

Budget Committee (final): March 11, 2016
Prelim Budget Board Meeting: March 24, 2016
Final Budget Board Meeting: June 23, 2016



Carmel Area Wastewater District Operating Budget – Volume 1 2016-17



Carmel Area Wastewater District

2016-17

Board of Directors

Ken White
Gregory D'Ambrosio
Michael Rachel
Robert Siegfried
Charlotte F. Townsend

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Director (Budget Committee)
Director
Director (Budget Committee)
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Management Staff

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General Manager
Legal Counsel
Acting Operations Superintendent
Collection System Superintendent
Maintenance Superintendent
Principal Engineer
Principal Accountant
Administrative Services Coordinator

Mission Statement

Carmel Area Wastewater District is a special district dedicated to protecting the public Health and the environment by the cost-effective collection and treatment of wastewater and the return of clean water to the environment.





Carmel Area Wastewater District

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Message from the General Manager

On behalf of the Board of Directors and staff of the Carmel Area Wastewater District, I am pleased to present the District's Fiscal Year 2016-17 Budget. This budget serves as the financial plan for FY 16-17 and explains the resource requirements and costs associated with providing safe, effective, and environmentally-sound wastewater services to approximately 11,000 residents, businesses, and government in Carmel and by contract, an additional 4,500 residents in Pebble Beach.

Achievements in 2015-16

The past year has been extraordinarily busy, and yet it seems as if the time flew by too quickly. Some of our achievements over the past year include:

- We do this every year, so perhaps it may seem routine to some, but once again we had successful “clean” financial audits for both CAWD and the Reclamation Project.
- Phase I – Wastewater Treatment Plant Rehabilitation started in July 2015 and has progressed extremely well. We have not encountered any serious difficulties, the work is only slightly behind schedule, and change orders are less than 1% to date. Thanks to staff for working with the Construction Manager and Contractor Anderson Pacific. We are rehabilitating the plant and running it full time while the work is moving forward. It is definitely a big job – but everyone has stepped up to the plate.
- We successfully bid a new Hydro-Cleaning truck for the Collection Department that will give them greater flexibility in working through the system and reaching difficult areas.

- The #2 Clarifier was rehabilitated successfully – the drive gear box and table bearing were replaced and staff rehabilitated the interior of the tank. All walkways and railings were replaced.
- We successfully recruited for a Maintenance Worker II. This has been over a year in the making because of other personnel issues; but this year they all came together and we will be welcoming a new much needed mechanic in July 2016.
- Successfully managed the payoff of the first CalPERS unfunded accrued liability the District has faced since joining CalPERS in 2005. Through a combination of deleting employee sick payoff upon separation and tapping the Rate Stabilization Reserve the \$499,502 amount was paid in full.
- Successfully met with the Central Coast Regional Water Quality Control Board to contest a fine for a spill in 2014 in Hatton Canyon. The District concedes that the spill happened; however, we felt that our reputation was on the line and that there were mitigating circumstances. We made the effort and it paid off by a reduction in the fine.
- The “mass annexation” the District has been working on for the past two years finally came to fruition in June 2016. Now when we are approached by those homeowners from the lots contiguous to the District’s boundaries it will be considerably easier for them to connect. It should make the decision easier for homeowners when deciding whether to repair a faulty septic system or connect to the District. We support connection as the environmentally superior way and encourage homeowners to join the District.
- We very successfully weathered the projected El Nino year. The predicted storms were not nearly as severe as projected in this area but that didn’t lessen our preparations in any way. And we did have storm inflows of over 9 MGD during the past winter. The beneficial impact of the storms was that we had flow meters in multiple manholes and were able to obtain excellent information regarding system capacity.
- We successfully completed an outside audit of the SAM plan and determined it was in the District’s best interests to change our fiduciary relationship with our advisor to a 3(38) plan.

- We changed health insurance to the Municipalities, Colleges, Schools Insurance Group (MCSIG) group – also known as the same group that services schools. The volatility in the small business sector for health insurance was placing significant pressure on the District and on employees. MCSIG allowed us to continue to offer quality health insurance benefits at a comparatively good cost.
- We completed an Arc Flash assessment of the treatment plant as part of our continuing effort to improve safety hazards and develop the appropriate precautions.
- Our Administrative Services Coordinator retired and we successfully hired a new candidate from the Santa Cruz Office of Education. During the interim we successfully continued to issue monthly Board package and other functions originating from this desk.
- The other significant personnel loss was the Wastewater Treatment Plant Superintendent. It took us nearly six months to recruit and replace the position, but we are excited at the prospect of the new candidate who will begin in July 2016.
- We renegotiated the Biosolids Hauling contract and went back to McCarthy Farms. We believe we have a competitive rate and the service standard that we require.
- We changed linen services so that all employees are now wearing Fire Resistant uniforms that meet the industry safety standards.
- We completed a Spot Repair program that allowed us to correct faults in a dozen various collection system lines. We have developed an on-going program that we are whittling away and plan on completing in roughly four years.

Making Significant Capital Investments in the District's Infrastructure

The treatment and disposal of wastewater and reuse of its by-products is a highly regulated enterprise that requires significant capital infrastructure. CAWD operates around-the-clock and the various fixed assets and equipment used in the

treatment processes are subjected to heavy usage, sometimes under a challenging operating environment.

The District is committed to bringing the treatment plant and collection system back to the highest standard. We're well on the way to that goal with the current construction at the plant. District staff monitors new technologies and operational approaches, and evaluates those that will bring improvement to the treatment process, save energy, reduce chemical usage, and meet changing regulatory requirements. We think that our Long Term Capital Plan meets all of these goals.

Goals for FY 2016-17

- Successfully complete Phase I of our Plant Rehabilitation.
- Successfully complete replacement of the elevated collection line at Carmel Meadows.
- Work with State Parks on the transfer of Hatton Canyon to the most appropriate agency.
- The EIR for the barrier in the lagoon is slated to be released this summer. The District has a significant interest in this project as it could make the difference between continued flooding at our facility versus a dry environment.
- Exceed all NPDES permit requirements and comply with all regulations for current waste discharge permits.
- Protect the environment – we have always been good stewards of the environment and we take it as our charge improving the plant so that we can continue to be a good neighbor at our current location.
- Reduce energy consumption – this will reduce operating costs and the carbon footprint at the plant.
- Maximize cost effectiveness by operating and maintaining the plant and collection system at the lowest cost.
- Investing in Safety Practices by building a culture of safety at the facility whereby safety is an everyday and all day affair at the District.
- Maintaining reliability through the application of asset preservation and redundancy.
- Enhancing flood protection at the facility by planning and designing mitigation approached for flood events.
- Prepare a 15 year Long Term Capital Plan for the Collection System.
- Engage in a sea level rise study for the Carmel Bay area.

- Engage a consultant to review and analyze the District's rate model. We want to make sure that we are accurately and equitably assessing rates.

A Sustainable Future

Over the past five years the District has worked non-stop to provide for a sustainable future at the treatment plant. We have taken steps to make sure that the District is financially stable and positioned for whatever the future may bring. We have identified issues that may adversely impact the District and are working on solutions. We may have to issue debt to reach all of our goals, but for this year we feel confident that we're on the right track.

Finally, CAWD is becoming better regarded in the wastewater community as we stretch out and initiate involvement with the California Water Environment Association and the California Association of Sanitary Agencies. We are partnering with other Monterey Bay agencies to expand training opportunities that were typically only available in the San Francisco Bay area. We participate in various wastewater groups and even some non-wastewater groups in an effort to up the ante and become the type of District we want to be – a showplace, or a gold standard for small agencies.

In closing, our people make us what we are. I am privileged to work with 24 talented, experienced, and dedicated individuals. Whether they have years of experience in the field of wastewater or are new to it, all of them are deeply committed to the field and doing the best job possible. On behalf of staff I would like to express our thanks and appreciation to the CAWD Board of Directors for supporting the goals and objectives of the District and in appropriating the necessary resources to enable us to achieve a high level of performance in safeguarding the public health and environment and provide wastewater service in the most cost-effective manner we possibly can.



Barbara Buikema
General Manager



Carmel Area Wastewater District 2016-17

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FY 2016-17

Budget in Brief

Our Mission

Carmel Area Wastewater District is a special district dedicated to the protection of the public health and the environment by the cost-effective collection and treatment of wastewater and the return of clean water to the environment.

Who We Are

Formed in 1908, we are one of the oldest sanitary districts in the state. At the time of formation we provided septage facilities for the village of Carmel-by-the-Sea. Today we have grown to provide collection, treatment and disposal of wastewater for 11,000 people within the District and treatment and disposal for an additional 4,500 people in Del Monte Forest as provided for by contract agreement with Pebble Beach Community Services District (PBCSD).

The CAWD collection system is comprised of approximately 83 miles of gravity sewers ranging in size from 6 inches to 27 inches in diameter together with nearly 5 miles of force mains, 7 pump stations, and over 1,500 manholes. This budget is reflective of our 5 year capital improvement program to replace or rehabilitate pipelines.



The District's customer base is split 94% residential and 6% commercial/retail. The community is fully built out and there is little change from year-to-year.



The District is very interested in expanding into Carmel Valley and further into the

Highlands area. We believe that publicly treated wastewater operations are the best way to protect public health and the environment. In this time of drought, adding to our customer base would greatly help us to reclaim even more water – which in this environment is like gold.

The treatment plant utilizes the activated sludge process for secondary treatment. The plant has been designed to treat 4.0 million gallons per day of primarily domestic wastewater. At the present time the plant has a permitted capacity of 3.0 MGD. Current average dry weather flow is approximately 1.3 MGD which represents 43% of permitted capacity. Approximately one third of our influent flow is from PBCSD.

The District treats wastewater from Carmel and surrounding areas providing advanced treatment to nearly drinking water standards. We reclaim nearly 75+% of our influent and return it to the Del Monte Forest where it is used to irrigate seven world famous golf courses including Pebble Beach, Poppy Hills, and Spanish Bay.

Budget Highlights

- \$18.1 million total operating and capital budget for Fiscal Year 2016-17
- Operations account for 38.2% (\$6.9 million) of the budget, the capital budget is 60.5% (\$10.9 million), and non-operating expenses account for the remaining 1.3% (.2 million) complete the total 2016-17 budget.
- There are seven capital projects slated for the Collection System, including the construction of a new gravity sewer line for the Carmel Meadows gravity easement.
- At the treatment plant we will continue to work on Phase I of our plant rehabilitation project. As of June 30th we are roughly half way through construction – the current contract completion date is July 25, 2017. The contract is progressing extremely well and is exactly where we would expect.
- Moving into the new fiscal year the District has budgeted to complete work in the following functional areas:
 - RAS Pump Piping – install new portable backup Return Activated Sludge (RAS) pumping system
 - DAFT – a dissolved air thickener capable of co-thickening sludge from the secondary and recycled water treatment processes.
 - Digester Firm Capacity – a new digester
 - #1 Water Improvements – a new #1 water pump station

- #3 Water Improvements – a new #3 water hydropneumatic tank, strainer, and control system.
- Dewatering Improvements – repairs to the existing sludge dewatering equipment and upgrades to provide new standby dewatering equipment.
- Power (Main and Standby) – reliability improvements and standby power and switchgear integration.
- Standby Blower Replacement – a new standby blower and energy efficiency improvements to the aeration blower system.
- Hypo/SBS Improvements – a new disinfection and dechlorination chemical feed system
- Stormwater Improvements – a stormwater pump station for control of on-site stormwater.



- Staffing has increased by 1 – a new position was created for the CMMS – Plant Administrative Coordinator. We found the position was necessary to ensure success with implementation of the District’s Computerized Maintenance Management Software.
- The District’s only outstanding debt is the 2004 California Statewide Communities Development Authority Water and Wastewater Revenue Series 2004-A in the amount of \$3M. The final payment is in 2025 and is fully reimbursed by the Highlands Sanitary Association.
- The ongoing drought in California and the effort the community has made at conservation has cut influent to the plant dramatically. We are down over the last decade from an average flow of 2MG to 1.3MG.
- The CAWD/PBCSD Reclamation Project is a cooperative effort involving CAWD, the Pebble Beach Community Services District, the Monterey Peninsula Water Management District, the Pebble Beach Company, and the Independent Reclaimed Water Users Group. The Project provides reclaimed wastewater to irrigate golf courses and open space areas within the community of Pebble Beach. Lifetime reclamation production (1994-2016) is 6.20 BG. We are averaging 1,000 AF per year in reclaimed water to the Del Monte Forest Golf Courses.

Key Deliverables:

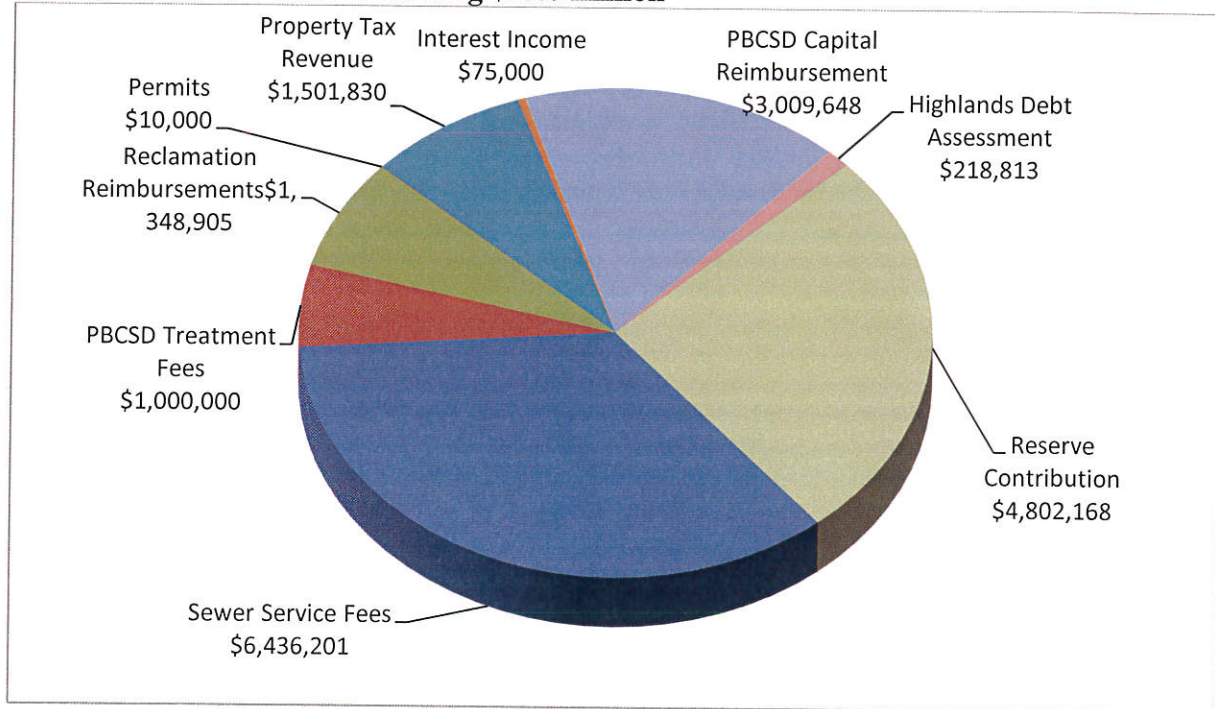
The District’s mission statement is the protection of the public health and the environment by the cost-effective collection and treatment of wastewater and the return of clean water to the environment. In both District Operations and in our Capital Program we take that statement

seriously and apply it to everything we do. The improvement projects selected by the District were evaluated with a focus on reducing the risk of asset failure while positioning us to achieve our strategic goals, which include:

- Complying with Regulations for current waste discharge permits and positioning for compliance with probable future regulations.
- Protect the Environment through reliable, efficient, and sustainable treatment of wastewater.
- Reduce Energy Consumption to reduce operating costs and reduce the carbon footprint of the Wastewater Treatment Plant.
- Investing in Safety Practices to reduce the potential for injuries and environmental hazards at the Wastewater Treatment Plant.
- Maintaining Reliability through application of asset preservation and redundancy.
- Supporting the Reclamation Project by reliably supplying secondary treated wastewater to the tertiary microfiltration/reverse-osmosis (MF/RO) plant.
- Enhancing Wastewater Treatment Plant Flood Protection by planning and designing mitigation approaches for flood events.

How is the District Funded?

FY 2016-17 revenue and financing \$13.6 million



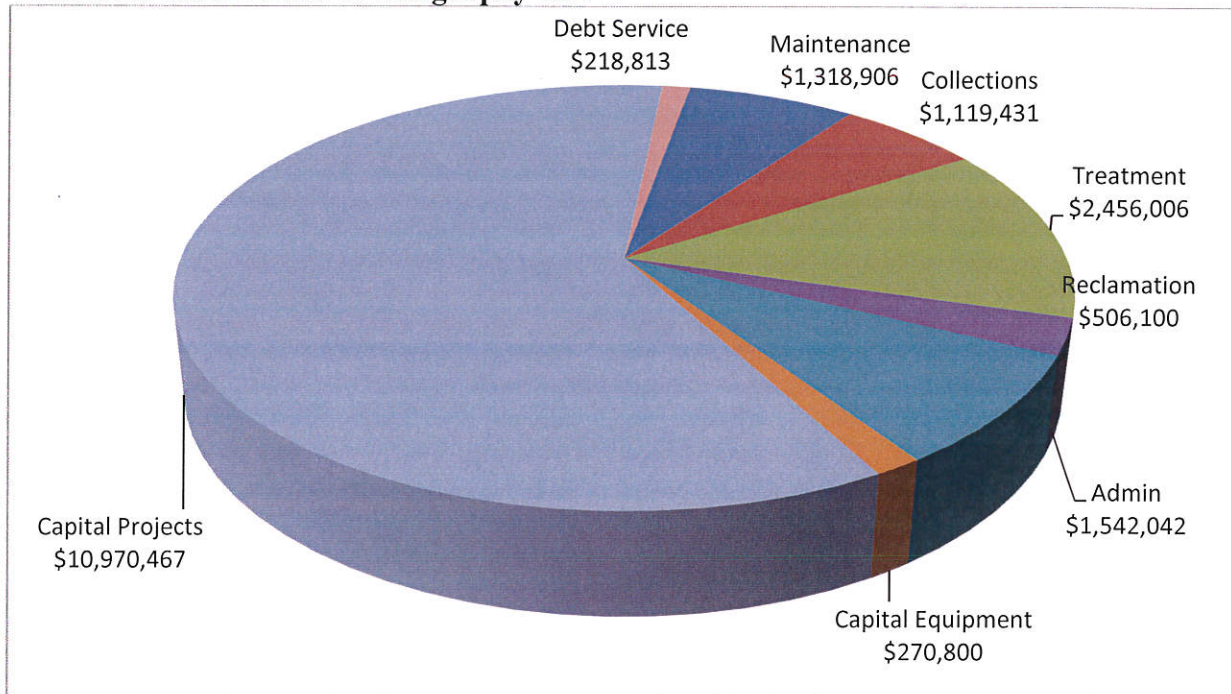
The District receives funding from a variety of sources. They include sewer service fees, treatment fees from PBCSD, reimbursement from the Reclamation Project, property tax revenue, interest income, and funds from the participants in the Highlands Bond issuance that cover all debt service.

Wastewater service fees account for approximately 35.0% of total budgeted revenues for 2016-17. Additional treatment fees from wastewater coming from Pebble Beach account for another

5.4% of total revenues. The combined total of 40.4% represents total revenues from the District's core function of wastewater treatment. The District is also reimbursed from both PBCSD and the Reclamation Project for their share of capital improvements. In the coming fiscal year that amount is 23.7% of total revenues – a clear indicator that we are very much in capital improvement mode. The district does receive a small amount of revenue, 8.2% of total budget, in the form of property taxes for those parcels that were in the District pre-Prop 13. Post Prop 13 all property tax revenues for any parcel annexed into the District belong to the County of Monterey.

This year 26.1% of our revenues are coming from Reserves – we've worked long and hard to be in a position to fund our capital improvement program and that is reflected in our budget. We are not sure if we will be able to fund everything on a pay-as-you-go basis; however, it is our current strategy. The District recommended a 12.46% increase in wastewater service fees this year to help fund not only the cost of operations, but also the long term capital plan. As indicated, we have not taken on any additional debt to fund Phase I of our capital improvements. We are utilizing reserves and planning for the future. This budget lays out the next 15 years at the treatment plant. We're working on assembling a similar timeline for the collection system. We know that there are challenges ahead; however, we're taking steps now to help us meet those challenges head on.

What does the FY 2016-17 budget pay for?



The District has budgeted 59.6% of its total fiscal year 2016-17 budget for capital projects. We are well into Phase I at the treatment plant and plan to finish Phase I in July 2017. We are also scheduling work on our collection system, a line replacement most notably at Carmel Meadows. Without question we front-loaded the work on our 15 year capital plan at the treatment facility – however, we know that in order to keep our facility in the best shape it can be it requires

continued work and rehabilitation. We're planning to make sure that we're in a position to take care of the facility for the long term.

Plan Operations this year comprise 37.7% of our expenditures. That number is lower than we would normally anticipate simply because it is dwarfed by the size of the capital budget. We will not continue to generate a capital plan of this magnitude each year and the percentage devoted to operations will increase.

District Reserves

As prudent management of our finances dictates, the wastewater district keeps a reserve of money to cover projects and unexpected events. Prior to entering into any capital project the District policy is to ensure that it has all funding available to it.



There are different types of reserves:

Compensated Accruals Reserve: set aside to fund accrued liability due employees for their vacation leave. CAWD has taken a conservative position on this and has set aside \$449K. Each year this amount is adjusted to actual records. Employees have negotiated an accrual limit of 320 hours. There is no payout of sick time.

Rate Stabilization Reserve: a set aside to help mitigate future increases in user rates due to increases in the operating budget. By Board consensus this fund is set at \$725K. The District dipped into this fund in 2014 in the amount of \$169K and has plans to replenish it over the next three years. This year's operating budget reflects \$35,000 dedicated to the Rate Stabilization Reserve Fund.

Capital Reserve: These are funds set aside for capital rehabilitation and replacement of the treatment plant and the collection system. The Fiscal Year 2016-17 budget contains \$11.2M in capital projects and equipment, of that amount \$7.3M is CAWD’s responsibility. The balance will come from reimbursement through Pebble Beach Community Services District or the Reclamation Project. The District currently has \$10.8M in its capital accounts; we will draw down that amount by \$7.3M this year.

Operations Budget

The Fiscal Year 2016-17 Operations Budget provides for \$6.9M in various expenditures. This is the first year that we have broken with tradition and established a separate department for Maintenance. Because of our relationship with PBCD, we have established two new departments – Maintenance Plant and Maintenance Field. The reason is that we are committed to rehabilitation of the plant and collection system. As we devote more resources to maintenance we felt it was appropriate to separate out those costs for greater accountability and transparency.

Once again, Treatment fees from Pebble Beach Community Services District assume roughly 1/3 of treatment expenses. Historically the flows from PBCSD have ranged from 28-32%. They can vary widely from year-to-year based on usage and drought conditions. Additionally, the CAWD system has to contend with inflow and infiltration that increases the percentage attributable to CAWD.



Employees negotiated a 3.2% Cost of Living Adjustment (COLA) this year. This is the Consumer Price Index from the San Francisco region for the month of December 2015. Historically the District has used this month as the negotiating point for employees. Employees also continued the process of increasing the CalPERS Employee Contribution 1% yearly. For

2016-17 they will contribute 4.0% and in the following year 5.0%. We have roughly one third of our employees enrolled in Public Employees’ Pension Reform Act (PEPRA) that are already contributing 6.25%. With the Classic group we agreed during negotiations to step up contributions annually until they are equivalent with the PEPRA group.

Health insurance, second only to salaries and pension in scale is difficult to forecast. We have bargained with employees to agree to reopen negotiations each October for health insurance benefits only. Neither the District nor employees can negotiate health benefits until we have an estimate from the insurance carrier what the increase will be. This budget assumes a 20% increase given the volatile nature of the insurance market.

CalPERS Classic contribution rates are projected at 14.16% for 2016-17. The CalPERS PEPRA contribution is projected at 12.81%. There has been no provision made for an unfunded liability or side account. The SAM pension contribution has dropped to \$88K for the year – the plan is 95% funded as of July 1, 2015.

Wastewater Charges raised to Maintain and Rehabilitate Critical Infrastructure

The District has proposed an increase of 12.46% in its residential user fees. Residential is the largest category in the District and accounts for 94% of our customer base and roughly 70% of revenues. The rate increases are necessary to undertake the capital upgrades and to help us continue on with our strategy of “pay-as-you-go” to fund our improvements.

We offer an accounting of residential rate increases over the last 5 years for review.

	2012-13	2013-14	2014-15	2015-16	2016-17
Residential Rates	7.50%	11.11%	10.97%	11.89%	12.46%
Weighted Avg Increase	7.79%	11.68%	11.25%	11.93%	12.15%

BUDGET DEVELOPMENT: Balanced Budget, Basis of Budgeting, Accounting, Development & Administration

The Board approves and adopts a balanced budget prior to the start of the fiscal year beginning July 1. The Board, General Manager, and Agency staff each has their respective Agency, departmental, and programmatic responsibilities to develop a financially responsible budget each fiscal year. Budget development is guided by financial policies and procedures, the strategic business plan, long and short term organizational goals and objectives, the economic climate, and other external factors.

The budget reflects the costs necessary to provide customers with safe and reliable wastewater service for the budget year and the long term and endeavors to keep rate increases low and yet provide for the District's long-term sustainability. The budget allocates resources, is utilized to develop rates and charges that provide adequate revenues to meet its needs, and encourages efficiency at every level.

Allocation of resources and strategic decision making does not end once the budget is adopted. Throughout the year each department is responsible for implementing the budget and monitoring performance, responding to unforeseen circumstances, and participating in long-range planning.

Fund Structure: The District is a single enterprise fund agency. This is an accounting system that emphasizes accountability rather than profitability. Enterprise funds provide goods or services to the general public for a fee or user charge, similar to the operation of a commercial enterprise.

Balanced Budget: The Budget is balanced when revenues equal expenditures. When revenues exceed expenditures, surplus funds are transferred into designated reserves in accordance with the District's Reserve Policy. The District's rates and charges are set to ensure that revenues are sufficient to recover the total cash needs in a given fiscal year and meet long-term capital needs.

Cash Basis of Budgeting: The District's annual budget is based on the cash method of accounting. Non-Cash depreciation and amortization expenses are included as line items at the request of the District's financial auditor. The District does not budget for depreciation. Revenues are budgeted according to what is expected to be collected during the budget year, and expenditures are budgeted according to what is expected to be spent during the fiscal year. The cash basis recognizes revenue when cash is received and recognizes expenses when cash is spent.

Accrual Basis of Accounting: The District is an enterprise fund and accounts for all its financial activity utilizing the accrual method of accounting in accordance with all applicable Government Accounting Standards Board (GASB) pronouncements for accounting, and recognizes revenues, expenses, assets, and liabilities in the proper fiscal year. The accrual method recognizes transactions and events when they occur, regardless of when cash is received or spent. One of the primary differences between the cash basis of budgeting and the accrual basis of accounting is the accrual method matches revenues to expenses which gives a more accurate picture of the District's financial condition.

Budget Appropriation: The District Budget covers all expenditures for any given fiscal year. During the year, the budget can be increased through a budget amendment resolution, approved by a majority of the Board of Directors. There is no legal restriction on the amount or frequency that the budget can be amended. Only the Board of Directors can increase the total allowable operating and capital appropriations. The General Manager is authorized to hire regular employees up to the number approved by the Board of Directors, in accordance with the “Designation of Classification Titles” authorized annually.

Development, Adoption, and Administration: The annual budget development begins with an analysis of the current year budget compared to projected annual expenditures and long-term capital improvement program funding, and serves as the baseline for the upcoming year’s budget. Unanticipated expenses are identified, and revenue and expenditure patterns are analyzed. During the course of budget development each department is responsible for developing their individual budgets for the year and for developing a long term capital plan with coordination from the Principal Engineer.

This works forms the basis for the “1st Draft” that is used as the basis for discussion with the Budget Committee (two Board members are selected annually). The General Manager and Budget Committee meet to review options to balance the budget and reach the District’s strategic goals. Concurrently with the Budget Committee, there is a standing Salary/Benefits Committee that meets to discuss the employee negotiations and other personnel related expenditures. Both of these Board Committees work together to prepare and finalize a Preliminary Budget that is presented to the full Board in March of each year.

The Preliminary Budget forms the basis for the rate model that is publicly noticed under Proposition 218 rules to every parcel holder of record in the District. At the Preliminary Budget meeting stakeholders are encouraged to provide input on the budget for consideration. Any direction provided by the Board in March is incorporated into the final proposed budget. If necessary, the Budget Committee will meet again prior to the completion of the final budget which is presented at the June meeting in a publicly noticed meeting for consideration of adoption. Once adopted, the budget serves as the revenue collection and spending plan for the fiscal period.

On a monthly basis, during the fiscal year, staff prepares a detailed budget performance report and brief revenue and expenditure analysis. These monthly reports are available for public review and are available on the District web site at <http://www.cawd.org/board-of-directors.html>.

Budget Responsibilities

Budget decisions are made through a process that involves the Board of Directors, District staff, and the public. The responsibilities for financial management planning and budget control are as follows:

Board of Directors

- Establish both short and long-term financial goals for the District.
- Develop strategic guideline/policies to guide staff in the development of the operating and long term capital budget priorities.
- Ensure sound budgeting policies are in place.
- Ensure the adequacy of District resources. Review proposed cash flow projections.
- Approve user fees and charges.
- Participate, as appropriate, in budget committees.
- Monitor and provide budget oversight throughout the fiscal year.

General Manager

- Review and present to the Board of Directors long range plans, budgets and revisions, schedules of rates and charges, and other financial transactions, as necessary.
- Authorize budget transfers of up to 5% of the fiscal years' budget between the operating and capital budget, provided that the total budget remains unchanged.
- Support the development of the Strategic Plan that included projections of short range and long range financial needs, and recommend methods for meeting those needs.
- Develop procedures and controls to monitor and assure compliance with the budget.
- Assist department throughout the year with their budgets and financial issues.
- Authorize the allocation of budgeted funds from contingency.
- Implement emergency financial procedures within approved limits, when necessary.

Departmental Responsibilities

- Prepare departmental O&M budget requests.
- Prepare current year Capital Improvement Program requests in conjunction with Principal Engineer.
- Prepare and/or update long term capital requests. The District is committed to a 15-year planning horizon for its capital program.
- Monitor financial performance and take prompt corrective action, as needed.
- Monitor key performance indicator and take corrective action, as appropriate.
- Promptly inform the General Manager when unforeseen circumstances indicate that budget amounts may be exceeded or that expected revenues may be less than planned.

Principal Engineer

- Work with Collections, Maintenance, and Operations Superintendents to review, monitor, and clarify capital budget requests.
- Prepare and/or update long term capital plan for all departments.
- Maintain the District's commitment to a 15-year planning horizon for its capital program.
- Monitor all capital projects under Engineering purview

- Promptly inform the General Manager when unforeseen circumstances indicate that budget amounts may be exceeded or that capital/operation planning was incorrect for projects under Engineering purview.

Principal Accountant

- Prepare financial projections, schedule of rates and charges, and other financial materials.
- Produce monthly expenditure and revenue reports.
- Prepare periodic reports on the status of expenditures, revenues, investments and actions taken to ensure the financial stability of the District
- Prepare information on financial trends to facilitate evaluation of the District's financial position and identify conditions requiring management attention.

Budget Calendar

July – Oct	<ul style="list-style-type: none"> -Assess budget goals, organization needs, and current economic factors -Budget guidelines and assumptions prepared -Capital budget development starts -Operating budget development starts
Nov – Dec	<ul style="list-style-type: none"> -Initial compilation and review of departmental O&M budgets -Initial budget revenue submittals (Operating & Non-Operating) -Meet with Employee Negotiators in December to discuss requests -Departmental O&M budgets initial draft completed -Initial staff review of departmental CIP budgets
January	<ul style="list-style-type: none"> -Conduct initial Budget and Salary/Benefits Committee meetings -Budget direction discussed and confirmed with Board Committees -Compilation and review of departmental CIP budgets
February	<ul style="list-style-type: none"> -Finalize employee Salary/Benefits package for Preliminary Budget -Initial review of Preliminary Rate Model with Budget Committee -Prepare preliminary charts, graphs, tables & narrative
March	<ul style="list-style-type: none"> -Preliminary Budget presented to full Board -Preliminary Rate Model presented to full Board
April	<ul style="list-style-type: none"> -Finalize employee compensation package with Salary/Benefits Committee -Finalize review by Budget Committee -Finalize budget review with Budget Committee
May	<ul style="list-style-type: none"> -Prop 218 Notices mailed to all parcel holders of record
June	<ul style="list-style-type: none"> -Final Budget presented in public meeting to full Board for approval -Final Rate Model approved in public meeting by full Board -Publish and distribute final approved Budget document
July 1 – June 30	<ul style="list-style-type: none"> -Budget Management & Oversight -Budget amendments increasing the overall fiscal year budget are subject to Board review and approval -Monthly Budget-to-Actual reports included in Board agenda packet -Annual Audited Financial Statement prepared in early Fall and presented to Board in Jan

Carmel Area Wastewater District

Revenues Budget 2016-17

Description	2014-15		Est. 2015-16		Proposed 2016-17 Budget	% Chg. Prior Yr. Budget	Projected 2017-18 Budget	% Chg. Prior Yr. Budget
	Actual	Budget	Actual	Budget				
OPERATING REVENUES								
Sewer service fees - residents	5,438,834	5,194,671	5,800,000	5,800,715	6,436,201	10.96%	6,854,554	6.50%
Treatment fees - PBCSD	1,285,641	1,000,000	1,000,000	1,000,000	1,000,000	0.00%	1,000,000	0.00%
Reclamation Proj O & M reimbursement	557,969	516,945	546,800	546,880	506,100	-7.46%	519,471	2.64%
Permits & inspection fees	13,200	5,000	5,600	5,000	5,000	0.00%	5,000	0.00%
<i>Total Operating</i>	7,295,644	6,716,616	7,352,400	7,352,595	7,947,301	8.09%	8,379,025	5.43%
NON OPERATING REVENUES								
Property tax revenue	1,621,571	1,457,768	1,479,635	1,479,635	1,501,830	1.50%	1,524,357	1.50%
Interest Income	103,881	70,000	74,452	60,000	75,000	25.00%	70,000	-6.67%
Highlands Inn assessment revenue	216,948	216,938	215,563	215,563	218,813	1.51%	216,506	-1.05%
Reimbursement from PBCSD for 1/3 secondary treatment plant improv.	532,506	2,396,417	1,500,000	3,260,506	3,009,648	-7.69%	144,333	-95.20%
Plant Connection fees	19,415	5,000	22,355	5,000	5,000	0.00%	5,000	0.00%
Reclamation Project reimbursement	174,674	974,945	250,000	724,750	842,805	16.29%	591,167	-29.86%
Other	9,409	0	4,656	0	0	n/a	0	n/a
Gain/Loss on Investments	63	0	0	0	0	n/a	0	n/a
<i>Total Non Operating</i>	2,678,467	5,121,068	3,546,662	5,745,454	5,653,095	-1.61%	2,551,363	-54.87%
TOTAL REVENUES	9,974,111	11,837,684	10,899,062	13,098,049	13,600,396	3.84%	10,930,388	-19.63%

**Carmel Area Wastewater District
Non-Operating Expenses Budget
2016-17**

Description	2014-15		Est. 2015-16		Proposed 2016-17 Budget	% Chg. Prior Yr. Budget	Projected 2017-18 Budget	% Chg. Prior Yr. Budget
	Actual	Budget	% of Budget	Actual				
NON OPERATING EXPENSES								
Debt Service - Principal	125,000	125,000	100.00%	130,000	130,000	100.00%	145,000	3.57%
Debt Service - Interest	89,338	89,338	100.00%	89,338	82,963	107.68%	68,906	-9.59%
Bond Fees	2,291	2,600	88.12%	2,300	2,600	88.46%	2,600	0.00%
Lease (ion chromatograph) - Principal	7,872	7,776	101.23%	0	0	n/a	0	n/a
Lease - Interest	95	95	100.00%	0	0	n/a	0	n/a
TOTAL	224,596	224,809	99.91%	221,638	215,563	102.82%	216,506	-1.05%

Note:

1. Highlands Bond is charged to project participants annually on property tax statements in addition to annual user fees
2. Highlands Bond maturity October 1, 2024

**Carmel Area Wastewater District
Summary Operating Budget 2016-17**

Description	2014-15		Est. 2015-16		Proposed 2016-17 Budget	% Chg. Prior Yr. Budget	Projected 2017-18 Budget	% Chg. Prior Yr Budget		
	Actual	Budget	% of Budget	Actual					Budget	% of Budget
Total Salaries	1,687,140	2,028,049	83.19%	1,964,521	2,047,290	95.96%	2,111,454	3.13%	2,213,523	4.83%
Total Payroll Taxes	162,039	151,635	106.86%	161,985	152,298	106.36%	159,488	4.72%	188,578	18.24%
Total Employee Benefits	1,290,727	846,889	152.41%	707,277	702,584	100.67%	757,084	7.76%	777,993	2.76%
Total Directors Fees	29,846	24,100	123.84%	24,292	24,150	100.59%	27,200	12.63%	24,550	-9.74%
Total Trucks & Autos	74,702	81,145	92.06%	77,380	91,628	84.45%	106,520	16.25%	111,530	4.70%
Total Insurance	78,789	96,505	81.64%	93,346	95,320	97.93%	103,986	9.09%	111,350	7.08%
Audit/Financial Expense	22,550	21,500	104.88%	22,550	21,500	104.88%	23,000	6.98%	23,000	0.00%
Total Engineering Fees	60,838	220,000	27.65%	197,220	245,000	80.50%	272,000	11.02%	245,000	-9.93%
Total Attorney Fees	41,128	42,000	97.92%	376,000	111,000	338.74%	71,000	-36.04%	71,000	0.00%
Total Office Supplies & Svc.	85,467	65,070	131.35%	68,469	70,845	96.65%	79,795	12.63%	76,945	-3.57%
Total Operating Supplies	229,118	285,050	80.38%	237,954	284,450	83.65%	261,520	-8.06%	273,235	4.48%
Total Contractual Services	514,417	556,855	92.38%	782,980	882,359	88.74%	817,258	-7.38%	730,534	-10.61%
Total Maint & Repairs	548,335	521,400	105.17%	541,212	576,400	93.90%	683,815	18.64%	665,150	-2.73%
Total Utilities	232,482	256,615	90.60%	284,765	290,815	97.92%	340,800	17.19%	354,750	4.09%
Total Telephone	27,968	32,850	85.14%	33,535	34,800	96.36%	31,400	-9.77%	32,000	1.91%
Total Travel & Meetings	58,055	79,300	73.21%	65,316	74,850	87.26%	71,520	-4.45%	72,450	1.30%
Total Permitting	27,177	37,700	72.09%	35,492	32,800	108.21%	41,200	25.61%	41,400	0.49%

**Carmel Area Wastewater District
Summary Operating Budget 2016-17**

Description	2014-15		Est. 2015-16		Proposed 2016-17 Budget	% Chg. Prior Yr. Budget	Projected 2017-18 Budget	% Chg. Prior Yr Budget		
	Actual	Budget	% of Budget	Actual					Budget	% of Budget
Total Membership/Subscrip.	36,659	27,950	131.16%	30,589	31,150	98.20%	38,435	23.39%	38,795	0.94%
Total Safety Expenses	27,369	22,435	121.99%	27,001	22,615	119.39%	31,610	39.77%	28,695	-9.22%
Total Other Expense	56,023	75,371	74.33%	42,455	333,740	12.72%	407,300	22.04%	403,950	-0.82%
CAWD Subtotal	5,290,829	5,472,419	96.68%	5,774,338	6,125,594	94.27%	6,436,385	5.07%	6,484,428	0.75%
Reclamation Project	526,798	516,945	101.91%	500,977	503,702	99.46%	506,100	0.48%	519,471	2.64%
Final Subtotal	5,817,626	5,989,364	97.13%	6,275,315	6,629,296	94.66%	6,942,485	4.72%	7,003,899	0.88%
Depreciation Expense	2,452,085	2,555,100	95.97%	2,559,000	2,559,000	100.00%	2,661,000	3.99%	3,011,000	13.15%
Amortization Expense	4,858	4,860	99.96%	4,860	4,860	100.00%	4,860	0.00%	4,860	0.00%
Total Operating Expense	8,274,570	8,549,324	96.79%	8,839,175	9,193,156	96.15%	9,608,345	4.52%	10,019,759	4.28%

**Carmel Area Wastewater District
Consolidated Departmental Operating Budget 2016-17**

Description	2014-15		Est. 2015-16		Proposed 2016-17 Budget	% Chg. Prior Yr. Budget	Projected 2017-18 Budget	% Chg. Prior Yr Budget
	Actual	Budget	Actual	Budget				
Salaries	1,608,818	2,192,169	1,872,050	2,228,060	2,292,224	2.88%	2,394,293	4.45%
Salaries - Overtime	34,615	77,200	48,792	87,200	87,200	0.00%	87,200	0.00%
Salaries - Standby	43,707	43,680	43,680	43,680	43,680	0.00%	43,680	0.00%
Allocation to Reclamation	0	(285,000)	0	(311,650)	(311,650)	0.00%	(311,650)	0.00%
<i>Total Salaries</i>	1,687,140	2,028,049	1,964,521	2,047,290	2,111,454	3.13%	2,213,523	4.83%
Payroll Taxes	162,039	151,635	161,985	152,298	181,630	19.26%	210,720	16.02%
Allocation to Reclamation	0	0	0	0	(22,142)		(22,142)	0.00%
<i>Total Payroll Taxes</i>	162,039	151,635	161,985	152,298	159,488	4.72%	188,578	18.24%
<i>Employee Benefits:</i>								
Medical Insurance - Premium	247,660	293,260	277,535	312,940	380,590	21.62%	403,425	6.00%
Retirement Plan - CalPERS	803,432	291,389	218,750	232,125	211,393	-8.93%	203,790	-3.60%
Pension Contribution - SAM	217,153	198,975	130,580	130,569	88,675	-32.09%	88,675	0.00%
Workers Compensation	62,809	70,240	129,130	86,665	123,585	42.60%	127,292	3.00%
Life Insurance	7,642	7,455	7,400	7,455	7,645	2.55%	7,645	0.00%
PEHP	20,905	22,455	11,110	0	23,570	n/a	24,590	4.33%
Dental Insurance/Claims	37,896	38,000	39,350	40,500	34,450	-14.94%	34,450	0.00%
Vision Insurance	6,618	7,475	7,081	7,190	7,500	4.31%	7,500	0.00%
Long Term Disability	18,133	18,540	18,926	19,810	20,530	3.63%	21,480	4.63%
HSA Contributions	16,568	30,375	9,235	0	0	n/a	0	n/a
FSA Contributions	8,259	1,220	4,055	0	0	n/a	0	n/a
Tuition reimbursement	4,580	5,000	0	5,250	5,250	n/a	5,250	0.00%
Employee Assistance Program	3,825	3,955	3,832	3,930	3,925	-0.13%	3,925	0.00%
Employee Awards	4,270	4,450	3,250	4,150	0	-100.00%	0	n/a
COBRA	666	0	0	0	0	n/a	0	n/a
Medical Exams	2,783	0	815	500	2,471	394.20%	2,471	0.00%
Allocate to Reclamation	(172,471)	(145,900)	(153,771)	(148,500)	(152,500)	2.69%	(152,500)	0.00%
<i>Total Employee Benefits</i>	1,290,727	846,889	707,277	702,584	757,084	7.76%	777,993	2.76%
<i>Directors Fees</i>								
Regular Board Meetings	8,500	8,800	8,800	8,800	8,800	0.00%	8,800	0.00%
PBCSD - Directors fees	1,550	1,750	1,750	1,750	1,750	0.00%	1,750	0.00%
Special Board Meetings	2,250	5,700	5,700	5,700	5,700	0.00%	3,000	-47.37%

**Carmel Area Wastewater District
Consolidated Departmental Operating Budget 2016-17**

Description	2014-15		Est. 2015-16		Proposed 2016-17 Budget	% Chg. Prior Yr. Budget	Projected 2017-18 Budget	% Chg. Prior Yr Budget
	Actual	Budget	% of Budget	Actual				
Committee meetings	1,500	800	187.50%	800	800	100.00%	1,600	-23.81%
WaterReuse	2,020	300	673.34%	300	300	100.00%	300	0.00%
CASA - Directors fees	2,316	750	308.84%	500	500	100.00%	750	0.00%
CSDA conference	0	0	n/a	562	0	n/a	500	n/a
Training	2,286	0	n/a	130	0	n/a	150	n/a
Director's Dental Claims	9,393	6,000	156.55%	5,750	6,300	91.27%	7,500	-3.85%
<i>Total Directors Fees</i>	29,846	24,100	123.84%	24,292	24,150	100.59%	24,550	-9.74%
<i>Trucks & Autos</i>								
Gasoline	7,390	13,800	53.55%	10,100	11,580	87.22%	18,200	8.01%
Diesel	17,095	23,250	73.53%	16,800	25,313	66.37%	32,250	3.90%
Oil & Grease	1,117	2,475	45.13%	4,028	2,475	162.75%	6,500	8.33%
Tires, Batteries, Service	3,529	8,000	44.11%	4,150	8,700	47.70%	6,500	14.04%
Outside Repair Service	25,741	800	3217.65%	11,637	9,850	118.14%	12,300	0.00%
Repair Parts	7,108	18,500	38.42%	17,665	19,000	92.98%	19,500	2.63%
Tools	5,152	11,000	46.84%	10,000	11,000	90.91%	11,000	4.76%
Vehicle Accessories	5,273	500	1054.68%	405	600	67.56%	700	0.00%
Driver medical exams	0	0	n/a	0	0	n/a	350	0.00%
Smog Check - Vehicles	218	550	39.62%	835	550	151.74%	660	0.00%
DMV fees	0	0	n/a	0	0	n/a	0	n/a
DATCO Drug Testing	811	1,080	75.11%	805	1,070	75.23%	970	0.00%
Cleaning & detailing	145	790	18.32%	155	390	39.72%	1,000	0.00%
Paint & fluids	741	300	247.12%	750	1,000	75.00%	1,000	17.65%
Waste oil & coolants disposal	381	100	380.66%	50	100	50.00%	600	0.00%
<i>Total Trucks & Autos</i>	74,702	81,145	92.06%	77,380	91,628	84.45%	111,530	4.70%
<i>Property/Liability/Auto Insurance</i>								
Auto insurance	1,320	0	n/a	1,461	1,350	108.21%	1,450	2.11%
Property Insurance	16,883	18,740	90.09%	21,455	23,705	90.51%	25,100	5.66%
General Liability	60,586	71,115	85.19%	62,280	63,570	97.97%	76,500	8.50%
Errors & Omissions	0	4,800	0.00%	4,800	4,800	100.00%	4,800	0.00%
Commerical Crime Policy	0	1,850	0.00%	1,850	1,895	97.63%	2,000	0.00%
Cyber Crime Insurance	0	0	n/a	1,500	0	n/a	1,500	0.00%
<i>Total Insurance</i>	78,789	96,505	81.64%	93,346	95,320	97.93%	111,350	7.08%

**Carmel Area Wastewater District
Consolidated Departmental Operating Budget 2016-17**

Description	2014-15		Est. 2015-16		Proposed 2016-17 Budget	% Chg. Prior Yr. Budget	Projected 2017-18 Budget	% Chg. Prior Yr Budget		
	Actual	Budget	% of Budget	Actual					Budget	% of Budget
<i>Audit/Financial Expense</i>	22,550	21,500	104.88%	22,550	21,500	104.88%	23,000	6.98%	23,000	0.00%
<i>Engineering Fees</i>										
Consulting Fees	60,838	220,000	27.65%	197,220	245,000	80.50%	272,000	11.02%	245,000	-9.93%
<i>Total Engineering Fees</i>	60,838	220,000	27.65%	197,220	245,000	80.50%	272,000	11.02%	245,000	-9.93%
<i>Attorney Fees</i>										
Legal Fees	41,128	42,000	97.92%	376,000	111,000	338.74%	71,000	-36.04%	71,000	0.00%
<i>Total Attorney Fees</i>	41,128	42,000	97.92%	376,000	111,000	338.74%	71,000	-36.04%	71,000	0.00%
<i>Office Supplies & Service</i>										
Computers & Equip	51,974	49,300	105.42%	41,500	48,500	85.57%	50,500	4.12%	50,500	0.00%
Furnishings & fixtures	13,424	0	n/a	5,365	2,500	214.60%	4,800	92.00%	4,500	-6.25%
Paper & printing	5,512	4,425	124.56%	4,950	5,450	90.83%	8,300	52.29%	5,500	-33.73%
Postage & shipping	1,955	3,000	65.15%	2,250	2,550	88.24%	2,550	0.00%	2,800	9.80%
Office supplies	6,526	5,450	119.75%	9,475	10,450	90.67%	8,000	-23.44%	8,000	0.00%
Equipment rent	29	2,500	1.16%	650	1,000	65.00%	1,000	0.00%	1,000	0.00%
Equipment repairs	4,010	0	n/a	2,134	0	n/a	2,000	n/a	2,000	0.00%
Copier Supplies	0	200	0.00%	0	200	0.00%	450	125.00%	450	0.00%
Post Office Box Rental	132	195	67.69%	140	195	71.79%	195	0.00%	195	0.00%
Temp Services	1,904	0	n/a	2,005	0	n/a	2,000	n/a	2,000	0.00%
<i>Total Office Supplies & Svc.</i>	85,467	65,070	131.35%	68,469	70,845	96.65%	79,795	12.63%	76,945	-3.57%
<i>Operating Supplies</i>										
Chemicals	0	140,000	0.00%	500	30,000	1.67%	10,000	-66.67%	10,000	0.00%
Chlorine	20,310	0	n/a	16,000	18,250	87.67%	18,250	0.00%	20,000	9.59%
Sodium bisulfite	53,073	0	n/a	35,000	53,100	65.91%	45,000	-15.25%	50,000	11.11%
Ferric chloride	14,129	0	n/a	13,000	15,420	84.31%	15,420	0.00%	16,000	3.76%
Polymer	33,380	0	n/a	17,000	21,500	79.07%	21,500	0.00%	22,000	2.33%
Acetic Acid	831	0	n/a	500	1,040	48.08%	1,000	-3.85%	1,030	3.00%
Iodine solution	157	0	n/a	150	150	100.00%	150	0.00%	155	3.33%
Potassium iodate	2,201	0	n/a	3,000	1,390	215.83%	1,750	25.90%	1,800	2.86%
Generator fuel	0	4,800	0.00%	1,600	1,000	160.00%	3,000	200.00%	3,700	23.33%
Lubricants & packing	0	7,500	0.00%	2,600	5,000	52.00%	5,000	0.00%	5,200	4.00%

**Carmel Area Wastewater District
Consolidated Departmental Operating Budget 2016-17**

Description	2014-15		Est. 2015-16		Proposed 2016-17 Budget	% Chg. Prior Yr. Budget	Projected 2017-18 Budget	% Chg. Prior Yr Budget
	Actual	Budget	% of Budget	Actual				
Microturbine	1	3,400	0.03%	1,600	3,400	47.06%	4,150	17.65%
Electrical Supplies	18,575	10,000	185.75%	7,700	12,500	61.60%	20,750	64.00%
Laboratory	28,204	25,600	110.17%	22,000	28,300	77.74%	26,000	-11.66%
Paint & fluids	13,256	12,150	109.10%	11,450	10,000	114.50%	9,700	-5.00%
Janitorial	564	1,100	51.30%	1,335	1,450	92.08%	700	-51.72%
Personnel	6,948	12,200	56.95%	15,500	12,200	127.05%	11,200	-8.20%
Radios & supplies	0	0	n/a	8,918	0	n/a	1,500	n/a
Welding	417	400	104.37%	0	500	0.00%	1,050	100.00%
Hand tools	10,784	14,400	74.89%	7,700	17,700	43.50%	14,500	-20.90%
General supplies	26,288	53,300	49.32%	71,400	50,300	141.95%	52,800	2.98%
Source control	0	200	0.00%	1,000	1,250	80.00%	1,000	0.00%
<i>Total Operating Supplies</i>	229,118	285,050	80.38%	237,954	284,450	83.65%	273,235	-8.06%
<i>Contractual Services</i>								
Root foaming	52,780	52,800	99.96%	53,000	53,000	100.00%	53,000	0.00%
Pump station monitoring	2,432	2,500	97.27%	2,400	2,800	85.71%	3,000	0.00%
Collection system capacity monitoring	62,500	0	n/a	67,500	67,500	100.00%	9,000	-86.67%
Underground Service Alert	274	350	78.38%	300	350	85.71%	400	7.14%
Sludge Haul/Disposal	82,268	102,670	80.13%	95,000	102,670	92.53%	100,000	-7.47%
Network Administration	54,093	78,935	68.53%	97,600	79,435	122.87%	85,000	8.26%
Website Maintenance	0	0	n/a	750	0	n/a	1,000	n/a
Laboratory Analysis	31,443	30,000	104.81%	25,000	27,000	92.59%	29,000	7.41%
Microturbine Service	0	14,000	0.00%	14,000	14,000	100.00%	10,000	-28.57%
Plant Rehabilitation	69,973	100,000	69.97%	70,000	100,000	70.00%	120,000	50.00%
Alarm System	2,387	3,850	61.99%	3,450	3,450	100.00%	2,850	-17.39%
Equip rent - generator	9,000	7,000	128.57%	10,000	10,000	100.00%	5,000	-50.00%
Janitorial Service	10,325	9,900	104.29%	11,000	11,300	97.35%	14,400	28.05%
Copier Service	4,638	5,100	90.93%	5,200	5,200	100.00%	5,550	3.85%
Actuarial Service	11,123	17,000	65.43%	24,500	27,000	90.74%	20,000	-25.93%
Laundry	17,291	10,525	164.29%	17,900	16,100	111.18%	13,289	-20.29%
Payroll Processing	5,684	6,350	89.52%	2,600	6,495	40.02%	6,500	0.08%
Data processing - County	19,929	18,000	110.72%	20,400	20,429	99.86%	22,000	2.80%
Accounting Services	0	13,800	0.00%	3,600	3,800	94.74%	3,800	0.00%
Post Office Box Rental	0	125	0.00%	130	130	100.00%	145	7.69%

**Carmel Area Wastewater District
Consolidated Departmental Operating Budget 2016-17**

Description	2014-15		Est. 2015-16		Proposed 2016-17 Budget	% Chg. Prior Yr. Budget	Projected 2017-18 Budget	% Chg. Prior Yr Budget
	Actual	Budget	% of Budget	Actual				
Landscape Maintenance	10,259	19,000	54.00%	25,300	20,000	126.50%	14,800	-18.41%
Hazard/Green Waste Disposal	2,200	1,000	220.00%	1,500	1,000	150.00%	1,550	3.33%
Grit & Screening Disposal	12,441	8,000	155.51%	13,000	10,000	130.00%	13,500	3.85%
Pest Control	1,596	1,200	133.04%	1,800	1,200	150.00%	1,550	3.33%
Sewer/pre-treatment ordinance	5,948	0	n/a	0	0	n/a	1,000	-60.00%
Instrumentation Services	5,842	6,250	93.47%	15,000	27,500	54.55%	25,000	0.00%
Hoist Certification	1,330	1,000	133.00%	6,400	1,500	426.67%	2,100	5.00%
Hazardous chemical disposal	1,886	0	n/a	250	500	50.00%	600	0.00%
Outfall Inspection	0	0	n/a	17,200	10,000	172.00%	9,000	1.69%
Ocean Monitoring Program	12,919	23,000	56.17%	12,000	23,000	52.17%	23,000	0.00%
Other Special Studies	21,301	20,000	106.51%	39,200	30,000	130.67%	25,000	-56.14%
Recycle Waste	0	0	n/a	0	0	n/a	0	n/a
Calibration	0	1,000	0.00%	1,000	1,000	100.00%	1,000	0.00%
Fleet Maintenance	0	0	n/a	0	0	n/a	0	n/a
Radio Servicing	0	0	n/a	0	0	n/a	0	n/a
Pager Service	0	0	n/a	0	0	n/a	0	n/a
Plant Safety Officer	0	0	n/a	0	0	n/a	0	n/a
Boiler Servicing	0	1,000	0.00%	1,000	1,000	100.00%	0	n/a
Plant tree trimming	0	0	n/a	0	0	n/a	10,000	-75.00%
General Repairs - Collection	2,556	2,500	102.22%	125,000	205,000	60.98%	105,000	-16.00%
<i>Total Contractual Services</i>	514,417	556,855	92.38%	782,980	882,359	88.74%	730,534	-10.61%
Repairs & Maintenance								
Easements	5,042	5,000	100.84%	5,000	5,200	96.15%	5,500	0.00%
Pump stations	8,182	11,400	71.78%	8,684	7,200	120.61%	5,000	0.00%
Pump station equipment	27,470	8,000	343.38%	7,000	8,000	87.50%	10,000	-27.54%
Sewer lines	14,318	30,000	47.73%	5,368	0	n/a	30,000	0.00%
Manholes	21,554	9,500	226.89%	25,720	24,000	107.17%	26,000	0.00%
Generators	5,370	0	n/a	0	0	n/a	12,000	-16.67%
General Repairs	160,383	330,000	48.60%	274,500	280,000	98.04%	291,000	-1.02%
Electric Motors	0	6,000	0.00%	5,000	6,000	83.33%	10,000	0.00%
Microturbine R & M	3,220	5,000	64.40%	5,200	5,000	104.00%	50,000	900.00%
Centrifugal Pumps	1,615	1,000	161.54%	1,500	1,500	100.00%	0	n/a
Prog. Cav. Pumps	0	2,000	0.00%	2,000	2,000	100.00%	0	-100.00%
Plant Pumps	10,480	8,000	131.00%	7,051	6,000	117.51%	10,000	-16.67%

**Carmel Area Wastewater District
Consolidated Departmental Operating Budget 2016-17**

Description	2014-15		Est. 2015-16		Proposed 2016-17 Budget	% Chg. Prior Yr. Budget	Projected 2017-18 Budget	% Chg. Prior Yr Budget		
	Actual	Budget	% of Budget	Actual					Budget	% of Budget
Standby Generator	6,892	4,000	172.30%	9,064	6,000	151.07%	10,000	66.67%	10,000	0.00%
Control Panels	223	6,000	3.72%	4,285	6,000	71.41%	12,000	100.00%	10,000	-16.67%
Instruments	493	6,000	8.21%	5,000	5,000	100.00%	5,000	0.00%	5,000	0.00%
Boiler Repairs	0	2,000	0.00%	2,000	2,000	100.00%	2,000	0.00%	2,000	0.00%
Lab Equipment	75	3,000	2.51%	3,000	3,000	100.00%	39,690	1223.00%	23,150	-41.67%
Headworks - Primary	3,857	7,000	55.10%	7,000	7,000	100.00%	20,000	185.71%	15,000	-25.00%
IPS/EPS/DAF	9,200	6,500	141.53%	17,841	6,500	274.47%	20,000	207.69%	15,000	-25.00%
Chlorine/Dechlorinator	24,215	10,000	242.15%	10,000	10,000	100.00%	36,375	263.75%	32,000	-12.03%
Dewatering/DIG	15,607	2,000	780.36%	10,000	10,000	100.00%	16,450	64.50%	11,500	-30.09%
Plant Valves	0	0	n/a	50,000	100,000	50.00%	15,000	-85.00%	10,000	-33.33%
Aeration - Secondary	13,369	9,000	148.55%	18,000	10,000	180.00%	15,000	50.00%	10,000	-33.33%
Demolition	23,400	50,000	46.80%	25,000	50,000	50.00%	50,000	0.00%	50,000	0.00%
Buildings	193,368	0	n/a	33,000	16,000	206.25%	29,000	81.25%	24,000	-17.24%
<i>Total Maint & Repairs</i>	548,335	521,400	105.17%	541,212	576,400	93.90%	683,815	18.64%	665,150	-2.73%
<i>Utilities</i>										
Electricity	198,915	219,920	90.45%	256,950	258,230	99.50%	305,900	18.46%	317,400	3.76%
less Secondary Costs attributable to Recl										
Gas	22,242	20,865	106.60%	17,070	20,365	83.82%	20,100	-1.30%	21,100	4.98%
Propane	281	650	43.30%	1,150	950	121.05%	2,300	142.11%	2,300	0.00%
Co-Gen	0	5,200	0.00%	0	0	n/a	0	n/a	0	n/a
Water	9,889	8,930	110.74%	8,395	9,620	87.27%	10,850	12.79%	12,300	13.36%
Garbage	555	1,050	52.84%	600	1,050	57.14%	1,050	0.00%	1,050	0.00%
Cable television	599	0	n/a	600	600	100.00%	600	0.00%	600	0.00%
<i>Total Utilities</i>	232,482	256,615	90.60%	284,765	290,815	97.92%	340,800	17.19%	354,750	4.09%
<i>Telephone</i>										
Fixed Costs	20,694	15,500	133.51%	20,300	21,100	96.21%	21,400	1.42%	22,000	2.80%
Cellular Phones	6,538	11,800	55.41%	12,150	12,350	98.38%	9,000	-27.13%	9,000	0.00%
Repair to Lines	736	1,000	73.63%	735	1,000	73.50%	1,000	0.00%	1,000	0.00%
Long Distance	0	650	0.00%	150	150	100.00%	0	n/a	0	n/a
Direct Line to Plant	0	600	0.00%	200	200	100.00%	0	n/a	0	n/a
Interplant Lines	0	0	n/a	0	0	n/a	0	n/a	0	n/a
Computer Emergency Lines	0	200	0.00%	0	0	n/a	0	n/a	0	n/a
Online Services	0	2,000	0.00%	0	0	n/a	0	n/a	0	n/a

**Carmel Area Wastewater District
Consolidated Departmental Operating Budget 2016-17**

Description	2014-15		Est. 2015-16		Proposed 2016-17 Budget	% Chg. Prior Yr. Budget	Projected 2017-18 Budget	% Chg. Prior Yr Budget
	Actual	Budget	% of Budget	Actual				
<i>Fire alarm</i>	0	1,100	0.00%	0	0	n/a	0	n/a
<i>Total Telephone</i>	27,968	32,850	85.14%	33,535	34,800	96.36%	32,000	-9.77%
<i>Travel & Meetings</i>								
Employee Training	34,786	52,000	66.90%	42,000	52,500	80.00%	36,500	-30.34%
Conferences	19,975	25,500	78.33%	21,300	19,750	107.85%	32,750	60.76%
Business meetings	3,295	1,800	183.05%	2,016	2,600	77.52%	3,200	23.08%
<i>Total Travel & Meetings</i>	58,055	79,300	73.21%	65,316	74,850	87.26%	72,450	-4.45%
<i>Permitting</i>								
State Water Resource Control	2,088	2,000	104.40%	2,300	2,300	100.00%	2,400	0.00%
MUAPCB	2,880	2,500	115.20%	3,000	3,000	100.00%	3,100	0.00%
Treatment Plant Permits	14,509	26,500	54.75%	24,000	20,000	120.00%	20,000	0.00%
Central Coast RWQCB	0	0	n/a	1,500	0	n/a	3,500	n/a
Air Pollution Control Permit	1,540	2,100	73.33%	2,333	2,100	111.10%	6,000	185.71%
Air Resources Board-PERP	575	0	n/a	0	0	n/a	0	n/a
Environmental Health Permit	3,226	2,200	146.64%	0	3,000	0.00%	3,000	0.00%
Underground Storage Permit	0	0	n/a	0	0	n/a	0	n/a
Lab Registration Fees	2,359	2,400	98.29%	2,359	2,400	98.29%	3,400	41.67%
<i>Total Permitting</i>	27,177	37,700	72.09%	35,492	32,800	108.21%	41,400	25.61%
<i>Membership/Subscriptions</i>								
Employee Certification	6,326	3,960	159.76%	5,270	5,100	103.33%	7,755	52.06%
CWEA	2,559	1,670	153.23%	1,800	2,270	79.30%	2,250	-3.08%
CASA	12,480	12,600	99.05%	12,480	13,250	94.19%	13,500	0.00%
WEF	1,011	585	172.82%	760	525	144.76%	1,520	183.81%
WaterReuse	348	700	49.68%	650	700	92.86%	700	0.00%
Other	9,998	6,485	154.17%	7,839	7,355	106.58%	9,590	30.39%
Subscriptions/Publications	3,937	1,950	201.91%	1,790	1,950	91.80%	3,450	76.92%
<i>Total Membership/Subscrip.</i>	36,659	27,950	131.16%	30,589	31,150	98.20%	38,795	23.39%
<i>Safety</i>								
First Aid Supplies	697	500	139.45%	240	500	48.08%	620	20.00%
First Aid/Medical Services	0	500	0.00%	0	800	0.00%	820	0.00%
Fire Extinguisher Service	1,229	1,550	79.27%	1,100	1,550	70.97%	1,690	7.10%

**Carmel Area Wastewater District
Consolidated Departmental Operating Budget 2016-17**

Description	2014-15		% of Budget		Est. 2015-16		% of Budget		Proposed 2016-17 Budget	% Chg. Prior Yr. Budget	Projected 2017-18 Budget	% Chg. Prior Yr Budget
	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget				
Safety Supplies/Emerg Response	12,646	3,965	318.95%	5,519	5,265	104.82%	6,400	6,525	21.56%	6,525	1.95%	
Emergency Response Supplies	3,835	3,955	96.97%	4,800	4,000	120.00%	3,250	3,250	-18.75%	3,250	0.00%	
Uniforms/Boots/Gear	2,462	5,100	48.28%	1,527	1,500	101.82%	5,400	5,620	260.00%	5,620	4.07%	
Safety Training	6,500	6,865	94.68%	13,814	9,000	153.49%	13,500	10,170	50.00%	10,170	-24.67%	
<i>Total Safety Expenses</i>	27,369	22,435	121.99%	27,001	22,615	119.39%	31,610	28,695	39.77%	28,695	-9.22%	
<i>Other Expenses</i>												
LAFCO Admin Fee	13,031	13,031	100.00%	14,830	13,350	111.09%	15,500	16,100	16.10%	16,100	3.87%	
Training	0	0	n/a	1,913	0	n/a	2,000	2,000	n/a	2,000	0.00%	
Rate Payer Claims	0	2,000	0.00%	4,079	2,000	203.95%	2,500	2,500	25.00%	2,500	0.00%	
CAWD Newsletter	26,515	24,600	107.78%	10,126	26,000	38.95%	27,500	28,500	5.77%	28,500	3.64%	
Recruitment	11,377	5,000	227.53%	9,014	10,300	87.51%	10,000	5,000	-2.91%	5,000	-50.00%	
Legal notices	5,100	3,500	145.72%	1,711	3,500	48.89%	3,500	3,500	0.00%	3,500	0.00%	
Miscellaneous	0	27,240	n/a	783	278,590	0.28%	66,300	66,350	-76.20%	66,350	0.08%	
Contingency	0	0	n/a	0	0	n/a	280,000	280,000	n/a	280,000	0.00%	
<i>Total Other Expense</i>	56,023	75,371	74.33%	42,455	333,740	12.72%	407,300	403,950	22.04%	403,950	-0.82%	
CAWD Subtotal	5,290,829	5,472,419	96.68%	5,774,338	6,125,594	94.27%	6,436,385	6,484,428	5.07%	6,484,428	0.75%	
Reclamation Project	526,798	516,945	101.91%	500,977	503,702	99.46%	506,100	519,471	0.48%	519,471	2.64%	
Final Subtotal	5,817,626	5,989,364	97.13%	6,275,315	6,629,296	94.66%	6,942,485	7,003,899	4.72%	7,003,899	0.88%	
Depreciation Expense	2,452,085	2,555,100	95.97%	2,559,000	2,559,000	100.00%	2,661,000	3,011,000	3.99%	3,011,000	13.15%	
Amortization Expense	4,858	4,860	99.96%	4,860	4,860	100.00%	4,860	4,860	0.00%	4,860	0.00%	
Total Operating Expense	8,274,570	8,549,324	96.79%	8,839,175	9,193,156	96.15%	9,608,345	10,019,759	4.52%	10,019,759	4.28%	

**Carmel Area Wastewater District
Maintenance - Field: 2016-17 Operating Expense Budget**

Description	Acct	2014-15		Est. 2015-16		Proposed 2016-17 Budget	% Chg. Prior Yr. Budget	Projected 2017-18 Budget	% Chg. Prior Yr Budget	Notes
		Actual	Budget	Actual	Budget					
Medical Exams	5200.003	0	0	0	0	66	n/a	66	0.00%	
<i>Total Employee Benefits</i>										
Trucks & Autos										
Gasoline	5310.003					11,600	n/a	12,000	3.45%	a
Diesel	5320.003					29,040	n/a	30,000	3.31%	b
Oil & Grease	5330.003					4,500	n/a	5,000	11.11%	c
Tires, Batteries, Service	5340.003					4,200	n/a	5,000	19.05%	d
Outside Repair Service	5345.003					9,000	n/a	9,000	0.00%	e
Repair Parts	5350.003					14,500	n/a	15,000	3.45%	
Tools	5355.003					5,500	n/a	6,000	9.09%	
Vehicle Accessories	5360.003					500	n/a	500	0.00%	
Driver medical exams	5370.003					350	n/a	350	0.00%	f
Smog Check - Vehicles	5380.003					250	n/a	250	0.00%	g
DMV fees	5390.003					0	n/a	0	n/a	
DATCO Drug Testing	5400.003					0	n/a	0	n/a	
Cleaning & detailing	5410.003					500	n/a	500	0.00%	
Paint & fluids	5420.003					600	n/a	750	25.00%	
Waste oil & coolants disposal	5440.003					100	n/a	100	0.00%	
<i>Total Trucks & Autos</i>		0	0	0	0	80,640	n/a	84,450	4.72%	
Operating Supplies										
Electrical Supplies	5690.003					8,000	n/a	8,000	0.00%	h
General supplies	5790.003					2,000	n/a	2,000	0.00%	i
<i>Total Operating Supplies</i>		0	0	0	0	10,000	n/a	10,000		
Contractual Services										
Laundry	5940.003					370	n/a	385	4.05%	
<i>Total Contractual Services</i>		0	0	0	0	370	n/a	385	4.05%	
Repairs & Maintenance										
Pump station equipment	6120.003					13,800	n/a	10,000	-27.54%	
Generators	6140.003					6,000	n/a	5,000	-16.67%	

**Carmel Area Wastewater District
Maintenance - Field: 2016-17 Operating Expense Budget**

Description	Acct	2014-15		Est. 2015-16		Proposed 2016-17 Budget	% Chg. Prior Yr. Budget	Projected 2017-18 Budget	% Chg. Prior Yr. Budget	N o t e s
		Actual	Budget	Actual	Budget					
<i>Total Maint & Repairs</i>										
		0	0	0	0	19,800	n/a	15,000	-24.24%	
<i>Safety</i>										
First Aid Supplies	6710.003					20	n/a	20	0.00%	
First Aid/Medical Services	6720.003					20	n/a	20	0.00%	
Fire Extinguisher Service	6730.003					20	n/a	20	0.00%	
Safety Supplies/Emerg Response	6735.003					200	n/a	200	0.00%	
Uniforms/Boots/Gear	6750.003					220	n/a	220	0.00%	
Safety Training	6760.003					120	n/a	120	0.00%	
		0	0	0	0	600	n/a	600	0.00%	
<i>Total Safety Expenses</i>										
Subtotal Operating Expense		0	0	0	0	111,476	n/a	110,501	-0.87%	
Total Operating Expense		0	0	0	0	111,476	n/a	110,501	-0.87%	

Notes: Maintenance - Field

- a Fuel - estimate is roughly 5,000 gal @ \$2.35/gal = \$11,750
- b Diesel fuel estimate is 8,250 gal @ \$3.52/gal = \$29,040
- c Oil & Grease - lubricant for various "non licensed" equipment (i.e. yard mule, portable pumps, generators, etc.)
- d Tires, Batteries, Service - Unit #4 \$3,600 and Batteries
- e Repair parts - designated for various "non-licensed" equipment pieces
- f Driver medical exams - 7 @ \$50
- g Smog check 5 @ \$50
- h Electrical supplies - pump station electrical upgrades
- i General Supplies - supplies to rework generator outlets

**Carmel Area Wastewater District
Maintenance - Plant: 2016-17 Operating Expense Budget**

Description	Acct	2014-15		Est. 2015-16		Proposed 2016-17 Budget	% Chg. Prior Yr. Budget	Projected 2017-18 Budget	% Chg. Prior Yr. Budget	Notes
		Actual	Budget	Actual	Budget					
Salaries	5030.004					277,511	n/a	289,263	4.23%	a
Salaries - Overtime	5035.004						n/a		n/a	
Salaries - Standby	5040.004						n/a		n/a	
Allocation to MFRO Operations							n/a		n/a	
<i>Total Salaries</i>		0	0	0	0	277,511	n/a	289,263	4.23%	
Payroll Taxes	5045.004					21,230	n/a	22,050	3.86%	
Allocation to Reclamation										
<i>Total Payroll Taxes</i>		0	0	0	0	21,230	n/a	22,050	3.86%	
<i>Employee Benefits:</i>										
Medical Insurance - Premium	5070.004					45,450	n/a	48,177	6.00%	b
Retirement Plan - CalPERS	5080.004					19,994	n/a	23,500	17.54%	c
Pension Contribution - SAM	5090.004					4,120	n/a	4,120	0.00%	d
Workers Compensation	5100.004					16,670	n/a	17,170	3.00%	e
Life Insurance	5110.004					915	n/a	915	0.00%	
PEHP	5120.004					2,865	n/a	2,985	4.19%	
Dental Insurance/Claims	5130.004					3,000	n/a	3,000	0.00%	
Vision Insurance	5140.004					900	n/a	900	0.00%	
Long Term Disability	5150.004					2,550	n/a	2,660	4.31%	
Employee Assistance Program	5180.004					475	n/a	475	0.00%	
Medical Exams	5200.004					400	n/a	400	0.00%	
Allocate to Reclamation	5205.004					0	n/a	0	n/a	
<i>Total Employee Benefits</i>		0	0	0	0	97,339	n/a	104,302	7.15%	
<i>Trucks & Autos</i>										
Gasoline	5310.004					5,050	n/a	6,000	18.81%	f
Diesel	5320.004					2,000	n/a	2,250	12.50%	g
Oil & Grease	5330.004					1,500	n/a	1,500	0.00%	h
Tires, Batteries, Service	5340.004					1,500	n/a	1,500	0.00%	
Outside Repair Service	5345.004					2,500	n/a	2,500	0.00%	
Repair Parts	5350.004					4,500	n/a	4,500	0.00%	i
Tools	5355.004					5,000	n/a	5,000	0.00%	

**Carmel Area Wastewater District
Maintenance - Plant: 2016-17 Operating Expense Budget**

Description	Acct	2014-15		Est. 2015-16		Proposed 2016-17 Budget	% Chg. Prior Yr. Budget	Projected 2017-18 Budget	% Chg. Prior Yr. Budget	Notes
		Actual	Budget	Actual	Budget					
Vehicle Accessories	5360.004					200	n/a	200	0.00%	N
Smog Check - Vehicles	5380.004					300	n/a	300	0.00%	j
Cleaning & detailing	5410.004					250	n/a	250	0.00%	
Paint & fluids	5420.004					250	n/a	250	0.00%	
Waste oil & coolants disposal	5440.004					500	n/a	500	0.00%	
<i>Total Trucks & Autos</i>		0	0	0	0	23,550	n/a	24,750	5.10%	
<i>Office Supplies & Service</i>										
Computers & Equip	5540.004					15,000	n/a	15,000	0.00%	k
Paper & printing	5550.004					800	n/a	800	0.00%	
Postage & shipping	5560.004					250	n/a	250	0.00%	
Copier Supplies						250	n/a	250	0.00%	
<i>Total Office Supplies & Svc.</i>		0	0	0	0	16,300	n/a	16,300	0.00%	
<i>Operating Supplies</i>										
Generator fuel	5675.004					3,000	n/a	3,200	6.67%	l
Lubricants & packing	5680.004					5,000	n/a	5,200	4.00%	
Microturbine	5685.004					4,000	n/a	4,150	3.75%	m
Electrical Supplies	5690.004					12,000	n/a	12,250	2.08%	
Paint & fluids	5710.004					8,000	n/a	8,200	2.50%	n
Janitorial	5730.040					10,860	n/a	11,000	1.29%	
Personnel supplies	5740.040					1,500	n/a	1,500	0.00%	
Welding	5750.004					1,000	n/a	1,050	5.00%	o
Hand tools	5780.004					10,000	n/a	10,500	5.00%	p
General supplies	5790.004					25,000	n/a	26,000	4.00%	
<i>Total Operating Supplies</i>		0	0	0	0	80,360	n/a	83,050	3.35%	
<i>Contractual Services</i>										
Microturbine Service	5850.004					10,000	n/a	10,000	0.00%	q
Plant Rehabilitation	5855.004					150,000	n/a	120,000	-20.00%	r
Equip rent - generator	5890.004					5,000	n/a	5,000	0.00%	
Laundry	5940.004					1,500	n/a	1,500	0.00%	
Landscape Maintenance	5980.004					11,640	n/a	11,800	1.37%	s
Hazard/Green Waste Disposal	5990.004					1,500	n/a	1,550	3.33%	

**Carmel Area Wastewater District
Maintenance - Plant: 2016-17 Operating Expense Budget**

Description	Acct	2014-15		Est. 2015-16		Proposed 2016-17 Budget	% Chg. Prior Yr. Budget	Projected 2017-18 Budget	% Chg. Prior Yr. Budget	Notes
		Actual	Budget	Actual	Budget					
Pest Control	6010.004					1,500	n/a	1,550	3.33%	N
Hoist Certification	6030.004					2,000	n/a	2,100	5.00%	t
Hazardous chemical disposal	6040.004					500	n/a	500	0.00%	
Plant tree trimming						10,000	n/a	2,500	-75.00%	u
<i>Total Contractual Services</i>		0	0	0	0	193,640	n/a	156,500	-19.18%	
<i>Repairs & Maintenance</i>										
General Repairs	6095.004					248,000	n/a	250,000	0.81%	v
Electric Motors	6150.004					10,000	n/a	10,000	0.00%	w
Microturbine R & M	6160.004					5,000	n/a	50,000	900.00%	x
Centrifugal Pumps	6170.004					0	n/a	0	n/a	
Prog. Cav. Pumps	6180.004					0	n/a	0	n/a	
Plant Pumps	6190.004					12,000	n/a	10,000	-16.67%	y
Standby Generator	6200.004					10,000	n/a	10,000	0.00%	z
Control Panels	6210.004					12,000	n/a	10,000	-16.67%	aa
Instruments	6220.004					5,000	n/a	5,000	0.00%	bb
Boiler Repairs	6230.004					2,000	n/a	2,000	0.00%	cc
Headworks - Primary	6250.004					15,000	n/a	10,000	-33.33%	
IPS/EPS/DAF	6260.004					15,000	n/a	10,000	-33.33%	
Chlorine/Dechlorinator	6270.004					15,000	n/a	10,000	-33.33%	
Dewatering/DIG	6280.004					15,000	n/a	10,000	-33.33%	
Plant Valves	6290.004					15,000	n/a	10,000	-33.33%	
Aeration - Secondary	6300.004					15,000	n/a	10,000	-33.33%	
Demolition	6310.004					15,000	n/a	10,000	-33.33%	
Buildings	6320.004					50,000	n/a	50,000	0.00%	dd
<i>Total Maint & Repairs</i>		0	0	0	0	469,000	n/a	477,000	1.71%	ee
<i>Utilities</i>										
Propane	6370.004					500	n/a	500	0.00%	ff
<i>Total Utilities</i>		0	0	0	0	500	n/a	500	0.00%	
<i>Travel & Meetings</i>										
Employee Training	6420.004					6,000	n/a	6,000	0.00%	
Conferences	6430.004					5,000	n/a	5,000	0.00%	

**Carmel Area Wastewater District
Maintenance - Plant: 2016-17 Operating Expense Budget**

Description	Acct	2014-15		Est. 2015-16		Proposed 2016-17 Budget	% Chg. Prior Yr. Budget	Projected 2017-18 Budget	% Chg. Prior Yr Budget	Notes
		Actual	Budget	Actual	Budget					
Business meetings	6440.004	0	0	0	0	400	n/a	400	0.00%	
<i>Total Travel & Meetings</i>										
Permitting										
Treatment Plant Permits	6470.004					0	n/a	0	n/a	
Central Coast RWQCB	6475.004					2,000	n/a	2,000	0.00%	
Air Pollution Control Permit	6480.004					3,000	n/a	3,000	0.00%	
Air Resources Board-PERP	6485.004					0	n/a	0	n/a	
Environmental Health Permit	6490.004					0	n/a	0	n/a	
Underground Storage Permit	6500.004					0	n/a	0	n/a	
<i>Total Permitting</i>										
Membership/Subscriptions										
Employee Certification	6550.004					2,000	n/a	2,000	0.00%	
CWEA	6560.004					500	n/a	500	0.00%	
WEF	6580.004					400	n/a	400	0.00%	
Subscriptions/Publications	6640.004					500	n/a	500	0.00%	
<i>Total Membership/Subscrip.</i>										
Safety										
First Aid Supplies	6710.004					80	n/a	100	25.00%	
First Aid/Medical Services	6720.004					80	n/a	100	25.00%	
Fire Extinguisher Service	6730.004					80	n/a	100	25.00%	
Safety Supplies/Emerg Response	6735.004					800	n/a	825	3.13%	
Emergency Response Supplies	6740.004					0	n/a	0	n/a	
Uniforms/Boots/Gear	6750.004					880	n/a	900	2.27%	
Safety Training	6760.004					1,280	n/a	1,350	5.47%	
<i>Total Safety Expenses</i>										
Other Expenses										
Recruitment	8910.004					5,000	n/a	0	-100.00%	gg
Miscellaneous	8989.004					0	n/a	0	n/a	
<i>Total Other Expense</i>										
		0	0	0	0	5,000	n/a	0	-100.00%	

**Carmel Area Wastewater District
Maintenance - Plant: 2016-17 Operating Expense Budget**

Description	Acct	2014-15		Est. 2015-16		Proposed 2016-17 Budget	% Chg. Prior Yr. Budget	Projected 2017-18 Budget	% Chg. Prior Yr. Budget	N o t e s
		Actual	Budget	Actual	Budget					
Subtotal Operating Expense		0	0	0	0	1,207,430	n/a	1,196,890	-0.87%	
Total Operating Expense		0	0	0	0	1,207,430	n/a	1,196,890	-0.87%	

Notes: Maintenance - Plant

- a 2016-17 COLA 3.2%; 2017-18 COLA 2.7%
- b Conversion to Keenan JPA in Dec 2016. Negotiations w/ employees in Nov 2016 for 2017
- c Per CalPERS pension actuarial:

2016-17	Classic	ER	7.16%	2017-18	Classic	ER	7.20%
		EE	7.00%			EE	7.00%
	PEPRA	ER	6.55%		PEPRA	ER	6.60%
		EE	6.25%			EE	6.25%
	EE Share		4.00%		EE Share		5.00%
- d PER SAM pension actuarial: total contribution \$88,675 allocated across departments
- e Worker Compensation experience mod 1.40
- f Fuel - estimate 2,150 gal @ \$2.35/gal = \$5,052
- g Diesel - estimate 570 gal @ \$3.52/gal = \$2,006
- h Oil & Grease - lubricant for various "non licensed" equipment (i.e. yard mule, portable pumps, generators, etc.)
- i Repair parts - designated for various "non-licensed" equipment pieces
- j Smog Check - 6 @ \$50 = \$300
- k Computers & Equip - SCADA upgrade, new desktop, new rack for Operations central computer closet
- l Generator fuel - anticipate additional expense running generator to support Anderson Pacific
- m Microturbine - replace turbine fan
- n Janitorial - \$950/mo.
- o Welding - rods and dryer
- p Hand tools - testers, grinder, basic shop tools
- q Microturbine service - inhouse service; however, we may need assistance
- r Plant Rehabilitation - \$80K to sand blast and paint fuel tanks, handrails, piping, primary/secondary clarifiers, etc.
- s Additional funds for miscellaneous ongoing repairs around the plant.
- s Landscaping - \$970/mo
- t Hoist certification - 8 hoists @ \$107 plus boom lift and forklift
- u Tree trimming - remove 3 Eucalyptus trees
- v General Repairs - responding to unscheduled failures in general plant equipment
- w Electric Motors - RAS, WAS, Primary - we will rebuild and have one spare
- x Microturbine R&M - quarterly service
- y Plant Pumps - combining Centrifugal, Progressive Cavitation and Plant pumps into one account
- z Standby Generator - basic service and load testing

Notes: Maintenance - Plant

- aa Control Panels - Clarifier and DAFT service
- bb Instruments - annual calibration
- cc Boiler Repairs - preventive maintenance to new boiler
- dd Demolition - pumps
- ee Buildings - not that CMMS is location driven; so we are attempting to build the budget in the same way
- ff Propane - purchased for forklift
- gg Recruitment - cost of one position

**Carmel Area Wastewater District
Collections Department: 2016-17 Operating Expense Budget**

Description	Acct	2014-15		Est. 2015-16		Proposed 2016-17 Budget	% Chg. Prior Yr. Budget	Projected 2017-18 Budget	% Chg. Prior Yr. Budget	Notes
		Actual	Budget	% of Budget	Actual					
Salaries	5030.005	314,321	341,765	347,305	358,750	380,945	6.19%	404,415	6.16%	a
Salaries - Overtime	5035.005	4,976	7,200	6,690	7,200	7,200	0.00%	7,200	0.00%	
Salaries - Standby	5040.005	14,556	14,560	14,560	14,560	14,560	0.00%	14,560	0.00%	
<i>Total Salaries</i>		333,853	363,525	368,555	380,510	402,705	5.83%	426,175	5.83%	
Payroll Taxes	5045.005	27,170	27,810	29,360	29,110	30,810	5.84%	32,530	5.58%	
Employee Benefits:										
Medical Insurance	5070.005	49,937	59,175	54,330	70,310	87,255	24.10%	92,490	6.00%	b
CalPERS retirement	5080.005	132,073	43,950	35,815	37,825	37,346	-1.27%	35,411	-5.18%	c
SAM retirement	5090.005	15,240	15,240	9,170	9,171	7,050	-23.13%	7,050	0.00%	d
Worker's Compensation	5100.005	10,087	11,300	36,120	16,580	22,880	38.00%	23,566	3.00%	e
Life insurance	5110.005	1,527	1,655	1,530	1,655	1,530	-7.55%	1,530	0.00%	
PEHP insurance	5120.005	3,455	3,420	1,925	0	3,960	n/a	4,195	5.93%	
Dental reimbursements	5130.005	5,787	6,500	6,080	7,000	5,300	-24.29%	5,300	0.00%	
Vision insurance	5140.005	1,348	1,495	1,390	1,495	1,500	0.33%	1,500	0.00%	
Disability insurance	5150.005	3,028	3,250	3,270	3,300	3,480	5.45%	3,700	6.32%	
HSA contributions	5160.005	2,750	3,900	1,550	0	0	n/a	0	n/a	
FSA contributions	5170.005	1,319	420	220	0	0	n/a	0	n/a	
Employee Assistance Program	5180.005	797	825	800	800	795	-0.62%	795	0.00%	
Employee Awards	5185.005	0	300	0	0	0	n/a	0	n/a	
Medical exams	5200.005	849	0	490	0	975	n/a	975	0.00%	f
<i>Total Employee Benefits</i>		228,196	151,430	152,690	148,136	172,071	16.16%	176,512	2.58%	
Trucks & Autos										
Gasoline	5310.005	4,878	9,000	6,000	6,600	0	-100.00%	0	n/a	
Diesel	5320.005	14,844	22,000	13,440	24,000	0	-100.00%	0	n/a	
Oil & filters	5330.005	602	1,000	2,705	1,000	0	-100.00%	0	n/a	
Tires & batteries	5340.005	2,555	6,900	3,500	7,600	0	-100.00%	0	n/a	
Outside repair service	5345.005	16,188	0	1,987	0	0	n/a	0	n/a	
Repair parts	5350.005	5,784	14,500	14,165	15,000	0	-100.00%	0	n/a	
Tools	5355.005	706	6,000	5,500	6,000	0	-100.00%	0	n/a	
Vehicle accessories	5360.005	4,174	500	355	500	0	-100.00%	0	n/a	
Smog fees	5380.005	218	300	540	350	0	-100.00%	0	n/a	
DMV/DATCO fees	5400.005	811	1,030	705	970	970	0.00%	970	0.00%	g
Cleaning & detailing	5410.005	53	240	55	240	200	-16.67%	200	0.00%	
Paint & fluids	5420.005	717	300	600	750	0	-100.00%	0	n/a	
Waste oil & coolant disposal	5440.005	50	100	50	100	0	-100.00%	0	n/a	
<i>Total Trucks & Autos</i>		51,580	61,870	49,603	63,110	1,170	-98.15%	1,170	0.00%	

**Carmel Area Wastewater District
Collections Department: 2016-17 Operating Expense Budget**

Description	Acct	2014-15		Est. 2015-16		Proposed 2016-17 Budget	% Chg. Prior Yr. Budget	Projected 2017-18 Budget	% Chg. Prior Yr. Budget	Notes
		Actual	Budget	% of Budget	Actual					
Property/Liability Insurance										
Property Insurance	5450.005	4,826	4,000	6,075	7,500	6,250	-16.67%	6,500	4.00%	
General Liability	5480.005	13,009	14,580	13,000	12,290	14,500	17.98%	15,500	6.90%	
<i>Total Insurance</i>		17,835	18,580	19,075	19,790	20,750	4.85%		6.02%	
Engineering Fees										
Consulting Fees	5500.005	1,040	35,000	37,220	35,000	110,000	214.29%	80,000	-27.27%	h
<i>Total Engineering Fees</i>		1,040	35,000	37,220	35,000	110,000	214.29%		-27.27%	
Attorney Fees										
Legal Fees	5510.005	0	0	0	0	0	n/a	0	n/a	
<i>Total Attorney Fees</i>		0	0	0	0	0	n/a	0	n/a	
Office Supplies & Service										
Computers & equipment	5540.005	3,025	7,500	6,500	7,000	6,500	-7.14%	4,500	-30.77%	i
Paper & printing	5550.005	749	625	600	900	3,500	288.89%	700	-80.00%	j
Postage	5560.005	0	500	250	300	50	-83.33%	300	500.00%	k
Office Supplies	5570.005	199	700	3,600	3,700	1,000	-72.97%	1,000	0.00%	
<i>Total Office Supplies & Svc.</i>		3,973	9,325	10,950	11,900	11,050	-7.14%	6,500	-41.18%	
Operating Supplies										
Electrical Supplies	5690.005	2,726	0	200	500	500	0.00%	500	0.00%	l
Paint & fluids	5710.005	5,096	150	1,650	2,000	1,500	-25.00%	1,500	0.00%	
Janitorial Supplies	5730.005	32	100	135	100	300	200.00%	300	0.00%	
Personnel Supplies	5740.005	1,235	3,000	3,000	3,000	1,000	-66.67%	1,000	0.00%	m
Hand Tools	5780.005	980	5,900	3,500	5,400	2,500	-53.70%	2,500	0.00%	n
General Operating Supplies	5790.005	7,783	28,000	12,500	25,000	12,500	-50.00%	12,500	0.00%	
<i>Total Operating Supplies</i>		17,851	37,150	20,985	36,000	18,300	-49.17%	18,300	0.00%	
Contractual Services										
Network Administration	5830.005	13,094	13,000	13,100	13,000	14,000	7.69%	15,000	7.14%	o
Root foaming	5865.005	52,780	52,800	53,000	53,000	53,000	0.00%	53,000	0.00%	
Pump station monitoring	5870.005	2,432	2,500	2,400	2,800	2,800	0.00%	3,000	7.14%	
Collection system capacity monitoring	5875.005	62,500	0	67,500	67,500	9,000	-86.67%	9,000	0.00%	p
Alarm systems	5880.005	195	1,200	1,200	1,200	600	-50.00%	600	0.00%	
Underground Service Alert	5930.005	274	350	300	350	375	7.14%	400	6.67%	
Laundry	5940.005	5,467	0	5,100	5,100	5,100	0.00%	5,304	4.00%	
Other Special Studies	6070.005	0	0	9,200	0	0	n/a	0	n/a	

**Carmel Area Wastewater District
Collections Department: 2016-17 Operating Expense Budget**

Description	Acct	2014-15		Est. 2015-16		Proposed 2016-17 Budget	% Chg. Prior Yr. Budget	Projected 2017-18 Budget	% Chg. Prior Yr. Budget	Notes
		Actual	Budget	% of Budget	Actual					
General Repairs	6095.005	2,556	2,500	125,000	205,000	125,000	-39.02%	105,000	-16.00%	N
<i>Total Contractual Services</i>		139,298	72,350	276,800	347,950	209,875	-39.68%	191,304	-8.85%	o
Repairs & Maintenance										
Easements	6100.005	5,042	5,000	5,000	5,200	5,500	5.77%	5,500	0.00%	r
Pump stations	6110.005	8,182	11,400	8,684	7,200	5,000	-30.56%	5,000	0.00%	s
Pump station equipment	6120.005	27,470	8,000	7,000	8,000	0	-100.00%	0	n/a	
Sewer lines	6130.005	14,318	30,000	5,368	0	30,000	n/a	30,000	0.00%	
Manholes	6140.005	21,554	9,500	25,720	24,000	26,000	8.33%	26,000	0.00%	t
Generators	6200.005	5,370	0	0	0	6,000	n/a	5,000	n/a	u
Buildings	6320.005	508	0	3,000	6,000	4,000	-33.33%	4,000	0.00%	v
<i>Total Maint & Repairs</i>		82,445	63,900	54,772	50,400	76,500	51.79%	75,500	-1.31%	
Utilities										
Electricity										
8th Ave	6343.005	1,231	1,400	1,500	1,500	1,500	0.00%	1,600	6.67%	
Bay & Scenic	6344.005	1,733	2,200	2,200	2,200	2,200	0.00%	2,300	4.55%	
Monte Verde & 16th	6345.005	1,770	2,000	2,050	2,050	2,050	0.00%	2,100	2.44%	
Calle La Cruz	6346.005	2,873	3,900	3,900	3,900	3,900	0.00%	4,000	2.56%	
Hacienda	6347.005	1,018	1,550	1,500	1,500	1,250	-16.67%	1,400	12.00%	
Highlands	6348.005	9,605	10,000	11,000	12,000	11,000	-8.33%	12,000	9.09%	
<i>Total Electricity</i>		18,231	21,050	22,150	23,150	21,900	-5.40%	23,400	6.85%	
Gas-	6360.005	454	570	570	570	600	5.26%	600	0.00%	
Propane	6370.005	0	650	650	650	800	23.08%	800	0.00%	
Water	6380.005	2,126	1,180	1,695	1,620	2,150	32.72%	2,850	32.56%	
Garbage	6385.005	0	400	0	400	400	0.00%	400	0.00%	w
Telephone- No Increase										
Fixed Costs	6392.005	5,259	2,500	5,500	5,900	6,000	1.69%	6,000	0.00%	
Cellular Phones	6393.005	615	3,450	3,450	3,450	3,000	-13.04%	3,000	0.00%	x
<i>Total Telephone</i>		5,873	5,950	8,950	9,350	9,000	-3.74%	9,000	0.00%	
<i>Total Utilities</i>		26,684	29,800	34,015	35,740	34,850	-2.49%	37,050	6.31%	
Travel & Meetings										
Employee Training	6420.005	6,796	10,000	7,500	8,500	7,500	-11.76%	7,000	-6.67%	
Conferences	6430.005	4,938	6,000	5,000	6,000	4,500	-25.00%	5,000	11.11%	
Business meetings	6440.005	790	100	700	600	800	33.33%	800	0.00%	

**Carmel Area Wastewater District
Collections Department: 2016-17 Operating Expense Budget**

Description	Acct	2014-15		Est. 2015-16		Proposed 2016-17 Budget	% Chg. Prior Yr. Budget	Projected 2017-18 Budget	% Chg. Prior Yr. Budget	Notes
		Actual	Budget	% of Budget	Actual					
<i>Total Travel & Meetings</i>		12,524	16,100	77.79%	13,200	15,100	-15.23%	12,800	0.00%	
<i>Permits</i>										
State Water Resource Control	6470.005	2,088	2,000	104.40%	2,300	2,300	0.00%	2,400	4.35%	
MUAPCB	6480.005	2,880	2,500	115.20%	3,000	3,000	0.00%	3,100	3.33%	
<i>Total permits</i>		4,968	4,500	110.40%	5,300	5,300	0.00%	5,500	3.77%	
<i>Memberships/Subscriptions</i>										
Employee Certification	6550.005	670	460	145.75%	770	600	61.67%	1,000	3.09%	y
Publications/reference works	6640.005	0	0	n/a	320	0	n/a	200	0.00%	
Memberships - CWEA	6560.005	1,120	670	167.16%	500	970	-27.84%	750	7.14%	z
Memberships - WEF	6580.005	272	300	90.67%	0	0	n/a	300	11.11%	aa
<i>Total Membership/Subscrip.</i>		2,062	1,430	144.23%	1,590	1,570	36.31%	2,140	5.14%	
<i>Safety</i>										
First Aid	6710.005	0	0	n/a	0	0	n/a	0	n/a	
First Aid Medical Service	6720.005	0	0	n/a	0	300	0.00%	300	0.00%	
Fire extinguisher service	6730.005	157	400	39.26%	400	400	2.50%	420	2.44%	
Safety supplies	6735.005	4,088	500	817.57%	2,054	1,800	11.11%	2,000	0.00%	
Emergency Response Supplies	6740.005	0	0	n/a	0	0	n/a	0	0.00%	
Uniforms, boots & gear	6750.005	485	5,100	9.51%	27	0	n/a	1,600	6.67%	
Safety training	6760.005	1,028	0	n/a	2,232	2,000	230.00%	3,100	-53.03%	bb
<i>Total Safety</i>		5,757	6,000	95.96%	4,713	4,500	140.22%	7,420	-31.36%	
<i>Other Expenses</i>										
Recruitment/HR Consulting	8910.005	0	0	n/a	0	5,300	-100.00%	0	n/a	
Employee Incentive/Motivation		0	0	n/a	0	0	n/a	350	16.67%	
<i>Total Other Expense</i>		0	0	n/a	0	5,300	-94.34%	350	n/a	
Subtotal Operating Expense		\$955,236	\$898,770	106.28%	\$1,078,827	\$1,189,416	-5.88%	\$1,095,361	-2.15%	
Depreciation Expense	8997.005	326,097	325,000	100.34%	325,000	325,000	0.62%	327,000	0.00%	
Total Operating Expense		1,281,334	1,223,770	104.70%	1,403,827	1,514,416	-4.49%	1,422,361	-1.66%	

Notes: Collections

- a 2016-17 COLA 3.2%; 2017-18 COLA 2.7%
- b Conversion to Keenan JPA in Dec 2016. Negotiations w/ employees in Nov 2016 for 2017
- c Per CalPERS pension actuarial:

2016-17	Classic	ER	7.16%	2017-18	Classic	ER	7.20%
		EE	7.00%			EE	7.00%
	PEPRA	ER	6.55%		PEPRA	ER	6.60%
		EE	6.25%			EE	6.25%
	EE Share		4.00%		EE Share		5.00%
- d PER SAM pension actuarial: total contribution \$88,675 allocated across departments
- e Worker Compensation experience mod 1.40
- f Medical exams - hearing and respiratory fitness tests for 5
- g DMV/DATCO - \$54.60/mo plus one test per year for each employee @ \$52/ea
- h Engineering Fees

Arc Flash Study	\$50K
Highlands Booster Pump	\$10K
Capacity Study	\$25K
Other	\$25K
- i Computers & Equipment - two tablets @ \$4,600, 1 desktop @ \$1,500, printers @ \$400
- j Paper & Printing - flyers for sale of home & lateral video inspection requirement
- k Office Supplies - printer toner cartridges
- l Electrical Supplies - Ohm meter
- m Hand tools - miscellaneous tools for trucks and pump stations
- n General Operating Supplies - Tiger tails, nozzles, hoses, equipment for trucks
- o Network Administration - ICOM annual fee, Exceedio service, and IT Pipes software
- p Collection system capacity monitoring - we purchased 5 flow meters - this cost is for cell service and batteries
- q General Repairs - Spot repair program \$75K plus misc/emerg \$50K
- r Easements - annual vegetation clearing
- s Pump Stations - Painting at Hacienda & Highlands \$2K, Transfer switch at MV & 16th \$1K plus labor \$1K
- t Manholes - Replacement of 50 manhole frame and lids throughout city/county
- u Generators - load test all generators
- v Buildings - pressure wash and inspect seams on Vehicle Storage Bldg.
- w Garbage - special dumpster or haul

Notes: Collections

- x Cellular Phones - 3 phones @ \$240/mo
- y Employee Certifications - Collection plus Maintenance for entire crew
- z Memberships - CWEA for entire crew/local Monterey Bay Section
- aa Memberships - WEF for Collections Superintendent
- bb Safety training - Hazwoper, Confined Space, and Rescue

**Carmel Area Wastewater District
Treatment Department: Operating Expense Budget 2016-17**

Description	Acct	2014-15		Est. 2015-16		Proposed 2016-17 Budget	% Chg. Prior Yr. Budget	Projected 2017-18 Budget	% Chg. Prior Yr. Budget	Notes
		Actual	Budget	% of Budget	Actual					
Salaries	5030.006	902,998	1,373,950	65.72%	1,031,595	1,345,705	-15.63%	1,185,173	4.38%	a
Salaries - Overtime	5035.006	29,638	70,000	42.34%	42,040	80,000	0.00%	80,000	0.00%	
Salaries - Standby	5040.006	29,151	29,120	100.11%	29,120	29,120	0.00%	29,120	0.00%	
Allocate to Reclamation			(285,000)			(289,500)	0.00%	(289,500)	0.00%	
<i>Total Salaries</i>		961,788	1,188,070	80.95%	1,102,755	1,165,325	-18.05%	1,004,793	5.21%	
Payroll Taxes	5045.006	101,262	90,755	111.58%	101,760	89,148	6.80%	120,990	27.08%	
Allocate to Reclamation								(21,550)	0.00%	
<i>Total Payroll Taxes</i>		101,262	90,755	111.58%	101,760	89,148	-17.37%	99,440	35.00%	
Employee Benefits:										
Medical Insurance - Premium	5070.006	152,727	178,770	85.43%	174,505	193,000	-2.96%	187,295	6.00%	b
Retirement Plan - CalPERS	5080.006	480,505	184,123	260.97%	128,335	138,365	-25.74%	102,748	-5.15%	c
Pension Contribution - SAM	5090.006	172,789	136,895	126.22%	104,055	104,048	-37.68%	64,840	0.00%	d
Workers Compensation	5100.006	40,908	44,125	92.71%	67,930	56,605	8.02%	62,979	3.00%	e
Life Insurance	5110.006	4,755	4,580	103.82%	4,650	4,580	-13.10%	3,980	0.00%	
PEHP	5120.006	12,673	14,200	89.25%	6,635	0	n/a	11,640	n/a	
Dental Insurance/Claims	5130.006	18,239	23,000	79.30%	22,270	22,500	-33.33%	15,000	0.00%	
Vision Insurance	5140.006	4,088	4,785	85.43%	4,530	4,495	-13.24%	3,900	0.00%	
Long Term Disability	5150.006	10,967	11,370	96.46%	11,325	12,110	-16.60%	10,560	4.55%	
HSA Contributions	5160.006	10,568	20,475	51.61%	6,135	0	n/a	0	n/a	
FSA Contributions	5170.006	4,839	800	604.90%	2,825	0	n/a	0	n/a	
Tuition reimbursement	5175.006	0	0	n/a	0	0	n/a	0	n/a	
Employee Assistance Program	5180.006	2,391	2,470	96.79%	2,395	2,470	-18.02%	2,025	0.00%	
Employee Awards	5185.006	1,273	900	141.49%	0	900	0.00%	0	n/a	
COBRA	5190.006	0	0	n/a	0	0	n/a	0	n/a	
Medical Exams	5200.006	1,759	0	n/a	325	500	106.00%	1,030	0.00%	
Allocate to Reclamation	5205.006	(162,700)	(142,500)	114.18%	(149,065)	(144,750)	0.00%	(144,750)	0.00%	
<i>Total Employee Benefits</i>		755,781	483,993	156.16%	386,850	394,823	-19.22%	327,690	2.74%	
Trucks & Autos										
Gasoline	5310.006	2,486	4,600	54.05%	4,000	4,830	-100.00%	0	n/a	
Diesel	5320.006	2,252	1,250	180.16%	3,360	1,313	-100.00%	0	n/a	
Oil & Grease	5330.006	515	1,475	34.89%	1,323	1,475	-100.00%	0	n/a	
Tires, Batteries, Service	5340.006	974	1,000	97.40%	600	1,000	-100.00%	0	n/a	
Outside Repair Service	5345.006	8,957	0	n/a	9,000	9,000	-100.00%	0	n/a	
Repair Parts	5350.006	1,325	4,000	33.11%	3,500	4,000	-100.00%	0	n/a	
Tools	5355.006	4,446	5,000	88.92%	4,500	5,000	-100.00%	0	n/a	

**Carmel Area Wastewater District
Treatment Department: Operating Expense Budget 2016-17**

Description	Acct	2014-15		Est. 2015-16		Proposed 2016-17 Budget	% Chg. Prior Yr. Budget	Projected 2017-18 Budget	% Chg. Prior Yr. Budget	N o t i c e
		Actual	Budget	% of Budget	Actual					
Vehicle Accessories	5360.006	1,099	0	50	100	0	-100.00%	0	n/a	
Driver medical exams	5370.006	0		0	0	0	n/a	0	n/a	
Smog Check - Vehicles	5380.006	0	250	185	200	0	-100.00%	0	n/a	
DMV fees	5390.006	0	0	0	0	0	n/a	0	n/a	
DATCO Drug Testing	5400.006	0	50	100	100	0	-100.00%	0	n/a	
Cleaning & detailing	5410.006	52	500	100	100	0	-100.00%	0	n/a	
Paint & fluids	5420.006	24	0	150	250	0	-100.00%	0	n/a	
Waste oil & coolants disposal	5440.006	331	0	0	0	0	n/a	0	n/a	
<i>Total Trucks & Autos</i>		22,460	18,125	26,868	27,368	0	-100.00%	0	n/a	
<i>Property/Liability/Auto Insurance</i>										
Auto insurance	5450.006	1,320	0	1,461	1,350	1,420	5.19%	1,450	2.11%	
Property Insurance	5480.006	11,994	13,640	14,380	15,005	16,506	10.00%	17,500	6.03%	
General Liability	5480.006	35,535	35,535	37,280	37,280	41,010	10.01%	45,000	9.73%	
<i>Total Insurance</i>		48,850	49,175	53,121	53,635	58,936	9.88%	63,950	8.51%	
<i>Engineering Fees</i>										
Consulting Fees	5500.006	36,912	150,000	75,000	125,000	77,000	-38.40%	80,000	3.90%	f
<i>Total Engineering Fees</i>		36,912	150,000	75,000	125,000	77,000	-38.40%	80,000	3.90%	
<i>Attorney Fees</i>										
Legal Fees	5510.006	22,230	6,000	50,000	75,000	35,000	-53.33%	35,000	0.00%	g
<i>Total Attorney Fees</i>		22,230	6,000	50,000	75,000	35,000	-53.33%	35,000	0.00%	
<i>Office Supplies & Service</i>										
Computers & Equip	5540.006	48,324	25,300	25,000	25,000	19,000	-24.00%	20,000	5.26%	h
Furnishings & fixtures	5545.006	13,249	0	4,615	2,500	3,800	52.00%	3,500	-7.89%	i
Paper & printing	5550.006	1,148	600	750	750	500	-33.33%	500	0.00%	j
Postage & shipping	5560.006	114	500	0	250	250	0.00%	250	0.00%	
Office supplies	5570.006	3,508	2,000	3,075	4,000	4,000	0.00%	4,000	0.00%	
Equipment rent	5580.006	29	2,500	650	1,000	1,000	0.00%	1,000	0.00%	
Equipment repairs	5590.006	4,010	0	2,134	0	2,000	n/a	2,000	0.00%	
Copier Supplies		0	200	0	200	200	0.00%	200	0.00%	
<i>Total Office Supplies & Svc.</i>		70,382	31,100	36,224	33,700	30,750	-8.75%	31,450	2.28%	
<i>Operating Supplies</i>										
Chemicals	5615.006	0	140,000	500	30,000	10,000	-66.67%	10,000	0.00%	
Chlorine	5620.006	20,310	0	16,000	18,250	18,250	0.00%	20,000	9.59%	

**Carmel Area Wastewater District
Treatment Department: Operating Expense Budget 2016-17**

Description	Acct	2014-15		Est. 2015-16		Proposed 2016-17 Budget	% Chg. Prior Yr. Budget	Projected 2017-18 Budget	% Chg. Prior Yr Budget	N o t i c e s
		Actual	Budget	% of Budget	Actual					
Sodium bisulfite	5630.006	53,073	0	n/a	35,000	53,100	65.91%	45,000	-15.25%	k
Ferric chloride	5640.006	14,129	0	n/a	13,000	15,420	84.31%	15,420	0.00%	
Polymer	5650.006	33,380	0	n/a	17,000	21,500	79.07%	21,500	0.00%	l
Acetic Acid	5660.006	831	0	n/a	500	1,040	48.08%	1,030	-3.85%	
Iodine solution	5665.006	157	0	n/a	150	150	100.00%	150	0.00%	
Potassium iodate	5670.006	2,201	0	n/a	3,000	1,390	215.83%	1,750	25.90%	m
Generator fuel	5675.006	0	4,800	0.00%	1,600	1,000	160.00%	500	-100.00%	
Lubricants & packing	5680.006	0	7,500	0.00%	2,600	5,000	52.00%	0	-100.00%	
Microturbine	5685.006	1	3,400	0.03%	1,600	3,400	47.06%	0	-100.00%	
Electrical Supplies	5690.006	15,850	10,000	158.50%	7,500	12,000	62.50%	0	-100.00%	
Laboratory	5700.006	28,204	25,600	110.17%	22,000	28,300	77.74%	25,000	-11.66%	
Paint & fluids	5710.006	8,160	12,000	68.00%	9,800	8,000	122.50%	0	-100.00%	
Janitorial	5730.006	333	600	55.50%	700	850	82.35%	0	-100.00%	
Personnel	5740.006	5,258	8,500	61.86%	12,000	8,500	141.18%	8,000	-5.88%	
Radios & supplies	5745.006	0	0	n/a	8,918	0	n/a	1,500	n/a	n
Welding	5750.006	417	400	104.37%	0	500	0.00%	0	-100.00%	
Hand tools	5780.006	9,804	8,500	115.34%	4,200	12,300	34.15%	1,500	-87.80%	o
General supplies	5790.006	18,464	25,000	73.86%	58,000	25,000	232.00%	12,000	-52.00%	
Source control	5795.006	0	200	0.00%	1,000	1,250	80.00%	1,000	0.00%	p
<i>Total Operating Supplies</i>		210,570	246,500	85.42%	215,068	246,950	87.09%	162,320	-34.27%	171,485
<i>Contractual Services</i>										
Sludge Haul/Disposal	5820.006	82,268	102,670	80.13%	95,000	102,670	92.53%	95,000	-7.47%	q
Network Administration	5830.006	27,862	40,435	68.91%	60,000	40,435	148.39%	40,000	-1.08%	r
Laboratory Analysis	5840.006	31,443	30,000	104.81%	25,000	27,000	92.59%	29,000	7.41%	s
Microturbine Service	5850.006	0	14,000	0.00%	14,000	14,000	100.00%	0	-100.00%	
Plant Rehabilitation	5855.006	69,973	100,000	69.97%	70,000	100,000	70.00%	0	-100.00%	
Alarm System	5880.006	936	1,450	64.53%	1,000	1,000	100.00%	1,000	0.00%	
Equip rent - generator	5890.006	9,000	7,000	128.57%	10,000	10,000	100.00%	0	-100.00%	
Janitorial Service	5900.006	7,570	6,600	114.70%	8,000	8,000	100.00%	0	-100.00%	
Copier Service	5910.006	1,149	1,600	71.81%	1,600	1,600	100.00%	1,650	3.13%	t
Laundry	5940.006	11,824	10,525	112.35%	12,800	11,000	116.36%	6,100	-46.70%	
Landscape Maintenance	5980.006	8,057	15,000	53.71%	23,000	15,000	153.33%	0	-100.00%	
Hazard/Green Waste Disposal	5990.006	2,200	1,000	220.00%	1,500	1,000	150.00%	0	-100.00%	
Grit & Screening Disposal	6000.006	12,441	8,000	155.51%	13,000	10,000	130.00%	13,500	30.00%	u
Pest Control	6010.006	1,596	1,200	133.04%	1,800	1,200	150.00%	0	-100.00%	
Sewer/pre-treatment ordinance	6015.006	5,948	0	n/a	0	0	n/a	2,500	n/a	v
Instrumentation Services	6020.006	5,842	6,250	93.47%	15,000	27,500	54.55%	25,000	-9.09%	w
Hoist Certification	6030.006	1,330	1,000	133.00%	6,400	1,500	426.67%	0	-100.00%	

**Carmel Area Wastewater District
Treatment Department: Operating Expense Budget 2016-17**

Description	Acct	2014-15		Est. 2015-16		Proposed 2016-17 Budget	% Chg. Prior Yr. Budget	Projected 2017-18 Budget	% Chg. Prior Yr. Budget	Notes
		Actual	Budget	Actual	Budget					
			% of Budget		% of Budget					
Hazardous chemical disposal	6040.006	1,886	0	250	500	100	-80.00%	100	0.00%	
Outfall Inspection	6045.006	0	0	17,200	10,000	8,850	-11.50%	9,000	1.69%	x
Ocean Monitoring Program	6050.006	12,919	23,000	12,000	23,000	23,000	0.00%	23,000	0.00%	y
Other Special Studies	6070.006	20,101	0	10,000	10,000	5,000	-50.00%	5,000	0.00%	
Recycle Waste		0	0	0	0	0	n/a	0	n/a	
Calibration		0	1,000	1,000	1,000	1,000	n/a	1,000	0.00%	
Fleet Maintenance		0	0	0	0	0	n/a	0	n/a	
Radio Servicing		0	0	0	0	0	n/a	0	n/a	
Pager Service		0	0	0	0	0	n/a	0	n/a	
Plant Safety Officer		0	0	0	0	0	n/a	0	n/a	
Boiler Servicing		0	1,000	1,000	1,000	0	n/a	0	n/a	
Plant tree trimming		0	0	0	0	0	n/a	0	n/a	
<i>Total Contractual Services</i>		314,344	371,730	399,550	417,405	250,913	-39.89%	256,350	2.17%	
Repairs & Maintenance										
General Repairs	6095.006	160,040	325,000	270,000	275,000	20,000	-92.73%	21,000	5.00%	z
Electric Motors	6150.006	0	6,000	5,000	6,000	0	-100.00%	0	n/a	
Microturbine R & M	6160.006	3,220	5,000	5,200	5,000	0	-100.00%	0	n/a	
Centrifugal Pumps	6170.006	1,615	1,000	1,500	1,500	0	-100.00%	0	n/a	
Prog. Cav. Pumps	6180.006	0	2,000	2,000	2,000	0	-100.00%	0	n/a	
Plant Pumps	6190.006	10,480	8,000	7,051	6,000	0	-100.00%	0	n/a	
Standby Generator	6200.006	6,892	4,000	9,064	6,000	0	-100.00%	0	n/a	
Control Panels	6210.006	223	6,000	4,285	6,000	0	-100.00%	0	n/a	
Instruments	6220.006	493	6,000	5,000	5,000	0	-100.00%	0	n/a	
Boiler Repairs	6230.006	0	2,000	2,000	2,000	0	-100.00%	0	n/a	
Lab Equipment	6240.006	75	3,000	3,000	3,000	0	-100.00%	0	n/a	
Headworks - Primary	6250.006	3,857	7,000	7,000	7,000	0	-100.00%	0	n/a	
IPS/EPS/DAF	6260.006	9,200	6,500	17,841	6,500	5,000	-28.57%	5,000	0.00%	aa
Chlorine/Dechlorinator	6270.006	24,215	10,000	10,000	10,000	21,375	-23.08%	5,000	0.00%	bb
Dewatering/DIG	6280.006	15,607	2,000	10,000	10,000	1,450	113.75%	22,000	2.92%	cc
Plant Valves	6290.006	0	0	50,000	100,000	0	-85.50%	1,500	3.45%	dd
Aeration - Secondary	6300.006	13,369	9,000	18,000	10,000	0	-100.00%	0	n/a	ee
Demolition	6310.006	23,400	50,000	25,000	50,000	0	-100.00%	0	n/a	
Buildings	6320.006	192,861	0	30,000	10,000	0	-100.00%	0	n/a	
<i>Total Maint & Repairs</i>		465,548	452,500	481,940	521,000	92,515	-82.24%	77,650	-16.07%	
Utilities										
Electricity	6352.006	177,693	194,670	231,000	231,080	280,000	21.17%	290,000	3.57%	
less Secondary Costs attributable to Recl										

**Carmel Area Wastewater District
Treatment Department: Operating Expense Budget 2016-17**

Description	Acct	2014-15		Est. 2015-16		Proposed 2016-17 Budget	% Chg. Prior Yr. Budget	Projected 2017-18 Budget	% Chg. Prior Yr. Budget	N o t i c e
		Actual	Budget	% of Budget	Actual					
Gas	6360.006	20,923	18,295	114.37%	15,000	18,295	81.99%	19,000	-1.61%	
Propane	6370.006	281	0	n/a	500	300	166.67%	1,000	233.33%	
Co-Gen		0	5,200	0.00%	0	0	n/a	0	n/a	
Water	6380.006	4,923	6,000	82.05%	5,200	6,000	86.67%	6,600	0.00%	
Garbage	6385.006	0	0	n/a	0	0	n/a	0	n/a	
Cable television	6390.006	599	0	n/a	600	600	100.00%	600	0.00%	
<i>Total Utilities</i>		204,420	224,165	91.19%	252,300	256,275	98.45%	317,200	19.25%	
<i>Telephone</i>										
Fixed Costs	6392.006	8,857	6,000	147.62%	8,000	8,000	100.00%	8,500	2.50%	
Cellular Phones	6393.006	4,232	6,500	65.11%	7,000	7,000	100.00%	4,000	-42.86%	
Repair to Lines	6394.006	736	1,000	73.63%	735	1,000	73.50%	1,000	0.00%	
Long Distance		0	500	0.00%	0	0	n/a	0	n/a	
Direct Line to Plant		0	400	0.00%	0	0	n/a	0	n/a	
Interplant Lines		0	0	n/a	0	0	n/a	0	n/a	
Computer Emergency Lines		0	200	0.00%	0	0	n/a	0	n/a	
Online Services		0	2,000	0.00%	0	0	n/a	0	n/a	
Fire alarm		0	1,100	0.00%	0	0	n/a	0	n/a	
<i>Total Telephone</i>		13,826	17,700	78.11%	15,735	16,000	98.34%	13,200	-17.50%	
<i>Travel & Meetings</i>										
Employee Training	6420.006	22,846	29,500	77.45%	28,000	31,500	88.89%	11,000	-66.44%	
Conferences	6430.006	8,119	3,500	231.98%	7,800	3,750	208.00%	10,750	173.33%	
Business meetings	6440.006	1,248	0	n/a	360	300	119.89%	300	0.00%	
<i>Total Travel & Meetings</i>		32,214	33,000	97.62%	36,160	35,550	101.71%	22,050	-40.59%	
<i>Permitting</i>										
Treatment Plant Permits	6470.006	14,509	26,500	54.75%	24,000	20,000	120.00%	20,000	0.00%	
Central Coast RWQCB	6475.006	0	0	n/a	1,500	0	n/a	1,500	n/a	
Air Pollution Control Permit	6480.006	1,540	2,100	73.33%	2,333	2,100	111.10%	3,000	42.86%	
Air Resources Board-PERP	6485.006	575	0	n/a	0	0	n/a	0	n/a	
Environmental Health Permit	6490.006	3,226	2,200	146.64%	0	3,000	0.00%	3,000	0.00%	
Lab Registration Fees	6510.006	2,359	2,400	98.29%	2,359	2,400	98.29%	3,400	41.67%	ff
<i>Total Permitting</i>		22,209	33,200	66.89%	30,192	27,500	109.79%	30,900	12.36%	
<i>Memberships/Subscriptions</i>										
Employee Certification	6550.006	4,446	3,500	127.03%	4,500	4,500	100.00%	4,500	0.00%	
CWEA	6560.006	1,439	1,000	143.90%	1,300	1,300	100.00%	1,000	-23.08%	
CASA	6570.006	0	0	n/a	0	0	n/a	0	n/a	

**Carmel Area Wastewater District
Treatment Department: Operating Expense Budget 2016-17**

Description	Acct	2014-15		Est. 2015-16		Proposed 2016-17 Budget	% Chg. Prior Yr. Budget	Projected 2017-18 Budget	% Chg. Prior Yr. Budget	N o t i c e s
		Actual	Budget	% of Budget	Actual					
WEF	6580.006	218	0	n/a	235	0	n/a	250	n/a	0.00%
WaterReuse	6600.006	0	0	n/a	0	0	n/a	0	n/a	0.00%
Subscriptions/Publications	6640.006	2,199	700	314.11%	220	700	31.45%	1,500	114.29%	0.00%
<i>Total Membership/Subscrip.</i>		8,302	5,200	159.65%	6,255	6,500	96.23%	7,250	11.54%	0.00%
Safety										
First Aid Supplies	6710.006	697	500	139.45%	240	500	48.08%	500	0.00%	0.00%
First Aid/Medical Services	6720.006	0	500	0.00%	0	500	0.00%	400	-20.00%	0.00%
Fire Extinguisher Service	6730.006	1,013	1,000	101.27%	700	1,000	70.00%	1,000	0.00%	0.00%
Safety Supplies/Emerg Respon:	6735.006	8,558	3,465	246.99%	3,465	3,465	100.00%	3,400	-1.88%	2.94%
Emergency Response Supplies	6740.006	3,835	3,955	96.97%	4,800	4,000	120.00%	3,250	-18.75%	0.00%
Uniforms/Boots/Gear	6750.006	1,977	0	n/a	1,500	1,500	100.00%	2,800	86.67%	3.57%
Safety Training	6760.006	5,472	6,865	79.71%	11,582	7,000	165.46%	5,600	-21.43%	1.82%
<i>Total Safety Expenses</i>		21,552	16,285	132.35%	22,288	17,965	124.06%	16,850	-6.21%	1.78%
Other Expenses										
Recruitment	8910.006	11,377	5,000	227.53%	5,194	5,000	103.88%	5,000	0.00%	0.00%
Legal notices	8920.006	3,124	0	n/a	0	0	n/a	0	n/a	n/a
Miscellaneous	8989.006	0	0	n/a	0	0	n/a	1,000	n/a	0.00%
<i>Total Other Expense</i>		14,500	5,000	290.00%	5,194	5,000	103.88%	6,000	20.00%	0.00%
Subtotal Operating Expense		3,327,150	3,422,498	97.21%	3,297,261	3,514,144	93.83%	2,561,858	-30.11%	4.31%
Depreciation Expense	8997.006	2,095,219	2,200,000	95.24%	2,200,000	2,200,000	100.00%	2,650,000	4.55%	15.22%
Total Operating Expense		5,422,370	5,622,498	96.44%	5,497,261	5,714,144	96.20%	4,756,006	-16.77%	9.58%

Notes: Treatment

- a 2016-17 COLA 3.2%; 2017-18 COLA 2.7%
- b Conversion to Keenan JPA in Dec 2016. Negotiations w/ employees in Nov 2016 for 2017
- c Per CalPERS pension actuarial:

2016-17	Classic	ER	7.16%	2017-18	Classic	ER	7.20%
		EE	7.00%			EE	7.00%
	PEPRA	ER	6.55%		PEPRA	ER	6.60%
		EE	6.25%			EE	6.25%
	EE Share		4.00%		EE Share		5.00%
- d PER SAM pension actuarial: total contribution \$88,675 allocated across departments
- e Worker Compensation experience mod 1.40
- f Engineering Fees - Plant modeling \$75K; Dr. Jenkins \$2K
- g Legal Fees - Review Pretreatment Ordinance and Storm Water Ordinance
- h Computers & Equip - 6 workstations \$7K, 2 lab workstations \$3K, 4 monitors \$1.2K, 5 CPU under desk mounts \$625, LIMS server \$6K, 5 wireless keyboards @ 250/ea
- i Furnishings - new desk for lab supervisor, 3 chairs for lab staff, 2 chairs for operations staff
- j Paper & printing - business cards and time off slips
- k Sodium bisulfite - Most of this cost is reimbursed by Recl Project
- l Polymer - We are expecting an increase in usage with installation of screwpress
- m Potassium iodate - Dependant on delivery timing - we could order two in one year
- n Radio - allowance for replacing damaged radios
- o Hand tools - new and replacement tools for operators
- p Source Control - outfitting new racks in truck, safety gear, manhole cover
- q Sludge Haul/Disposal - 1500 tons @ \$52/ton plus fuel cost escalator
- r Network Administration - LIMS \$11K, ENPDES \$1.5K, Exceedio \$27K
- s Laboratory Analysis - expecting 5% increase from contract lab
- t Laundry - annual cost \$5,513 plus estimated damage of \$350
- u Grit & Screening - expected to increase due to plant rehabilitation and clean up
- v Sewer/pretreatment - public notice and meetings
- w Instrumentation Services - Calibration of liquid and air flow meters \$8K, Chlorine gas system \$7K, Suspended solids probes \$4.7K, Ultra sonic transducer calibration \$5K
- x Outfall Inspection - annual inspection required by NPDES permit
- y Ocean Monitoring Program - Cclean; participation required by NPDES permit

Notes: Treatment

- z General Repairs - miscellaneous light repairs not covered by Maintenance Dept.
- aa Lab Equipment
 - Annual maintenance on Total Organic Carbon (TOC), moisturizer analyzer, balances, microscope \$6,600
 - Chlorine analyzer \$8,800
 - Aeration tank dissolved oxygen probe (3) \$5,940
 - Hach SC200 replacement controller \$7,750
 - Quanti tray coliform sealer \$4,100
 - LIMS server \$6,500
- bb Headworks - Primary, possible PLC IO repair
- cc IPS/EPS/DAF - PLC IO rack repair
- dd Chlorine/Dechlorinator - last service on chlorine gas system \$7K, eye wash supplies
- ee Dewatering/DIG - replacement parts for the polyblend \$1,100, polymer cleaning solution \$350
- ff Lab Registration fees - increase in ELAP fees effective Feb 1, 2016
- ELAP = Environmental Laboratory Accreditation Program
- gg Subscriptions/Publications - we continue to add books/manuals to Operations library

**Carmel Area Wastewater District
Administration: 2016-17 Operating Expense Budget**

Description	Account #	2014-15		Est. 2015-16		Proposed 2016-17 Budget	% Chg. Prior Yr. Budget	Projected 2017-18 Budget	% Chg. Prior Yr. Budget	Notes
		Actual	Budget	% of Budget	Actual					
Salaries	5030.007	391,499	476,454	493,150	501,105	498,349	-0.55%	515,442	3.43%	a
Temp Employee		0	0	0	22,500		0.00%			
Overtime	5035.007	0	0	61	0		0.00%			
Allocate to Reclamation		0	0	0	(22,150)	(22,150)	0.00%	(22,150)	0.00%	
<i>Total Salaries</i>		391,499	476,454	493,211	501,455	476,199	-5.04%	493,292	3.59%	
Payroll Taxes	5045.007	33,607	33,070	30,865	34,040	34,380	1.00%	35,150	2.24%	
Allocate to Reclamation						(592)		(592)		
<i>Total Payroll Taxes</i>		33,607	33,070	30,865	34,040	33,788	-0.74%	34,558	2.28%	
<i>Employee Benefits:</i>										
Medical Insurance	5070.007	44,997	55,315	48,700	49,630	60,590	22.08%	64,225	6.00%	b
CalPERS pension	5080.007	190,854	63,316	54,600	55,935	51,305	-8.28%	47,421	-7.57%	c
SAM pension	5090.007	29,124	46,840	17,355	17,355	12,665	-27.00%	12,665	0.00%	d
Worker's Compensation	5100.007	11,814	14,815	25,080	13,480	22,890	69.81%	23,577	3.00%	e
Life Insurance	5110.007	1,360	1,220	1,220	1,220	1,220	0.00%	1,220	0.00%	
PEHP insurance	5120.007	4,777	4,835	2,550	0	5,105	n/a	5,275	3.33%	
Dental reimbursement	5130.007	13,871	8,500	11,000	11,000	11,150	1.36%	11,150	0.00%	
Vision insurance	5140.007	1,183	1,195	1,160	1,200	1,200	0.00%	1,200	0.00%	
Disability insurance	5150.007	4,137	3,920	4,331	4,400	4,400	0.00%	4,560	3.64%	
HSA contributions	5160.007	3,250	6,000	1,550	0	0	n/a	0	n/a	
FSA contributions	5170.007	2,101	0	1,009	0	0	n/a	0	n/a	
Tuition Assistance	5175.007	4,580	5,000	0	5,250	5,250	0.00%	5,250	0.00%	
Employee Assistance Program	5180.007	638	660	638	660	630	-4.55%	630	0.00%	
Annual District picnic	5186.007	2,996	3,250	3,250	3,250	0	-100.00%	0	n/a	
COBRA insurance	5190.007	666	0	0	0	0	n/a	0	n/a	
Medical exams	5200.007	175	0	0	0	0	n/a	0	n/a	
Allocate to Reclamation	5205.007	(9,771)	(3,400)	(4,707)	(3,750)	(7,750)	106.67%	(7,750)	0.00%	
<i>Total Employee Benefits</i>		306,751	211,466	167,737	159,625	168,655	5.66%	169,423	0.46%	
<i>Directors Fees</i>										
Regular Board Meetings	5230.007	8,500	8,800	8,800	8,800	8,800	0.00%	8,800	0.00%	
PBCSD - Directors fees	5240.007	1,550	1,750	1,750	1,750	1,750	0.00%	1,750	0.00%	
Special Board Meetings	5250.007	2,250	5,700	5,700	5,700	5,700	0.00%	3,000	-47.37%	
Committee meetings	5260.007	1,500	800	800	800	2,100	162.50%	1,600	-23.81%	f
Special District Assoc.	5265.007	30	0	0	0	0	n/a	200	n/a	
WaterReuse	5269.007	2,020	300	300	300	300	0.00%	300	0.00%	
CASA - Directors fees	5270.007	2,316	750	500	500	750	50.00%	750	0.00%	
CSDA conference	5271.007	0	0	562	0	0	n/a	500	n/a	
Training	5275.007	2,286	0	130	0	0	n/a	150	n/a	
Director's Dental Claims	5280.007	9,393	6,000	5,750	6,300	7,800	23.81%	7,500	-3.85%	g
<i>Total Directors Fees</i>		29,846	24,100	24,292	24,150	27,200	12.63%	24,550	-9.74%	

**Carmel Area Wastewater District
Administration: 2016-17 Operating Expense Budget**

Description	Account #	2014-15		Est. 2015-16		Proposed 2016-17 Budget	% Chg. Prior Yr. Budget	Projected 2017-18 Budget	% Chg. Prior Yr. Budget	N o t e s
		Actual	Budget	% of Budget	Actual					
Trucks & Autos										
Gasoline	5310.007	25	200	100	150	200	33.33%	200	0.00%	
Repair services	5345.007	597	800	650	850	800	-5.88%	800	0.00%	
Smog Check - Vehicles	5380.007	0	0	110	0	110	n/a	110	0.00%	
Cleaning & detailing	5410.007	40	50	0	50	50	0.00%	50	0.00%	
Oil & Grease		0	0	0	0	0	n/a	0	n/a	
Tires, Batteries, Service		0	100	50	100	0	-100.00%	0	n/a	
Paint, Coolant, Cleaner, Radios		0	0	0	0	0	n/a	0	n/a	
<i>Total Trucks & Autos</i>		662	1,150	910	1,150	1,160	0.87%	1,160	0.00%	
Property/Liability Insurance										
Property Insurance	5450.007	63	1,100	1,000	1,200	1,000	-16.67%	1,100	10.00%	
General Liability	5480.007	12,042	21,000	12,000	14,000	15,000	7.14%	16,000	6.67%	
Errors & Omissions	5480.007	0	4,800	4,800	4,800	4,800	0.00%	4,800	0.00%	
Commercial Crime Policy	5480.007	0	1,850	1,850	1,895	2,000	5.54%	2,000	0.00%	
Cyber Crime Insurance		0	0	1,500	0	1,500	n/a	1,500	0.00%	
<i>Total Insurance</i>		12,105	28,750	21,150	21,895	24,300	10.98%	25,400	4.53%	h
Audit/Financial Expense										
	5490.007	22,550	21,500	22,550	21,500	23,000	6.98%	23,000	0.00%	
Engineering Fees										
	5500.007	22,886	35,000	85,000	85,000	85,000	0.00%	85,000	0.00%	i
Attorney Fees										
District Counsel	5510.007	18,898	35,000	325,000	35,000	35,000	0.00%	35,000	0.00%	
CASA Conference Attendance		0	1,000	1,000	1,000	1,000	0.00%	1,000	0.00%	
<i>Total Attorney Fees</i>		18,898	36,000	326,000	36,000	36,000	0.00%	36,000	0.00%	
Office Supplies & Service										
Computers & equipment	5540.007	625	16,500	10,000	16,500	10,000	-39.39%	11,000	10.00%	j
Furnishings & fixtures	5545.007	176	0	750	0	1,000	n/a	1,000	0.00%	
Paper & printing	5550.007	3,615	3,200	3,600	3,800	3,500	-7.89%	3,500	0.00%	
Postage & shipping	5560.007	1,840	2,000	2,000	2,000	2,000	0.00%	2,000	0.00%	
Office Supplies	5570.007	2,819	2,750	2,800	2,750	3,000	9.09%	3,000	0.00%	
Post Office Box Rental	5585.007	132	195	140	195	195	0.00%	195	0.00%	
Temp Services	5595.007	1,904	0	2,005	0	2,000	n/a	2,000	0.00%	
<i>Total Office Supplies & Svc.</i>		11,112	24,645	21,295	25,245	21,695	-14.06%	22,695	4.61%	
Operating Supplies										
Janitorial Supplies	5730.007	200	400	500	500	400	-20.00%	400	0.00%	
Personnel Supplies	5740.007	455	700	500	700	700	0.00%	700	0.00%	
General Operating Supplies	5790.007	42	300	900	300	300	0.00%	300	0.00%	
<i>Total Operating Supplies</i>		697	1,400	1,900	1,500	1,400	-6.67%	1,400	0.00%	

**Carmel Area Wastewater District
Administration: 2016-17 Operating Expense Budget**

Description	Account #	2014-15		Est. 2015-16		Proposed 2016-17 Budget	% Chg. Prior Yr. Budget	Projected 2017-18 Budget	% Chg. Prior Yr Budget	Notes
		Actual	Budget	% of Budget	Actual					
Contractual Services										
Network Administration	5830.007	13,137	25,500	51.52%	24,500	26,000	94.23%	30,000	-6.25%	k
Website Maintenance	5835.007	0	0	n/a	750	0	n/a	1,000	0.00%	
Alarm System	5880.007	1,256	1,200	104.63%	1,250	1,250	100.00%	1,250	0.00%	
Janitorial Service	5900.007	2,755	3,300	83.48%	3,000	3,300	90.91%	3,400	-5.82%	l
Copier/Fax Service	5910.007	3,489	3,500	99.68%	3,600	3,600	100.00%	3,900	2.63%	
Actuarial Service	5920.007	11,123	17,000	65.43%	24,500	27,000	90.74%	20,000	-25.93%	m
Laundry	5940.007	0	0	n/a	0	0	n/a	0	n/a	
Payroll Processing	5950.007	5,684	6,350	89.52%	2,600	6,495	40.02%	6,500	0.00%	
Data processing - County	5970.007	19,929	18,000	110.72%	20,400	20,429	99.86%	22,000	4.76%	
Landscape Maintenance	5980.007	2,203	4,000	55.06%	2,300	5,000	46.00%	3,000	-53.85%	n
Accounting Services		0	13,800	0.00%	3,600	3,800	94.74%	3,800	0.00%	
Post Office Box Rental		0	125	0.00%	130	130	100.00%	145	3.57%	
Other Special Studies/Services	6070.007	1,200	20,000	6.00%	20,000	20,000	100.00%	20,000	-61.54%	o
<i>Total Contractual Services</i>		60,774	112,775	53.89%	106,630	117,004	91.13%	114,995	-24.15%	
Repairs & Maintenance	6320.007	343	5,000	6.85%	4,500	5,000	90.00%	20,000	-23.08%	p
Utilities										
Electricity	6358.007	2,991	4,200	71.22%	3,800	4,000	95.00%	4,000	0.00%	
Gas	6360.007	865	2,000	43.23%	1,500	1,500	100.00%	1,500	0.00%	
Water	6380.007	2,840	1,750	162.28%	1,500	2,000	75.00%	2,850	5.56%	
Refuse Collection	6385.007	555	650	85.36%	600	650	92.31%	650	0.00%	
<i>Total Utilities</i>		7,251	8,600	84.31%	7,400	8,150	90.80%	9,000	1.69%	
Telephone										
Fixed Costs	6392.007	6,578	7,000	93.97%	6,800	7,200	94.44%	7,500	4.17%	
Long Distance		0	150	0.00%	150	150	100.00%	0	n/a	
Direct Line to Plant		0	200	0.00%	200	200	100.00%	0	n/a	
Cellular Phones	6393.007	1,691	1,850	91.41%	1,700	1,900	89.47%	2,000	0.00%	
<i>Total Telephone</i>		8,269	9,200	89.88%	8,850	9,450	93.65%	9,500	3.26%	
Travel & Meetings										
Employee Training	6420.007	5,143	12,500	41.15%	6,500	12,500	52.00%	12,500	0.00%	q
Conferences	6430.007	6,917	16,000	43.23%	8,500	10,000	85.00%	12,000	0.00%	
Business Meetings - Tri Tac	6440.007	1,256	1,500	83.76%	956	1,500	63.72%	1,500	0.00%	
Auto Mileage		0	200	0.00%	0	200	0.00%	200	0.00%	
<i>Total Travel & Meetings</i>		13,317	30,200	44.10%	15,956	24,200	65.93%	26,200	0.00%	
Membership/Subscriptions										
Employee certifications	6550.007	1,210	0	n/a	0	0	n/a	285	0.00%	

**Carmel Area Wastewater District
Administration: 2016-17 Operating Expense Budget**

Description	Account #	2014-15		Est. 2015-16		% of Budget	Actual	Budget	% of Budget	Proposed 2016-17 Budget	% Chg. Prior Yr. Budget	Projected 2017-18 Budget	% Chg. Prior Yr. Budget	Notes
		Actual	Budget	Actual	Budget									
Memberships														
CASA	6570.007	12,480	12,600	12,480	13,250	99.05%	12,480	13,250	94.19%	13,250	0.00%	13,500	1.89%	
ASCE	6575.007	270	170	270	175	158.82%	270	175	154.29%	175	0.00%	175	0.00%	
WEF	6580.007	521	285	525	525	182.81%	525	570	100.00%	570	8.57%	570	0.00%	
CSDA	6590.007	5,691	3,000	6,089	5,700	189.70%	6,089	6,100	106.82%	6,100	7.02%	6,100	0.00%	
WaterReuse Association	6600.007	348	700	650	700	49.68%	650	700	92.86%	700	0.00%	700	0.00%	
GFOA	6610.007	160	170	170	170	94.12%	170	170	100.00%	170	0.00%	170	0.00%	
National Notary Assoc.	6630.007	33	45	45	45	73.33%	45	45	100.00%	45	0.00%	45	0.00%	
Other	6635.007	3,844	3,100	1,265	1,265	124.00%	1,265	3,100	100.00%	3,100	145.06%	3,100	0.00%	
Subscriptions/Publications	6640.007	1,738	1,250	1,250	1,250	139.08%	1,250	1,250	100.00%	1,250	0.00%	1,250	0.00%	
<i>Total Membership/Subscrip.</i>		26,295	21,320	22,744	23,080	123.34%	22,744	23,080	98.54%	25,645	11.11%	25,895	0.97%	
Other Expenses														
LAFCO Admin Fee	6520.007	13,031	13,031	14,830	13,350	100.00%	14,830	13,350	111.09%	15,500	16.10%	16,100	3.87%	
Fire extinguisher	6730.007	59	150	0	150	39.27%	0	150	n/a	150	0.00%	150	0.00%	
Training	6760.007	0	0	1,913	0	n/a	1,913	0	n/a	2,000	n/a	2,000	0.00%	
Recruitment	8910.007	0	0	3,820	0	n/a	3,820	0	n/a	0	n/a	0	n/a	
Legal Notices	8920.007	1,977	3,500	1,711	3,500	56.48%	1,711	3,500	48.89%	3,500	0.00%	3,500	0.00%	
Rate Payer Claims	8930.007	0	2,000	4,079	2,000	0.00%	4,079	2,000	203.95%	2,500	25.00%	2,500	0.00%	
CAWD Newsletter	8940.007	26,515	24,600	10,126	26,000	107.78%	10,126	26,000	38.95%	27,500	5.77%	28,500	3.64%	
Miscellaneous Expense	8989.007	0	27,240	783	278,590	0.00%	783	278,590	0.28%	65,000	-76.67%	65,000	0.00%	
Contingency		0	0	0	0	n/a	0	0	n/a	280,000	n/a	280,000	0.00%	
<i>Total Other Expense</i>		41,582	70,521	37,261	323,590	58.96%	37,261	323,590	11.51%	396,150	22.42%	397,750	0.40%	
Subtotal Operating Expense		1,008,442	1,151,151	1,398,250	1,422,034	87.60%	1,398,250	1,422,034	98.33%	1,542,042	8.44%	1,519,818	-1.44%	
Depreciation Expense	8997.007	30,769	30,100	34,000	34,000	102.22%	34,000	34,000	100.00%	34,000	0.00%	34,000	0.00%	
Amortization Expense	8998.007	4,858	4,860	4,860	4,860	99.96%	4,860	4,860	100.00%	4,860	0.00%	4,860	0.00%	
Total Operating Expense		1,044,069	1,186,111	1,437,110	1,460,894	88.02%	1,437,110	1,460,894	98.37%	1,580,902	8.21%	1,558,678	-1.41%	

Notes: Administration

- a 2016-17 COLA 3.2%; 2017-18 COLA 2.7%
- b Conversion to Keenan JPA in Dec 2016. Negotiations w/ employees in Nov 2016 for 2017
- c Per CalPERS pension actuarial:

2016-17	Classic	ER	7.16%	2017-18	Classic	ER	7.20%
		EE	7.00%			EE	7.00%
	PEPRA	ER	6.55%		PEPRA	ER	6.60%
		EE	6.25%			EE	6.25%
	EE Share		4.00%		EE Share		5.00%
- d PER SAM pension actuarial: total contribution \$88,675 allocated across departments
- e Worker Compensation experience mod 1.40
- f Committee meetings - increased to reflect not only the increase in special committees but also the number of meetings
- g Director's Dental - increased based on historical experience
- h Insurance - CSRMA advises to anticipate 10% increase in cost of coverage
- i Engineering fees - miscellaneous projects that must be outsourced due to time constraints.
- j Computers & Equip - 2 desktops and 1 laptop, Adobe and other assorted software
- k Network Administration - \$59,720 for the year split with Treatment and Collections
- l Janitorial - \$205/mo plus \$350 annual window cleaning and \$800 carpets
- m Actuarial Service - annual plan valuation plus GASB report. This line item is variable depending on employee separations
- n Landscaping - \$250/mo plus \$3,500 for the front bank at Admin
- o Other Special Studies - Drop Box \$2K, Rate Study \$35K, Employee Handbook \$15K
- p Repairs & Maintenance - Exterior trim and wood \$20K, Tile interior entry and hallway \$6K
- q Employee training - new Admin Assist HR and Board Clerk training
- r LAFCO - anticipating fee increase over 2015-16 budget of 16.1%
- s Miscellaneous Expense:

Election	\$15K
Rate Stabilization Fund	\$35K
Employee Incentive	\$10K
Misc	\$5K
- t Contingency - \$280K or 4.35% of O&M Exp Budget
 - Employee legal claims
 - Investment funding/CalPERS UAL
 - Budget changes between Prelim & Final

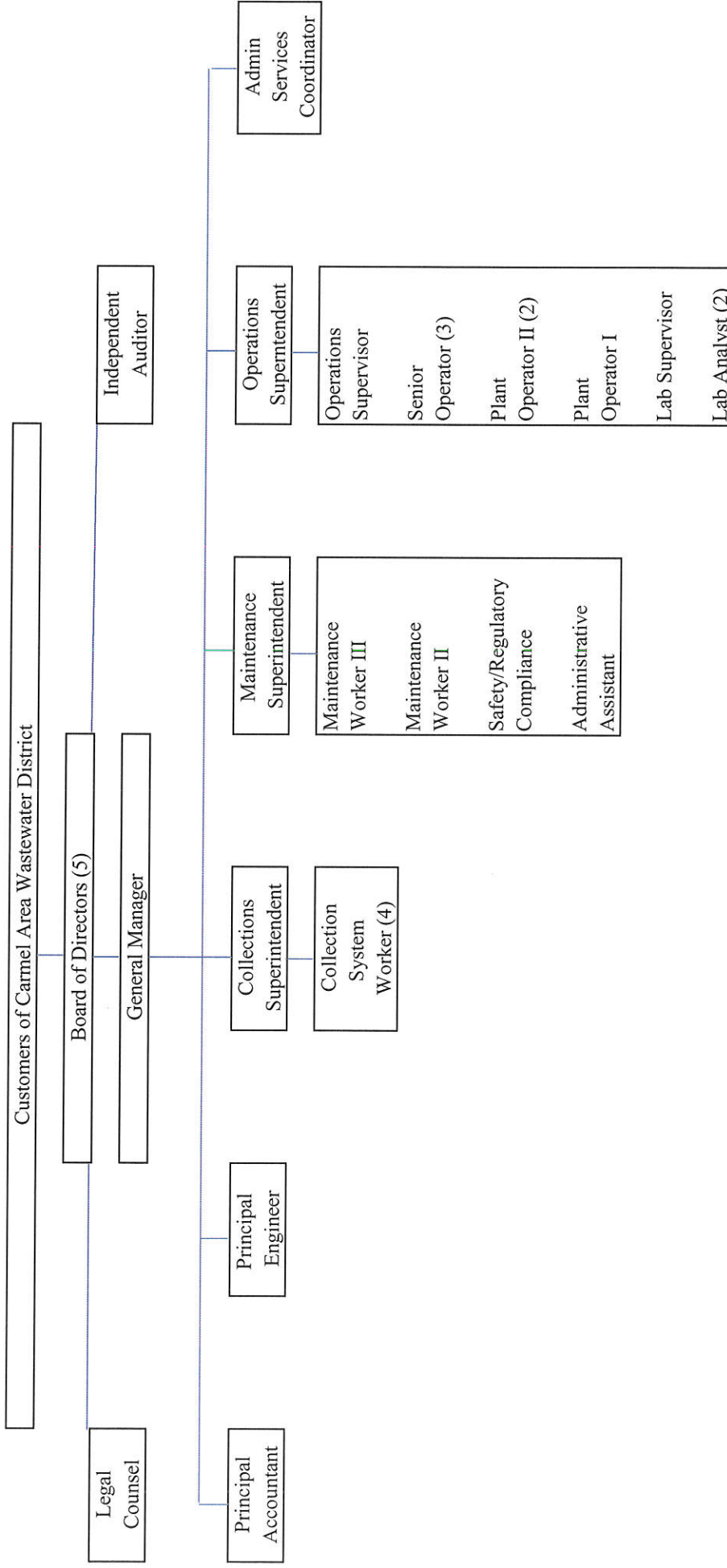
Carmel Area Wastewater District
Reclamation: Operations Budget 2016-17

Description	2014-15		Est. 2015-16		Proposed 2015-16 Budget	% Chg. Prior Yr. Budget	Projected 2016-17 Budget	% Chg. Prior Yr. Budget
	Actual	Budget	% of Budget	Actual				
Plant Salaries, Benefits & OH								
Plant Superintendent	29,020	6,000	483.67%	22,900	22,935	99.85%	22,339	2.71%
Laboratory Supervisor	31,267	26,000	120.26%	28,000	28,085	99.70%	33,170	2.71%
Laboratory Technician	72,580	76,000	95.50%	72,000	72,000	100.00%	75,289	2.70%
Plant Operators	138,551	175,000	79.17%	150,000	150,046	99.97%	129,395	2.70%
Maintenance Mechanics	41,506	10,000	415.06%	24,835	24,835	100.00%	43,081	2.71%
Differential	12,474	17,000	73.38%	13,400	13,405	99.96%	15,901	2.72%
Payroll Taxes, Benefits, & OH	162,699	155,000	104.97%	155,568	155,653	99.95%	159,587	2.70%
<i>subtotal</i>	488,097	465,000	104.97%	466,703	466,959	99.95%	478,762	2.70%
Administrative Salaries								
General Manager	2,283	1,030	221.65%	1,560	1,560	100.00%	2,775	2.77%
Project Accountant	12,191	12,500	97.53%	12,395	12,395	100.00%	14,319	2.72%
Engineering	1,029	12,000	8.58%	1,500	1,510	99.34%	349	2.70%
Admin. Svcs/Scanner	4,040	1,100	367.27%	1,030	1,030	100.00%	1,696	2.76%
Payroll Taxes, Benefits, & OH	9,772	13,315	73.39%	8,243	8,248	99.93%	9,570	2.73%
<i>subtotal</i>	29,315	39,945	73.39%	24,728	24,743	99.94%	28,709	2.73%
Directors Fees	900	1,000	90.00%	600	1,000	60.00%	1,000	0.00%
Operating Supplies/Services	7,570	10,000	75.70%	8,376	10,000	83.76%	10,000	0.00%
Repairs & Maintenance	916	1,000	91.63%	571	1,000	57.13%	1,000	0.00%
Total Reimbursable Reclamation	526,798	516,945	101.91%	500,977	503,702	99.46%	519,471	2.64%
<i>Project Expenditures</i>								

Carmel Area Wastewater District
Capital Budget Summary 2016-17

ITEM	ALLOCATION					Totals
	Admin	Maintenance Field	Collection	Treatment	PBCSD	
1 CIP Projects for Administration	\$86,000					\$86,000
2 CIP Maintenance - Plant		\$330,333			\$165,167	\$500,000
3 CIP Projects for Collection System			\$948,510			\$948,510
4 CIP Projects for Treatment & Disposal				\$0		\$0
5 CIP Long Term Capital Plan for Treatment & Disposal				\$5,739,101	\$2,869,551	\$8,608,652
Total CIP	\$86,000	\$330,333	\$948,510	\$5,739,101	\$3,034,718	\$10,970,467
Capital Outlay Items						
1 General Manager's Sedan	\$32,000					\$32,000
2 Web Site Software Upgrade	\$10,000					\$10,000
3 Bobcat tractor		\$36,669			\$18,332	\$55,000
4 Utility cart		\$6,667			\$3,333	\$10,000
5 Replace Electrical Panel at 8th and Scenic Pump Station			\$43,000			\$43,000
6 Modeling software				\$50,000		\$50,000
11 Lab - Industrial Dishwashers				\$7,333		\$7,333
12 Outfall flow meter				\$9,200		\$9,200
13 Lab computers				\$6,667		\$6,667
					\$11,000	\$11,000
Total Capital Outlay	\$42,000	\$43,336	\$43,000	\$73,200	\$58,263	\$270,800
Total CIP & Capital Outlay 16-17	\$128,000	\$373,669	\$991,510	\$5,812,301	\$3,092,981	\$11,241,267

Organization Chart



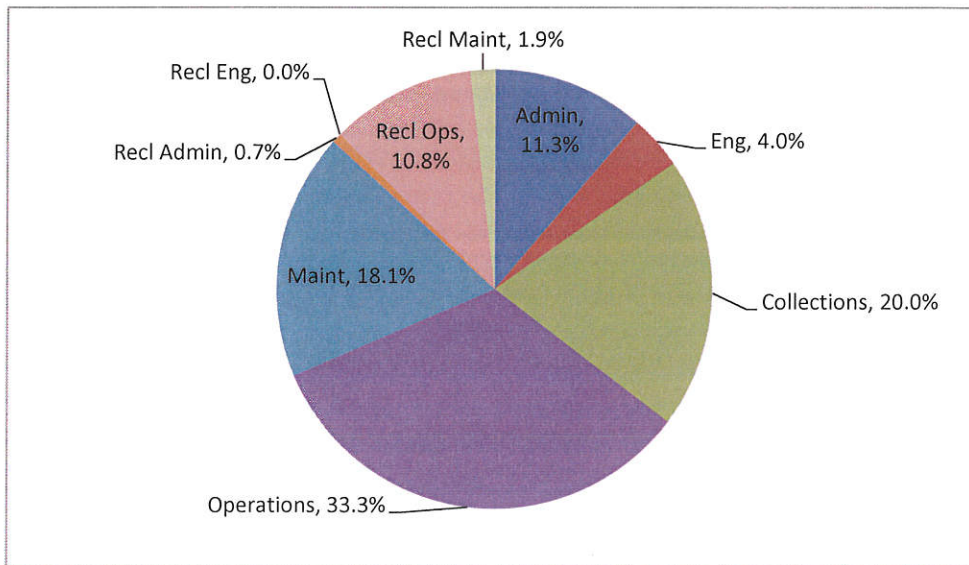
Staffing Levels - Position Summary Schedule

Department & Position Title	2013-14	2014-15	Current 2015-16	Budget 2016-17	Projected 2017-18
Administration					
* General Manager	1	1	1	1	1
* Principal Accountant	1	1	1	1	1
* Administrative Services Coordinator	1	1	1	1	1
Administrative Assistant	0.5	0	0	0	0
Engineering					
* Principal Engineer	1	1	1	1	1
Collections					
* Collection System Superintendent	1	1	1	1	1
Collection Worker II	3	4	4	4	4
Collection Worker I	1	0	0	0	0
Treatment Plant Operations					
* Wastewater Treatment Superintendent	1	1	1	0	0
* Operations Superintendent	0	0	0	1	1
* Maintenance Superintendent	0	0	0	0	0
Maintenance Supervisor	0	1	1	0	0
Operations Supervisor	1	1	1	1	1
Laboratory Supervisor	1	1	1	1	1
Senior Operator	3	3	3	3	3
Safety/Regulatory Compliance Admin I	1	1	1	0	0
Lab Analyst/Environmental Compliance	2	2	2	2	2
Plant Operator II	2	2	2	2	2
Maintenance Mechanic II	2	2	2	0	0
Plant Operator I	2	1	1	1	1
Administrative Assistant	0	0.5	0.5	0	0
Maintenance					
* Maintenance Superintendent	0	0	0	1	1
Maintenance Mechanic III	0	0	0	0	1
Maintenance Mechanic II	0	0	0	2	1
Safety/Regulatory Compliance Admin I	0	0	0	1	1
Administrative Assistant	0	0	0	1	1
Total Positions					
	24.5	24.5	24.5	25.0	25.0
Change from prior year					
		0.0%	0.0%	2.0%	0.0%

* Management Staff

Allocation of CAWD & Reclamation Labor 2016-17

	# Positions	Total Annual Hrs	CAWD	% CAWD	Recl	% Recl
Administration						
* General Manager	1	2,080	2,048	98.5%	32	1.5%
* Principal Accountant	1	2,080	1,796	86.3%	284	13.7%
* Administrative Services Coordinator	1	2,080	2,038	98.0%	42	2.0%
Engineering						
* Principal Engineer	1	2,080	2,075	99.8%	5	0.2%
Collections						
* Collection System Superintendent	1	2,080	2,080	100.0%	0	0.0%
Collection Worker II	4	8,320	8,320	100.0%	0	0.0%
Treatment Plant Operations						
* Operations Superintendent	1	2,080	1,703	81.9%	377	18.1%
Operations Supervisor	1	2,080	2,080	100.0%	0	0.0%
Laboratory Supervisor	1	2,080	1,390	66.8%	690	33.2%
Senior Operator	3	6,240	3,489	55.9%	2,751	44.1%
Lab Analyst/Environmental Compliance	2	4,160	2,388	57.4%	1,772	42.6%
Plant Operator II	2	4,160	4,160	100.0%	0	0.0%
Plant Operator I	1	2,080	2,080	100.0%	0	0.0%
Maintenance						
* Maintenance Superintendent	1	2,080	2,080	100.0%	0	0.0%
Maintenance Mechanic III	1	2,080	2,080	100.0%	0	0.0%
Maintenance Mechanic II	1	2,080	1,113	53.5%	967	46.5%
Safety/Regulatory Compliance Admin I	1	2,080	2080	100.0%	0	0.0%
Administrative Assistant	1	2,080	2080	100.0%	0	0.0%



Total CAWD hours = 86.7%

Total Reclamation hours = 13.3%

CAWD Pension Benefits

Starting October 29, 2005, the District provides pension benefits to eligible employees through a cost sharing multiple-employer defined benefit pension plan administered by the California Public Employees Retirement System (CalPERS). CalPERS acts as a common investment and administrative agent for participating public entities within the State of California. Benefit provisions and all other requirements are established by State statute and District ordinance.

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 50-55 with statutorily reduced benefits

I. CalPERS Classic

The plans provisions are summarized as follows:

Hire date	Prior to January 1, 2013
Benefit formula	2% @ 60
Benefit vesting schedule	5 years service
Benefit payments	Monthly for life
Retirement Age	60
Monthly benefits, as a % of eligible compensation	2.0%

II. CalPERS PEPRA

The plans provisions are summarized as follows:

Hire date	On or after January 1, 2013
Benefit formula	2% @ 62
Benefit vesting schedule	5 years service
Benefit payments	Monthly for life
Retirement Age	62
Monthly benefits, as a % of eligible compensation	2.0%

III. Strategic Asset Management (SAM)

The District placed a contribution freeze on its single employer defined benefit pension plan effective October 29, 2005 and adopted a new retirement plan with CalPERS. Employees no longer accrue service credits under this plan and the plan does not accept new employees. However, the District continue funding this plan to cover prior service, and the current plan will be paid out as eligible employees (those

hired prior to October 29, 2005) leave District employment. The District is the Plan Administrator.

The plan provisions are summarized as follows:

Hire date:	Prior to October 29, 2005
Eligibility	6 months service and age of 20.5
Benefit formula	2.5% @ 62
Benefit payments	Monthly for life or Lump sum payout
Retirement age	62

CalPERS – CLASSIC

The District currently has 18 employees under CLASSIC Formula = 2% at 60

Estimated Future Contribution Rates

Fiscal Year	Employer Normal Cost Rate	Employee Rate	Employer Payment of Unfunded Liability
2016-17	7.16%	7.00%	\$0
2017-18 (projected)	7.20%	7.00%	\$4,026

Projected Employer Contributions

	Required Contribution	Projected Future Employer Contribution Rates				
		2016-17	2017-18	2018-19	2019-20	2020-21
Normal Cost %	7.16%	7.20%	7.20%	7.20%	7.20%	7.20%
UAL \$	\$0	\$4,026	\$4,147	\$4,271	\$4,399	\$4,531

The table shows projected employer contribution rates (before cost sharing) for the next five fiscal thereafter, and assuming that all other actuarial assumptions will be realized and that no further changes to assumptions, contributions, benefits, or funding will occur between now and the beginning of the projection period.

Funding History

The Funding History shows the actuarial accrued liability, the plan's share of the pool's market value of assets, plan's share of the pool's unfunded liability, funded ratio and the annual covered payroll.

Valuation Date	Accrued Liability (AL)	Share of Pool's Market Value of Assets (MVA)	Plan's Share of Pool's Unfunded Liability	Funded Ratio	Annual Covered Payroll
06/30/11	\$2,246,433	\$1,878,958	\$367,475	83.6%	\$1,893,846
06/30/12	\$2,549,434	\$2,034,807	\$514,627	79.8%	\$1,852,453
06/30/13	\$3,359,049	\$2,832,203	\$526,846	84.3%	\$1,599,299
06/30/14	\$3,872,495	\$3,444,687	\$427,808	89.0%	\$1,627,751

CalPERS – CLASSIC

Analysis of Future Investment Return Scenarios

2015-18 Investment Return Scenario	Estimated Employer UAL Contribution			Estimated Total Change in Employer UAL Contribution between 2017-18 and 2020-21
	2018- 19	2019- 20	2020- 21	
(3.8%) (5th percentile)	\$10,568	\$23,649	\$43,412	\$39,386
2.8% (25th percentile)	\$6,818	\$12,508	\$21,340	\$17,314
7.50%	\$4,147	\$4,271	\$4,399	\$373
12.0% (75% percentile)	\$0	\$0	\$0	(\$4,026)
18.9% (95th percentile)	\$0	\$0	\$0	(\$4,026)

CalPERS – CLASSIC

Schedule of Plan's Side Fund and Other Amortization Bases

There is a two-year lag between the Valuation Date and the Contribution Fiscal Year.

- > The assets, liabilities and funded status of the plan are measured as of the valuation date; June 30, 2014.
- > The employer contribution determined by the valuation is for the fiscal year beginning two years after the valuation date; Fiscal Year 2016-17

Reason for Base	Date Established	Amortization Period	Balance 6/30/2014	Payment 2014-15	Balance 6/30/2015	Payment 2015-16	Amounts for 2016-17	
							Balance 6/30/2016	Scheduled Payment 2016-17
Fresh Start	6/30/2014	30	\$427,808	\$563,550	(\$124,407)	(\$8,245)	(\$125,188)	\$0
TOTAL			\$427,808	\$563,550	(\$124,407)	(\$8,245)	(\$125,188)	\$0

CalPERS – PEPRA

The District currently has 7 employees under PEPRA Formula = 2% at 62

Estimated Future Contribution Rates

Fiscal Year	Employer Normal Cost Rate	Employee Rate	Employer Payment of Unfunded Liability
2016-17	6.56%	6.25%	\$143
2017-18 (projected)	6.60%	6.25%	\$178

Projected Employer Contributions

	Required Contribution	Projected Future Employer Contribution Rates				
		2017-18	2018-19	2019-20	2020-21	2021-22
Normal Cost %	6.55%	6.60%	6.60%	6.60%	6.60%	6.60%
UAL \$	\$143	\$178	\$214	\$253	\$294	\$338

The table shows projected employer contribution rates (before cost sharing) for the next five fiscal years, assuming CalPERS earns 2.4% for the Fiscal Year 2014-15 and 7.50% for every fiscal year thereafter, and assuming that all other actuarial assumptions will be realized and that no further changes to assumption, contributions, benefits, or funding will occur between now and the beginning of the projection period.

Funding History

The Funding History shows the actuarial accrued liability, the plan's share of the pool's market value of assets, plan's share of the pool's unfunded liability, funded ratio and the annual covered payroll.

Valuation Date	Accrued Liability (AL)	Share of Pool's Market Value of Assets (MVA)	Plan's Share of Pool's Unfunded Liability	Funded Ratio	Annual Covered Payroll
06/30/13	\$883	\$1,185	(\$302)	134.2%	\$214,323
06/30/14	\$35,509	\$37,442	(\$1,933)	105.4%	\$314,659

CalPERS – PEPRA

Analysis of Future Investment Return Scenarios

2015-18 Investment Return Scenario	Estimated Employer UAL Contribution			Estimated Total Change in Employer UAL Contribution between 2017-18 and 2020-21
	2018- 19	2019- 20	2020- 21	
(3.8%) (5th percentile)	\$284	\$462	\$715	\$537
2.8% (25th percentile)	\$243	\$342	\$477	\$299
7.50%	\$214	\$253	\$294	\$116
12.0% (75% percentile)	\$187	\$0	\$0	(\$178)
18.9% (95th percentile)	\$0	\$0	\$0	(\$178)

CalPERS – PEPRA

Schedule of Plan's Side Fund and Other Amortization Bases

There is a two-year lag between the Valuation Date and the Contribution Fiscal Year.

> The assets, liabilities and funded status of the plan are measured as of the valuation date; June 30, 2014.

> The employer contribution determined by the valuation is for the fiscal year beginning two years after the valuation date; Fiscal Year 2016-17

Reason for Base	Date Established	Amortization Period	Balance 6/30/2014	Payment 2014-15	Balance 6/30/2015	Payment 2015-16	Amounts for 2016-17	
							Balance 6/30/2016	Scheduled Payment 2016-17
Fresh Start	6/30/2014	10	(\$1,933)	(\$15,647)	(\$474)	(\$1,594)	\$1,143	\$143
TOTAL			(\$1,933)	(\$15,647)	(\$474)	(\$1,594)	\$1,143	\$143

Strategic Asset Management - SAM

Formula 2.5% @ 62

Number of Participants as of July 1, 2015

Retired participants receiving benefits	2
Terminated vested participants entitled to futue benefits	5
Active participants	8
Total participants	15

Funding History	2013-14	2014-15	2015-16
Recommended Contribution	\$141,161	\$130,567	\$88,667
Covered Compensation	\$821,578	\$756,354	\$806,447
Contribution as a % of Covered Compensation	17.18%	17.26%	11.00%

Funded Status

	6/30/2014	6/30/2015
Actuarial Value of Assets	\$4,665,880	\$5,226,222
Actuarial Liabilities		
Frozen Plan Basis	\$4,353,040	\$4,854,278
All Expected Future Plan Benefits	\$5,252,947	\$5,517,625
Funded Status		
Frozen Plan Basis	107.00%	108.00%
All Expected Future Plan Benefits	89.00%	95.00%

Unfunded Actuarial Accrued Liability

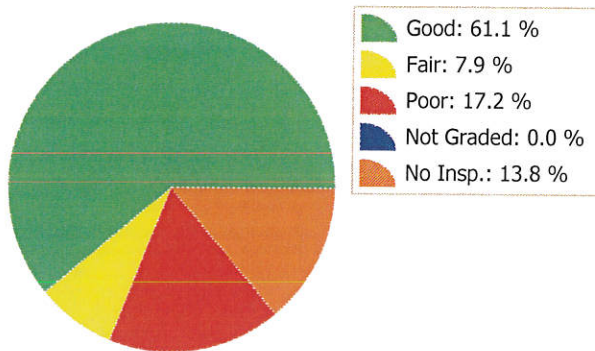
Projected Unit Credit actuarial accrued liability as of July 1, 2015	
Active Participants	\$2,862,966
Retired Participants	\$1,327,620
Disabled Participants	\$0
Terminated Vested Participants	\$1,327,039
	\$5,517,625
Actuarial Value of Assets as of July 1, 2015	\$5,226,222
Unfunded actuarial accrued liability as of July 1, 2015	\$291,403

Asset Condition Report
Collection System

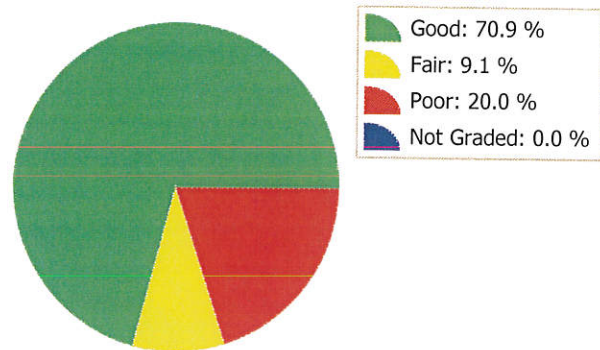
Structural Condition Summary

Structural Grade (1-5)	Assets (Count)	Length	% of System
1-2 (Good)	1,257	269,542	61.1%
3 (Fair)	150	34,779	7.9%
4-5 (Poor)	279	76,035	17.2%
Not Graded	0	0	0%
No Inspection (Unknown)	258	60,880	13.8%
Total	1,944	441,236	100%

Structural Condition Summary



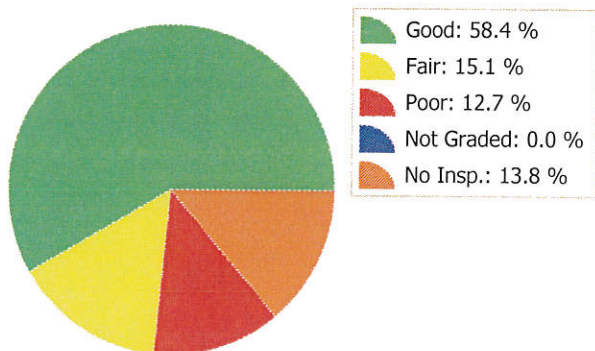
Inspected Asset Structural Condition



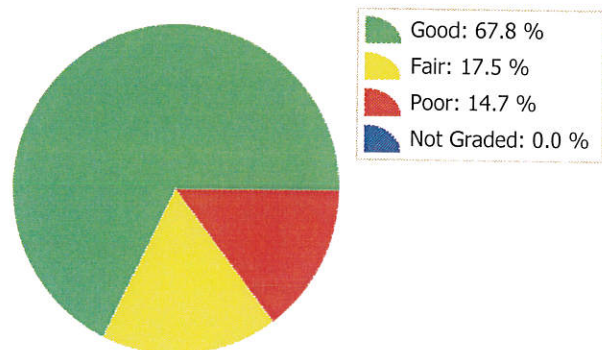
Operation and Maintenance Condition Summary

O&M Grade (1-5)	Assets (Count)	Length	% of System
1-2 (Good)	1,206	257,703	58.4%
3 (Fair)	281	66,648	15.1%
4-5 (Poor)	199	56,005	12.7%
Not Graded	0	0	0%
No Inspection (Unknown)	258	60,880	13.8%
Total	1,944	441,236	100%

O&M Condition Summary

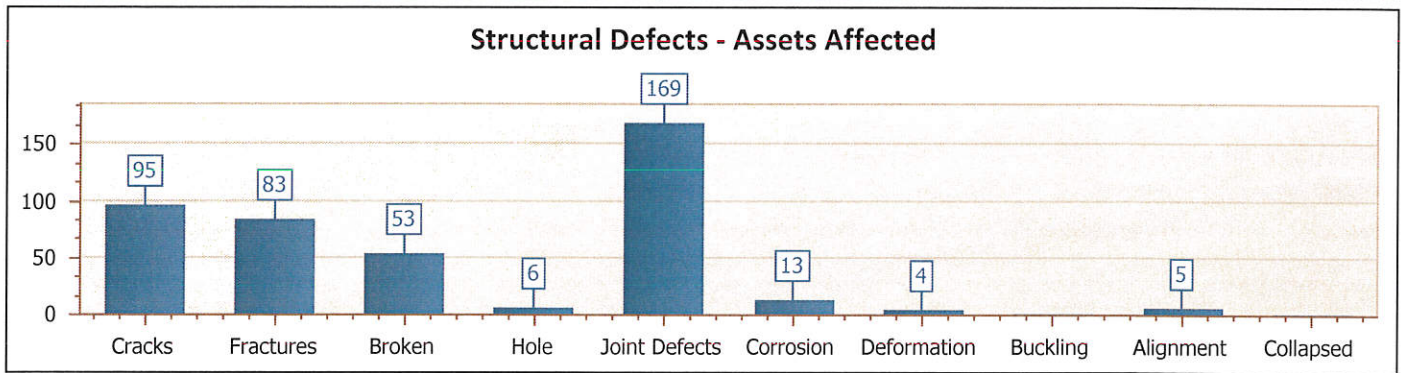


Inspected Asset O&M Condition



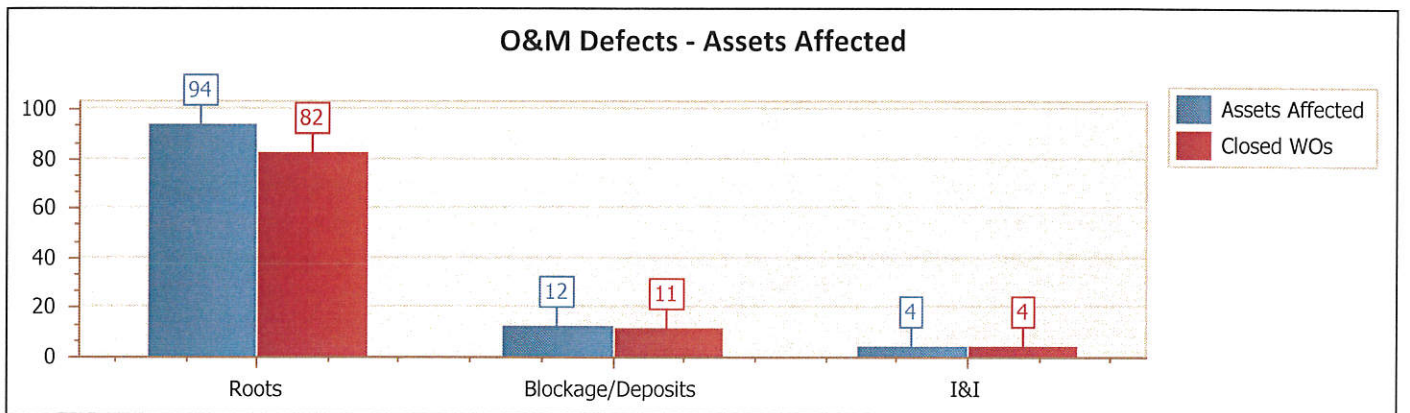
Structural Defect Summary

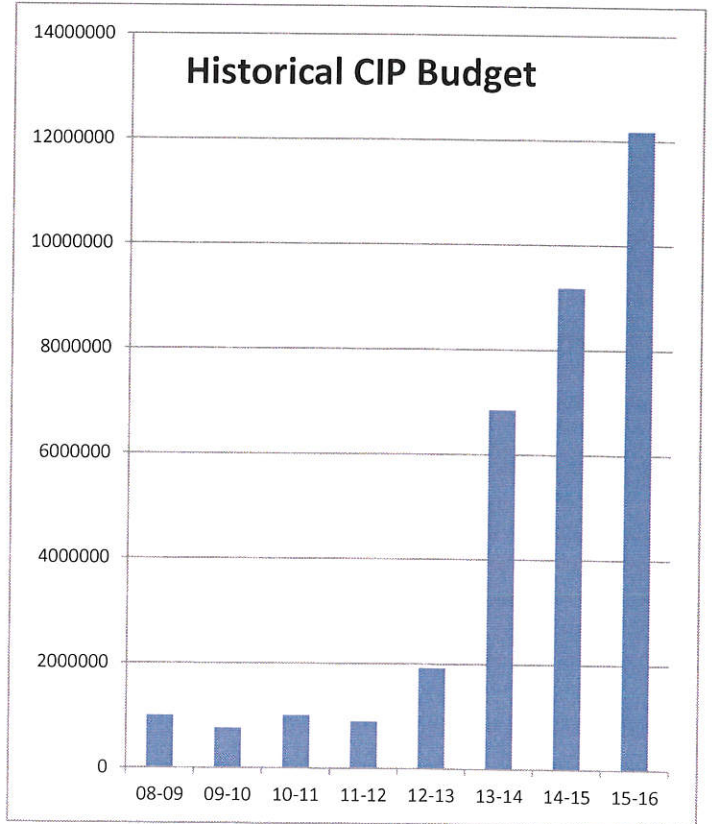
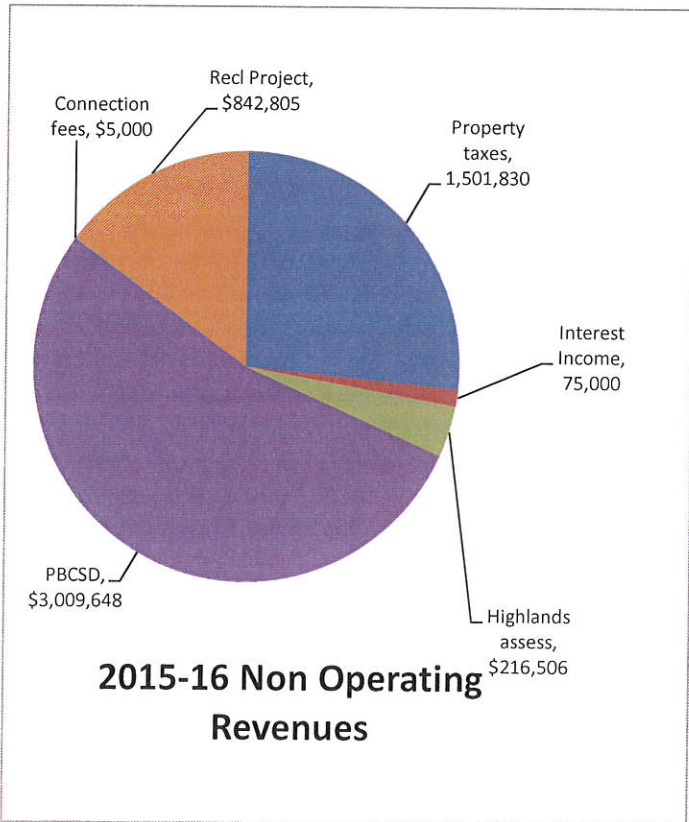
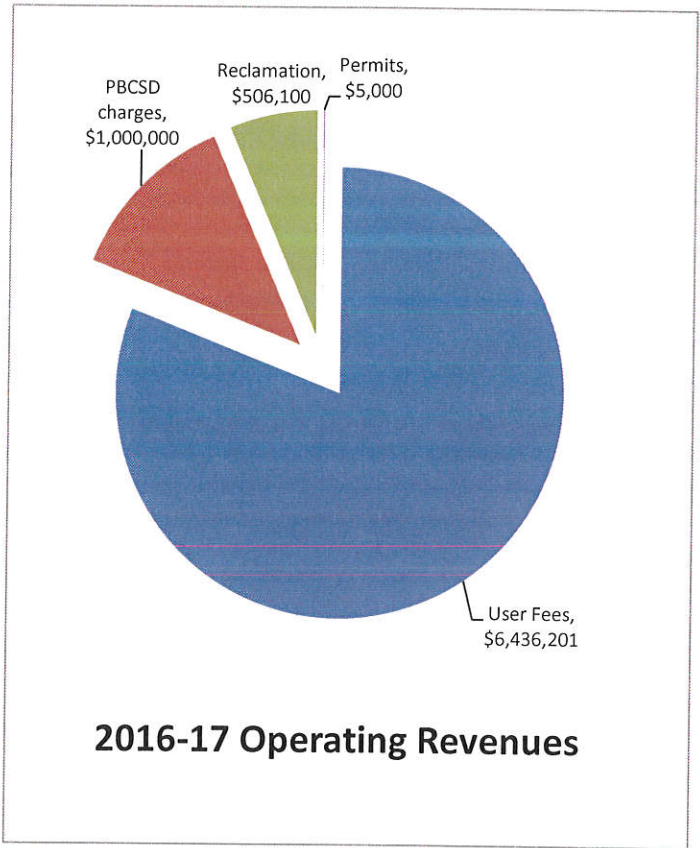
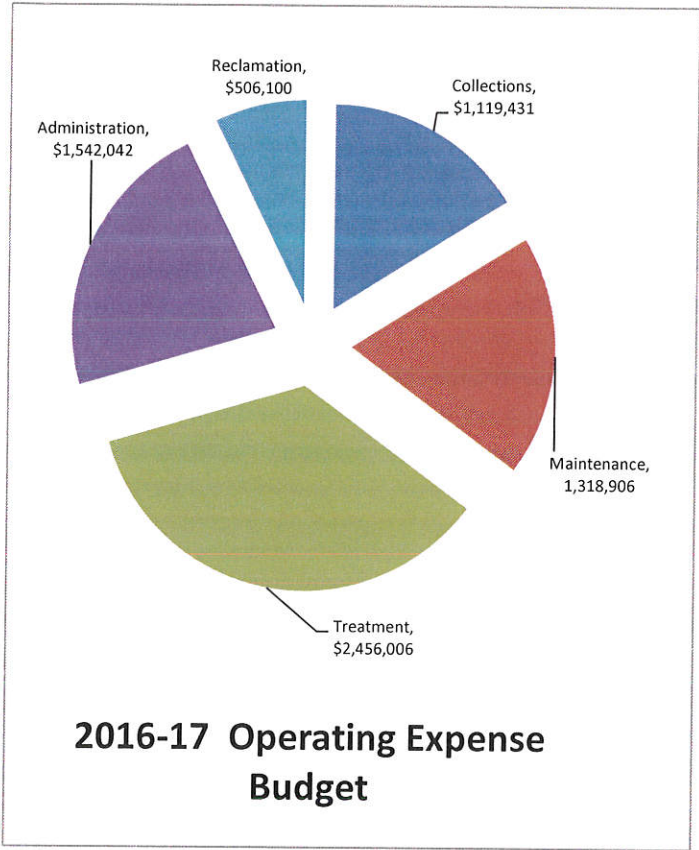
Structural Defect Type	Assets Affected (Count)
Cracks	95
Fractures	83
Broken	53
Hole	6
Joint Defects	169
Corrosion Indications	13
Deformation	4
Buckling	0
Alignment	5
Collapsed	0
UNINSPECTED	258

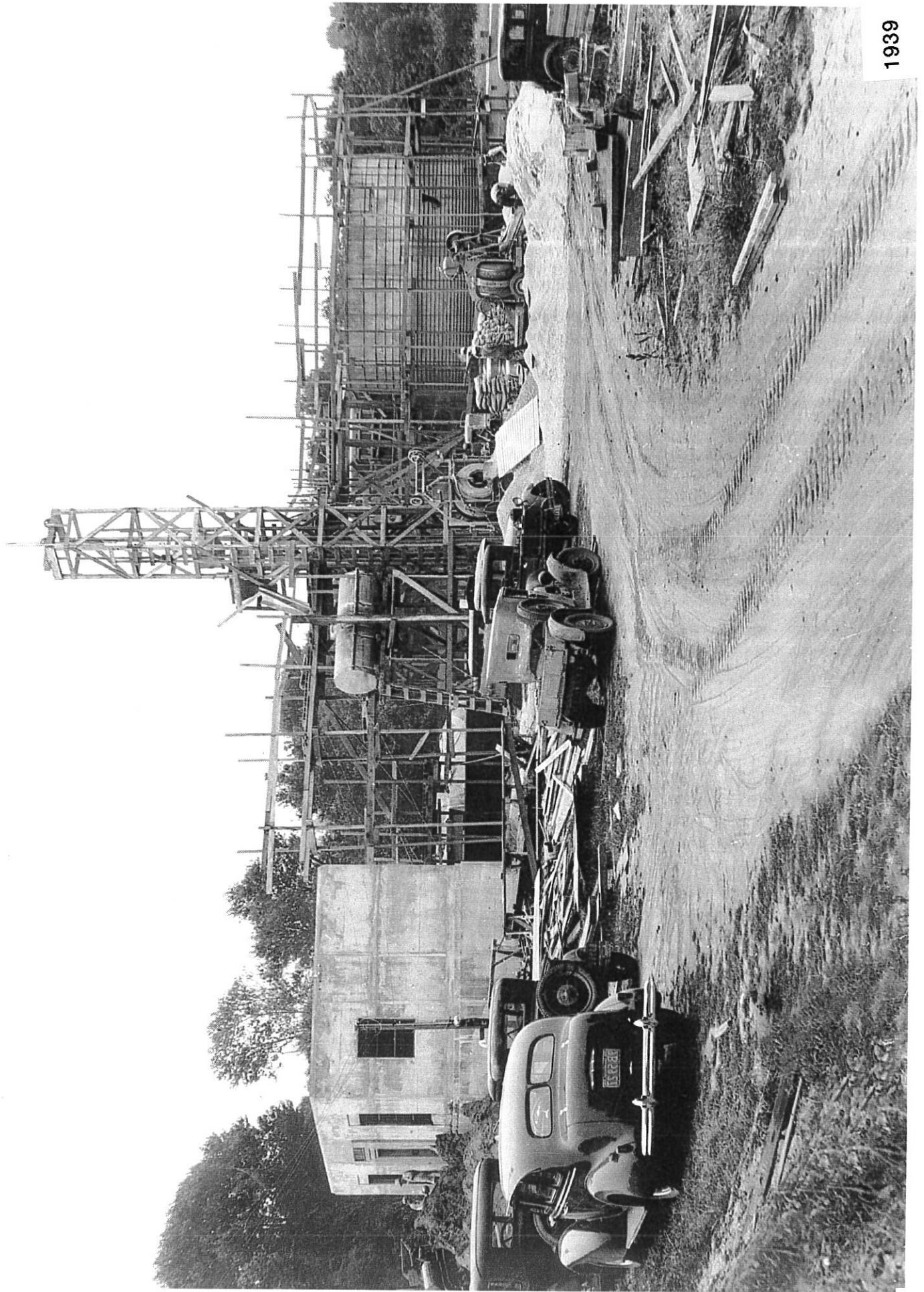


Operation and Maintenance Defect Summary

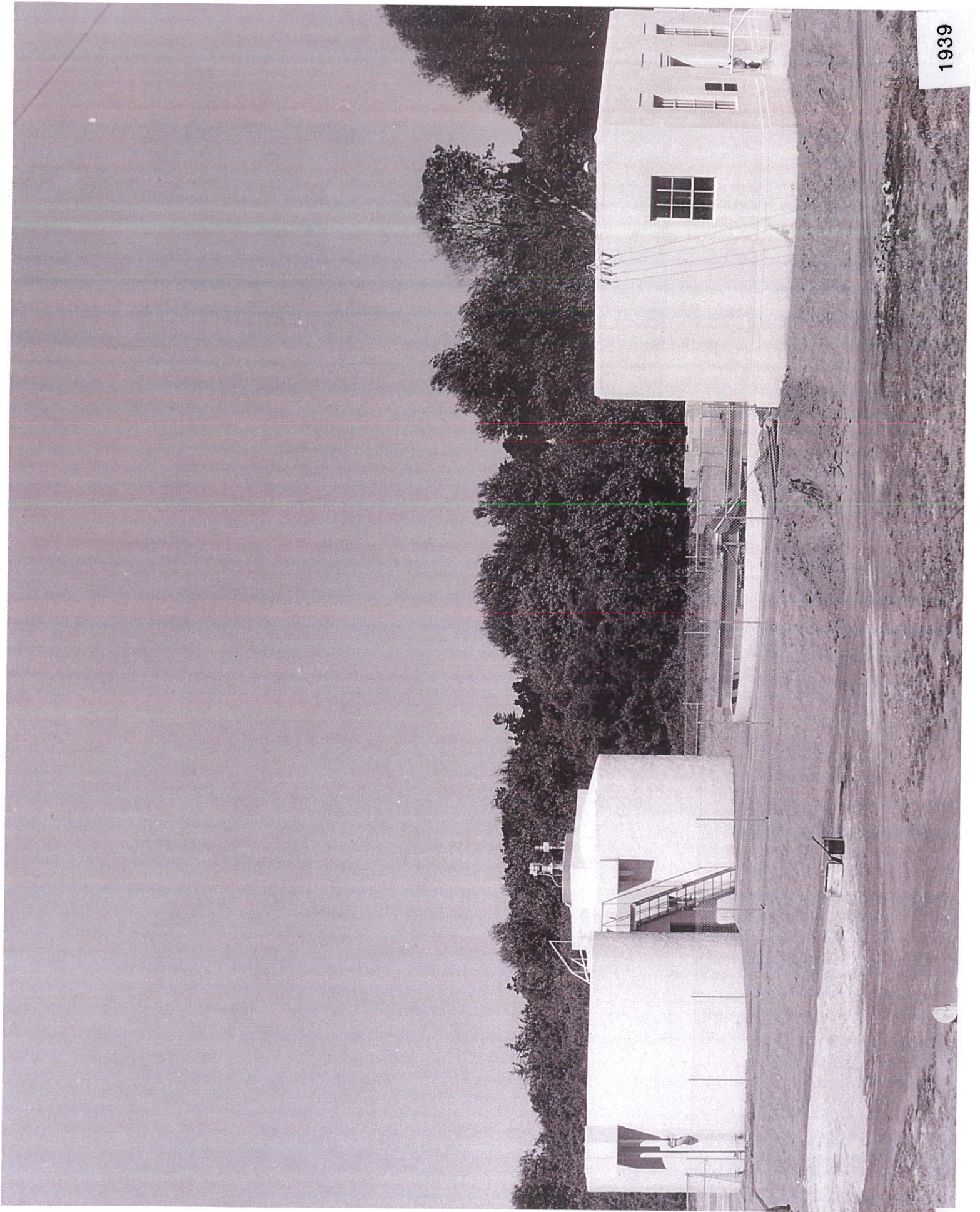
O&M Defect Type	Assets Affected (Count)	Work Order Closed Against Asset
Roots	94	82
Deposits/Blockage	12	11
Infiltration and Inflow	4	4
UNINSPECTED	258	







1939

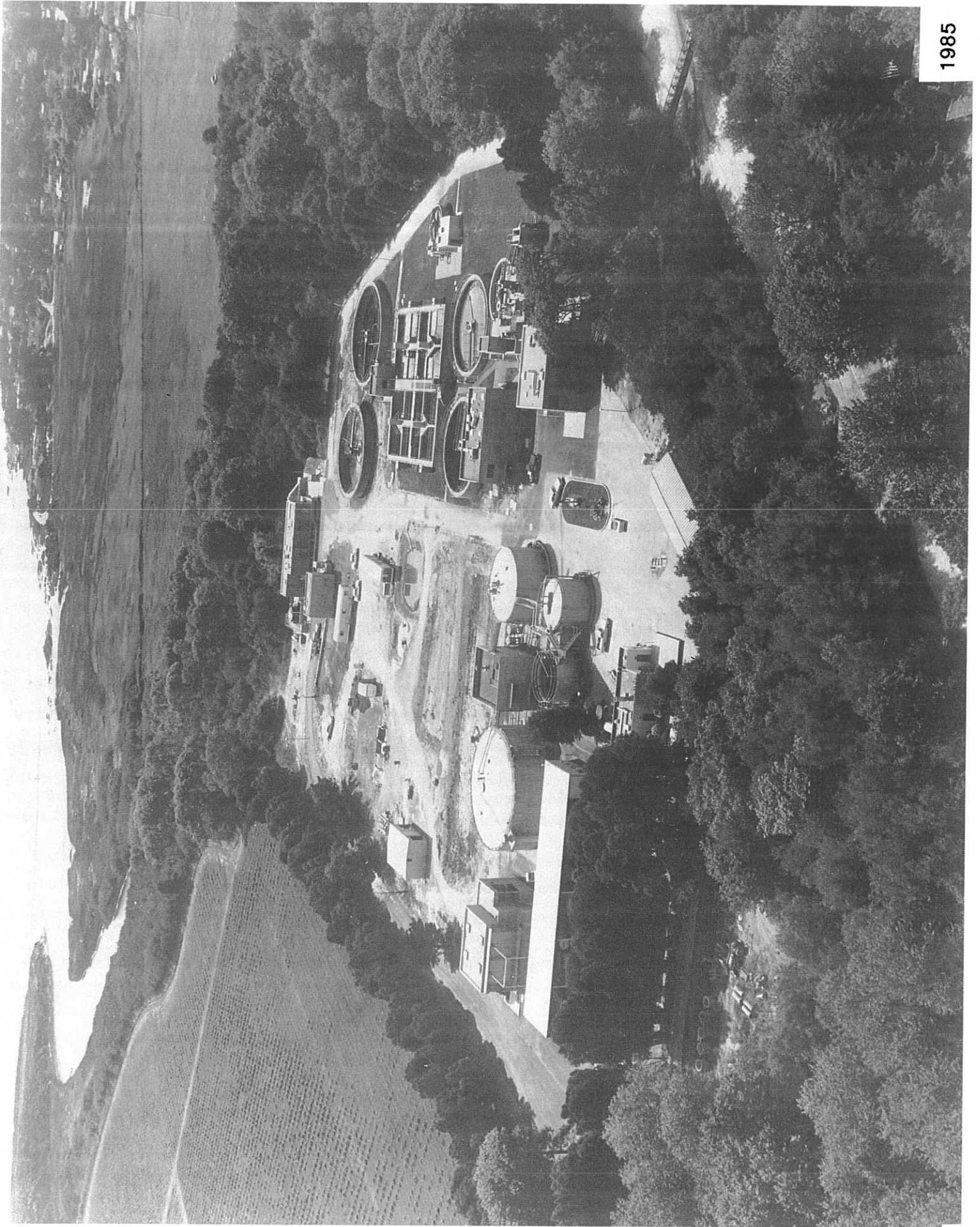


1939



1955





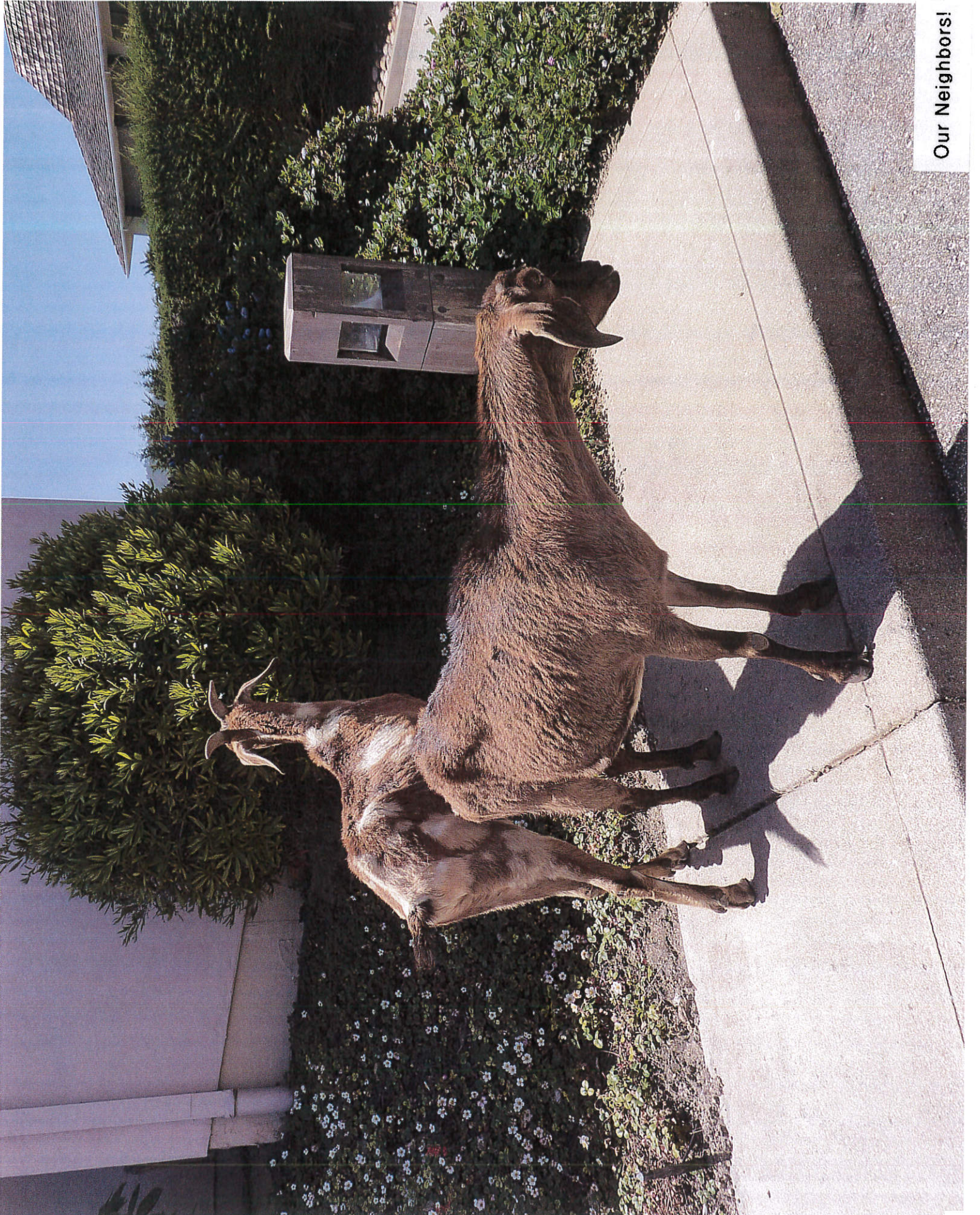
1985



2011



2011



Our Neighbors!



APPENDICES

Technical Terms

Account – A record of a business transaction.

Accounting System – The structure of records and procedures that discovers, records, classifies, summarizes, and reports information on the financial position and results of operations of the District as a governmental entity.

Accrual Basis – The recognition of a revenue or expense in a fiscal year even though the actual cash may not be received or paid until the following year.

Adoption – Formal action by the Board of Directors. The adoption of the budget sets the financial framework for subsequent fiscal year(s).

Agency Treatment Charges – Revenues derived from long-term contracts with other entities to whom the District provides sewage treatment, such as Pebble Beach Community Services District and California State Parks at Point Lobos.

Allocation of Expenses – The manner in which revenues and expenses are accounted for in the different service functions of the District. For example: sewage collection, treatment and disposal. This function is further divided into Operations and Maintenance (O&M), Capital Purchases, and Capital Improvement Program (CIP).

Amortization – The spreading out of capital expenses for intangible assets over a specific period of time (usually over the asset's useful life) for accounting purposes.

Amortization is similar to depreciation, which is used for tangible assets, and to depletion, which is used with natural resources.

Assets – Resources owned by the District

Asset Management – Maintaining a desired level of service for optimal asset performance at the lowest life-cycle cost. Lowest life-cycle cost refers to the best appropriate cost for rehabilitating, repairing or replacing an asset.

Authorized Positions – Number of staff positions authorized for the fiscal year.

Average Dry Weather Flow – The average non-storm flow over 24 hours during the dry months of the year (May through September). It is composed of the average sewage flow and the average dry weather inflow and infiltration.

Biochemical Oxygen Demand – the amount of dissolved oxygen needed (i.e. demanded) by aerobic biological organisms to break down organic material present in a given water sample at certain temperature over a specific time period. BOD is used as a gauge of the effectiveness of wastewater treatment plants.

Biosolids – Sludge residual from the treatment process.

Budget – The District's financial plan for a given period of time, which includes revenues, expense, and other expenditures that provide funding for services provided to

District customers. It contains an Operating Budget and a Capital Budget.

- Operating Budget – The financial plan for non-capital revenues and expenses.
- Capital Budget – The financial plan of capital expenditures, part of the long-range plan.

Capital Assets – Assets owned by the District that have a useful life of more than 1 year and a cost of over \$10,000. Capital assets include land, buildings, machinery, equipment, and major improvements and rehabilitation that extend the useful life of an asset by 1 year or more.

Capital Improvement Program (CIP) – Accounts for revenues, capital contributions, and repayments, and allocates designated resources for capital improvements such as construction, purchase of new facilities and equipment, or major reconstruction of existing infrastructure.

Clean Water Act (CWA) – The primary federal law in the United States governing water pollution. Its objective is to restore and maintain the chemical, physical, and biological integrity of the nation's waters by preventing point and non point pollution sources, providing assistance to publicly owned treatment works for the improvement of wastewater treatment, and maintaining the integrity of wetlands.

Cogeneration – Production of energy as a result of utilizing the by-products of the solids treatment process.

Computerized Maintenance Management System (CMMS) – A software package that is used for inventory control, procurement management, fixed asset condition assessment and maintenance repair management. The District uses a CMMS product called MainSaver.

Contingency – Reserves included in each fiscal year budget as an allowance for unanticipated expenses.

Connection Fees – Governed by Ordinance No. 85-2. Connection fees represent one-time contributions of resources to the District, imposed on all new connections to the District. The intent of these fees is to recover the capacity cost of sewer facilities within the existing system.

Cost of Living Adjustment (COLA) – An increase in wage compensation to offset the adverse conditions of inflation on salaries, or a provision for price increases based on the historical index of general inflation. Labor negotiation adjustments are based on the Consumer Price Index-Wage Earners San Francisco-Oakland Bay Area (CPI-W) for the period of December of the preceding year through December of the current year.

Depreciation – Loss in asset value over the useful life of a capital asset as a result of wear, deterioration, or obsolescence.

District Service Charges – Revenues received from customers for sewer services, under Ordinance No. 2015-01.

Effluent – Treated wastewater.

Enterprise Fund – Accounts for operations and business activities in a manner similar to

a private business, where the intent is that the costs of providing services to the general public are recovered primarily through user fees.

Fiscal Year (FY) – a 12-month financial measurement period between July 1 and June 30.

Fund – A fiscal accounting entity with a self-balancing set of accounts recording cash and other financial resource, liabilities and equity. Funds are segregated based on specific services or objectives in accordance with special regulations, restrictions, or limitations.

Grants – Contributions by other governmental entities or organizations to provide funding for a specific project.

Interest Income – Revenues received by the District from investments.

Lift Station – facilities to move wastewater from lower to higher elevation.

Long-Range Plan – The District maintains a long-range Construction Plan. It details planned projects by cost and target year. During each budget cycle, the planned projects for the next 2 years are moved into the budget document and the Board approves necessary funds for their implementation. The plan forecasts both capital project requirements and long-term needs for major repairs and maintenance of the sewer system.

Net Position – The difference between assets plus deferred outflow of resources, and liabilities plus deferred inflow of resources.

Non-operating – Enterprise fund revenues or expenses that are not a result of its primary service activities.

National Pollutant Discharge Elimination System (NPDES) – Introduced in 1972, it is a permit system for regulating point sources of pollution. Point sources may not discharge pollutants to surface waters without a permit from the NPDES system. The system is managed by the United States Environmental Protection Agency (EPA) in partnership with state environmental agencies.

Operating Expenses – Costs incurred by the District in the course of service to customers.

Operating Revenues – Funds received by the District through its normal business operations.

Operation & Maintenance (O&M) – Accounts for revenues and expenses related to the day-to-day operations of sewer services.

Ordinance – A local law set forth by the Board of Directors.

Other or Miscellaneous – Revenues or expenses aggregated on the financial statements for accountability purposes.

Overhead Rates – The purpose of overhead rates is to recover the cost of benefits, non-productive time, and other resources, such as administration and engineering services.

Overhead Recovery – Revenues from the application of overhead rates to actual staff salaries, for time spent on projects and

assignments in renewal and replacement and capital improvement projects.

Permits and Inspection Fees – Fees imposed to cover the cost of issuing sewer permits, inspecting sewer work, and maintaining permanent District records. Those fees are governed by Ordinance No. 85-1.

Proposition 218 – Passed by California voters on November 5, 1996 with effective date of July 1, 1997, it requires local governments to obtain the approval of property owners in a local ballot measure before levying a new or increased tax assessment of those property owners. In 2006, the California Supreme Court ruled that Proposition 218 applies to local water, recycling and sewer charges.

Renewal and Replacement (R&R) – Accounts for revenues and expenses associated with repairs on maintenance of collections and treatment facilities or equipment.

Resolution – A special or temporary order of the Board of Directors. A resolution requires less formality than a statute or ordinance.

Revenues – Income received by providing services, or from investment or other sources.

Sewer Rates – Fees paid by customers for sewer services. The District utilizes a rate model that was designed by the State Water Resources Board and includes components for biochemical oxygen demand (BOD), suspended solids (SS) and flow.

Suspended Solids – Refers to small solid particles which remain in suspension in water as a colloid or due to the motion of the water. It is used as one indicator of water quality.

List of Common Acronyms

ACWA	Association of California Water Agencies	NACWA	National Association of Clean Water Agencies
AF	Acre-feet (326,000 gallons)	NAS	National Academy of Sciences'
AMSA	Association of Metropolitan Sewerage Agencies	NGOs	Non Governmental Organizations
ANPRM	Advanced Notice of Proposed Rulemaking	NOAA	National Oceanic & Atmospheric Administration
APWA	American Public Works Association	NOP	Notice of Preparation
ATCM	Airborne Toxic Control Measure	NOX	Nitrogen Oxides
AWWA	American Water Works Association	NPDES	National Pollutant Discharge Elimination System
BACWA	Bay Area Clean Water Agencies	NPS	Non-point Source
BADA	Bay Area Dischargers Association	NRDC	National Resources Defense Council
BOD	Biochemical Oxygen Demand	NTR	National Toxics Rule
CAAOS	California Ambient Air Quality Standard	O & M	Operations and Maintenance
CaARP	California Accidental Release Prevention Program	OMB	Office of Management and Budget
CalPERS	California Public Employees Retirement System	ONR W	Outstanding National Resource Water
CARB	California Air Resources Board	PAG	Public Advisory Group
CASA	California Association of Sanitation Agencies	PAHs	Polynuclear Aromatic Hydrocarbons
CCAMP	Central Coast Ambient Monitoring Program	PBCSD	Pebble Beach Community Services District
CCLEAN	Central Coast Long-Term Environmental Assessment Network	PBC	Pebble Beach Company
		PCBs	PolyChlorinated Biphenyls
GCTV	Closed-Circuit Television	PEHP	Post Employment Health Plan
CDFA	California Department of Food & Agriculture	POTWs	Publicly Owned Treatment Works
CDO	Cease and Desist Order	PPCPs	Pharmaceutical and Personal Care Products
CECs	Constituents of Engineering Concern	PS	Pump Station
CEQA	California Environmental Quality Act	PSSEP	Partnership for Sound Science in Environmental Policy
CFR	Code of Federal Regulations	QA/QC	Quality Assurance/Quality Control
CIP	Capital Improvement Project	RAS	Return Activated Sludge
CMOM	Capacity, Management, Operation and Maintenance	Region IX	Western Region of EPA (CA, AZ, NV & HI)
CMMS	Computerized Maintenance Management Software	RFO	Request for Qualifications
CIWMB	California Integrated Waste Management Board	RFP	Request for Proposals
CL2	Chlorine	RMP	Risk Management Program
CPUC	California Public Utilities Commission	RO	Reverse Osmosis
CRWQCB	California Regional Water Quality Control Board	RWQCB	Regional Water Quality Control Board
CSO	Combined Sewer Overflow	SAR	Sodium Adsorption Ratio
CTR	California Toxics Rule	SBS	Sodium Bisulfite
CTR/SIP	California Toxics Rule/Statewide Water Quality Implementation Plan	SCADA	Supervisory Control and Data Acquisition
		SCAP	Southern California Association of POTWs
CVCWA	Central Valley Clean Water Association	SEP	Supplementary Environmental Projects
CWA	Clean Water Act	SERTs	Soluble or Extractable Regulatory Thresholds
CWAP	Clean Water Action Plan	SIP	State Implementation Policy (CTR criteria)
CWARA	Clean Water Authority Restoration Act	SLAPP	Strategic Lawsuit Against Public Participation
CWEA	California Water Environment Association	SRF	State Revolving Fund
DAF	Dissolved Air Floatation	SRV	Sewer Relief Valve
DHS	Department of Health Services	SS	Suspended Solids
DO	Dissolved Oxygen	SSO	Sanitary Sewer Overflow
DSOD	Division of Safety of Dams	SSMP	Sewer System Management Plan
DTSC	Department of Toxic Substances Control	SWRCB	State Water Resources Control Board
EBEP	Enclosed Bays and Estuaries Plan	TAC	Toxic Air Contaminant
EDW	Effluent Dominated Waterbody	TCLP	Fed. Toxicity Characteristics Leaching
EFF	Effluent	TDS	Total Dissolved Solids
EFT	Electronic Funds Transfer	TMDL	Total Maximum Daily Load
EIS/EIR	Environmental Impact Statement/Report	Tri-TAC	Technical Advisory Committee consisting of representatives from CASA, CWEA and League of California Cities
ELAP	Environmental Laboratory Accreditation Program		
EPA	Environmental Protection Agency	TSD	Total Solids Dissolved
ERAF	Educational Reserve Augmentation Fund	TSO	Time Schedule Order
ESMP	Electronic Self-Monitoring Report	TSS	Total Suspended Solids
FEB	Flow Equalization Basin	UPCCAA	Uniform Public Construction Cost Accounting Act
FEMA	Federal Emergency Management Agency	UV	Ultraviolet Treatment
FOG	Fats, Oils and Grease	VFD	Variable Frequency Drive
GASB	Government Accounting Standards Board	VOCs	Volatile Organic Compounds
GPD	Gallons per Day	WAS	Waste Activated Sludge
GPM	Gallons per Minute	WDR	Waste Discharge Requirements
HAP	Hazardous Air Pollutant	WEF	Water Environment Federation
HVAC	Heating, Ventilation & Air Cond.	WERF	Water Environment Research Foundation
IRWUG	Independent Reclaimed Water Users Group	WET	Whole Effluent Toxicity or Waste Extraction Test
ISWP	Inland Surface Waters Plan	WESTCAS	Western Coalition of Arid States
JPA	Joint Powers Authority	WIN	Water Infrastructure Network
LA	Loan Allocation (non-point sources)	WLA	Waste Loan Allocation (point sources)
LAFCO	Local Agency Formation Commission	WMI	Watershed Management Initiative
LIMS	Laboratory Information Management Software	WRFP	Water Recycling Funding Program
LOCC	League of California Cities	WRDA	Water Resource Development Act
LHC	Little Hoover Commission	WTP	Wastewater Treatment Plant
MACT	Maximum Achievable Control Technology (Air controls)	WWTP	Wastewater Treatment Plant
MCL	Maximum Contaminant Level	WQBEL	Water Quality Based Effluent Limitations
MBUAPCD	Monterey Bay Unified Air Pollution Control District	WQS	Water Quality Standards
MF/RO	Microfiltration/Reverse Osmosis	WWWIFA	Water and Wastewater Infrastructure Financing Agency
MGD	Million Gallons per Day		
MMP	Mandatory Minimum Penalty		
MOU	Memorandum of Understanding		
MPWMD	Monterey Peninsula Water Management District		
MRWPCA	Monterey Regional Water Pollution Control Agency		
MUN	Municipal Drinking Water Use		

