

FISCAL YEAR 2017-2018 BUDGET

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Submitted to:

The GDPUD BOARD OF DIRECTORS

Lon Uso, President

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Carl Hoelscher, Director

Dane Wadle, Director

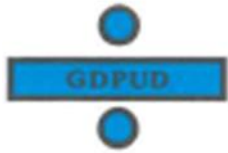
By:

Steven Palmer, PE

General Manager

ADOPTED

June 29, 2017



June 29, 2017

President Uso, Board of Directors, and Customers,

I am submitting the proposed Fiscal Year 2017-18 Operating Budget for the Georgetown Divide Public Utility District (District). The theme of this budget is long term sustainability, defined as a functional organization, functional infrastructure, and adequate revenue.

Background

The District and the entire State of California appear to be emerging from a six (6) year drought. During the drought, the District's Stumpy Meadows Reservoir volume experienced a low of 41% of capacity. This drought led to increased emphasis of water conservation and the State responded by enacting mandatory Statewide water conservation goals. At one point in time, the State mandated that the District's customers reduce water use by 39% as compared to 2013. As would be expected, this increase in conservation led to a decrease in revenue to the District due to decreased water sales. Operating revenue in 2015 was 17% lower in 2015 than 2013, which almost exactly mirrored water conservation in the District.

Expenses declined between 2011 and 2015. This was due to a reduction in staff and deferring maintenance to future years. The number of District employees declined from 24 full time employees in 2011 to 18 full time employees in 2015. The District currently directly employees 19 full time employees. Expenses in the current fiscal year are estimated to increase by roughly \$220,000 from Fiscal Year 2015-2016 actuals. This increase is due to increases in labor costs, retirement costs, payroll taxes, and health insurance.

Budget Overview

The District continues to face financial and operational challenges as the cost to deliver services to our customers is increasing much faster than revenues. The primary cause of this imbalance is that water rates have not increased in six (6) years. Exacerbating this imbalance is that the District has insufficient capital reserves to address aging infrastructure and improvements required by increased State regulation.

Consistent with the theme of long term sustainability, the budget includes a recommended organizational chart with new positions needed to provide the District's customers with a functional organization. Current revenue is not sufficient to support this functional organizational chart, and several of the new positions are not budgeted in this fiscal year. This year's budget includes two (2) new positions, a water quality manager, and a management analyst. These positions will focus on drinking water quality oversight and reporting, water rights monitoring, wastewater permitting and reporting, stormwater permitting, dam permitting, financial oversight, contract administration, and records management.

Revenues available for operations are projected to be flat for this fiscal year. This budget includes a total revenue of \$4,698,223 when including the newly imposed supplemental charge and \$4,049,300 without the new supplemental charge. This compares to an estimated total revenue of \$4,274,058 for fiscal year 2016-2017; and \$4,054,935 without the new supplemental charge. Since water rates have not increased since 2011 and cannot be increased until a Proposition 218 mandated process is complete, water sales are projected to be similar to fiscal year 2016-2017. Property tax revenue is estimated to increase by \$69,000, however this increase is offset by shifting one time revenues such as grants and agency cost sharing out of the operating budget for this fiscal year; and the result is that revenues for 2017-2018 are essentially flat.

Similar to last year, increases in labor costs, retirement costs, payroll taxes, and health insurance will once again drive expenses higher in 2017-2018. The District cannot continue to function at the current staffing level with the current organizational chart. The changes outlined in the recommended organizational chart are necessary for long term sustainability of the District. This budget has been prepared with a minimal staffing level that is the initial phase of implementing the recommended organizational chart. This minimal staffing level results in a net increase of one (1) budgeted position over fiscal year 2016-2017.

Service reductions are not feasible in the case of water and wastewater utilities. The District is highly regulated by oversight agencies that prescribe detailed operational, maintenance, permitting, and environmental requirements that mandate financial commitment by the District. The consequences of ignoring or not complying with these mandated requirements are dire. Fiscal year 2017-2018 revenues are projected to be insufficient to meet expenses and the use of reserves is necessary to meet operating expenses. The use of reserves to fund operating expenses is not desirable or sustainable.

The District is clearly at a pivotal point in time. Faced with increasing expenses that are out of District control, significant operational deficiencies, increasing regulations, and

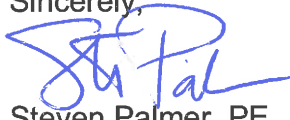
June 29, 2017

Page 3 of 3

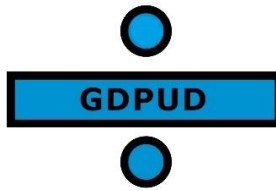
aging infrastructure; significant and stable long term revenue increases are needed to secure the sustainability of the District. A rate study is currently underway to address these issues, and implementation of the rate study is critical to the future of the District.

District staff are passionate about delivering a high level of customer service and are deeply committed to the District. I appreciate their support during my transition to the General Manager and their support of ambitious goals that we have set for the District.

Sincerely,



Steven Palmer, PE
General Manager



GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT
FISCAL YEAR 2017-2018 BUDGET

Table of Contents

	<u>Page</u>
I. GDPUD Overview	1
II. District Organizational Chart.....	2
III. Fund Budget Summary.....	3
IV. Schedule of Transfers.....	5
V. Revenue Sources.....	6
a. Operating Revenue.....	6
b. Non Operating Revenue.....	8
c. Supplemental Charge.....	12
Revenue Budget.....	14
VI. Expenses.....	15
a. Operating Expenses.....	15
b. Capital Improvement Projects.....	15
Operating Budget Expense.....	16
5100: Source of Supply Budget.....	17
5200: Transmission & Distribution Raw Water.....	18
5300: Water Treatment Budget.....	19
5400: Transmission & Distribution Treated Water.....	20
5500: Customer Service.....	21
5600: Administration.....	22
5700: ALT Wastewater Zone.....	23
Expense Detail.....	24

I. GDPUD Overview

The Georgetown Divide Public Utility District (District) serves communities located in western El Dorado County among the foothills of the Sierra Nevada Mountain Range, situated in the heart of the Mother Lode. The Georgetown Divide is located between the Middle and South Forks of the American River, nestled in the heart of the Sierra Nevada Foothills and Northern California's Gold Country. Access is through Highway 50 and Interstate 80, making it in close proximity to either metropolitan cities or recreational activities of Lake Tahoe. The cornerstone of the District's water supply system is the Stumpy Meadows Reservoir with a storage capacity of 20,000 acre-feet.

- ◆ Location — 72,000 acres serving unincorporated areas of western El Dorado County
- ◆ Services — Irrigation and domestic water supplies, on-site wastewater disposal
- ◆ Population of area served — 15,000
- ◆ Formation Date — June 4, 1946
- ◆ Type of District (Act) — California Public Utility District Act
- ◆ Source of Water — Pilot Creek and other tributary water rights
- ◆ Amount of Water Served — Approximately 12,000 acre-feet per year
- ◆ Predecessor Agencies — A series of private water companies dating back to 1852 and the El Dorado, Pilot and Rock Creek Canal Companies

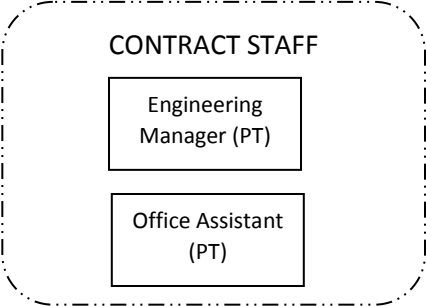
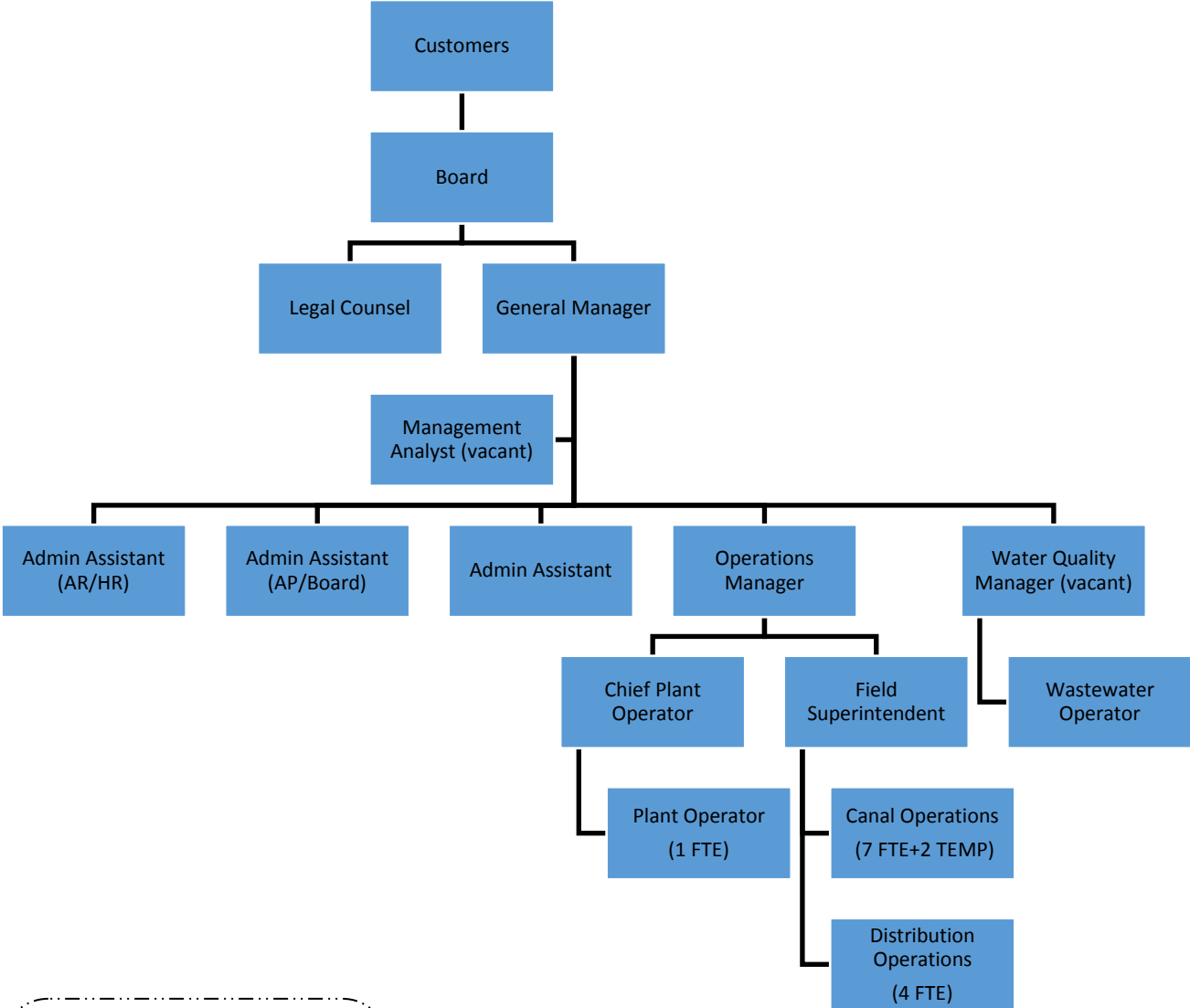
GDPUD History. The origins of District facilities can be directly traced back to 1852 and the El Dorado, Pilot and Rock Creek Canal Companies, one of the first established water purveyors in the State of California; resulting from James Marshall's discovery of gold in nearby Coloma. Following the decline in gold production, agriculture and lumbering became the staple industries on the Divide for many years.

The focus of the District water supply system is the Stumpy Meadows Reservoir, a 20,000 acre-foot impoundment on Pilot Creek, at the eastern edge of the District. Water from this source of supply traverses through approximately 75 miles of ditch and pipeline to provide both agricultural water for customers, and raw water supplies for the District's water treatment plants.

II. District Organizational Chart

A revised District organizational chart is presented on the following page. The chart identifies several new positions, including ones that are not budgeted.

**GDPUD
Organizational Chart**



III. Fund Budget Summary

GDPUD FUND SUMMARY				
Fiscal Year 2017-2018				
FUND	ESTIMATED BALANCE 6/30/2017	BUDGET REVENUE 2017-2018	BUDGET EXPENSES 2017-2018	PROJECTED BALANCE 6/30/2018
10 - GENERAL FUND				
REVENUE				
Water Operating Revenue		\$ 1,839,000		
Non-Operating Revenue		\$ 1,862,300		
Supplemental Charge		\$ 648,923		
<i>Total Revenue</i>		\$ 4,350,223		
EXPENSES				
5100			\$ 418,355	
5200			732,756	
5300			662,917	
5400			859,764	
5500			222,252	
5600			1,046,292	
<i>Total Expenses</i>			3,942,335	
TRANSFERS				
Transfer Supplemental Charge to SRF Fund 29			648,923	
Transfer from SMUD Fund		241,035		
<i>Total Transfers</i>		241,035	648,923	
Subtotal General Fund	\$ 670,946	\$ 4,591,258	\$ 4,591,258	\$ 670,946
40 - ALT ZONE FUND				
REVENUE				
Wastewater Operating		\$ 348,000		
<i>Total Revenue</i>		\$ 348,000		
EXPENSES				
6700			361,096	
<i>Total Expenses</i>			361,096	
TRANSFERS				
Transfer	-	-	-	
Subtotal ALT Zone Fund	948,542	348,000	361,096	935,446
Grand Total Revenues & Expenses		4,939,258	4,952,354	
UNRESTRICTED RESERVE FUNDS				
8 - SMUD FUND	324,069	-	241,035	83,034
19 - STUMPY MEADOWS RESERVE	1,044,130	-	-	1,044,130
43 - CAPITAL RESERVE	749,047	-	597,500	151,547
30 - SMALL HYDRO FUND	603,069	-	-	603,069
24 - ALT WTP CAPITAL RESERVE	766,122	-	729,416	36,706
Total Unrestricted Reserve Funds	3,486,437	-	1,567,951	1,918,486

GDPUD FUND SUMMARY
Fiscal Year 2017-2018

FUND	ESTIMATED BALANCE 6/30/2017	BUDGET REVENUE 2017-2018	BUDGET EXPENSES 2017-2018	PROJECTED BALANCE 6/30/2018
RESTRICTED FUNDS (4)(5)				
9 - CABY GRANT	-	845,894	845,894	-
14 - STEWART MINE	24,458	14,200	14,200	24,458
25 - BAYNE ROAD & OTHER AD	34,267	3,000	37,267	-
17 - WATER DEVELOPMENT	402,053	-	-	402,053
53 - PILOT HILL NORTH	(7,480)	-	-	(7,480)
54 - PILOT HILL SOUTH	50,136	-	50,136	-
51 - KELSEY NORTH	103,102	9,480	33,535	79,047
52 - KELSEY SOUTH	190,533	2,580	180,000	13,113
29 - STATE REVOLVING FUND (6) (7)	57,087	10,176,475	10,176,475	57,087
35 - EPA GRANT	-	-	-	-
37 - GARDEN VALLEY WATER IMPROVEMENT DISTRICT	71,574	-	2,400	69,174
39 - CAPITAL FACILITY CHARGES	1,695,922	-	10,000	1,685,922
41 - ALT TANK REPLACEMENT LOANS & REPAIR	33,791	-	-	33,791
42 - ALT CDS RESERVE CONNECTION	213,840	-	-	213,840
Total Restricted Funds	\$ 2,869,283	\$ 11,051,629	\$ 11,349,907	\$ 2,571,005

Notes:

(4)-Restricted funds are those whose usage are legally restricted for specific purposes.

(5)-Retiree Fund (12) is not shown to avoid duplicate budget

(6)-State Revolving Fund Fund (29) includes revenues from Supplemental Charge

(7)-State Revolving Fund Fund (29) expenses include \$2,296 per month for existing SRF Loan for Walton WTP

IV. Schedule of Transfers

Description	From		To	
	Fund	Amount	Fund	Amount
Transfer Supplemental Charge to SRF Fund 29	10	\$ 648,923	29	648,923
Transfer from SMUD Fund for Operating	8	\$ 241,035	10	241,035
<i>Total Transfers</i>		<i>\$ 889,958</i>		<i>\$ 889,958</i>

V. Revenue Sources

District revenues are divided into three broad categories: Water Operating Revenue, Wastewater Operating Revenue, and Non Operating Revenue.

a. Operating Revenue

Water Sales

Water Operating Revenue includes all revenue generated by the sale of water and associated penalties. The District sells both treated water and untreated water. For budgeting purposes, treated water sales are divided into residential and commercial. The largest source of operating revenue is the sale of residential water. In FY 16-17, residential water sales are estimated to total \$1,319,911, which is approximately 70% of water operating revenues and approximately 31% of total revenue. Since the population of the District is not growing and water rates are not increasing, FY17-18 residential water sales are projected to be substantially similar to the FY16-17 estimates, with a projected total of \$1,319,000, representing 72% of water operating revenue and 28% of total revenue.

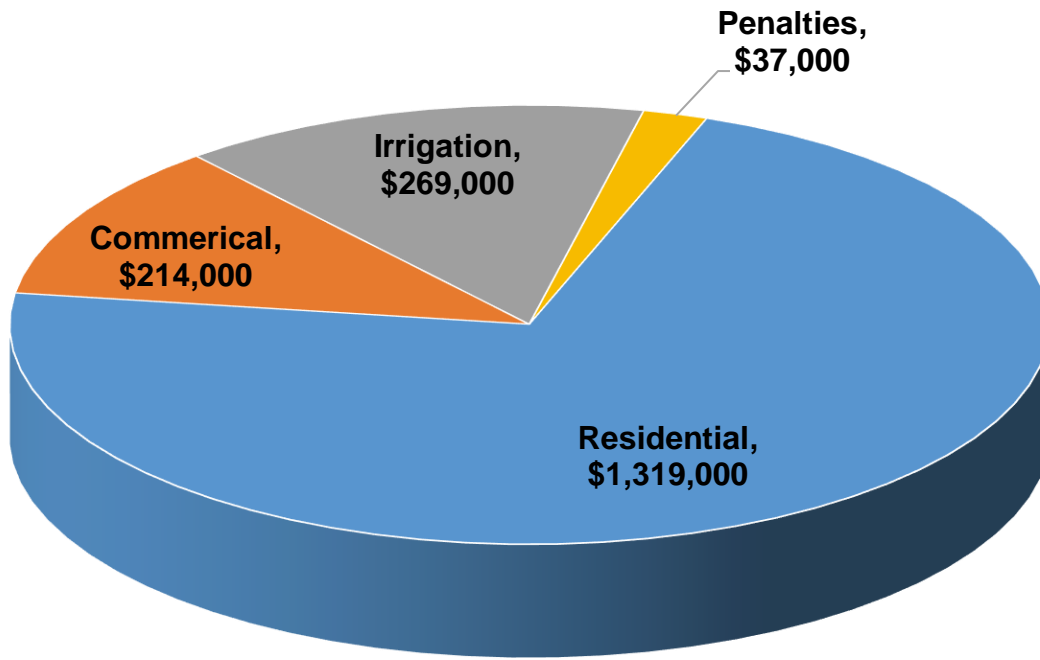
Commercial water sales are estimated to total approximately \$214,792 for FY16-17, which is approximately 11% of water operating revenues and 5% of total revenue. Since the population of the District is not growing and water rates are not increasing, commercial water sales in FY17-18 are projected to be the same as FY16-17, with a total projected revenue of \$214,000, representing 12% of water operating revenue and 5% of total revenue.

Untreated (irrigation) water sales are estimated to total approximately \$269,537 for FY16-17, which is 14% of water operating revenues and 6% of total revenue. Since the population of the District is not growing and water rates are not increasing, the projected revenue from irrigation water sales in FY17-18 is anticipated to be substantially the same as FY16-17, with a projected revenue of \$269,000, representing 15% of water operating revenue and 6% of total revenue.

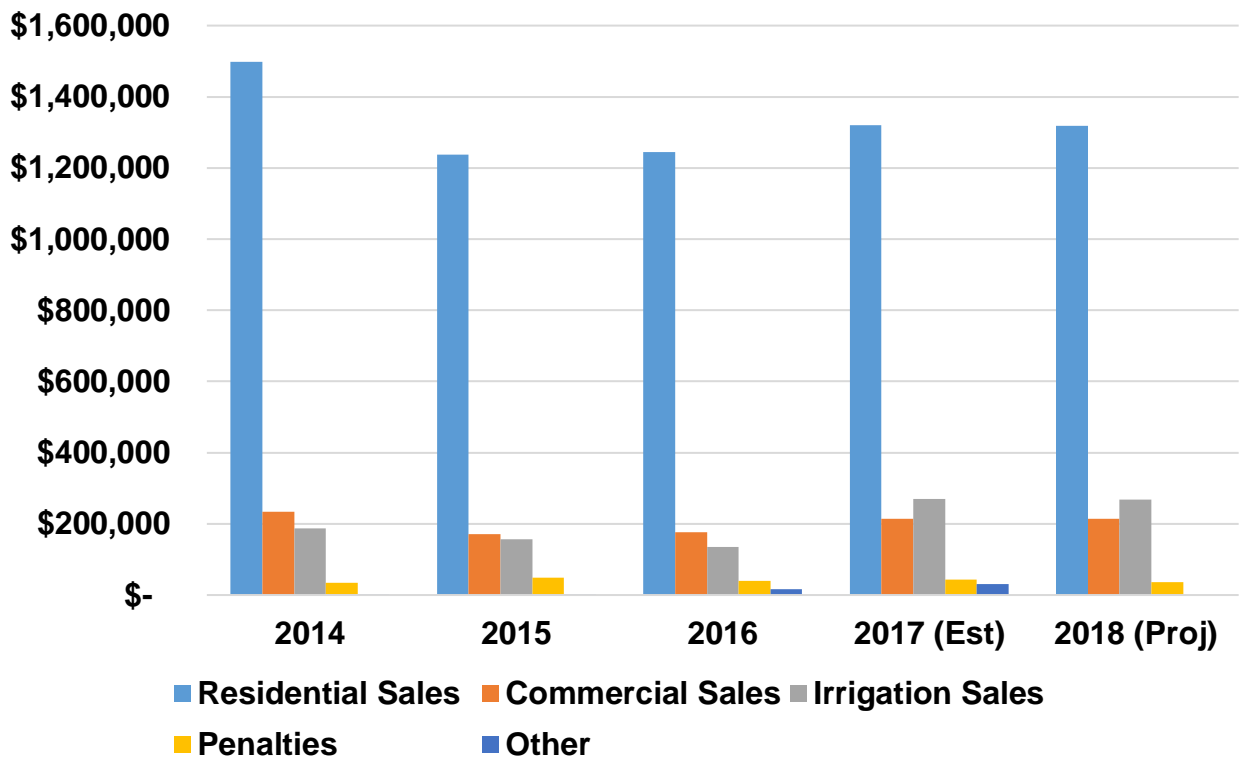
Treated and untreated water rates were last reviewed and updated in 2008. That rate increase phased in over five (5) years; rates increased gradually between 2008 and 2011. Treated and untreated water rates have not increased or been comprehensively reviewed since 2011. Water rates at the District have not increased in 6 years, and do not account for inflation, drought, or any other increased District costs. The American Water Works Association recommends that water rates are reviewed and evaluated every three (3) to five (5) years.

The following charts summarize the operating revenues for FY17-18, and the last four fiscal years.

Water Operating Revenue FY17-18

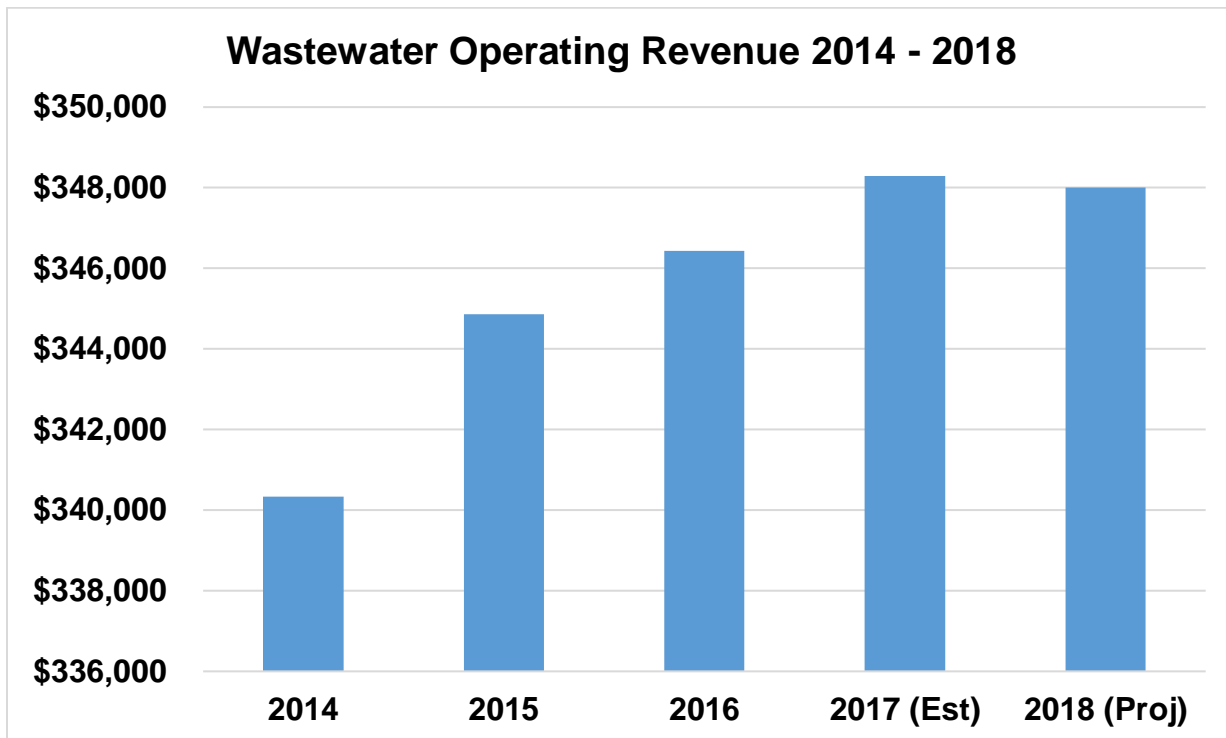


Water Operating Revenue 2014-2018



Wastewater Charges/Fees

Revenue collected and used for oversight of the Auburn Lake Trails On-Site Wastewater Disposal Zone is estimated to total \$348,299 for FY16-17, which is roughly 8% of the total revenues. This revenue expected to stay about the same for FY17-18 and the projected revenue is \$348,000. The revenue represents homeowners' bimonthly fees collected separate from residential water costs for the State mandated oversight of waste water activities in the Auburn Lake Trails subdivision. The amount also includes a minor amount for additional fees related to homeowner requested activities. Wastewater operating revenues for FY17-18 and the last four years are summarized below.



b. Non Operating Revenue

Non-operating revenues include grant revenue, interest income, restricted benefit charges, hydroelectric payments, lease payments and general property tax revenues. No operating revenues are projected to total \$1,862,300 in FY17-18.

Property Tax

The largest non-operating revenue source is property tax revenue. The District receives a portion of the ad valorem property tax from El Dorado County based on the assessed value of the properties within the District. The actual amount varies based on the tax rate that was established when each individual property annexed into the district. On average, the District receives about \$0.12 per \$100 of assessed property value within

the District. Property tax revenue for FY16-17 is estimated to be \$1,500,000, which is 82% of non-operating revenues, and 35% of total revenue. Based on information obtained from El Dorado County, it is anticipated that property tax revenue will increase modestly for FY17-18 to \$1,569,000.

Sacramento Municipal Utility District (SMUD)

The District receives payments each year from SMUD in accordance with the 2005 cooperation agreement between El Dorado Water and Power Authority and SMUD. That agreement was reached as a requirement of SMUD's relicensing of the Upper American River Project through the Federal Energy Regulatory Commission (FERC). The estimated payment to the District for FY16-17 is estimated to be \$107,700, which is roughly 6% of non-operating revenues, and 3% of total revenue. The annual payment is adjusted each year to account for inflation, and the revenue projected for FY17-18 is \$109,300.

Interest, Leases, Hydroelectric

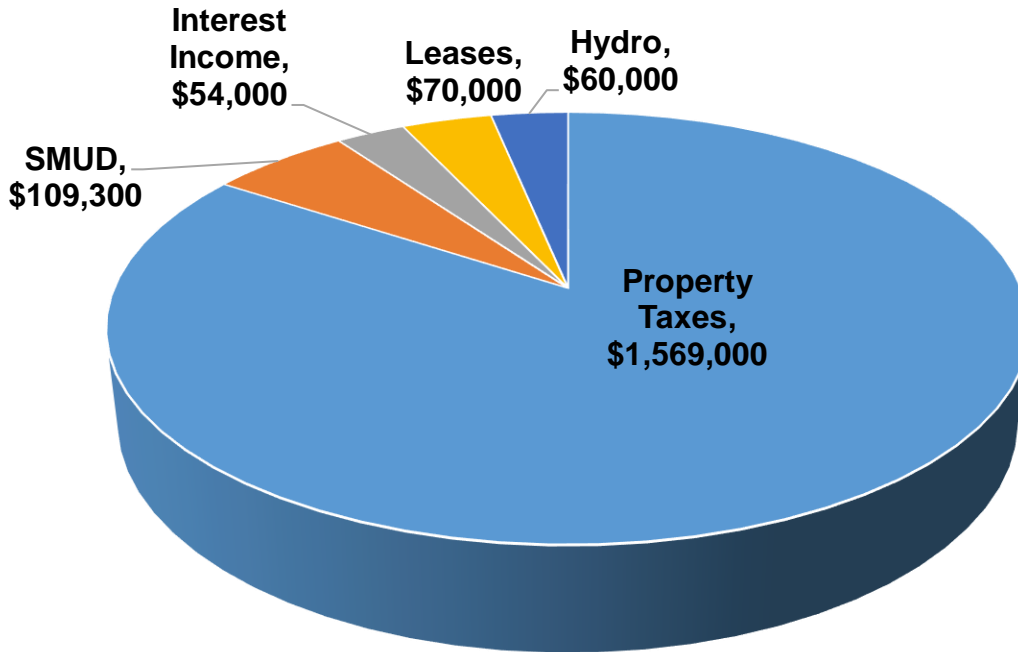
Interest income is earned on all general, restricted and designated funds. Interest income represents roughly 3% or \$54,647 of non-operating revenues for FY16-17 and is projected to be approximately \$54,000 in FY17-18.

The district has leases with several companies that pay to place their communications equipment on district facilities. Lease revenue is estimated to be \$65,915 for FY16-17 and projected to be \$70,000 on FY17-18, which is roughly 4% of non-operating revenues and 1% of total revenue.

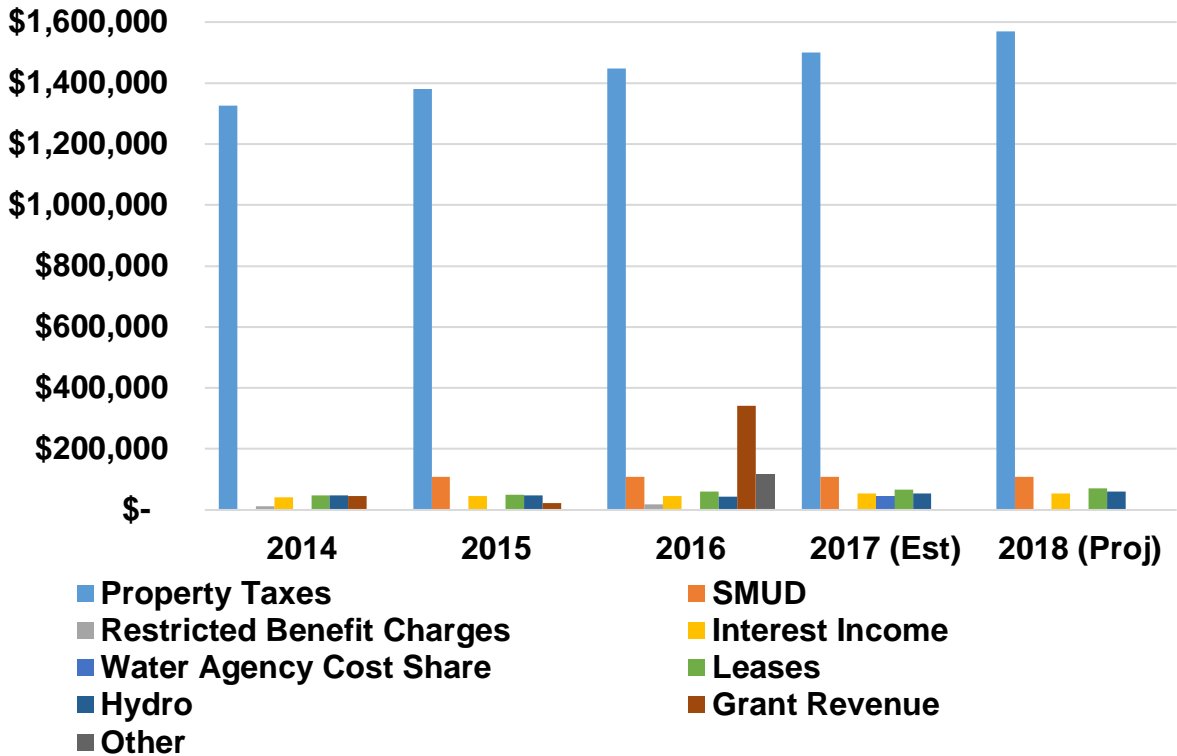
The district also receives hydroelectric royalty payments for the Buckeye and Tunnel Hill facilities. During FY16-17, the hydroelectric royalty payments are estimated to be \$54,712 and they are projected to be \$60,000 for FY17-18; which is approximately 3% of non-operating revenues and 1% of total revenue.

The following charts summarize non-operating revenues for FY17-18 and the last four fiscal years.

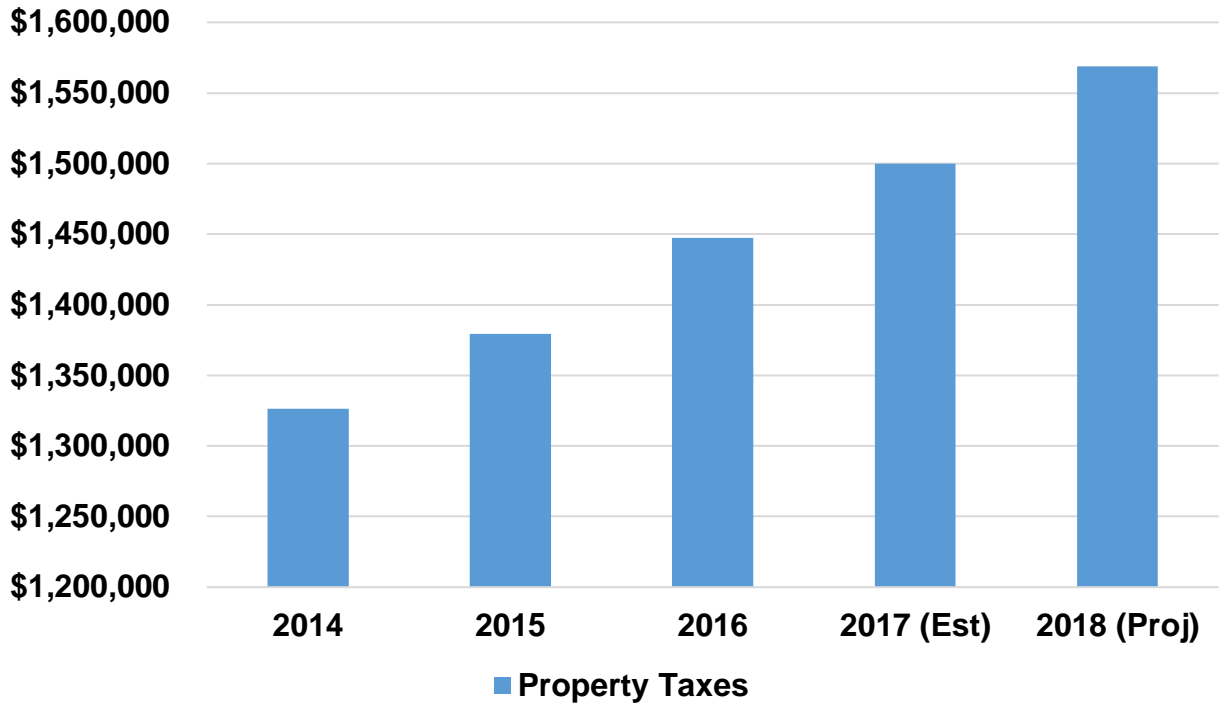
Non Operating Revenue FY17-18



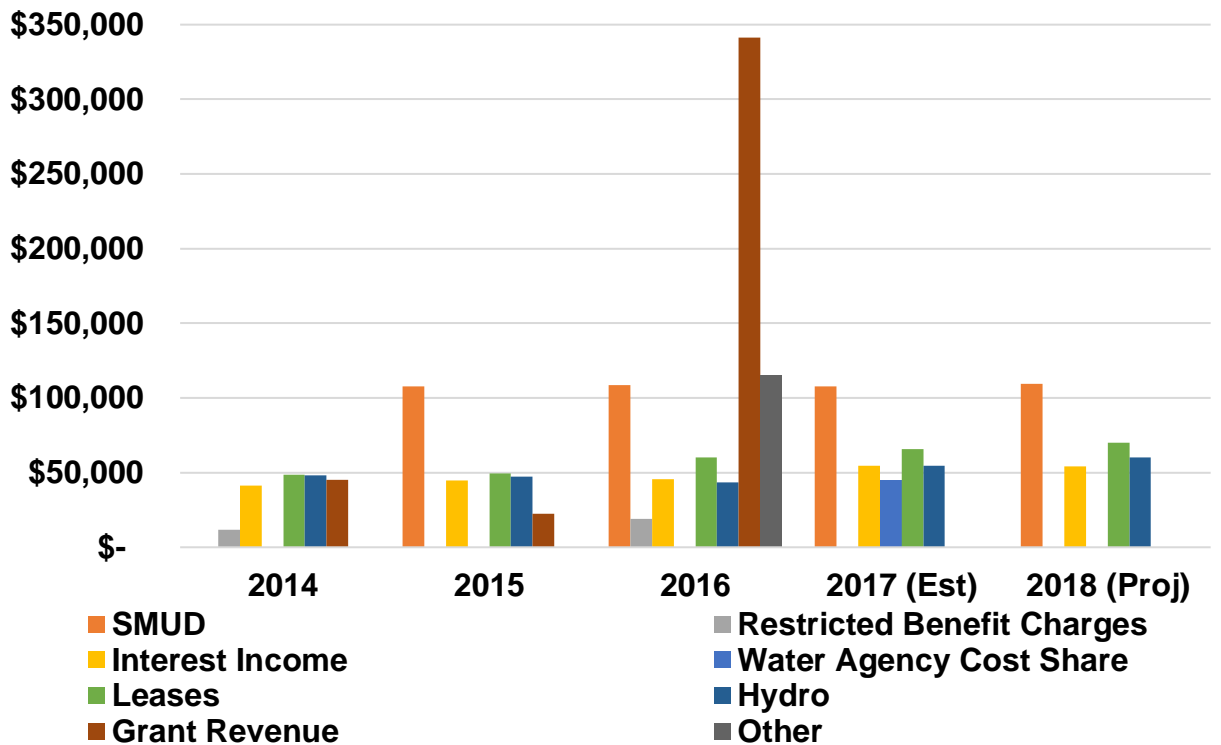
Non Operating Revenue 2014-2018



Non Operating - Property Tax Only 2014-2018

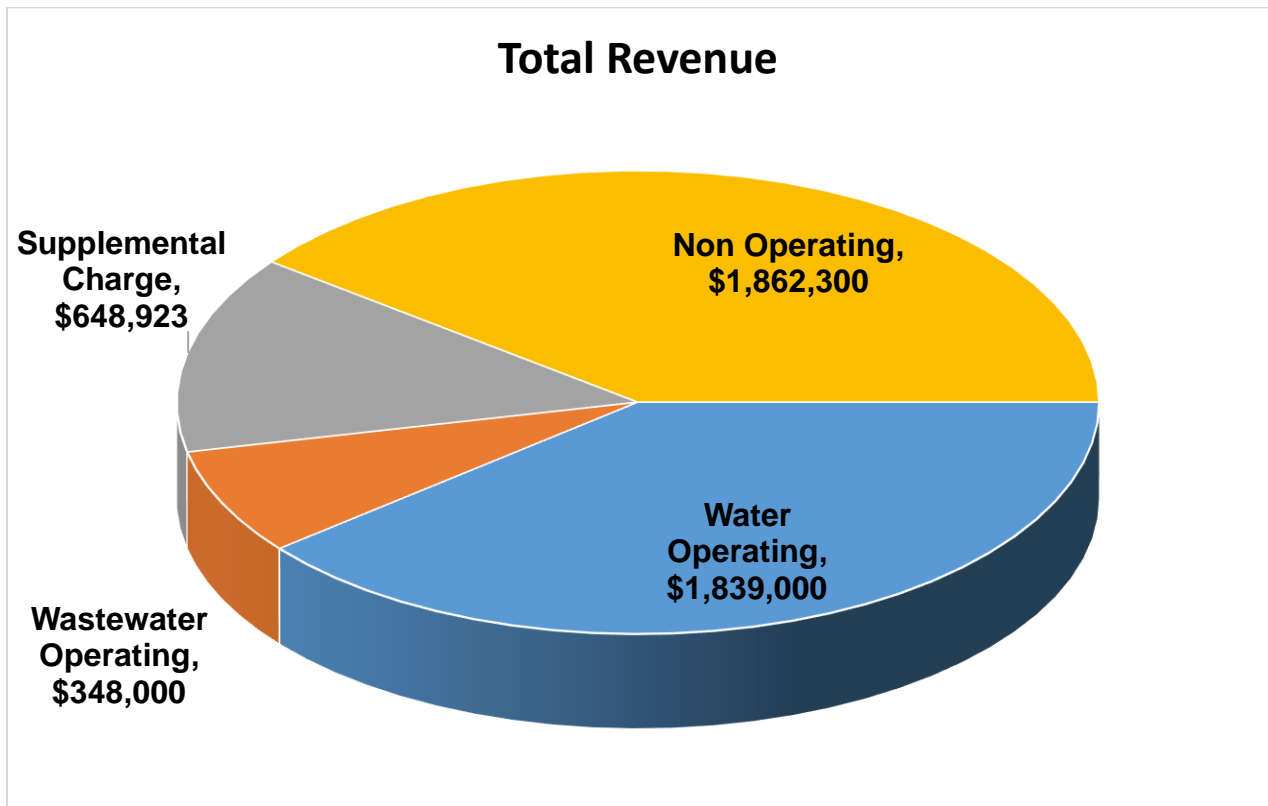


Non Operating - All Others 2014-2018

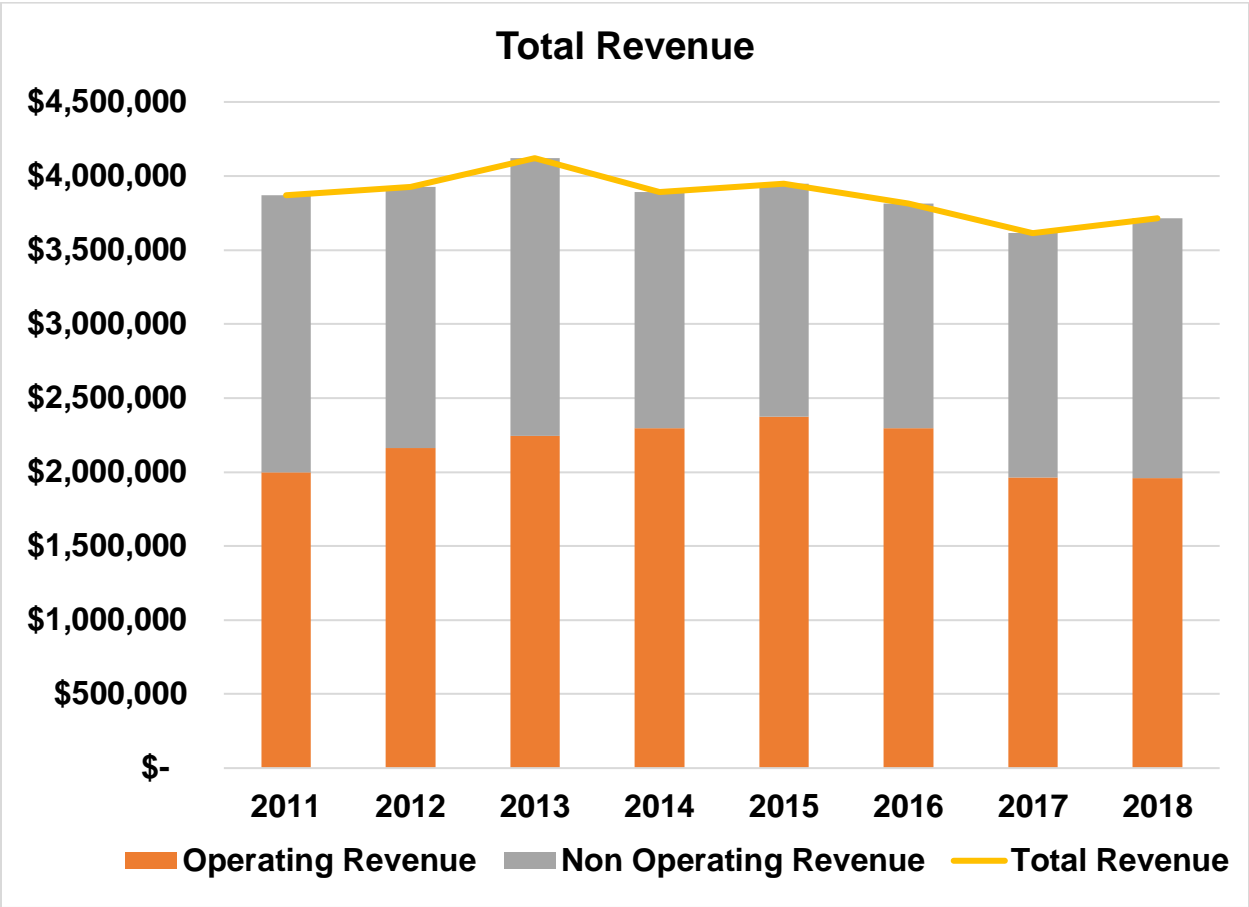


c. Supplemental Charge

In 2015 the District conducted Proposition 218 proceedings and adopted a supplemental monthly charge in the amount of \$15.08 per month on treated water accounts. The Supplemental Charge is for the specific purpose of paying off a loan from the State Revolving Fund that is being used to finance construction of a new water treatment plant to replace the aging plant located in Cool near the Auburn Lake Trails subdivision. The District Board of Directors adopted a resolution stating that the Supplemental Charge “will be held in separate, restricted account, used solely for servicing SWRCB low-interest loan and reserve account.” For this reason, the charge is listed separately in the budget and cannot be used to fund operating expenses. The Supplemental Charge was approved in September 2015 and first began appearing on customers’ bills in February 2017. For FY16-17, the revenue is estimated to be \$219,123; which is roughly 5% of total revenue. In FY17-18, the supplemental charge will be imposed for the entire year, consequently revenue is projected to increase to \$648,923, or 14% of total revenue.



The last several years of revenue are presented along with the FY17-18 projection in the following chart.



GDPUD REVENUE BUDGET

Description	FY 15-16 Budget	FY 15-16 Actual	FY 16-17 Adopted	FY 16-17 Estimated	FY 17-18 Proposed
WATER OPERATING REVENUE					
Water Sales					
Residential Sales	\$ 1,120,000	\$ 1,244,193	\$ 1,285,000	\$ 1,319,911	\$ 1,319,000
Commercial Sales	162,750	177,031	185,000	214,792	214,000
Irrigation Sales	100,000	135,218	225,000	269,537	269,000
Penalties	36,060	39,885	37,000	43,236	37,000
Other (2)	1,550	16,540	-	31,188	
Sub-Total	\$ 1,420,360	\$ 1,612,867	\$ 1,732,000	\$ 1,878,664	\$ 1,839,000
NON OPERATING REVENUE					
Property Taxes	\$ 1,349,360	\$ 1,447,381	\$ 1,460,000	\$ 1,500,000	\$ 1,569,000
SMUD	90,000	108,515	105,000	107,700	109,300
Tax Revenue - Debt Service					
Restricted Benefit Charges	10,000	19,103			
Interest Income	62,500	45,883	40,000	54,647	54,000
Water Agency Cost Share (3)			45,000	45,000	-
Leases		60,230	70,000	65,915	70,000
Hydro		43,259	60,000	54,712	60,000
Grant Revenue (3)	1,000	341,133			
Other (3)	142,500	114,920	1,587,847		
Sub-total Non-Operating	\$ 1,655,360	\$ 2,180,424	\$ 3,367,847	\$ 1,827,973	\$ 1,862,300
Supplemental Charge (1)	-	-	-	219,123	648,923
Total Water Revenue	3,075,720	3,793,291	5,099,847	3,925,760	4,350,223
WASTEWATER OPERATING REVENUE					
Zone Charges	\$ 310,000	\$ 311,547	\$ 344,000	\$ 342,899	\$ 344,000
Escrow Fees	30,000	33,600			
Septic Design Fees	1,000	1,200		5,400	4,000
Restricted Benefits Charges					
Soil Evaluations/Loans/Repairs					
Interest Income	1,000	3,175			
Other					
Total Wastewater Revenue	\$ 342,000	\$ 349,522	\$ 344,000	\$ 348,299	\$ 348,000
TOTAL REVENUE	\$ 3,417,720	\$ 4,142,813	\$ 5,443,847	\$ 4,274,058	\$ 4,698,223

Notes:

(1) - Supplemental Charge revenue can only be used to fund State Revolving Fund Loan

(2) - Other revenue are connection fees

(3) - Grant Revenue and other revenues restricted to capital projects are shown in the Restricted Funds Summary

VI. Expenses

a. Operating

Operating expenses are divided into seven departments: 5100 – Source of Supply, 5200 – Transmission & Distribution of Raw Water, 5300 – Water Treatment, 5400 – Transmission & Distribution of Treated Water, 5500 – Customer Service, 5600 – General & Administration, and 6700 – Wastewater (Zone).

5100 – Source of Supply

Activities related to the maintenance and operation of the upper canal system from Stump Meadows Reservoir to Tunnel Hill. In addition to physical maintenance of the reservoir and canal system, this also includes water rights monitoring and reporting, dam surveying and monitoring, and dam safety compliance.

5200 - Transmission & Distribution of Raw Water

Activities related to the conveyance of untreated water, including the transmission of untreated water to the water treatment plants.

5300 – Water Treatment

Activities related to the treatment plants and treating water for domestic use. This includes water quality monitoring, and compliance with State regulations related to water treatment plant operation.

5400 – Transmission & Distribution of Treated Water

Activities related to operation and maintenance of treated water pipelines and associated facilities. Also includes activities such as backflow testing compliance program, laboratory testing, and water quality sampling and reporting.

5500 – Customer Service

Activities directly related to assisting customers, reading meters, and preparing and processing water billing.

5600 – General & Administration

Activities not directly attributed to any one other department but supporting all District activities, except wastewater. Examples include financial planning and management, accounting, information technology, records management, website hosting and management, Board of Directors support, payroll, and human resources.

6700 – Wastewater (Zone)

Activities related to overseeing wastewater collection and disposal. Includes compliance with State regulations including the waste discharge requirements adopted by the Water Quality Control Board.

b. Capital Improvement Projects

The five-year capital improvement plan (CIP) is adopted each year by the Board separately from the budget. The expenditures in the CIP for the current fiscal year are incorporated into this budget and shown as expenses within the Fund Summary.

GDPUD OPERATING BUDGET EXPENSE

(FUNDS 10, 12, 40)

Account	Description	FY 15-16 Budget	FY 15-16 Actual	FY 16-17 Adopted	FY 16-17 Estimated	FY 17-18 Proposed
5010	Labor	1,100,000	\$1,091,378	\$1,153,108	1,177,354	\$1,463,172
5019	Overtime	58,500	58,401	64,000	62,439	77,990
5017	Standby	42,500	46,264	55,500	46,444	51,010
5011	Temporary Labor (not on payroll)	158,800	138,478	94,000	119,024	77,100
5013	PERS Unfunded Accrued Liability	-	333,310	-	409,114	449,530
5014	PERS	115,000	105,294	117,592	120,854	142,340
5015	Deferred Compensation	-	(19)	-	1,667	7,790
5016	Payroll Taxes	95,000	90,782	106,633	105,619	146,317
5018/71	Insurance: Health, Life, etc	260,000	268,675	271,950	363,094	483,337
5020	Insurance: Worker's Comp.	75,000	47,638	94,069	48,756	51,942
5024	Insurance: D/O	-	-	-	-	-
<i>Subtotal Personnel Related</i>		<i>\$1,904,800</i>	<i>\$2,180,201</i>	<i>\$1,956,852</i>	<i>2,454,365</i>	<i>\$2,950,529</i>
5027	Audit	\$ 15,000	\$ 15,000	\$ 22,000	\$ 16,640	\$ 16,300
5028	Engineering Studies	40,000	25,858	\$ -	\$ 29,644	-
5030	Water Fund Equip Maint T&D Treated Wtr	-	40	-	-	-
5034	Insurance: General	55,000	61,918	\$ 67,695	62,245	65,700
5036	Legal--General	80,000	125,651	\$ 121,000	109,238	110,000
5038	Materials and Supplies	155,000	200,890	\$ 183,650	174,691	182,900
5039	Rental/Durable	25,000	91,821	\$ 27,200	45,716	25,000
5040	Office Supplies	25,000	50,754	\$ 48,000	45,293	61,250
5041	Staff Development	6,000	8,891	\$ 10,500	7,220	13,671
5042	Travel--Conference	10,000	5,278	\$ 15,000	4,532	10,625
5044	Utilities	175,000	183,728	\$ 198,308	188,757	207,925
5046	Vehicle & Equipment Maintenance	47,000	46,713	\$ 51,000	43,500	6,000
5048	Vehicle Operations	52,000	39,369	\$ 50,200	40,954	39,500
5060	Bank Fees & Payroll Services	4,000	5,573	\$ 5,000	5,824	5,600
12-5068	Retiree Health Premium	120,000	137,714	\$ 132,000	135,929	136,000
5070	Director Stipends	24,000	23,200	\$ 24,000	24,000	24,000
5076	Building Maintenance	6,000	6,281	\$ 9,500	7,174	9,500
5080	Outside Service/Consultants	160,000	167,747	\$ 133,000	184,798	240,136
5084	Govt. Reg./Lab Fees	110,000	128,904	\$ 170,000	149,102	119,750
5090	Other: Cost of recruitment etc.	6,000	215	\$ 2,000	10,896	6,000
5090	Other: County Tax Admin. Fees	22,000	54,723	\$ 37,000	47,504	48,000
5089	Other: Memberships	16,500	12,112	\$ -	-	25,085
5091	Other: Elections	-	-	-	6,816	-
<i>Subtotal Services</i>		<i>\$ 1,153,500</i>	<i>\$ 1,392,380</i>	<i>\$ 1,307,053</i>	<i>1,340,472</i>	<i>\$ 1,352,942</i>
Total Operating Expense		\$ 3,058,300	\$ 3,572,581	\$ 3,263,905	\$ 3,794,837	\$ 4,303,471

**SOURCE OF SUPPLY
(FUNDS 10,12 DEPARTMENT 5100)
BUDGET**

Account	Description	FY 15-16 Budget	FY 15-16 Actual	FY 16-17 Adopted	FY 16-17 Estimated	FY 17-18 Proposed
5010	Labor	82,000	114,997	124,845	83,900	126,801
5019	Overtime	4,000	5,555	4,000	3,800	6,759
5017	Standby	3,000	4,500	3,500	5,000	6,530
5011	Temporary Labor (not on payroll)	-	-	-	-	-
5013	PERS Unfunded Accrued Liability	-	62,231	-	76,384	83,930
5014	PERS	23,000	42,128	18,727	8,800	12,335
5015	Deferred Compensation	-	-	-	-	680
5016	Payroll Taxes	8,000	9,391	9,926	7,500	12,680
5018/71	Insurance: Health, Life, etc	21,000	35,594	42,447	31,100	41,887
5020	Insurance: Worker's Comp.	6,000	14,259	7,941	7,200	4,501
5024	Insurance: D/O	-	-	-	-	-
<i>Subtotal Personnel Related</i>		\$ 147,000	\$ 288,655	\$ 211,386	\$ 223,684	\$ 296,104
5027	Audit	-	-	-	-	\$ -
5028	Engineering Studies	15,000	25,858	-	28,400	-
5030	Building Maintenance	-	-	-	-	-
5034	Insurance: General	2,000	3,356	3,400	4,100	4,000
5036	Legal--General	-	-	-	-	-
5038	Materials and Supplies	10,000	4,015	10,000	5,900	12,700
5039	Rental/Durable	1,000	9,251	1,000	-	5,000
5040	Office Supplies	-	-	-	-	-
5041	Staff Development	-	-	-	200	1,000
5042	Travel--Conference	-	-	-	-	-
5044	Utilities	1,000	2,160	1,000	3,400	9,015
5046	Vehicle & Equipment Maintenance	5,000	4,131	5,000	3,400	1,000
5048	Vehicle Operations	8,000	4,104	5,000	4,000	4,000
5060	Bank Fees & Payroll Services	-	-	-	-	-
12-5068	Retiree Health Premium	-	-	-	-	-
5070	Director Stipends	-	-	-	-	-
5076	Building Maintenance	-	-	-	-	-
5080	Outside Service/Consultants	3,000	21,094	6,000	22,800	37,300
5084	Govt. Reg./Lab Fees	35,000	51,254	35,000	46,000	34,300
5090	Other: Cost of recruitment etc.	-	-	-	500	-
5090	Other: County Tax Admin. Fees	-	214	15,000	-	14,000
5089	Other: Memberships	-	-	-	-	616
5091	Other: Elections	-	-	-	\$ -	\$ -
<i>Subtotal Services</i>		\$ 80,000	\$ 125,437	\$ 81,400	\$ 118,700	\$ 122,931
Grand Total 10-5100		\$ 227,000	\$ 414,092	\$ 292,786	\$ 342,384	\$ 419,035

**TRANSMISSION & DISTRIBUTION RAW WATER
(FUNDS 10,12 DEPARTMENT 5200)
BUDGET**

Account	Description	FY 15-16 Budget	FY 15-16 Actual	FY 16-17 Adopted	FY 16-17 Estimated	FY 17-18 Proposed
5010	Labor	283,000	\$ 193,801	\$ 226,008	\$ 245,099	\$ 270,961
5019	Overtime	23,000	19,331	15,000	13,064	14,443
5017	Standby	16,000	10,024	10,000	9,780	13,060
5011	Temporary Labor (not on payroll)	18,000	41,501	32,000	32,000	39,500
5013	PERS Unfunded Accrued Liability	-	124,684	-	153,041	168,160
5014	PERS	75,000	68,094	24,599	25,015	26,360
5015	Deferred Compensation	-	-	-	-	1,440
5016	Payroll Taxes	28,000	15,837	20,332	21,857	27,096
5018/71	Insurance: Health, Life, etc	76,000	52,927	54,242	83,028	89,508
5020	Insurance: Worker's Comp.	22,000	18,600	33,741	18,812	9,619
5024	Insurance: D/O	-	-	-	-	-
<i>Subtotal Personnel Related</i>		<i>\$ 541,000</i>	<i>\$ 544,799</i>	<i>\$ 415,922</i>	<i>\$ 601,697</i>	<i>660,146</i>
5027	Audit		\$ -	\$ -	\$ -	-
5028	Engineering Studies		-	-	-	-
5030	Building Maintenance	\$ -	-	-	-	-
5034	Insurance: General	\$ 14,000	14,147	15,000	16,823	15,000
5036	Legal--General	\$ 5,000	36,191	6,000	-	-
5038	Materials and Supplies	\$ 10,000	45,692	20,000	16,188	23,700
5039	Rental/Durable	\$ 15,000	41,456	5,000	10,172	15,000
5040	Office Supplies	\$ -	125	-	68	1,600
5041	Staff Development	\$ -	90	-	600	1,000
5042	Travel--Conference	\$ -	-	-	-	-
5044	Utilities	\$ 1,000	1,380	1,000	260	750
5046	Vehicle & Equipment Maintenance	\$ 10,000	12,110	10,000	16,074	2,000
5048	Vehicle Operations	\$ 25,000	14,658	12,000	12,626	15,000
5060	Bank Fees & Payroll Services	\$ -	-	-	-	-
12-5068	Retiree Health Premium	\$ -	-	-	-	-
5070	Director Stipends	\$ -	-	-	-	-
5076	Building Maintenance	\$ -	-	-	-	-
5080	Outside Service/Consultants	\$ 10,000	6,012	12,000	2,179	-
5084	Govt. Reg./Lab Fees	\$ 1,000	1,408	1,000	204	-
5090	Other: Cost of recruitment etc.	\$ -	-	2,000	1,028	-
5090	Other: County Tax Admin. Fees	\$ -	428	-	-	-
5089	Other: Memberships	\$ -	-	-	-	-
5091	Other: Elections	\$ -	-	-	-	-
<i>Subtotal Services</i>		<i>\$ 91,000</i>	<i>\$ 173,697</i>	<i>\$ 84,000</i>	<i>\$ 76,224</i>	<i>\$ 74,050</i>
Grand Total 10-5200		\$ 632,000	\$ 718,496	\$ 499,922	\$ 677,921	\$ 734,196

**WATER TREATMENT
(FUNDS 10,12 DEPARTMENT 5300)
BUDGET**

Account	Description	FY 15-16 Budget	FY 15-16 Actual	FY 16-17 Adopted	FY 16-17 Estimated	FY 17-18 Proposed
5010	Labor	146,000	\$ 128,698	\$ 115,525	\$ 117,084	\$ 216,417
5019	Overtime	22,000	12,884	25,000	21,838	11,536
5017	Standby	24,000	15,910	16,000	16,000	15,710
5011	Temporary Labor (not on payroll)	-	-	-	517	-
5013	PERS Unfunded Accrued Liability	-	12,694	-	15,581	17,120
5014	PERS	31,000	55,038	17,000	14,714	21,053
5015	Deferred Compensation	-	-	-	-	1,150
5016	Payroll Taxes	16,000	11,897	11,739	12,883	21,642
5018/71	Insurance: Health, Life, etc	39,000	39,898	27,726	49,403	71,490
5020	Insurance: Worker's Comp.	7,000	6,214	9,392	4,582	7,683
5024	Insurance: D/O	-	-	-	-	-
<i>Subtotal Personnel Related</i>		<i>\$ 285,000</i>	<i>\$ 283,233</i>	<i>\$ 222,382</i>	<i>\$ 252,602</i>	<i>\$ 383,801</i>
5027	Audit		\$ -	\$ -	\$ -	\$ -
5028	Engineering Studies		-	-	760	-
5030	Building Maintenance	\$ -	-	-	-	-
5034	Insurance: General	\$ 14,000	11,214	12,000	10,878	12,000
5036	Legal--General	\$ 1,000	-	-	-	-
5038	Materials and Supplies	\$ 77,000	61,706	70,000	73,061	76,700
5039	Rental/Durable	\$ 2,000	8,913	6,000	3,374	-
5040	Office Supplies	\$ 1,000	1,276	1,000	199	1,800
5041	Staff Development	\$ 2,000	90	2,000	-	1,000
5042	Travel--Conference	\$ -	-	-	-	1,000
5044	Utilities	\$ 190,000	133,006	150,000	131,884	141,650
5046	Vehicle & Equipment Maintenance	\$ 13,000	5,131	4,500	5,834	1,000
5048	Vehicle Operations	\$ 5,000	5,508	5,000	4,826	5,500
5060	Bank Fees & Payroll Services	\$ -	-	-	-	-
12-5068	Retiree Health Premium	\$ -	-	-	-	-
5070	Director Stipends	\$ -	-	-	-	-
5076	Building Maintenance	\$ 1,000	-	1,000	-	1,000
5080	Outside Service/Consultants	\$ 10,000	8,796	5,000	15,379	3,000
5084	Govt. Reg./Lab Fees	\$ 35,000	39,834	34,000	52,730	35,000
5090	Other: Cost of recruitment etc.	\$ -	-	-	97	-
5090	Other: County Tax Admin. Fees	\$ -	106	-	-	-
5089	Other: Memberships	\$ -	-	-	-	616
5091	Other: Elections	\$ -	-	-	-	-
	0	\$ -	-	-	-	-
<i>Subtotal Services</i>		<i>\$ 351,000</i>	<i>\$ 275,580</i>	<i>\$ 290,500</i>	<i>\$ 299,023</i>	<i>\$ 280,266</i>
Grand Total 10-5300		\$ 636,000	\$ 558,813	\$ 512,882	\$ 551,625	\$ 664,067

**TRANSMISSION & DISTRIBUTION TREATED WATER
(FUNDS 10,12 DEPARTMENT 5400)
BUDGET**

Account	Description	FY 15-16 Budget	FY 15-16 Actual	FY 16-17 Adopted	FY 16-17 Estimated	FY 17-18 Proposed
5010	Labor	\$ 227,000	\$ 285,950	\$ 250,705	\$ 330,053	\$ 372,485
5019	Overtime	7,000	19,177	20,000	22,127	19,854
5017	Standby	14,000	15,830	16,000	15,300	15,710
5011	Temporary Labor (not on payroll)	-	-	-	-	-
5013	PERS Unfunded Accrued Liability	-	76,222	-	93,557	102,800
5014	PERS	54,000	112,014	30,085	34,417	36,236
5015	Deferred Compensation	-	-	-	-	1,980
5016	Payroll Taxes	21,000	24,008	21,503	29,664	37,249
5018/71	Insurance: Health, Life, etc	61,000	84,039	60,169	111,692	123,045
5020	Insurance: Worker's Comp.	11,000	16,489	17,202	13,060	13,223
5024	Insurance: D/O	1,000	-	-	-	-
<i>Subtotal Personnel Related</i>		<i>\$ 396,000</i>	<i>\$ 633,729</i>	<i>\$ 415,664</i>	<i>\$ 649,870</i>	<i>\$ 722,583</i>
5027	Audit	\$ -	\$ -	\$ -	\$ -	\$ -
5028	Engineering Studies	-	-	-	484	-
5030	Building Maintenance	-	40	-	-	-
5034	Insurance: General	12,000	13,359	13,600	16,560	13,000
5036	Legal--General	7,000	-	-	-	-
5038	Materials and Supplies	32,000	79,441	70,000	70,000	63,000
5039	Rental/Durable	3,000	33,837	10,000	28,728	5,000
5040	Office Supplies	1,000	295	10,000	412	300
5041	Staff Development	-	270	-	3,034	1,000
5042	Travel--Conference	-	400	-	-	1,000
5044	Utilities	6,000	10,515	6,000	12,925	19,645
5046	Vehicle & Equipment Maintenance	8,000	8,392	8,000	4,988	1,000
5048	Vehicle Operations	14,000	10,272	14,000	17,171	11,000
5060	Bank Fees & Payroll Services	-	-	-	-	-
12-5068	Retiree Health Premium	-	-	-	-	-
5070	Director Stipends	-	-	-	-	-
5076	Building Maintenance	-	-	-	-	-
5080	Outside Service/Consultants	12,000	7,195	5,000	31,808	12,000
5084	Govt. Reg./Lab Fees	-	6,510	-	8,684	11,600
5090	Other: Cost of recruitment etc.	-	-	-	242	-
5090	Other: County Tax Admin. Fees	-	114	-	-	-
5089	Other: Memberships	-	163	-	-	616
5091	Other: Elections	-	-	-	-	\$ -
<i>Subtotal Services</i>		<i>\$ 95,000</i>	<i>\$ 170,803</i>	<i>\$ 136,600</i>	<i>\$ 195,036</i>	<i>\$ 139,161</i>
Grand Total 10-5400		\$ 491,000	\$ 804,532	\$ 552,264	\$ 844,906	\$ 861,744

**CUSTOMER SERVICE
(FUNDS 10,12 DEPARTMENT 5500)
BUDGET**

Account	Description	FY 15-16 Budget	FY 15-16 Actual	FY 16-17 Adopted	FY 16-17 Estimated	FY 17-18 Proposed
5010	Labor	\$ 191,000	\$ 81,552	\$ 101,500	\$ 98,804	\$ 110,925
5019	Overtime	\$ 5,000	473	-	166	5,913
5017	Standby	\$ 4,000	-	-	-	-
5011	Temporary Labor (not on payroll)	\$ -	80,321	62,000	45,739	-
5013	PERS Unfunded Accrued Liability	\$ -	5,628	-	6,908	7,590
5014	PERS	\$ 59,000	24,783	3,806	9,697	10,791
5015	Deferred Compensation	\$ -	-	-	-	590
5016	Payroll Taxes	\$ 17,000	6,232	15,225	8,294	11,092
5018/71	Insurance: Health, Life, etc	\$ 47,000	19,774	24,360	37,366	36,642
5020	Insurance: Worker's Comp.	\$ 5,000	3,276	7,613	966	3,938
5024	Insurance: D/O	\$ 5,000	-	-	-	-
<i>Subtotal Personnel Related</i>		<i>\$ 333,000</i>	<i>\$ 222,039</i>	<i>\$ 214,504</i>	<i>\$ 207,940</i>	<i>\$ 187,481</i>
5027	Audit		\$ -	\$ -	\$ -	\$ -
5028	Engineering Studies		-	-	-	-
5030	Building Maintenance	\$ -	-	-	-	-
5034	Insurance: General	\$ 6,000	8,364	10,115	6,236	9,200
5036	Legal--General	\$ -	-	-	-	-
5038	Materials and Supplies	\$ -	286	650	590	-
5039	Rental/Durable	\$ 1,000	-	-	-	-
5040	Office Supplies	\$ 13,000	15,769	12,000	14,348	15,800
5041	Staff Development	\$ -	-	-	-	4,531
5042	Travel--Conference	\$ -	18	-	-	-
5044	Utilities	\$ 3,000	3,239	3,000	3,313	5,830
5046	Vehicle & Equipment Maintenance	\$ 2,000	4,895	5,000	1,660	-
5048	Vehicle Operations	\$ -	-	-	-	-
5060	Bank Fees & Payroll Services	\$ -	-	-	180	-
12-5068	Retiree Health Premium	\$ -	-	-	-	-
5070	Director Stipends	\$ -	-	-	-	-
5076	Building Maintenance	\$ -	-	-	-	-
5080	Outside Service/Consultants	\$ -	-	-	2,223	-
5084	Govt. Reg./Lab Fees		656	-	-	-
5090	Other: Cost of recruitment etc.		-	-	161	-
5090	Other: County Tax Admin. Fees		385	-	-	-
5089	Other: Memberships		-	-	-	-
5091	Other: Elections		-	-	-	-
<i>Subtotal Services</i>		<i>\$ 25,000</i>	<i>\$ 33,612</i>	<i>\$ 30,765</i>	<i>\$ 28,712</i>	<i>\$ 35,361</i>
Grand Total 10-5500		\$ 358,000	\$ 255,651	\$ 245,269	\$ 236,652	\$ 222,842

**ADMINISTRATION
(FUNDS 10,12 DEPARTMENT 5600)
BUDGET**

Account	Description	FY 15-16 Budget	FY 15-16 Actual	FY 16-17 Adopted	FY 16-17 Estimated	FY 17-18 Proposed
5010	Labor	169,000	\$ 241,478	\$ 238,525	\$ 232,356	\$ 233,010
5019	Overtime	2,000	189	-	1,428	12,420
5017	Standby	-	-	-	-	-
5011	Temporary Labor (not on payroll)	-	16,656	-	40,768	37,600
5013	PERS Unfunded Accrued Liability	-	41,448	-	50,874	55,900
5014	PERS	60,000	123,862	23,375	22,279	22,668
5015	Deferred Compensation	-	-	-	1,667	1,240
5016	Payroll Taxes	15,000	19,329	20,036	19,739	23,301
5018/71	Insurance: Health, Life, etc	38,000	26,581	57,246	28,572	76,972
5020	Insurance: Worker's Comp.	2,000	5,470	9,541	1,068	8,272
5024	Insurance: D/O	6,000	-	-	-	-
<i>Subtotal Personnel Related</i>		<i>\$ 292,000</i>	<i>\$ 475,013</i>	<i>\$ 348,723</i>	<i>\$ 398,751</i>	<i>\$ 471,383</i>
5027	Audit	\$ 10,000	\$ 13,800	\$ 20,000	\$ 16,640	\$ 16,300
5028	Engineering Studies	\$ -	-	-	-	-
5030	Building Maintenance	\$ -	-	-	-	-
5034	Insurance: General	\$ 11,000	7,935	8,500	5,160	8,500
5036	Legal--General	\$ 50,000	79,692	85,000	93,740	110,000
5038	Materials and Supplies	\$ -	3,913	-	5,021	-
5039	Rental/Durable	\$ 2,000	2,263	5,200	2,617	-
5040	Office Supplies	\$ 11,000	30,791	20,000	28,116	38,150
5041	Staff Development	\$ 1,000	12,843	8,500	3,186	4,140
5042	Travel--Conference	\$ 3,000	4,860	15,000	4,532	8,625
5044	Utilities	\$ 1,700	23,192	17,000	24,448	19,835
5046	Vehicle & Equipment Maintenance	\$ 5,000	9,009	8,500	2,682	-
5048	Vehicle Operations	\$ 5,000	530	1,200	150	-
5060	Bank Fees & Payroll Services	\$ 4,000	-	5,000	5,644	5,600
12-5068	Retiree Health Premium	\$ 130,000	135,841	132,000	135,929	136,000
5070	Director Stipends	\$ 24,000	23,200	24,000	24,000	24,000
5076	Building Maintenance	\$ 9,000	6,281	8,500	7,174	8,500
5080	Outside Service/Consultants	\$ 25,000	123,259	75,000	77,209	122,828
5084	Govt. Reg./Lab Fees	\$ 10,000	5,600	-	6,252	3,300
5090	Other: Cost of recruitment etc.	\$ 2,000	-	-	8,752	6,000
5090	Other: County Tax Admin. Fees	\$ 39,000	30,646	22,000	47,504	34,000
5090	other:	-	7,336	-	-	-
5089	Other: Memberships	\$ 15,000	11,949	16,500	11,436	22,621
5091	Other: Elections	\$ 26,000	-	-	6,816	-
<i>Subtotal Services</i>		<i>\$ 373,700</i>	<i>\$ 519,140</i>	<i>\$ 451,900</i>	<i>\$ 500,367</i>	<i>\$ 552,099</i>
Grand Total 10-5600		\$ 675,700	\$ 1,007,953	\$ 820,623	\$ 915,757	\$ 1,039,782

**ALT WASTEWATER ZONE
(FUND 40, DEPARTMENT 6700)**

BUDGET

Account	Description	FY 15-16 Budget	FY 15-16 Actual	FY 16-17 Adopted	FY 16-17 Estimated	FY 17-18 Proposed
5010	Labor	\$ 132,000	\$ 51,187	\$ 96,000	\$ 70,058	\$ 132,572
5019	Overtime	\$ -	-	-	17	7,066
5017	Standby	\$ -	-	10,000	364	-
5011	Temporary Labor (not on payroll)	\$ -	-	-	-	-
5013	PERS Unfunded Accrued Liability	\$ -	10,403	-	12,769	14,030
5014	PERS	\$ 39,000	12,261	-	5,930	12,897
5015	Deferred Compensation	\$ -	-	-	-	710
5016	Payroll Taxes	\$ 11,000	3,996	7,872	5,682	13,257
5018/71	Insurance: Health, Life, etc	\$ 34,000	18,302	5,760	21,934	43,793
5020	Insurance: Worker's Comp.	\$ 4,000	3,579	8,639	3,068	4,706
5024	Insurance: D/O	\$ 1,000	\$ -	\$ -	\$ -	\$ -
<i>Subtotal Personnel Related</i>		<i>\$ 221,000</i>	<i>\$ 99,728</i>	<i>\$ 128,271</i>	<i>\$ 119,822</i>	<i>\$ 229,032</i>
5027	Audit		\$ 1,200	\$ 2,000	\$ -	\$ -
5028	Engineering Studies	\$ 1,000	-	-	-	-
5030	Building Maintenance	\$ -	-	-	-	-
5034	Insurance: General	\$ 6,000	3,542	5,080	2,488	4,000
5036	Legal--General	\$ 4,000	9,768	30,000	15,498	-
5038	Materials and Supplies	\$ 4,000	5,827	13,000	3,931	6,800
5039	Rental/Durable	\$ 2,000	1,410	-	824	-
5040	Office Supplies	\$ 3,000	2,059	5,000	2,149	3,600
5041	Staff Development	\$ 1,000	-	-	200	1,000
5042	Travel--Conference	\$ 1,000	-	-	-	-
5044	Utilities	\$ 9,000	10,236	20,308	12,527	11,200
5046	Vehicle & Equipment Maintenance	\$ 4,000	3,045	10,000	8,862	1,000
5048	Vehicle Operations	\$ 6,000	4,297	13,000	2,180	4,000
5060	Bank Fees & Payroll Services				-	-
12-5068	Retiree Health Premium				-	-
5070	Director Stipends				-	-
5076	Building Maintenance				-	-
5080	Outside Service/Consultants	\$ 6,000	18,298	30,000	33,200	65,008
5084	Govt. Reg./Lab Fees	\$ 43,000	34,574	100,000	35,231	35,550
5090	Other: Cost of recruitment etc.				116	-
5090	Other: County Tax Admin. Fees		215		-	-
5089	Other: Memberships				-	616
5091	Other: Elections				-	-
<i>Subtotal Services</i>		<i>\$ 90,000</i>	<i>\$ 94,471</i>	<i>\$ 228,388</i>	<i>\$ 117,206</i>	<i>\$ 132,774</i>
Grand Total 40-6700		\$ 311,000	\$ 194,199	\$ 356,659	\$ 237,028	\$ 361,806

EXPENSE DETAIL

Description	Account	Department							Total Budgeted
		10-5100	10-5200	10-5300	10-5400	10-5500	10-5600	40-6700	
Materials and Supplies									
Misc. Supplies (Ace Hardware/Divide Supply)	5038	\$ 1,700	\$ 4,700	\$ 700	\$ 3,000			\$ 1,200	\$ 11,300
Pipe & tools (Ferguson & Andersons Sierra Pipe)		\$ 500	\$ 3,000		\$ 48,000			\$ 600	\$ 52,100
Water Chemicals (Sierra Chemical & NTU Tech)				\$ 51,000					\$ 51,000
Metering equipment (Hach)				\$ 10,000					\$ 10,000
Gravel backfill (Teichert)		\$ 500			\$ 3,000				\$ 3,500
Chainsaw & Brushcutter (Allen Krouse)		\$ 1,500	\$ 2,500	\$ 1,000	\$ 2,000			\$ 1,000	\$ 8,000
Pipe & fittings (HD Supply & Grainger)			\$ 5,000		\$ 4,000			\$ 1,000	\$ 10,000
Tools & Supplies (USA Bluebook)				\$ 3,000	\$ 3,000			\$ 1,000	\$ 7,000
Misc. Supplies		\$ 8,500	\$ 8,500	\$ 11,000				\$ 2,000	\$ 30,000
TOTAL - Materials and Supplies	5038	\$ 12,700	\$ 23,700	\$ 76,700	\$ 63,000	\$ -	\$ -	\$ 6,800	\$ 182,900
Office Supplies									
Furniture (3 offices, 5 chairs)	5040						\$ 6,250		\$ 6,250
Copy Machine Lease & Service							\$ 6,000		\$ 6,000
Folding Machine Lease							\$ 2,400		\$ 2,400
Misc Office (Paper, postage, etc)			\$ 100	\$ 300	\$ 300	\$ 15,800	\$ 22,000	\$ 2,100	\$ 40,600
Computer (Shop, WLT, WW, Office)			\$ 1,500	\$ 1,500			\$ 1,500	\$ 1,500	\$ 6,000
TOTAL - Office Supplies	5040	\$ -	\$ 1,600	\$ 1,800	\$ 300	\$ 15,800	\$ 38,150	\$ 3,600	\$ 61,250
Staff Development (Training)									
Board Clerk	5041					\$ 4,531	\$ 1,290		\$ 5,821
Finance Manager							\$ 925		\$ 925
Human Resources							\$ 925		\$ 925
AWWA (distribution and treatment classes)		\$ 500	\$ 500	\$ 500	\$ 500		\$ 500	\$ 500	\$ 3,000
Safety Training		\$ 500	\$ 500	\$ 500	\$ 500		\$ 500	\$ 500	\$ 3,000
TOTAL - Staff Development	5041	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 4,531	\$ 4,140	\$ 1,000	\$ 13,671
Travel Conference									
Conference (ACWA or CSDA) (3)	5042						\$ 4,740		\$ 4,740
Government Finance Office Conference							\$ 1,420		\$ 1,420
CSDA General Manager Leadership Summit							\$ 1,465		\$ 1,465
CRWA Conference (Ops Mgr, 2 Leads)				\$ 1,000	\$ 1,000		\$ 1,000		\$ 3,000
TOTAL - Travel-Conference	5042	\$ -	\$ -	\$ 1,000	\$ 1,000	\$ -	\$ 8,625	\$ -	\$ 10,625
Utilities									
Pagers (American Messaging)	5044	\$ 170	\$ 750	\$ 400	\$ 375	\$ -	\$ -	\$ 1,500	\$ 3,195
Water Flow Measuring (Picovale)		\$ 8,820	\$ -	\$ 3,340	\$ 9,670				\$ 21,830
Trash (El Dorado & Sierra Disposal)		\$ 25		\$ 8,110			\$ 4,275		\$ 12,410
Telephone (AT&T)				\$ 6,270		\$ 5,830	\$ 6,560	\$ 1,200	\$ 19,860

EXPENSE DETAIL

Description	Account	Department								Total Budgeted
Telephone (Verizon)				\$ 1,230				\$ 500	\$ 1,730	
Electricity (PG&E)		\$ -	\$ -	\$ 122,300	\$ 9,600	\$ -	\$ 9,000	\$ 8,000	\$ 148,900	
TOTAL - Utilities	5044	\$ 9,015	\$ 750	\$ 141,650	\$ 19,645	\$ 5,830	\$ 19,835	\$ 11,200	\$ 207,925	
<i>Vehicle & Equipment Maintenance</i>	<i>5046</i>	<i>10-5100</i>	<i>10-5200</i>	<i>10-5300</i>	<i>10-5400</i>	<i>10-5500</i>	<i>10-5600</i>	<i>40-6700</i>		
									\$ -	
TOTAL - Vehicle & Equipment Maintenance	5046	\$ 1,000	\$ 2,000	\$ 1,000	\$ 1,000	\$ -	\$ -	\$ 1,000	\$ 6,000	
<i>Vehicle Operations</i>	<i>5048</i>	<i>10-5100</i>	<i>10-5200</i>	<i>10-5300</i>	<i>10-5400</i>	<i>10-5500</i>	<i>10-5600</i>	<i>40-6700</i>		
									\$ -	
TOTAL - Vehicle Operations (Fuel)	5048	\$ 4,000	\$ 15,000	\$ 5,500	\$ 11,000	\$ -	\$ -	\$ 4,000	\$ 39,500	
<i>Outside Service/Consultants</i>	<i>5080</i>	<i>10-5100</i>	<i>10-5200</i>	<i>10-5300</i>	<i>10-5400</i>	<i>10-5500</i>	<i>10-5600</i>	<i>40-6700</i>		
Accounting/Finance (Vaughn Johnson & VTD)							\$ 90,000		\$ 90,000	
IT/Computer Service (Carnahan)							\$ 6,000		\$ 6,000	
GIS Support (Paul Watkins)							\$ 6,000		\$ 6,000	
Records Management							\$ 20,000		\$ 20,000	
Website Hosting (CCSI)							\$ 828	\$ 708	\$ 1,536	
Wastewater Reporting (Siren)								\$ 6,300	\$ 6,300	
Water Reporting (Siren)		\$ 500		\$ 3,000				\$ -	\$ 3,500	
Water Rights Reporting (Ecorps)		\$ 27,500							\$ 27,500	
Dam Monitoring (GEI)		\$ 7,500							\$ 7,500	
Dam Surveying (Hanser & Associates)		\$ 1,800							\$ 1,800	
Wastewater Testing (Holdrege & Kull)								\$ 8,000	\$ 8,000	
Backflow Testing (K & W Backflow)					\$ 12,000				\$ 12,000	
Wastewater Disposal System Analysis								\$ 50,000	\$ 50,000	
Human Resources							\$ -		\$ -	
TOTAL - Outside Service/Consultants	5080	\$ 37,300	\$ -	\$ 3,000	\$ 12,000	\$ -	\$ 122,828	\$ 65,008	\$ 240,136	

EXPENSE DETAIL

Description	Account	Department							Total Budgeted
		10-5100	10-5200	10-5300	10-5400	10-5500	10-5600	40-6700	
Govt Reg/Lab Fees	5084								
State Division of Safety of Dams		\$ 24,000		\$ 6,000					\$ 30,000
State Division of Drinking Water				\$ 20,000					\$ 20,000
Regional Water Board (stormwater)					\$ 500				\$ 500
Regional Water Board (wastewater)								\$ 17,000	\$ 17,000
Water Rights Fees		\$ 9,000			\$ 5,100				\$ 14,100
LAFCO							\$ 3,300		\$ 3,300
Laboratory Testing		\$ 1,300		\$ 7,800	\$ 6,000			\$ 18,000	\$ 33,100
Air Quality Eldorado County		\$ -		\$ 1,200				\$ 550	\$ 1,750
TOTAL - Govt Reg/Lab Fees	5084	\$ 34,300	\$ -	\$ 35,000	\$ 11,600	\$ -	\$ 3,300	\$ 35,550	\$ 119,750
Other: Memberships	5089								
CRWA		\$ 301		\$ 301	\$ 301			\$ 301	\$ 1,204
AWWA		\$ 315		\$ 315	\$ 315			\$ 315	\$ 1,260
Mountain Counties							\$ 4,125		\$ 4,125
CSDA							\$ 6,026		\$ 6,026
ACWA							\$ 12,470		\$ 12,470
TOTAL - Other: Memberships	5089	\$ 616	\$ -	\$ 616	\$ 616	\$ -	\$ 22,621	\$ 616	\$ 25,085