

Donner Summit PUD  
Fiscal Year 2018/2019

Adopted

Operating Budget Summary

|    | Operating Budget Summary                |                |                |                  |                 |                  |   |                  |
|----|---|----------------|----------------|------------------|-----------------|------------------|---|------------------|
|    | A                                       | B              | C              | D                | E               | F                | Q | R                |
| 1  |   |                |                |                  |                 |                  |   |                  |
| 2  |   |                |                | Wastewater       |                 | 2018/2019        |   |                  |
| 3  | <b>Program Revenue</b>                  | <b>Water</b>   | <b>Sewer</b>   | <b>Treatment</b> | <b>Admin.</b>   | <b>Draft</b>     |   | <b>17/18</b>     |
| 4  | Water Fees                              | \$ 450,528     | \$ -           | \$ -             | \$ -            | \$ 450,528       |   | 450,077          |
| 5  | Sewer Fees                              | -              | 377,654        | 1,132,961        | -               | 1,510,615        |   | 1,364,515        |
| 6  | Connection Fees                         | -              | -              | -                | -               | -                |   | 0                |
| 7  | Sierra Lakes County Water Dist.         | -              | -              | 464,170          | -               | 464,170          |   | 454,122          |
| 8  | Property Tax                            | 28,050         | 18,398         | 81,052           | -               | 127,500          |   | 127,500          |
| 9  | Station 97 Utilities                    | -              | -              | -                | 6,500           | 6,500            |   | 6,500            |
| 10 | Late Fees, other revenue                | -              | -              | -                | 8,000           | 8,000            |   | 8,000            |
| 11 | Anticipated Const. Water Sales          | -              | -              | -                | -               | 0                |   | 0                |
| 12 | Anticipated Recycled Water Sales        | 5,000          | -              | -                | -               | 5,000            |   | 5,000            |
| 13 | Big Bend Service Fees                   | 17,916         | -              | -                | -               | 17,916           |   | 17,916           |
| 14 | <b>Total Program Revenue</b>            | <b>501,494</b> | <b>396,052</b> | <b>1,678,183</b> | <b>14,500</b>   | <b>2,590,229</b> |   | <b>2,433,629</b> |
| 15 |   |                |                |                  |                 |                  |   |                  |
| 16 | <b>Expenses</b>                         |                |                |                  |                 |                  |   |                  |
| 17 | Salaries                                | 119,894        | 100,820        | 324,259          | 421,424         | 966,397          |   | 862,069          |
| 18 | Employee benefits                       | 55,257         | 46,466         | 149,444          | 90,295          | 341,461          |   | 298,793          |
| 19 | Board Expense                           | -              | -              | -                | 49,626          | 49,626           |   | 48,280           |
| 20 | Professional Services                   | 15,000         | 2,196          | 10,608           | 72,000          | 99,804           |   | 135,447          |
| 21 | Dues                                    | 379            | -              | 724              | 6,662           | 7,765            |   | 6,457            |
| 22 | Fees, permits, certifications, leases   | 7,536          | 3,376          | 17,189           | 17,803          | 45,904           |   | 44,725           |
| 23 | Training, education, travel             | 942            | 273            | 2,745            | 1,500           | 5,460            |   | 6,809            |
| 24 | Insurance- property, auto, etc.         | 16,000         | 16,000         | 40,000           | 8,000           | 80,000           |   | 73,000           |
| 25 | Office supplies and miscellaneous       | 549            | 563            | 823              | 7,000           | 8,935            |   | 3,903            |
| 26 | Utilities, communications, telemetry    | 24,879         | 26,448         | 260,000          | 29,994          | 341,320          |   | 328,315          |
| 27 | Chemicals and lab supplies              | 16,146         | 565            | 127,042          | -               | 143,754          |   | 138,225          |
| 28 | Laboratory Testing                      | 4,306          | -              | 60,000           | -               | 64,306           |   | 54,140           |
| 29 | Equipment maintenance and repair        | 13,993         | 10,178         | 53,040           | 6,552           | 83,763           |   | 80,541           |
| 30 | Small equipment rental and PPE          | 2,870          | 3,005          | 3,409            | -               | 9,284            |   | 8,927            |
| 31 | Interest expense- loans                 | -              | -              | -                | -               | 0                |   | 0                |
| 32 | Operating supplies                      | 2,691          | 2,196          | 2,745            | -               | 7,632            |   | 7,338            |
| 33 | Infiltration-Inflow                     | -              | 26,000         | -                | -               | 26,000           |   | 25,000           |
| 34 | Sludge removal                          | -              | 2,080          | 60,000           | -               | 62,080           |   | 14,000           |
| 35 | Vehicle maintenance, repair, fuel       | 2,524          | 3,794          | 37,825           | -               | 44,143           |   | 43,426           |
| 36 | Facility maintenance and repair         | 8,783          | 18,665         | 13,520           | 5,304           | 46,272           |   | 47,757           |
| 37 | Amortization of land lease              | -              | -              | 20,250           | -               | 20,250           |   | 20,250           |
| 38 | Long term debt (principal and interest) | 9,350          | -              | 151,605          | -               | 160,955          |   | 284,560          |
| 39 | <b>Total Expenses</b>                   | <b>301,098</b> | <b>262,624</b> | <b>1,335,228</b> | <b>716,160</b>  | <b>2,615,110</b> |   | <b>2,531,961</b> |
| 40 |   |                |                |                  |                 |                  |   |                  |
| 41 | <b>Net Revenue (Expense)</b>            | <b>200,396</b> | <b>133,428</b> | <b>342,955</b>   | <b>-701,660</b> | <b>-24,882</b>   |   | <b>-98,332</b>   |

Fiscal Yeat 2018/2019  
Sewer  
Adopted  
Operating Budget

|    | A                                       | C                | D |
|----|---|------------------|---|
| 1  | <b>SEWER</b>                            |                  |   |
| 2  |   | <b>2018/2019</b> |   |
| 3  | <b>Program Revenue</b>                  |                  |   |
| 4  | Sewer fees                              | 377,654          |   |
| 5  | Connection fees                         |                  |   |
| 6  | Sierra Lakes County Water District      |                  |   |
| 7  | Property tax                            | 18,398           |   |
| 8  | G.O. Bond Revenue                       | -                |   |
| 9  | <b>Total Program Revenue</b>            | <b>396,052</b>   |   |
| 10 |   |                  |   |
| 11 |   |                  |   |
| 12 | <b>Program Expenses</b>                 |                  |   |
| 13 | Salaries                                | 100,820          |   |
| 14 | Employee benefits                       | 46,466           |   |
| 15 | Board Expense                           | -                |   |
| 16 | Professional fees                       | 2,196            |   |
| 17 | Dues and subscriptions                  | -                |   |
| 18 | Fees,permits, certifications, leases    | 3,376            |   |
| 19 | Training and education                  | 273              |   |
| 20 | Insurance- property, auto, etc.         | 16,000           |   |
| 21 | Office supplies and miscellaneous       | 563              |   |
| 22 | Utilities, communications, telemetry    | 26,448           |   |
| 23 | Chemicals and lab supplies              | 565              |   |
| 24 | Equipment maintenance and repair        | 10,178           |   |
| 25 | Small equipment and rental              | 3,005            |   |
| 26 | Interest expense- loans                 | -                |   |
| 27 | Operating supplies                      | 2,196            |   |
| 28 | Infiltration-Inflow                     | 26,000           |   |
| 29 | Sludge removal                          | 2,080            |   |
| 30 | Vehicle maintenance, repair, fuel       | 3,794            |   |
| 31 | Facility maintenance and repair         | 18,665           |   |
| 32 | Amortization of land lease              | -                |   |
| 33 | Long term debt (principal and interest) |                  |   |
| 34 | <b>Total Expenses</b>                   | <b>262,624</b>   |   |
| 35 |   |                  |   |
| 36 | <b>Net Revenue (expense)</b>            | <b>133,428</b>   |   |
| 37 |   |                  |   |
| 38 |   |                  |   |
| 39 |   |                  |   |

Fiscal Yeat 2018/2019  
Sewer  
Adopted  
Operating Budget

|    | A  | C                | D     |
|----|--|------------------|-------|
| 40 |  | <b>2018/2019</b> | 1.035 |
| 41 | <b>Salaries and wages</b>                    |                  |       |
| 42 | Plant Manager                                | 25,823           |       |
| 43 | Field Supervisor                             | 17,351           |       |
| 44 | Operator III                                 | 15,924           |       |
| 45 | Mechanic                                     | 10,931           |       |
| 46 | Operator II                                  | 13,653           |       |
| 47 | Laborer                                      | 3,330            |       |
| 48 | Overtime/On Call                             | 12,580           |       |
| 49 | Certification Compensation                   | 1,229            |       |
| 50 | Total Salaries and wages                     | 100,820          |       |
| 51 |  |                  |       |
| 52 | <b>Employee benefits</b>                     |                  |       |
| 53 | Health/Life insurance Blue Shield            | 13,165           |       |
| 54 | Dental insurance                             | 2,126            |       |
| 55 | Ben-E-Lect                                   | 500              |       |
| 56 | Ben-E-Lect Self Insure                       | 3,700            |       |
| 57 | Long term disability                         | 1,288            |       |
| 58 | Retirement and Deferred Comp.                | 5,207            |       |
| 59 | Workers' Comp.                               | 10,734           |       |
| 60 | Clothing allowance                           | 370              |       |
| 61 | Payroll taxes                                | 9,376            |       |
| 62 |  | 46,466           |       |
| 63 |  |                  |       |
| 64 | <b>Professional fees</b>                     |                  |       |
| 65 | Sanitary Sewer Operations                    | 2,196            |       |
| 66 | Total Professional Fees                      | 2,196            |       |
| 67 |  |                  |       |
| 68 | <b>Fees, Permits, Certifications, Leases</b> |                  |       |
| 69 | State Water Resources Control Board          | 2,931            |       |
| 70 | USA North                                    | 223              |       |
| 71 | Operator Certification                       | 223              |       |
| 72 | Total fees, permits, leases                  | 3,376            |       |
| 73 |  |                  |       |
| 74 | <b>Training and Education</b>                |                  |       |
| 75 | Classes, seminars, conferences               | 273              |       |
| 76 | Total Training/Education                     | 273              |       |
| 77 |  |                  |       |
| 78 | <b>Insurance</b>                             |                  |       |
| 79 | Property liability, auto, E&O                | 16,000           |       |
| 80 |  | 16,000           |       |
| 81 | Total Insurance                              |                  |       |
| 82 |  |                  |       |
| 83 | <b>Office Supplies</b>                       | 563              |       |
| 84 |  |                  |       |
| 85 | <b>Utilities, Communications</b>             |                  |       |
| 86 | Electricity                                  | 18,007           |       |
| 87 | Propane/Diesel                               | 6,753            |       |
| 88 | Phones                                       | 1,688            |       |
| 89 | Total Utilities/Communications               | 26,448           |       |

Fiscal Yeat 2018/2019  
Sewer  
Adopted  
Operating Budget

|    | E                                      | F | G                |
|----|--|---|------------------|
| 40 |  |   | <b>2018/2019</b> |
| 41 | <b>Chemicals and Lab Supplies</b>      |   |                  |
| 42 | Lift Station Chemicals                 |   | 565              |
| 43 | Total Chemicals/Lab Supplies           |   | 565              |
| 44 |  |   |                  |
| 45 | <b>Equipment Maintenance Repair</b>    |   |                  |
| 46 | Manholes & Cleanouts                   |   | 1,131            |
| 47 | Lift Stations                          |   | 9,047            |
| 48 | Total Equipment Repairs/Maint.         |   | 10,178           |
| 49 |  |   |                  |
| 50 |  |   |                  |
| 51 |  |   |                  |
| 52 | <b>Small Equip Rental and PPE</b>      |   |                  |
| 53 |  |   | 3,005            |
| 54 | Total Small Equipment/Rental           |   | 3,005            |
| 55 |  |   |                  |
| 56 | <b>Interest Expense-Loans</b>          |   |                  |
| 57 |  |   |                  |
| 58 | <b>Operating Supplies</b>              |   |                  |
| 59 | Rags and Coveralls                     |   | 2,196            |
| 60 | Total Operating Supplies               |   | 2,196            |
| 61 |  |   |                  |
| 62 | <b>Infiltration-Inflow</b>             |   |                  |
| 63 | Line Cleaning                          |   | 16,224           |
| 64 | TV Work                                |   | 6,968            |
| 65 | Smoke Testing                          |   | 2,808            |
| 66 | Total I&I                              |   | 26,000           |
| 67 |  |   |                  |
| 68 | <b>Sludge Removal</b>                  |   |                  |
| 69 | Lift Station Cleaning                  |   | 2,080            |
| 70 | Total Sludge Removal                   |   | 2,080            |
| 71 |  |   |                  |
| 72 | <b>Vehicle Maintenance and Repair</b>  |   |                  |
| 73 | Fuel                                   |   | 1,641            |
| 74 | Repair                                 |   | 2,153            |
| 75 | Total Vehicle Maint./Repair            |   | 3,794            |
| 76 |  |   |                  |
| 77 | <b>Facility Maintenance and Repair</b> |   |                  |
| 78 | Lift Stations                          |   | 18,665           |
| 79 | Total Facility Maint./Repair           |   | 18,665           |
| 80 |  |   |                  |
| 81 | <b>Long Term Debt</b>                  |   |                  |
| 82 | (principal and interest)               |   |                  |
| 83 | Total Long Term Debt                   |   | 0                |
| 84 |  |   |                  |
| 85 |  |   |                  |
| 86 |  |   |                  |
| 87 |  |   |                  |
| 88 |  |   |                  |
| 89 |  |   |                  |

Fiscal Year 2018/2019  
Wastewater Treatment Plant  
Adopted  
Operating Budget

|    | A                                       | E                | F                 | G                 | I | J | K |
|----|---|------------------|-------------------|-------------------|---|---|---|
| 1  | <b>WASTEWATER TREATMENT</b>             |                  |                   |                   |   |   |   |
| 2  |   | <b>2018/2019</b> |                   |                   |   |   |   |
| 3  | <b>Program Revenue</b>                  |                  |                   |                   |   |   |   |
| 4  | Sewer fees                              | 1,132,961        |                   |                   |   |   |   |
| 5  | Connection fees                         |                  |                   |                   |   |   |   |
| 6  | Property tax                            | 81,052           |                   |                   |   |   |   |
| 7  | Sierra Lakes allocation                 | 464,170          |                   |                   |   |   |   |
| 8  | Anticipated Recycled Water Sales        | 0                |                   |                   |   |   |   |
| 9  | <b>Total Program Revenue</b>            | <b>1,678,183</b> |                   |                   |   |   |   |
| 10 |   |                  |                   |                   |   |   |   |
| 11 |   |                  |                   |                   |   |   |   |
| 12 |   |                  | <b>SLCWD</b>      |                   |   |   |   |
| 13 | <b>Program Expenses</b>                 |                  | <b>Allocation</b> | <b>34.40%</b>     |   |   |   |
| 14 | Salaries                                | 324,259          | 111,545.01        |                   |   |   |   |
| 15 | Employee benefits                       | 149,444          | 51,408.75         |                   |   |   |   |
| 16 | Board Expense                           | -                | -                 |                   |   |   |   |
| 17 | Professional Services                   | 10,608           | 3,649.15          |                   |   |   |   |
| 18 | Dues and subscriptions                  | 724              | 249.20            |                   |   |   |   |
| 19 | Fees, permits, certifications, leases   | 17,189           | 5,912.93          |                   |   |   |   |
| 20 | Training and education                  | 2,745            | 944.22            |                   |   |   |   |
| 21 | Travel                                  | -                | -                 |                   |   |   |   |
| 22 | Insurance- property, auto, etc.         | 40,000           | 13,760            |                   |   |   |   |
| 23 | Office supplies and miscellaneous       | 823              | 283               |                   |   |   |   |
| 24 | Utilities, communications, telemetry    | 260,000          | 89,440            |                   |   |   |   |
| 25 | Chemicals and lab supplies              | 127,042          | 43,703            |                   |   |   |   |
| 26 | Laboratory Testing                      | 60,000           | 20,640            |                   |   |   |   |
| 27 | Equipment maintenance and repair        | 53,040           | 18,246            |                   |   |   |   |
| 28 | Small equipment and rental              | 3,409            | 1,173             |                   |   |   |   |
| 29 | Interest expense- loans                 |                  | -                 |                   |   |   |   |
| 30 | Operating supplies                      | 2,745            | 944               |                   |   |   |   |
| 31 | Infiltration-Inflow                     |                  | -                 |                   |   |   |   |
| 32 | Sludge removal                          | 60,000           | 20,640            |                   |   |   |   |
| 33 | Vehicle maintenance, repair, fuel       | 37,825           | 13,012            |                   |   |   |   |
| 34 | Facility maintenance and repair         | 13,520           | 4,651             |                   |   |   |   |
| 35 | Land Lease for Spray Irrigation         | 20,250           | 6,966             |                   |   |   |   |
| 36 | Long term debt (principal and interest) | 719,191          | -                 |                   |   |   |   |
| 37 | <b>Total Expenses</b>                   | <b>1,902,814</b> | <b>407,166</b>    | <b>Sub-total</b>  |   |   |   |
| 38 |   |                  | <b>57,003</b>     | <b>14% Admin.</b> |   |   |   |
| 39 | <b>Net Revenue (Expense)</b>            | <b>(224,631)</b> | <b>464,170</b>    | <b>Total</b>      |   |   |   |
| 40 |   |                  | <b>38,681</b>     | <b>Monthly</b>    |   |   |   |
| 41 |   |                  |                   |                   |   |   |   |
| 42 |   |                  |                   |                   |   |   |   |

Fiscal Year 2018/2019  
Wastewater Treatment Plant  
Adopted  
Operating Budget

|     | A  | E                | F | G   | I | J | K                |
|-----|--|------------------|---|---|---|---|------------------|
| 43  |  |                  |   |   |   |   |                  |
| 44  |  | <b>2018/2019</b> |   |   |   |   | <b>2018/2019</b> |
| 45  | <b>Salaries and wages</b>                    |                  |   | <b>Utilities, Communications</b>                |   |   |                  |
| 46  | Plant Manager                                | 83,051           |   | Electricity                                     |   |   | 172,640          |
| 47  | Field Supervisor                             | 55,803           |   | Propane/Diesel                                  |   |   | 79,560           |
| 48  | Operator III                                 | 51,215           |   | Phones  |   |   | 7,800            |
| 49  | Mechanic                                     | 35,156           |   | Total Utilities/Communications                  |   |   | 260,000          |
| 50  | Operator II                                  | 43,910           |   |   |   |   |                  |
| 51  | Laborer                                      | 10,710           |   |   |   |   |                  |
| 52  | Overtime/On Call                             | 40,460           |   | <b>Chemicals and Lab Supplies</b>               |   |   |                  |
| 53  | Certification Compensation                   | 3,953            |   | Chemical Reagents                               |   |   | 7,280            |
| 54  | Total Salaries and wages                     | 324,259          |   | Misc Glassware and Supplies                     |   |   | 3,120            |
| 55  |  |                  |   | Chlorine  |   |   | 5,200            |
| 56  | <b>Employee benefits</b>                     |                  |   | Sulfur Dioxide                                  |   |   | 0                |
| 57  | Health/Life insurance Blue Shield            | 42,341           |   | Polymer   |   |   | 1,248            |
| 58  | Dental insurance                             | 6,837            |   | Ammonia   |   |   | 20,800           |
| 59  | Ben-E-Lect                                   | 1,607            |   | Bulk Soda Ash                                   |   |   | 37,440           |
| 60  | Ben-E-Lect Self Insure                       | 11,900           |   | Caustic Soda                                    |   |   | 1,040            |
| 61  | Long term disability                         | 4,141            |   | Liquid Alum                                     |   |   | 2,080            |
| 62  | Retirement and Deferred Comp.                | 16,748           |   | Micro C   |   |   | 48,834           |
| 63  | Workers' Comp.                               | 34,524           |   | Total Chemicals/Lab Supplies                    |   |   | 127,042          |
| 64  | Clothing allowance                           | 1,190            |   |   |   |   |                  |
| 65  | Payroll taxes                                | 30,156           |   | <b>Laboratory Testing</b>                       |   |   |                  |
| 66  | Total Benefits                               | 149,444          |   | Lab Testing                                     |   |   | 60,000           |
| 67  |  |                  |   |   |   |   |                  |
| 68  | <b>Professional Services</b>                 |                  |   | <b>Equipment Maintenance Repair</b>             |   |   |                  |
| 69  | Rate Consulting                              | -                |   |   |   |   |                  |
| 70  | General Engineering                          | 10,608           |   | Treatment Plant Maint./Repairs                  |   |   | 46,800           |
| 71  | Total Professional Fees                      | 10,608           |   | Outside Contractors (Telstar/Placer Elect. etc) |   |   | 6,240            |
| 72  |  |                  |   | Total Equipment Repairs/Maint.                  |   |   | 53,040           |
| 73  | <b>Dues/Subscriptions</b>                    |                  |   |   |   |   |                  |
| 74  | Ca. Water Environment Assoc.                 | 724              |   |   |   |   |                  |
| 75  | Total Dues/Subscriptions                     | 724              |   | <b>Small Equipment and PPE</b>                  |   |   | 3,409            |
| 76  |  |                  |   |   |   |   |                  |
| 77  | <b>Fees, Permits, Certifications, Leases</b> |                  |   | <b>Interest Expense-Loans</b>                   |   |   |                  |
| 78  | Wastewater Certifications                    | 375              |   |   |   |   |                  |
| 79  | Nevada County                                | 2,729            |   |   |   |   |                  |
| 80  | State Water Resource Control Board           | 5,251            |   | <b>Operating Supplies</b>                       |   |   |                  |
| 81  | USDA Forest Service                          | 7,614            |   | Charts/ Pens                                    |   |   | 2,153            |
| 82  | Total fees, permits, leases                  | 17,189           |   | Misc.   |   |   | 592              |
| 83  |  |                  |   | Total Operating Supplies                        |   |   | 2,745            |
| 84  | <b>Training and Education</b>                |                  |   |   |   |   |                  |
| 85  | Classes, seminars, conferences               | 2,745            |   |   |   |   |                  |
| 86  |  |                  |   | <b>Sludge Removal</b>                           |   |   | 60,000           |
| 87  |  |                  |   |   |   |   |                  |
| 88  | <b>Travel/Perdium</b>                        |                  |   | <b>Vehicle Maintenance and Repair</b>           |   |   |                  |
| 89  | Vehicle Expense/Food                         | 0                |   | Fuel  |   |   | 8,557            |
| 90  |  |                  |   | Repair  |   |   | 3,767            |
| 91  |  |                  |   | Service Truck Payment                           |   |   | 25,500           |
| 92  | <b>Insurance</b>                             |                  |   | Total Vehicle Maint./Repair                     |   |   | 37,825           |
| 93  | Property liability, auto, E&O                | 40,000           |   |   |   |   |                  |
| 94  |  |                  |   |   |   |   |                  |
| 95  |  |                  |   | <b>Facility Maintenance and Repair</b>          |   |   |                  |
| 96  | Office Supplies and Materials                | 823              |   | Buildings, Tanks and Vaults                     |   |   | 13,520           |
| 97  |  |                  |   |   |   |   |                  |
| 98  |  |                  |   |   |   |   |                  |
| 99  |  |                  |   | <b>Land Lease for Spray Irrigation</b>          |   |   | 20,250           |
| 100 |  |                  |   |   |   |   |                  |
| 101 |  |                  |   | <b>Long Term Debt</b>                           |   |   |                  |
| 102 |  |                  |   | (principal and interest)                        |   |   | 719,191          |

Fiscal Year 2018/2019  
Water Department  
Adopted  
Operating Budget

|    | A                                       | B                | C | D | E |
|----|---|------------------|---|---|---|
| 1  | <b>WATER</b>                            |                  |   |   |   |
| 2  |   | <b>2018/2019</b> |   |   |   |
| 3  | <b>Program Revenue</b>                  |                  |   |   |   |
| 4  | Water fees                              | 450,528          |   |   |   |
| 5  | Connection fees                         |                  |   |   |   |
| 6  | Property tax                            | 28,050           |   |   |   |
| 7  | Anticipated Const. Water Sales          | 0                |   |   |   |
| 8  | Anticipated Recycled Water Sales        | 5,000            |   |   |   |
| 9  | Big Bend Service Fees                   | 17,916           |   |   |   |
| 10 | <b>Total Program Revenue</b>            | <b>501,494</b>   |   |   |   |
| 11 |   |                  |   |   |   |
| 12 | <b>Program Expenses</b>                 |                  |   |   |   |
| 13 | Salaries                                | 119,894          |   |   |   |
| 14 | Employee benefits                       | 55,257           |   |   |   |
| 15 | Board Expense                           | -                |   |   |   |
| 16 | Professional Services                   | 15,000           |   |   |   |
| 17 | Dues and subscriptions                  | 379              |   |   |   |
| 18 | Fees, permits, certifications, leases   | 7,536            |   |   |   |
| 19 | Training and education                  | 942              |   |   |   |
| 20 | Insurance- property, auto, etc.         | 16,000           |   |   |   |
| 21 | Office supplies and miscellaneous       | 549              |   |   |   |
| 22 | Utilities, communications, telemetry    | 24,879           |   |   |   |
| 23 | Chemicals and lab supplies              | 16,146           |   |   |   |
| 24 | Laboratory Testing                      | 4,306            |   |   |   |
| 25 | Equipment maintenance and repair        | 13,993           |   |   |   |
| 26 | Small equipment and rental              | 2,870            |   |   |   |
| 27 | Interest expense- loans                 | -                |   |   |   |
| 28 | Operating supplies                      | 2,691            |   |   |   |
| 29 | Infiltration-Inflow                     | -                |   |   |   |
| 30 | Sludge removal                          | -                |   |   |   |
| 31 | Vehicle maintenance, repair, fuel       | 2,524            |   |   |   |
| 32 | Facility maintenance and repair         | 8,783            |   |   |   |
| 33 | Amortization of land lease              | -                |   |   |   |
| 34 | Long term debt (principal and interest) | 9,350            |   |   |   |
| 35 | <b>Total Expenses</b>                   | <b>301,098</b>   |   |   |   |
| 36 |   |                  |   |   |   |
| 37 | <b>Net Revenue (Expense)</b>            | <b>200,396</b>   |   |   |   |
| 38 |   |                  |   |   |   |
| 39 |   |                  |   |   |   |

Fiscal Year 2018/2019  
Water Department  
Adopted  
Operating Budget

|    | A  | B                | C | D                                      | E                |
|----|--|------------------|---|--|------------------|
| 40 |  |                  |   |  |                  |
| 41 |  | <b>2018/2019</b> |   |  | <b>2018/2019</b> |
| 42 |  |                  |   |  |                  |
| 43 | <b>Salaries and wages</b>                    |                  |   | <b>Utilities, Communications</b>       |                  |
| 44 | Plant Manager                                | 30,708           |   | Electricity                            | 18,094           |
| 45 | Field Supervisor                             | 20,633           |   | Propane/Diesel                         | 5,654            |
| 46 | Operator III                                 | 18,937           |   | Phones                                 | 1,131            |
| 47 | Mechanic                                     | 12,999           |   | Total Utilities/Communications         | 24,879           |
| 48 | Operator II                                  | 16,235           |   |  |                  |
| 49 | Laborer                                      | 3,960            |   |  |                  |
| 50 | Overtime/On Call                             | 14,960           |   |  |                  |
| 51 | Certificatin Compensation                    | 1,462            |   | <b>Chemicals and Lab Supplies</b>      |                  |
| 52 | Total Salaries and wages                     | 119,894          |   | Hypochloride                           | 8,073            |
| 53 |  |                  |   | Dry Alum                               | 3,229            |
| 54 | <b>Employee benefits</b>                     |                  |   | Dry Soda Ash                           | 3,767            |
| 55 | Health/Life insurance Blue Shield            | 15,656           |   | Monitoring Equipment Supplies          | 1,076            |
| 56 | Dental insurance                             | 2,528            |   | Total Chemicals/Lab Supplies           | 16,146           |
| 57 | Ben-E-Lect                                   | 594              |   |  |                  |
| 58 | Ben-E-Lect Self Insure                       | 4,400            |   | <b>Laboratory Testing</b>              | 4,306            |
| 59 | Long term disability                         | 1,531            |   |  |                  |
| 60 | Retirement and Deferred Comp.                | 6,193            |   |  |                  |
| 61 | Workers' Comp.                               | 12,765           |   | <b>Equipment Maintenance Repair</b>    |                  |
| 62 | Clothing allowance                           | 440              |   | Treatment Plant                        | 8,611            |
| 63 | Payroll taxes                                | 11,150           |   | Tanks and Lines                        | 3,229            |
| 64 | Total Benefits                               | 55,257           |   | Pump Stations                          | 2,153            |
| 65 |  |                  |   | Total Equipment Repairs/Maint.         | 13,993           |
| 66 | <b>Professional Services</b>                 |                  |   |  |                  |
| 67 | Outside Consulting                           | 15,000           |   | <b>Small Equipment and PPE</b>         | 2,870            |
| 68 | Total Professional Fees                      | 15,000           |   |  |                  |
| 69 |  |                  |   |  |                  |
| 70 | <b>Dues/Subscriptions</b>                    |                  |   | <b>Interest Expense-Loans</b>          |                  |
| 71 | Ca. Rural Water Assoc,                       | 379              |   |  |                  |
| 72 | Total Dues/Subscriptions                     | 379              |   | Total Interest/Loan Expense            | 0                |
| 73 |  |                  |   |  |                  |
| 74 | <b>Fees, Permits, Certifications, Leases</b> |                  |   | <b>Operating Supplies</b>              |                  |
| 75 | Water and Distribution Certifications        | 520              |   | Portable Water Meters                  | 2,153            |
| 76 | Department of Health Services                | 728              |   | Misc.                                  | 538              |
| 77 | Nevada County                                | 1,944            |   | Total Operating Supplies               | 2,691            |
| 78 | SWRCB  | 124              |   |  |                  |
| 79 | Division Dam Safety                          | 3,793            |   | <b>Vehicle Maintenance and Repair</b>  |                  |
| 80 | USA Dig Alert                                | 396              |   | Fuel                                   | 1,986            |
| 81 | Forest Service                               | 31               |   | Repair                                 | 538              |
| 82 | Total fees, permits,leases                   | 7,536            |   | Total Vehicle Maint./Repair            | 2,524            |
| 83 |  |                  |   |  |                  |
| 84 | <b>Training and Education</b>                |                  |   | <b>Facility Maintenance and Repair</b> |                  |
| 85 | Classes, seminars, conferences               | 673              |   | Buildings, Tanks and Vaults            | 8,783            |
| 86 | Travel                                       | 269              |   | Total Facility Maint./Repair           | 8,783            |
| 87 | Total Training/Education                     | 942              |   |  |                  |
| 88 |  |                  |   | Long Term Debt                         |                  |
| 89 |  |                  |   | (principal and interest)               | 9,350            |
| 90 | <b>Insurance</b>                             |                  |   | Total Long Term Debt                   | 9,350            |
| 91 | Property liability, auto, E&O                | 16,000           |   |  |                  |
| 92 |  |                  |   |  |                  |
| 93 |  |                  |   |  |                  |
| 94 | <b>Office Supplies and Materials</b>         | 549              |   |  |                  |



Fiscal Year 2018/2019  
Administrative Department  
Adopted  
Operating Budget

|    | A                                       | G                | H | I | J |
|----|---|------------------|---|---|---|
| 1  | <b>ADMINISTRATIVE</b>                   |                  |   |   |   |
| 2  |   | <b>2018/2019</b> |   |   |   |
| 3  | <b>Program Revenue</b>                  |                  |   |   |   |
| 4  | Late Charges                            | 8,000            |   |   |   |
| 5  | Station 97 Utilities                    | 6,500            |   |   |   |
| 6  | <b>Total Program Revenue</b>            | <b>14,500</b>    |   |   |   |
| 7  |   |                  |   |   |   |
| 8  |   |                  |   |   |   |
| 9  | <b>Program Expenses</b>                 |                  |   |   |   |
| 10 | Salaries and wages                      | 421,424          |   |   |   |
| 11 | Employee benefits                       | 90,295           |   |   |   |
| 12 | Board expense                           | 49,626           |   |   |   |
| 13 | Professional Services                   | 72,000           |   |   |   |
| 14 | Dues                                    | 6,662            |   |   |   |
| 15 | Fees, permits, leases                   | 17,803           |   |   |   |
| 16 | Training and education                  | 1,500            |   |   |   |
| 17 | Travel                                  | -                |   |   |   |
| 18 | Insurance                               | 8,000            |   |   |   |
| 19 | Office supplies and misc.               | 7,000            |   |   |   |
| 20 | Utilities, communications               | 29,994           |   |   |   |
| 21 | Chemicals and lab supplies              | -                |   |   |   |
| 22 | Equipment maintenance repair            | 6,552            |   |   |   |
| 23 | Small equipment and rental              | -                |   |   |   |
| 24 | Interest expense                        | -                |   |   |   |
| 25 | Operating Supplies                      | -                |   |   |   |
| 26 | Sludge removal                          | -                |   |   |   |
| 27 | Vehicle maintenance, repair, fuel       | -                |   |   |   |
| 28 | Facility maintenance and repair         | 5,304            |   |   |   |
| 29 | Amortization of land lease              | -                |   |   |   |
| 30 | Long Term Debt (principal and interest) | -                |   |   |   |
| 31 | <b>Total Expenses</b>                   | <b>716,160</b>   |   |   |   |
| 32 |   |                  |   |   |   |
| 33 | <b>Net Revenue (Expense)</b>            | <b>(701,660)</b> |   |   |   |
| 34 |   |                  |   |   |   |

Fiscal Year 2018/2019  
Administrative Department  
Adopted  
Operating Budget

|    | A                                 | G                | H | I                                      | J      |
|----|-----------------------------------|------------------|---|--|--------|
| 35 |                                   |                  |   |  |        |
| 36 |                                   |                  |   |  |        |
| 37 |                                   | <b>2018/2019</b> |   |  |        |
| 38 |                                   |                  |   |  |        |
| 39 | <b>Salaries and wages</b>         |                  |   | <b>Fees, permits, leases</b>           |        |
| 40 | General Manager                   | 239,652          |   | US Forest Service Permit               | 941    |
| 41 | Office Manager                    | 107,203          |   | Copier lease                           | 4,580  |
| 42 | Administrative Asst.              | 74,569           |   | Postage meter rental                   | 1,508  |
| 43 | Total Salaries and wages          | 421,424          |   | Bank fees (includes payroll fees)      | 5,902  |
| 44 |                                   |                  |   | Billing software support               | 4,872  |
| 45 | <b>Employee benefits</b>          |                  |   | Total fees, permits, leases            | 17,803 |
| 46 | Health/Life insurance Blue Shield | 22,237           |   |  |        |
| 47 | Dental insurance                  | 2,356            |   |  |        |
| 48 | Ben-E-Lect                        | 480              |   |  | -      |
| 49 | Ben-E-Lect Self Insure            | 5,500            |   |  |        |
| 50 | Long term disability              | 4,500            |   |  |        |
| 51 | Retirement and Deferred Comp.     | 14,542           |   | <b>Training and education</b>          |        |
| 52 | Workers' Comp.                    | 6,566            |   | Classes, seminars, conferences         | 1,500  |
| 53 | Clothing allowance                | 400              |   |  |        |
| 54 | Payroll taxes                     | 33,714           |   | <b>Insurance</b>                       |        |
| 55 | Total Benefits                    | 90,295           |   | Property liability, auto, E&O          | 8,000  |
| 56 |                                   |                  |   |  |        |
| 57 | <b>Board expense</b>              |                  |   | <b>Office supplies and materials</b>   | 7,000  |
| 58 | Meeting stipend                   | 18,820           |   |  |        |
| 59 | Health stipend                    | 27,468           |   | <b>Utilities, communications</b>       |        |
| 60 | Board mtg. food                   | 2,705            |   | Electricity                            | 11,783 |
| 61 | Training and travel               | 530              |   | Propane                                | 643    |
| 62 | Workers comp.                     | 103              |   | Phones                                 | 9,641  |
| 63 | Total Board Expense               | 49,626           |   | Postage                                | 4,499  |
| 64 |                                   |                  |   | Website                                | 3,428  |
| 65 | <b>Professional Services</b>      |                  |   | Total Utilities and Communications     | 29,994 |
| 66 | Legal                             | 18,000           |   |  |        |
| 67 | Auditors                          | 22,000           |   | <b>Equipment maintenance repair</b>    |        |
| 68 | Bookkeeping                       | 30,000           |   | Computers and Support                  | 6,552  |
| 69 | Public Outreach                   | 2,000            |   |  |        |
| 70 | Total Professional Fees           | 72,000           |   | <b>Facility maintenance and repair</b> |        |
| 71 |                                   |                  |   | Pest control                           | 0      |
| 72 | <b>Dues</b>                       |                  |   | Office cleaning service                | 5,200  |
| 73 | Local Agency Formation Comm.      | 1,862            |   | Garbage service                        | 0      |
| 74 | Calif. Special Districts Assoc.   | 4,800            |   | Total Facility Maintenance             | 5,304  |
| 75 | Total Dues                        | 6,662            |   |  |        |