	% vs. Est 2016
				100	ADMINISTRATIVE						
				E03	OPERATING EXPENSES						
1,021	1,848	1,000	754	5320	RENTALS/LEASES/PERMITS		1,000	-	246	0.0%	32.6%
1,021	1,848	1,000	754		OPERATING EXPENSES Totals:	1,000		-	246.00	0.0%	32.6%
				E04	MAINTENANCE						
11,552	25,825	12,000	35,843	5420	BUILD MAINT-SERVICES & SUPPLYS		15,000	3,000	(20,843)	25.0%	-58.2%
11,552	25,825	12,000	35,843		MAINTENANCE Totals:	15,000		3,000.00	(20,842.90)	25.0%	-58.2%
				E05	FACILITIES						
8,774	10,472	12,000	10,572	5500	UTILITIES - DISTRICT OFFICE		12,000	-	1,428	0.0%	13.5%
16,323	19,969	18,000	24,177	5510	TELEPHONE/COMMUNICATIONS		18,000	-	(6,177)	0.0%	-25.5%
25,097	30,442	30,000	34,749		FACILITIES Totals:	30,000		-	(4,748.58)	0.0%	-13.7%
				E06	GEN. & ADMIN.						
8,078	24,513	10,000	8,224	5600	OFFICE SUPPLIES		10,000	-	1,776	0.0%	21.6%
24,881	80,197	-	338	5620	WATER CONSERVATION PROGRAM		-	-	(338)		-100.0%
18,298	4,375	-	6,200	5622	EDUCATION PROGRAM		-	-	(6,200)		-100.0%
1,729	11,600	5,000	14,510	5630	TRAINING, CONFERENCES & MEETINGS		15,000	10,000	490	200.0%	3.4%
8,281	12,320	33,000	40,388	5631	MEMBERSHIP & DUES		40,000	7,000	(388)	21.2%	-1.0%
302	1,570	500	652	5632	SUBSCRIPTIONS/BOOKS		500	-	(152)	0.0%	-23.3%
0	176	-	54	5633	EMPLOYEE RECOGNITION PROGRAM		-	-	(54)		-100.0%
4,200	1,276	4,200	4,200	5634	AUTO ALLOWANCE		4,200	-	-	0.0%	0.0%
1,923	4,844	4,000	5,270	5640	ADVERTISING		5,000	1,000	(270)	25.0%	-5.1%
90	87	500	12,062	5650	POSTAGE		13,000	12,500	938	2500.0%	7.8%
51,783	54,488	77,000	105,350	5660	INSURANCE - PROPERTY		110,000	33,000	4,650	42.9%	4.4%
119,565	195,445	134,200	197,248		GEN. & ADMIN. Totals:	197,700		63,500.00	452.24	47.3%	0.2%
				E07	DEPRECIATION						
0	0	-	4,000	5700	DEPRECIATION		10,000	10,000	6,000		150.0%
0	0	-	4,000		DEPRECIATION Totals:	10,000		10,000.00	6,000.00		150.0%
				E08	ALLOCATIONS						
(4,000)	(4,000)	-	-	5810	OVERHEAD		-	-	-		
(4,000)	(4,000)	-	-		ALLOCATIONS Totals:	0					
858,773	894,216	731,300	895,647		EXPENDITURES TOTALS:	1,041,838		310,538	146,191	42.5%	16.3%

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	2017 Sub Totals	2017 Requested	\$ vs. Adopted	\$ vs. Est 2016	% vs. Adopted	% vs. Est 2016
200 FINANCE											
265,227	374,631	365,000	364,457	E01	SALARIES & BENEFITS						
				5100	REGULAR SALARIES		358,537	(6,463)	(5,920)	-1.8%	-1.6%
0	0	500	1,877	5120	OVERTIME WAGES		-	(500)	(1,877)	-100.0%	-100.0%
35,715	41,011	55,700	66,000	5140	MEDICAL INSURANCE		68,945	13,245	2,945	23.8%	4.5%
3,198	4,568	6,400	9,452	5141	DENTAL INSURANCE		6,859	459	(2,593)	7.2%	-27.4%
658	874	1,000	963	5142	VISION INSURANCE		1,180	180	217	18.0%	22.6%
589	763	1,000	1,187	5143	LIFE INSURANCE		1,199	199	12	19.9%	1.0%
826	1,387	1,850	1,940	5144	LONG TERM DISABILITY		1,793	(57)	(147)	-3.1%	-7.6%
2,019	1,984	1,700	2,600	5145	WORKERS COMPENSATION		4,087	2,387	1,487	140.4%	57.2%
67	57	225	105	5146	ASSISTANCE PROGRAM		252	27	147	12.0%	140.1%
21,504	30,233	36,500	24,213	5150	PERS - RETIREMENT		24,468	(12,032)	255	-33.0%	1.1%
15,470	21,930	22,650	23,155	5160	FICA - SOCIAL SECURITY		22,229	(421)	(926)	-1.9%	-4.0%
3,781	5,129	5,300	5,415	5161	MEDICARE		5,199	(101)	(217)	-1.9%	-4.0%
0	0	-	-	5180	PENSION EXPENSE GASB 68		-	-	-		
349,054	482,565	497,825	501,364		SALARIES & BENEFITS Totals:	494,748		(3,077.05)	(6,616.27)	-0.6%	-1.3%
				E02	CONTRACT/PROFESSIONAL SERVICES						
37,509	44,344	60,220	75,000	5200	CONTRACT/PROFESSIONAL SERVICES		82,000	21,780	7,000	36.2%	9.3%
43,335	53,402	25,000	20,000	5201	AUDIT SERVICES		24,000	(1,000)	4,000	-4.0%	20.0%
80,844	97,746	85,220	95,000		CONTRACT/PROFESSIONAL SERVICES Totals:	106,000		20,780.00	11,000.00	24.4%	11.6%
				E03	OPERATING EXPENSES						
0	0	-	2,929	5310	EQUIP NON-CAP		-	-	(2,929)		-100.0%
0	0	-	2,929		OPERATING EXPENSES Totals:	0		-	(2,928.76)		-100.0%
				E06	GEN. & ADMIN.						
13,317	18,809	12,000	14,410	5600	OFFICE SUPPLIES		12,000	-	(2,410)	0.0%	-16.7%
23,483	30,641	30,000	50,000	5610	BANK CHARGES		50,400	20,400	400	68.0%	0.8%
6,000	0	6,000	6,000	5611	BAD DEBTS		6,000	-	-	0.0%	0.0%
0	1,774	3,000	-	5630	TRAINING, CONFERENCES & MEETINGS		2,000	(1,000)	2,000	-33.3%	
215	0	-	-	5632	SUBSCRIPTIONS/BOOKS		-	-	-		
32,068	50,359	40,000	39,473	5650	POSTAGE		35,900	(4,100)	(3,573)	-10.3%	-9.1%
75,083	101,584	91,000	109,883		GEN. & ADMIN. Totals:	106,300		15,300.00	(3,582.76)	16.8%	-3.3%
504,981	681,895	674,045	709,176		EXPENDITURES TOTALS:	707,048		33,003	(2,128)	4.9%	-0.3%

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	2017 Sub Totals	2017 Requested	\$ vs. Adopted	\$ vs. Est 2016	% vs. Adopted	% vs. Est 2016
				300	ENGINEERING						
				E01	SALARIES & BENEFITS						
87,933	106,321	103,550	117,871	5100	REGULAR SALARIES		106,553	3,003	(11,319)	2.9%	-9.6%
14,236	15,225	16,000	15,812	5140	MEDICAL INSURANCE		16,681	681	869	4.3%	5.5%
1,229	1,271	1,300	1,517	5141	DENTAL INSURANCE		1,365	65	(152)	5.0%	-10.0%
200	179	200	196	5142	VISION INSURANCE		205	5	10	2.7%	5.0%
193	200	200	233	5143	LIFE INSURANCE		200	(0)	(33)	-0.1%	-14.3%
340	359	525	424	5144	LONG TERM DISABILITY		533	8	109	1.5%	25.7%
578	568	500	700	5145	WORKERS COMPENSATION		607	107	(93)	21.5%	-13.2%
19	19	50	19	5146	ASSISTANCE PROGRAM		42	(8)	23	-16.0%	120.1%
9,182	10,973	13,200	8,555	5150	PERS - RETIREMENT		19,819	6,619	11,264	50.1%	131.7%
5,327	6,079	6,450	7,359	5160	FICA - SOCIAL SECURITY		6,606	156	(753)	2.4%	-10.2%
1,246	1,422	1,525	1,721	5161	MEDICARE		1,545	20	(176)	1.3%	-10.2%
445	522	675	1,020	5171	UNIFORMS		675	-	(345)	0.0%	-33.8%
0	0	-	-	5180	PENSION EXPENSE GASB 68		-				
120,926	143,138	144,175	155,428		SALARIES & BENEFITS Totals:	154,831		10,656.45	(596.79)	7.4%	-0.4%
				E02	CONTRACT/PROFESSIONAL SERVICES						
4,796	3,530	20,000	6,316	5200	CONTRACT/PROFESSIONAL SERVICES		10,000	(10,000)	3,684	-50.0%	58.3%
4,796	3,530	20,000	6,316		CONTRACT/PROFESSIONAL SERVICES Totals:	10,000		(10,000.00)	3,683.86	-50.0%	58.3%
				E03	OPERATING EXPENSES						
0	5,565	6,100	-	5310	EQUIP NON-CAP		6,000	(100)	6,000	-1.6%	
0	5,565	6,100	-		OPERATING EXPENSES Totals:	6,000		(100.00)	6,000.00	-1.6%	
				E04	MAINTENANCE						
492	5,398	1,000	1,910	5410	MAINT & OPERATIONS OF VEHICLES		2,000	1,000	90	100.0%	4.7%
492	5,398	1,000	1,910		MAINTENANCE Totals:	2,000		1,000.00	90.04	100.0%	4.7%
				E05	FACILITIES						
1,087	1,160	1,200	3,028	5510	TELEPHONE/COMMUNICATIONS		3,000	1,800	(28)	150.0%	-0.9%
1,087	1,160	1,200	3,028		FACILITIES Totals:	3,000		1,800.00	(27.64)	150.0%	-0.9%
				E06	GEN. & ADMIN.						
1,410	541	750	705	5600	OFFICE SUPPLIES		750	-	45	0.0%	6.4%
0	356	1,200	-	5630	TRAINING, CONFERENCES & MEETINGS		1,200	-	1,200	0.0%	
591	591	1,000	1,256	5631	MEMBERSHIP & DUES		1,500	500	244	50.0%	19.4%
635	0	750	-	5632	SUBSCRIPTIONS/BOOKS		250	(500)	250	-66.7%	
2,636	1,488	3,700	1,961		GEN. & ADMIN. Totals:	3,700		-	1,738.84	0.0%	88.7%
				E07	DEPRECIATION						
0	880	-	-	5700	DEPREC. TRANSPORTATION		-	-	-		
0	880	-	-		DEPRECIATION Totals:	0		-	-		
129,937	161,158	176,175	168,643		EXPENDITURES TOTALS:	179,531		3,356	10,888	1.9%	6.5%

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	2017 Sub Totals	2017 Requested	\$ vs. Adopted	\$ vs. Est 2016	% vs. Adopted	% vs. Est 2016
400 DISTRIBUTION											
883,260	946,313	871,100	943,271	E01 5100	SALARIES & BENEFITS REGULAR SALARIES		1,005,219	134,119	61,948	15.4%	6.6%
39,653	48,647	40,000	40,986	5120	OVERTIME WAGES		36,000	(4,000)	(4,986)	-10.0%	-12.2%
28,544	16,959	27,000	27,000	5130	STANDBY		27,000	-	-	0.0%	0.0%
144,358	182,084	183,000	210,860	5140	MEDICAL INSURANCE		205,918	22,918	(4,942)	12.5%	-2.3%
15,623	18,606	19,200	24,671	5141	DENTAL INSURANCE		21,612	2,412	(3,059)	12.6%	-12.4%
2,476	2,593	2,800	3,326	5142	VISION INSURANCE		3,752	952	425	34.0%	12.8%
2,057	2,303	2,200	2,816	5143	LIFE INSURANCE		2,637	437	(178)	19.9%	-6.3%
3,009	3,587	4,500	4,456	5144	LONG TERM DISABILITY		4,981	481	525	10.7%	11.8%
56,903	55,894	40,000	72,000	5145	WORKERS COMPENSATION		56,795	16,795	(15,205)	42.0%	-21.1%
200	195	500	233	5146	ASSISTANCE PROGRAM		575	75	343	15.1%	147.2%
82,218	87,750	103,500	65,025	5150	PERS - RETIREMENT		135,291	31,791	70,267	30.7%	108.1%
57,421	58,516	57,500	58,224	5160	FICA - SOCIAL SECURITY		61,483	3,983	3,259	6.9%	5.6%
13,608	13,685	13,600	14,374	5161	MEDICARE		14,576	976	201	7.2%	1.4%
9,484	8,422	7,200	10,196	5171	UNIFORMS		8,910	1,710	(1,286)	23.8%	-12.6%
300	150	750	460	5172	CERTIFICATIONS		750	-	290	0.0%	63.0%
0	0	-	-	5180	PENSION EXPENSE GASB 68		-	-	-		
1,339,114	1,445,705	1,372,850	1,477,897		SALARIES & BENEFITS Totals:		1,585,498	212,647.84	107,600.64	15.5%	7.3%
79,057	62,861	121,000	81,217	E02 5200	CONTRACT/PROFESSIONAL SERVICES CONTRACT/PROFESSIONAL SERVICES		120,000	(1,000)	38,783	-0.8%	47.8%
79,057	62,861	121,000	81,217		CONTRACT/PROFESSIONAL SERVICES Totals:		120,000	(1,000.00)	38,782.78	-0.8%	47.8%
130,013	61,399	90,000	70,463	E03 5300	OPERATING EXPENSES OPERATING SUPPLIES		90,000	-	19,537	0.0%	27.7%
8,140	3,323	7,500	4,757	5310	EQUIP NON-CAP		-	(7,500)	(4,757)	-100.0%	-100.0%
9,020	10,088	10,000	5,873	5311	SMALL TOOLS/MAINT & REPAIRS		12,500	2,500	6,627	25.0%	112.8%
8,202	8,084	10,000	7,701	5320	RENTALS/LEASES/PERMITS		10,000	-	2,299	0.0%	29.9%
155,376	82,894	117,500	88,794		OPERATING EXPENSES Totals:		112,500	(5,000.00)	23,705.76	-4.3%	26.7%

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	2017 Sub Totals	2017 Requested	\$ vs. Adopted	\$ vs. Est 2016	% vs. Adopted	% vs. Est 2016
				400	DISTRIBUTION						
				E04	MAINTENANCE						
5,120	935	-	2,880	5401	SAFETY EQUIPMENT - MAINTENANCE		2,000	2,000	(880)		-30.6%
85,245	71,317	75,000	92,660	5410	MAINT & OPERATIONS OF VEHICLES		78,000	3,000	(14,660)	4.0%	-15.8%
3,525	9,110	15,000	8,311	5420	BUILD MAINT-SERVICES & SUPPLYS		16,000	1,000	7,689	6.7%	92.5%
93,890	81,362	90,000	103,851		MAINTENANCE Totals:	96,000		6,000.00	(7,851.02)	6.7%	-7.6%
				E05	FACILITIES						
100,943	82,164	110,000	86,647	5500	UTILITIES - DISTRICT OFFICE		110,000	-	23,353	0.0%	27.0%
56,932	55,119	56,000	65,711	5510	TELEPHONE/COMMUNICATIONS		67,000	11,000	1,289	19.6%	2.0%
157,874	137,284	166,000	152,358		FACILITIES Totals:	177,000		11,000.00	24,641.70	6.6%	16.2%
				E06	GEN. & ADMIN.						
11,976	8,652	6,500	7,346	5600	OFFICE SUPPLIES		6,500	-	(846)	0.0%	-11.5%
3,252	1,751	5,000	7,009	5630	TRAINING, CONFERENCES & MEETINGS		7,000	2,000	(9)	40.0%	-0.1%
15,227	10,403	11,500	14,355		GEN. & ADMIN. Totals:	13,500		2,000.00	(854.88)	17.4%	-6.0%
				E07	DEPRECIATION						
786,138	1,096,457	847,469	922,000	5700	DEPRECIATION		1,105,000	257,531	183,000	30.4%	19.8%
786,138	1,096,457	847,469	922,000		DEPRECIATION Totals:	1,105,000		257,531.00	183,000.00	30.4%	19.8%
				E08	ALLOCATIONS						
(80,539)	(24,338)	-	-	5800	ALLOCATIONS		-	-	-		
(80,539)	(24,338)	-	-		ALLOCATIONS Totals:	0		-	-		
2,546,138	2,892,628	2,726,319	2,840,473		EXPENDITURES TOTALS:	3,209,498		483,179	369,025	17.7%	13.0%

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	2017 Sub Totals	2017 Requested	\$ vs. Adopted	\$ vs. Est 2016	% vs. Adopted	% vs. Est 2016
500 WATERSHED											
40,083	40,979	89,500	96,042	E01	SALARIES & BENEFITS						
				5100	REGULAR SALARIES		133,988	44,488	37,947	49.7%	39.5%
3,459	10,408	20,100	19,832	5140	MEDICAL INSURANCE		25,043	4,943	5,211	24.6%	26.3%
160	867	2,150	830	5141	DENTAL INSURANCE		2,979	829	2,149	38.5%	258.8%
37	90	325	98	5142	VISION INSURANCE		458	133	360	40.9%	368.3%
30	117	60	117	5143	LIFE INSURANCE		107	47	(10)	77.6%	-8.5%
87	286	500	271	5144	LONG TERM DISABILITY		670	170	399	34.0%	147.6%
673	662	425	900	5145	WORKERS COMPENSATION		764	339	(136)	79.7%	-15.1%
7	10	25	19	5146	ASSISTANCE PROGRAM		42	17	23	68.0%	120.1%
3,865	4,206	11,400	7,998	5150	PERS - RETIREMENT		17,988	6,588	9,989	57.8%	124.9%
3,180	2,234	5,600	5,609	5160	FICA - SOCIAL SECURITY		8,307	2,707	2,698	48.3%	48.1%
580	522	1,300	1,312	5161	MEDICARE		1,943	643	631	49.4%	48.1%
0	0	-	-	5180	PENSION EXPENSE GASB 68		-	-	-		
52,161	60,378	131,385	133,027		SALARIES & BENEFITS Totals:	192,288		60,903	59,261	46.4%	44.5%
198,079	214,753	250,000	200,000	E02	CONTRACT/PROFESSIONAL SERVICES						
				5200	CONTRACT/PROFESSIONAL SERVICES		347,283	97,283	147,283	38.9%	73.6%
198,079	214,753	250,000	200,000		CONTRACT/PROFESSIONAL SERVICES Totals:	347,283		97,283.00	147,283.00	38.9%	73.6%
979	364	500	146	E03	OPERATING EXPENSES						
				5300	OPERATING SUPPLIES		500	-	354	0.0%	243.1%
0	2,548	-	-	5310	EQUIP. NON-CAP		1,000	1,000	1,000		
979	2,912	500	146		OPERATING EXPENSES Totals:	1,500		1,000.00	1,354.26	200.0%	929.2%
20,759	7,238	15,000	5,000	E04	MAINTENANCE						
				5430	ROAD MAINTENANCE		15,000	-	10,000	0.0%	200.0%
20,759	7,238	15,000	5,000		MAINTENANCE Totals:	15,000		-	10,000.00	0.0%	200.0%
177	177	300	89	E05	FACILITIES						
				5510	TELEPHONE/COMMUNICATIONS		300	-	211	0.0%	238.9%
177	177	300	89		FACILITIES Totals:	300		-	211.48	0.0%	238.9%
0	0	65,000	97,080	E06	GEN. & ADMIN.						
				5620	WATER CONSERVATION PROGRAM		26,000	(39,000)	(71,080)	-60.0%	-73.2%
0	4,660	15,000	15,000	5621	WATERSHED GRANTS DATA COLLECT		15,000	-	-	0.0%	0.0%
0	0	17,500	15,300	5622	EDUCATION PROGRAM		17,500	-	2,200	0.0%	14.4%
615	0	3,000	490	5630	TRAINING, CONFERENCES & MEETINGS		3,000	-	2,510	0.0%	512.7%
1,250	0	1,250	1,000	5631	MEMBERSHIP & DUES		1,250	-	250	0.0%	25.0%
0	0	300	-	5632	SUBSCRIPTIONS/BOOKS		300	-	300	0.0%	
1,865	4,660	102,050	128,870		GEN. & ADMIN. Totals:	63,050		(39,000.00)	(65,819.70)	-38.2%	-51.1%
274,020	290,119	499,235	467,131		EXPENDITURES TOTALS:	619,421		120,186	152,290	24.1%	32.6%

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	2017 Sub Totals	2017 Requested	\$ vs. Adopted	\$ vs. Est 2016	% vs. Adopted	% vs. Est 2016
800 SUPPLY & TREATMENT											
E01 SALARIES & BENEFITS											
540,265	675,553	681,000	670,578	5100	REGULAR SALARIES		815,280	134,280	144,702	19.7%	21.6%
42,502	35,314	37,000	48,909	5120	OVERTIME WAGES		30,000	(7,000)	(18,909)	-18.9%	-38.7%
0	6,192	4,000	4,000	5130	STANDBY		4,000	-	-	0.0%	0.0%
60,664	59,231	99,000	38,402	5140	MEDICAL INSURANCE		117,981	18,981	79,580	19.2%	207.2%
7,120	7,363	9,900	6,048	5141	DENTAL INSURANCE		12,099	2,199	6,050	22.2%	100.0%
1,107	885	1,500	876	5142	VISION INSURANCE		2,460	960	1,584	64.0%	180.7%
1,027	1,159	1,500	919	5143	LIFE INSURANCE		1,958	458	1,039	30.5%	113.0%
2,023	2,137	3,500	1,665	5144	LONG TERM DISABILITY		4,083	583	2,418	16.7%	145.2%
24,154	23,727	31,500	35,000	5145	WORKERS COMPENSATION		46,911	15,411	11,911	48.9%	34.0%
105	111	350	82	5146	ASSISTANCE PROGRAM		433	83	351	23.6%	427.2%
53,317	64,185	88,800	45,623	5150	PERS - RETIREMENT		120,171	31,371	74,548	35.3%	163.4%
35,230	41,922	44,300	43,222	5160	FICA - SOCIAL SECURITY		52,343	8,043	9,121	18.2%	21.1%
8,351	9,804	10,500	10,661	5161	MEDICARE		12,373	1,873	1,712	17.8%	16.1%
2,733	2,910	5,000	3,727	5171	UNIFORMS		6,615	1,615	2,888	32.3%	77.5%
714	325	1,500	2,910	5172	CERTIFICATIONS		1,500	-	(1,410)	0.0%	-48.5%
0	0	-	-	5180	PENSION EXPENSE GASB 68		-	-	-		
779,313	930,817	1,019,350	912,622		SALARIES & BENEFITS Totals:	1,228,206		208,855.85	315,583.71	20.5%	34.6%
E02 CONTRACT/PROFESSIONAL SERVICES											
133,395	78,155	120,000	114,335	5200	CONTRACT/PROFESSIONAL SERVICES		150,000	30,000	35,665	25.0%	31.2%
49,111	74,338	64,000	76,946	5202	OUTSIDE WATER ANALYSIS		75,000	11,000	(1,946)	17.2%	-2.5%
182,506	152,492	184,000	191,281		CONTRACT/PROFESSIONAL SERVICES Totals:	225,000		41,000.00	33,718.98	22.3%	17.6%

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	2017 Sub Totals	2017 Requested	\$ vs. Adopted	\$ vs. Est 2016	% vs. Adopted	% vs. Est 2016
				800	SUPPLY & TREATMENT						
				E03	OPERATING EXPENSES						
53,456	47,532	45,000	54,078	5300	OPERATING SUPPLIES		57,000	12,000	2,922	26.7%	5.4%
33,780	25,096	34,000	28,579	5301	CHEMICALS		35,000	1,000	6,421	2.9%	22.5%
6,295	14,383	12,000	8,465	5302	LAB SUPPLIES		24,500	12,500	16,035	104.2%	189.4%
0	4,120	7,000	208	5310	EQUIP. NON-CAP		15,000	8,000	14,792	114.3%	7119.2%
2,731	2,684	3,500	13	5311	SMALL TOOLS/MAINT & REPAIRS		6,000	2,500	5,987	71.4%	47368.4%
98,798	100,992	105,000	100,000	5320	RENTALS/LEASES/PERMITS		110,000	5,000	10,000	4.8%	10.0%
195,060	194,808	206,500	191,342		OPERATING EXPENSES Totals:	247,500		41,000.00	56,157.56	19.9%	29.3%
				E04	MAINTENANCE						
764	80	-	-	5401	SAFETY EQUIPMENT - MAINTENANCE		-	-	-		
20,067	18,814	22,000	15,612	5410	MAINT & OPERATIONS OF VEHICLES		21,000	(1,000)	5,388	-4.5%	34.5%
4,444	4,498	7,500	261	5420	BUILD MAINT-SERVICES & SUPPLYS		7,500	-	7,239	0.0%	2774.7%
25,276	23,392	29,500	15,873		MAINTENANCE Totals:	28,500		(1,000.00)	12,626.64	-3.4%	79.5%
				E05	FACILITIES						
265,163	283,336	285,000	242,913	5500	UTILITIES - DISTRICT OFFICE		275,000	(10,000)	32,087	-3.5%	13.2%
26,406	34,684	34,000	37,492	5510	TELEPHONE/COMMUNICATIONS		40,000	6,000	2,508	17.6%	6.7%
291,570	318,021	319,000	280,405		FACILITIES Totals:	315,000		(4,000.00)	34,595.46	-1.3%	12.3%
				E06	GEN. & ADMIN.						
2,503	2,772	5,800	1,089	5600	OFFICE SUPPLIES		3,500	(2,300)	2,411	-39.7%	221.5%
6,329	690	3,000	253	5630	TRAINING,CONFERENCES &MEETINGS		3,500	500	3,247	16.7%	1284.5%
0	0	500	-	5632	SUBSCRIPTIONS/BOOKS		500	-	500	0.0%	
8,832	3,462	9,300	1,341		GEN. & ADMIN. Totals:	7,500		(1,800.00)	6,158.56	-19.4%	459.1%
				E07	DEPRECIATION						
344,592	0	310,531	368,000	5700	DEPRECIATION		389,000	78,469	21,000	25.3%	5.7%
344,592	0	310,530	368,000		DEPRECIATION Totals:	389,000		78,470.00	21,000.00	25.3%	5.7%
				E08	ALLOCATIONS						
(51,808)	(306)	-	-	5800	ALLOCATIONS		-	-	-		
(51,808)	(306)	-	-		ALLOCATIONS Totals:	0		-	-		
1,775,341	1,622,687	2,078,181	1,960,865		EXPENDITURES TOTALS:	2,440,706		362,525	479,841	17.4%	24.5%

SEWER FUND EXPENSE BUDGET (see Appenix 2 for further detail)

Budget Analysis FY1617

2014 Actual	2015 Actual	2016 Adopted	2016 Estimated	Account	Description	2017 Sub Totals	2017 Requested	\$ vs. Adopted	\$ vs. Est 2016	% vs. Adopted	% vs. Est 2016
				600	WASTEWATER						
				E01	SALARIES & BENEFITS						
9,999	5,244	15,000.00	15,000.00	5100	REGULAR SALARIES		15,000	-	-	0.0%	0.0%
1,037	921	2,500.00	2,500.00	5120	OVERTIME WAGES		2,500.00	-	-	0.0%	0.0%
0	0	500.00	500.00	5130	STANDBY		500.00	-	-	0.0%	0.0%
1,090	582	1,300.00	1,300.00	5150	PERS - RETIREMENT		0.00	(1,300)	(1,300)	-100.0%	-100.0%
671	377	1,100.00	1,100.00	5160	FICA - SOCIAL SECURITY		1,092.25	(8)	(8)	-0.7%	-0.7%
157	88	300.00	300.00	5161	MEDICARE		325.42	25	25	8.5%	8.5%
24	0	0.00	0.00	5171	UNIFORMS		0.00	-	-		
0	0	0.00	0.00	5180	PENSION EXPENSE GASB 68		0.00	-	-		
12,979	7,213	20,700	20,700		SALARIES & BENEFITS Totals:	19,418		(1,282)	(1,282)	-6.2%	-6.2%
				E02	CONTRACT/PROFESSIONAL SERVICES						
5,234	19,972	51,000.00	30,000.00	5200	CONTRACT/PROFESSIONAL SERVICES		51,000.00	-	21,000	0.0%	70.0%
172	1,528	14,600.00	11,658.00	5202	OUTSIDE WATER ANALYSIS		12,000.00	(2,600)	342	-17.8%	2.9%
5,406	21,500	65,600	41,658		CONTRACT/PROFESSIONAL SERVICES Totals:	63,000		(2,600)	21,342	-4.0%	51.2%
				E03	OPERATING EXPENSES						
10,620	2,453	6,000.00	0.00	5300	OPERATING SUPPLIES		6,500.00	500	6,500	8.3%	
11,159	16,749	15,000.00	16,949.48	5320	RENTALS/LEASES/PERMITS		15,000.00	-	(1,949)	0.0%	-11.5%
21,780	19,202	21,000	16,949		OPERATING EXPENSES Totals:	21,500		500	4,551	2.4%	26.8%
				E04	MAINTENANCE						
280	0	500.00	0.00	5410	MAINT & OPERATIONS OF VEHICLES		500.00	-	500	0.0%	
0	0	500.00	0.00	5420	BUILD MAINT-SERVICES & SUPPLYS		500.00	-	500	0.0%	
280	0	1,000	0		MAINTENANCE Totals:	1,000		-	1,000	0.0%	
				E05	FACILITIES						
5,693	5,308	7,000.00	12,076.82	5500	UTILITIES - DISTRICT OFFICE		7,000.00	-	(5,077)	0.0%	-42.0%
3,076	3,300	3,200.00	2,963.98	5510	TELEPHONE/COMMUNICATIONS		3,800.00	600	836	18.8%	28.2%
8,769	8,608	10,200	15,041		FACILITIES Totals:	10,800		600	(4,241)	5.9%	-28.2%
				E06	GEN. & ADMIN.						
49	0	0.00	0.00	5600	OFFICE SUPPLIES		0.00	-	-		
104	0	0.00	0.00	5650	POSTAGE		0.00	-	-		
153	0	0	0		GEN. & ADMIN. Totals:	0		-	-		
				E07	DEPRECIATION						
41,773	41,773	42,000.00	42,134.00	5700	DEPRECIATION		52,000.00	10,000	9,866		23.4%
41,773	41,773	42,000	42,134		DEPRECIATION Totals:	52,000		10,000	9,866		23.4%
				E08	ALLOCATIONS						
4,000	4,000	4,000.00	4,000.00	5810	OVERHEAD		0.00	(4,000)	(4,000)	-100.0%	-100.0%
4,000	4,000	4,000	4,000		ALLOCATIONS Totals:	0					
95,139	102,296	164,500	140,482		SECTION 1 EXPENSES	167,718		3,218	27,235	2.0%	19.4%

NON-OPERATING EXPENSES

Account	Description	2017 Requested
E71	NON-OPS EXPENSE	
7110	INTEREST EXP. - WATER BOND	77,250.00
7111	INTEREST EXP. - FELTON LOAN	45,000.00
7112	INTEREST EXP - OLY SRF	48,000.00
	NON-OPS EXPENSE Totals:	170,250
	EXPENDITURES TOTALS:	170,250

CAPITAL PROJECT PROPOSED BUDGET FY1617

Capital Project Summary						Overall Project Total
	Planning/ Design (8%)	CEQA (2%)	Construction (80%)	Contingency (10%)	2016-17 Total	
Administration Building Remodel	\$ 38,400	\$ -	\$ 393,600	\$ 48,000	\$ 480,000	\$ 480,000
Swim Tank (w/ SCADA)	\$ -	\$ -	\$ 518,000	\$ 51,800	\$ 569,800	\$ 569,800
Probation Tank	\$ 34,800	\$ 17,400	\$ 522,000	\$ 52,200	\$ 626,400	\$ 1,740,000
Probation Tank Mitigation		\$ 46,000			\$ 46,000	\$ 230,000
Fall Creek Fish Ladder		\$ 40,000		\$ 4,000	\$ 44,000	
Bull/Bennett Pipeline						
Bull Springs Pipe	\$ 60,000	\$ 15,000	\$ -	\$ 7,500	\$ 82,500	\$ 750,000
Bennett Intake	\$ 39,600	\$ 9,900	\$ -	\$ 4,950	\$ 54,450	\$ 495,000
Bennett Booster	\$ 31,200	\$ 7,800	\$ -	\$ 3,900	\$ 42,900	\$ 390,000
Upper Paso Tank Fence			\$ 5,500		\$ 5,500	\$ 5,500
E Isolyo Tank Fence			\$ 5,500		\$ 5,500	\$ 5,500
Echo Tank Fence			\$ 6,000		\$ 6,000	\$ 6,000
LIMS System Software (replace watertrx)			\$ 10,000		\$ 10,000	\$ 10,000
Lyon WTP Filter Painting			\$ 180,000		\$ 180,000	\$ 180,000
Emerson 64 bit Windows 7 Licensing			\$ 26,000		\$ 26,000	\$ 26,000
Turbidity Meters Lyon WTP			\$ 5,800		\$ 5,800	\$ 5,800
Vehicle Replacement (2)			\$ 64,000		\$ 64,000	\$ 64,000
Vehicle Lompico			\$ 35,000		\$ 35,000	\$ 35,000
Vehicle Lompico			\$ 29,000		\$ 29,000	\$ 29,000
District 2-way Radio System Replacement			\$ 35,000		\$ 35,000	\$ 35,000
SCADA HMI Software Upgrade			\$ 100,000		\$ 100,000	\$ 100,000
Felton Heights Mutual Consolidation Project	\$ 32,000	\$ 8,000	\$ 320,000	\$ 40,000	\$ 400,000	\$ 400,000
Meter Replacements						
South Service Area			\$ 220,000	\$ 22,000	\$ 242,000	\$ 242,000
Lompico Service Area			\$ 168,000	\$ 16,800	\$ 184,800	\$ 184,800
Lompico Service Area Tank Replacement	\$ 75,000			\$ -	\$ 75,000	\$ 75,000
Lompico SCADA	\$ 2,500		\$ 25,000	\$ 2,750	\$ 30,250	\$ 30,250
Bear Creek Estates WWTP	\$ 32,000	\$ 8,000	\$ 320,000	\$ 40,000	\$ 400,000	\$ 400,000
Total						\$ 3,779,900
						\$ 6,488,650

Fiscal Year 2016/2017	
Water Enterprise Fund	\$ 3,025,850
Lompico Assessment District	\$ 354,050
Sewer Enterprise Fund	\$ 400,000

TOTAL \$ 3,779,900

**APPENDIX 1
PERSONNEL SUMMARY**

	FTE	Mid Step Annual Salary *	Full Burden Est. **	
Board of Directors	5.00	\$ 3,025		
District Manager	1.00	\$ 177,788	\$ 248,903	
District Secretary	1.00	\$ 67,428	\$ 94,399	
Customer Service/Admin	0.50	\$ 57,492	\$ 80,489	<i>New hire, split 100/200</i>
TOTAL ADMIN.	7.50			
Finance Manager	1.00	\$ 93,960	\$ 131,544	
Sr. Customer Service/Accounting Specialist	1.00	\$ 66,420	\$ 92,988	
Customer Service/Accounts Specialist	3.00	\$ 57,492	\$ 80,489	
Customer Service/Admin	0.50	\$ 57,492	\$ 80,489	<i>New hire, split 100/200</i>
TOTAL FINANCE/CS	5.50			
ENGINEERING	1.00	\$ 85,740	\$ 120,036	
Director of Operations	0.60	\$ 113,508	\$ 158,911	
Deputy Director of Operations	0.60	\$ 90,936	\$ 127,310	
Field Services Supervisor	1.00	\$ 79,356	\$ 111,098	
Electrician/Instrumentation Technician	0.40	\$ 79,356	\$ 111,098	
Customer Service/Field Coordinator	1.00	\$ 63,252	\$ 88,553	
Senior Field Services Worker	1.00	\$ 67,884	\$ 95,038	
Field Services Worker II	7.00	\$ 60,240	\$ 84,336	<i>2 New hires - Lompico</i>
Network Specialist	0.60	\$ 76,572	\$ 107,201	
Operations Tech	0.50	\$ 63,252	\$ 88,553	<i>New Hire, split 400/800</i>
TOTAL OPERATIONS	12.70			
Environmental Manager	1.00	\$ 94,572	\$ 132,401	
Water Conservation Coordinator	1.00	\$ 72,925	\$ 102,095	<i>New Hire</i>
TOTAL ENVIRONMENTAL	2.00			
Director of Operations	0.40	\$ 113,508	\$ 158,911	
Deputy Director of Operations	0.40	\$ 90,936	\$ 127,310	
Electrician/Instrumentation Technician	1.60	\$ 79,356	\$ 111,098	<i>New Hire - Lompico</i>
Network Specialist	0.40	\$ 76,572	\$ 107,201	
Water Treatment & System Supervisor	1.00	\$ 87,696	\$ 122,774	
Water Treatment & System Operator	4.00	\$ 71,628	\$ 100,279	<i>New Hire - Lompico</i>
Senior Water Treatment & System Operator	1.00	\$ 78,792	\$ 110,309	
Operations Tech	0.50	\$ 63,252	\$ 88,553	<i>New Hire, split 400/800</i>
TOTAL SUPPLY & TREATMENT	9.30			
TOTAL EMPLOYEE COUNT	38.00			Proposed New Hires
TOTAL LESS BOD MEMEBERS	33.00			7

* Salary ranges based on most current salary schedules

** Assumes a 40% mark-up for total cost of labor

APPENDIX 2 - DEPARTMENTAL EXPENSE DETAIL
ADMIN - EXPENSE DETAIL

Account	Amount	Description
5631	\$ 9,700	LAFCO SLV + Lompico
5631	\$ 15,000	ACWA
5631	\$ 3,000	AWWA
5631	\$ 5,300	Misc
5631	\$ 7,000	CSDA
	<u>\$ 40,000</u>	
5200	\$ 50,000	Santa Margarita GSA
5200	\$ 6,000	Equip. Maint.
5200	\$ 12,000	Web/Internet/Anti Virus
5200	\$ 30,000	Public Outreach
5200	\$ 13,000	HR/Payroll
5200	\$ 88,000	Rate Study
5200	\$ 44,000	Compensation & Benefits Benchmarking
5200	\$ 30,000	Election Fees
5200	\$ 7,200	Community TV
5200	\$ 5,000	Misc.
	<u>\$ 285,200</u>	

FINANCE - EXPENSE DETAIL

Account	Amount	Description
5200	\$ 26,500	Springbrook Software Maint.
5200	\$ 1,500	Pitney Bowes
5200	\$ 270	Stordok
5200	\$ 1,200	Corelogic
5200	\$ 700	Phones
5200	\$ 1,700	Sensus
5200	\$ 12,025	Paychex
5200	\$ 13,200	Info Send
5200	\$ 24,000	Springbrook web payment hosting and IVR
5650	\$ 32,400	Postage Infosend
5650	\$ 3,500	Postage other misc
5610	\$ 33,000	Credit card fees - Bluefin
5610	\$ 5,400	E-box
5610	\$ 12,000	Desktop Deposit / ACH recurring payments

OPERATIONS - EXPENSE DETAIL

Account	Amount	Description
5200	\$ 6,000	Alarm monitoring
5200	\$ 6,000	Generator maintenance
5200	\$ 12,000	Cathodic protection
5200	\$ 35,000	Tank cleaning
	\$ 59,000	

WATERSHED - EXPENSE DETAIL

Account	Amount	Description
1-500-5200	\$ 10,000	Environmental Review
1-500-5200	\$ 20,000	Watershed Patrol
1-500-5200	\$ 22,641	County Wide Fish Monitoring
1-500-5200	\$ 55,500	2015 UWMP Update
1-500-5200	\$ 20,000	CEQA Olympia MP/Broom Removal
1-500-5200	\$ 6,000	Events
1-500-5200	\$ 6,000	Misc.
		SPECIAL PROJECTS
1-500-5200	\$ 141,637	Flow Monitoring
1-500-5200	\$ 37,132	Temp Monitoring
1-500-5200	\$ 28,373	Critical Riffle Analysis Boulder Creek
		WATER CONSERVATION
1-500-5620	\$ 5,000	Water Conservation Coalition Efforts
1-500-5620	\$ 10,000	Rebate Program
1-500-5620	\$ 5,000	Water Conservation Outreach & Education
1-500-5620	\$ 5,000	Misc.
1-500-5620	\$ 1,000	Cabrillo College Conservation Courses
Professional Services	\$ 347,283	
Water Conservation	\$ 26,000	

SUPPLY & TREATMENT - EXPENSE DETAIL

Account	Amount	Description
5202	\$ 14,000	Water quality analysis
5202	\$ 2,200	Benchtop combo ph/conductivity meter
5202	\$ 300	Magnetic stir plate for pH meter
5202	\$ 6,000	General physical analysis supplies
5202	\$ 2,200	Deionized Water System
	\$ 24,700	
5300	\$ 5,600	Inline ph monitor Kirby Inf/eff (2)
5300	\$ 5,600	Turbidimeters inf/eff Lyon (2)
5300	\$ 3,000	Replacement transducer Olympia 3
5300	\$ 1,000	Barrel Pump (2)
	\$ 15,200	
5310	\$ 15,000	6 - 64bit W7 Computers
5200	\$ 15,000	Alarm monitoring
5200	\$ 25,000	Well maint.
5200	\$ 16,000	WTP maint.
5200	\$ 8,000	Generator maint.
	\$ 64,000	

SEWER - EXPENSE DETAIL

Account	Amount	Description
5200	\$ 25,000	Collection System Assessment
5200	\$ 15,000	Treatment System Assessment/modifications
5200	\$ 11,000	Regular Services