



Carmel Area Wastewater District Budget – Volume I 2020-21

Prepared and Submitted

By

The Budget Committee

June 25, 2020

Greg D'Ambrosio, Member
Robert Siegfried, Member
Barbara Buikema, General Manager
Chris Foley, Maintenance Superintendent

Carmel Area Wastewater District

2020-21

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Ken White
Gregory D'Ambrosio
Michael Rachel
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Director
Director (Budget Committee)
Director

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Robert Wellington
Ed Waggoner
Daryl Lauer
Rachel Lather
Patrick Treanor
James Grover
Chris Foley

General Manager
Legal Counsel
Operations Superintendent
Collection System Superintendent
Principal Engineer
Plant Engineer
Principal Accountant
Maintenance Superintendent

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 2020-21

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Budget Message



Carmel Area Wastewater District

P.O. Box 221428 Carmel California 93922 ❖ (831) 624-1248 ❖ FAX (831) 624-0811

Barbara Buikema
General Manager
Ed Waggoner
Operations Superintendent
Robert R. Wellington
Legal Counsel

Board of Directors
Gregory D'Ambrosio
Michael K. Rachel
Robert Siegfried
Charlotte F. Townsend
Ken White

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 2020-21 Budget. This budget serves as the financial plan for FY 2020-21 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-by-the-Sea and surrounding unincorporated area, and by contract to an additional 4,500 residents in Pebble Beach.

Achievements in 2019-20

The past year has been extraordinarily eventful. We keep telling ourselves that a slowdown is right around the corner, which just might bring things down to a more even pitch. That has yet to happen; however, if we are continually busy, it is really the best kind of busy. It is rewarding to both the Board and Staff to see the progress made in the last year and we are excited about the future of the District. Some of our achievements over the past year include:

- **Clean Financial Audit:** Once again, the District had successful “clean” financial audits for both CAWD and the Reclamation Project. Although the District receives a clean audit report every year, it is far from routine. I think it's worthwhile to acknowledge the good job that staff does to ensure that goal is met every year – their professionalism makes it seem easy.
- **Asset Replacement:** The District replaced its 12-yr old VacCon truck that had seen its fair share of usage and was experiencing mechanical issues with a brand new combo Sewer & Storm Drain Cleaning Truck. Additionally, the District was able to sell its used truck to another local agency for \$51K thereby recovering 12% of the costs.



- **Digester Cleaning:** The District undertook a Digester Cleaning project – this was to clean #1, #3, and #4. The intention is to be prepared for the next phase where we will demo #3 and #4 and install a holding stainless holding tank.
- **Electrical/Mechanical Rehabilitation:** The District continued the design for the Electrical/Mechanical Rehabilitation and Sludge Holding Tank Project. The plan is to be ready with all design work, obtain the necessary permits, and move forward in 2020 with the project. It entails the rehabilitation of all electrical panels that were not part of Phase I and the stainless holding tank for sludge processing mentioned above.
- **Monte Verde Extension:** Completed a small project for Monte Verde Extension and 2nd Avenue line but also a project that involved considerable effort to collaborate with the neighborhood. It was completed successfully, on budget and on time.
- **Rio Road Pipeline:** The District also entered into a contract with Kennedy Jenks for the design of a Cured-in-Place Pipeline project along Rio Road. The contract was awarded to Insituform and we anticipate that it will start at the end of June 2020.
- **Sewage Lift Stations:** All Sewage Lift Stations had their control panels upgraded along with the software upgrade to match the software used at the Treatment plant. Having one platform, Ignition, for both departments will ultimately make management of the system easier and more cost effective.
- **Standby Power Reliability:** The Board approved solicitation for a 600kW power generator to replace the existing 450 kW generator. This represents a major upgrade to our standby power reliability as the 450kW has controls which are obsolete. The plan is to decommission this generator and run the plant entirely off the existing 750kW generator. To improve fault tolerance a trailer mounted 500kW generator would be purchased to serve as backup. This work also allows for more efficient implementation of a new Motor Control Center for the Influent Pump Station.
- **APWA Award:** The District was awarded 1st Place by the American Public Works Association (APWA) for Emergency/Disaster Repair projects under \$5M for the Hatton Canyon Road Rehabilitation Project. This project was grant funded and greatly improved access to the upper portion of Hatton Canyon, which has typically washed out during winter storm activity.
- **Asset Disposal Policy:** The District developed and the Board approved an updated Surplus Asset Disposal Policy with the intent of maximizing our return from the disposal of assets that have reached the end of life.
- **River Watch Settlement:** A successful settlement agreement was achieved with River Watch with a minimal dollar settlement and an agreement that CAWD should be able to complete within the next five years. This claim originated primarily because of the repetitive losses in Hatton Canyon. The pipeline replacement project will go a long way

to solving the problems in this line.

- **CRFREE Project:** The County approved the Final Environmental document for the Carmel River Floodplain Restoration and Environmental Enhancement (CRFREE) Project. The District is a participant in this project because it requires that our outfall and force main be moved under the lagoon to protect them from increased velocity flows and debris coming downstream. While we have moved on to the negotiation phase with the County for this project; in the interim we received grant funding from the California Coastal Conservancy to complete the design and environmental work.
- **Coastal Commission Permit Resolution:** The District's permit issues with the Coastal Commission were also resolved in March with the issuance of an after-the-fact permit. This project took a considerable amount of time with legal counsel and our partners in the treatment plant and reclamation project. However, we feel that we ended up with permit conditions that we can work with as we move into the future.
- **Employee Negotiations:** Successfully finalized a two-year contract with employees to be approved at the June 2020 regular board meeting. Health Insurance continues to be extremely volatile as there are limited options available in the Monterey County marketplace.
- **Succession Planning:** Planning continues at the District on all levels and for all positions. For the General Manager position three viable candidates spent two weeks each walking in the Manager shoes.
- **COVID-19** has been difficult for us all, but the District has successfully navigated the situation in large measure because part of what we do is plan for emergencies. All the time. Nonetheless I believe the District has done all that it could to mitigate the risk – we've set up policies, we've engineered solutions, and we require people to social distance, wear masks, and daily temp check. No one knows how long this will go on, but we're prepared for the long haul.
- **COVID-19** will likely have an impact on the District's revenues. To that end, the Board authorized reduced rates this coming year in

recognition of the general economic difficulties the community is experiencing.



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. These conditions require continual rehabilitation and upgrade of District assets.

The District remains committed to operating the treatment plant and collection system at the highest standard. We are well on the way to that goal. District staff monitors new technologies and operational approaches and

will evaluate those that bring potential improvement to the treatment process, save energy, reduce chemical usage, and meet changing regulatory requirements.



Goals for FY 2020-21



- **Hiring:** Continue with effort to hire the best employee candidates possible, accelerating staff training and enhancing employee morale.
- **Public Engagement:** Engage with other agencies, entities and groups to advise others about our District's mission and role and to encourage cooperative efforts toward our mutual benefits. Continue efforts to reach out to the public and educated them about our goals.

- **Safety:** Continue with efforts to improve employee safety, with a long-term goal of achieving and maintaining a low experience modification factor in relation to other members of our insurance pool, CSRMA.
- **Improve Plant Operations:** Continue to improve plant operations with repeated focus on the fundamentals and basic training on operations and maintenance. Management and staff continue to look for efficiencies and process improvements. There is a

continual effort to improve by engineering new solutions and implementing new technology wherever possible.

- **CMMS:** Continued implementation of Computerized Maintenance Management Software (CMMS) Mainsaver. Significant strides have been made, but now staff remains focused on discovering means for continued improvement. CMMS is the backbone that forms our future. When we talk about finding efficiency throughout the system, it starts with CMMS.
- **Build upon our Management Training series:** Our first session on “Vision and Strategy” was initiated in 2018. Now CAWD plans on moving forward with sessions that focus on Team Building, and Leadership. Simultaneously the District has provided one-on-one management training for staff. This process is part of our ongoing efforts to build for the future. Management is actively looking at succession planning issues and training. Positioning the right individual in the right job is key to CAWD’s success.
- **Protection of the Environment:** CAWD has always been a good steward of the environment and we take it as our charge to continue improving the plant so that the District can continue to be a good neighbor at our current location. By managing the plant processes to be efficient and environmentally sound we ensure that the community safe.

Challenges in Our Future

The District has accomplished great things over the past decade to move forward and modernize. CAWD has worked hard to provide a sustainable future at the treatment plant and taken steps to ensure financial stability. But as is the nature of things, change is constant, and the need to adapt is essential. That said, the District is facing significant challenges moving forward.

The District was notified this past year by the California Coastal Commission that it should commence plans to move the treatment plant out of the Carmel Lagoon because of concerns over sea level rise. CAWD commissioned a Sea Level Rise Study with ESA Associates and their conclusions were that sea level rise projections do not identify new hazards to the treatment plant of greater concern than the 100-year flood risk that CAWD has previously planned for. Nonetheless, increased storm intensities, as well as higher sea levels, may increase the base flood elevations. According to the ESA study increased storm intensity, as well as sea level rise will not detrimentally affect the CAWD facility before the year 2062 under the “Extreme Risk Aversion” scenario. This allows for over 40-years of continued operation in the existing location. In our opinion, the next 40 years will provide time for CAWD to evaluate future improvements of increasing flood resiliency at higher levels versus potentially relocating the plant.

The Coastal Commission has presented the District with a set of special conditions to attach to our permit for the Phase I project. The conditions state that “the intent of this approval is an interim, and thus temporary, authorization for the Approved Project in order to allow for the continued operation and function of the Plant in its existing location for up to 30 years. They

appear to be taking a default position that the facility must be moved to protect it from sea level rise.



CAWD’s position is that a timeline of 30 years is premature at best. The draft special conditions do not discuss any potential impacts to the area around the Carmel River Lagoon where the homes, school and businesses may be best served by sandbar management, as is the current practice. Flood elevations are controlled by the downstream sand bar elevation. If the sandbar is managed it drastically reduces the increase to flooding regardless of sea level rise, because the sandbar acts as a weir that controls flood elevations.

CAWD agrees that we should be planning, with analysis that includes a lifespan examination of the facility, as well as a hazard monitoring plan. CAWD would prefer an alternate solution to moving out of the lagoon in 30 years, perhaps a system of triggers that would more precisely identify if and when we should move. The District has roughly 5 feet of freeboard over current 100-year flood levels. CAWD used “extreme” sea level rise projections coupled with increased storm intensity to come up with a 40-year estimated time of impact. ESA Associates, the District’s consultant, believes that the sand bar height will not increase as much as sea level rise and therefore the downstream weir will be lower. Sandbar management would help everyone who lives around the lagoon continue to manage flooding.

Currently we do not know what the best option for the community will be; move further into Carmel Valley, Pebble Beach, connect to Monterey One Water, a series of package plants, or some entirely new technology. CAWD would like to pursue a more in-depth analysis of each option at this time to help us make the best decision. The studies required will take additional time and funding.

The District had an insurance appraisal of the facilities performed in 2018 that came back with a value of roughly \$130M, which is very much in line with our internal estimates. The challenge for the District is how do we continue to fund capital requirements at the treatment facility, estimated to be roughly \$15M over the next 20 years? How do we fund the collection system,

estimated to be at a minimum \$40M? And finally, how do we fund moving the facility? It is clear to us that the financial burden on our community is potentially staggering. We will, of course, look for federal and state assistance whenever possible. But we also recognize that a local match is generally a requirement of most assistance programs.

The implementation of the correct project management coupled with tight fiscal controls will make it entirely possible for CAWD to continue to fund operations and rehabilitation over the next twenty years on a “pay-as-you-go” basis. User fees are designed to fund operations, and between the property tax revenues and the capital component of our rate model CAWD generates about \$3M annually for capital projects. Rough estimates of cash flow calculations and proper management suggest it is possible to continue to fund projects via cash.

CAWD is also committed to a Sea Level Rise Reserve fund. This budget year the balance will be \$3M. That represents a significant shortfall with what might be necessary to move the facility. We also know that the necessary analysis will have a cost. If it is determined that the best option is to move to a location in Carmel Valley or Pebble Beach, there will be a cost for land. As its quite easy to see, this is an expensive position we find ourselves in. We don’t know if there will be any public funds available for sea level rise in the next 30 years, but we’re determined to position the District in the best way possible. We want to make sure that in 30 years if we need to borrow \$100M+ that our balance sheet is strong enough that we will qualify. The significance of an agency of CAWD’s size and the required revenue stream means that we will need time and careful analysis in order to implement a successful plan.

Summation

Even in the face of multiple challenges, our people make us what we are. I am privileged to work with 26 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 providing wastewater service in the most cost-effective manner we possibly can.

Barbara Buikema
General Manager



Budget – in – Brief



FY 2020-21

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 15-year capital improvement program to replace or rehabilitate pipelines.



Aerial Drone Photo 2017

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, although we are trying to expand into Carmel Valley and the Big Sure area.

DIGESTER
CONTROL
BUILDING #2 –
MIXING PUMP
(CONSTRUCTION
COMPLETED IN 2017)

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 1.2 MGD which represents 40% 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 87+% 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.

Key Deliverables:

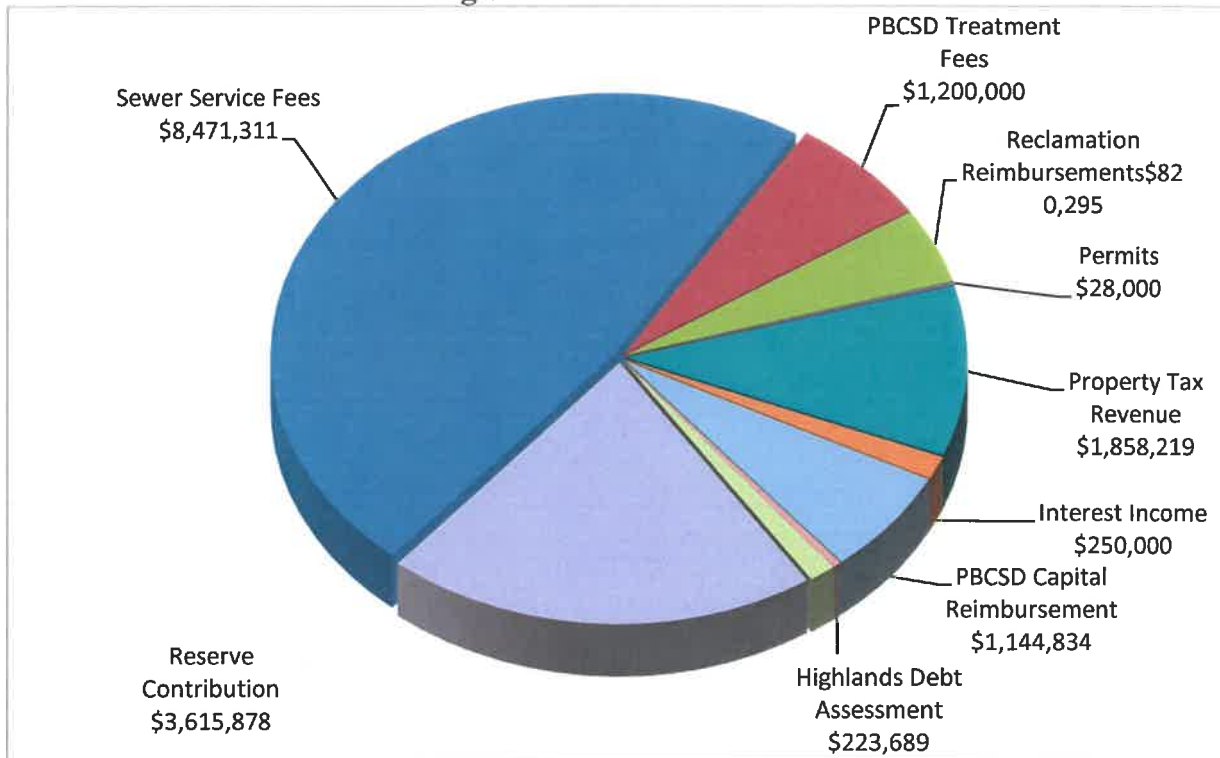
The District's mission statement is the protection of the public health and the environment by the cost-effective collection and treatment of wastewater and the return of clean water to the environment. In both District Operations and in our Capital Program we take that statement seriously and apply 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 2020-21 revenue and financing \$17.6 million



Projected Budget Revenues 2020-21

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.

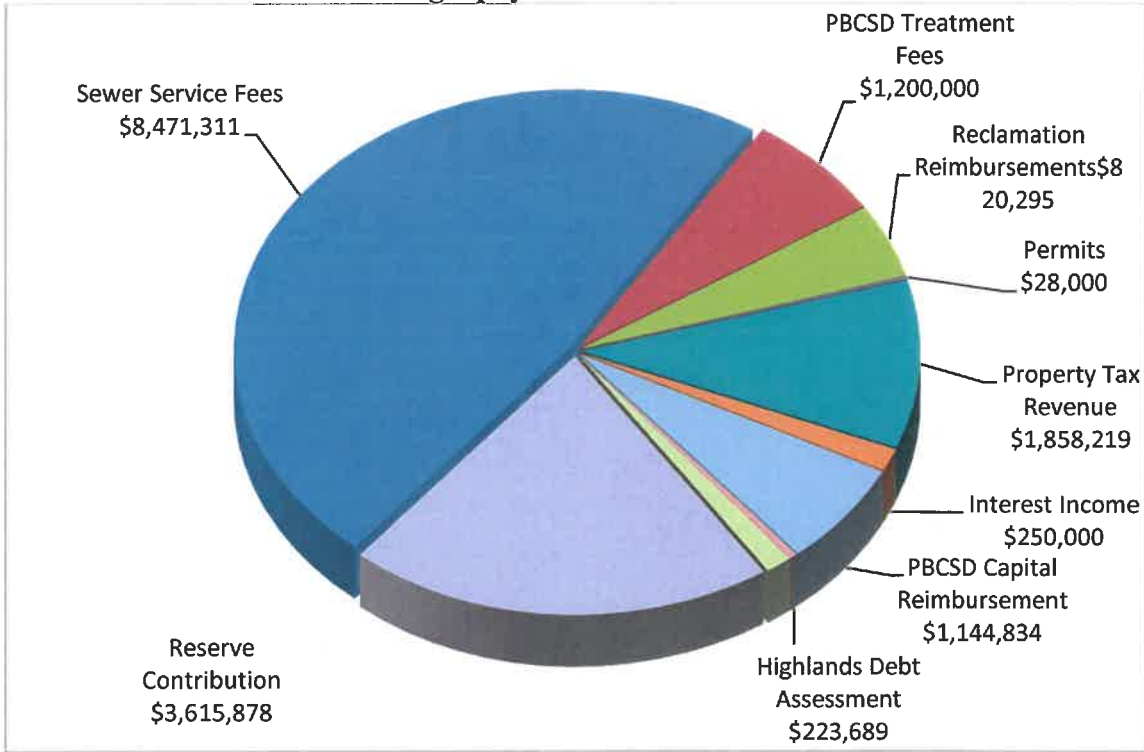
Wastewater service fees account for approximately 48.3% of total budgeted revenues for 2020-21. Additional treatment fees from wastewater coming from Pebble Beach account for another 7.1% of total revenues. The combined total of 55.4% represents total revenues from the District’s core function of wastewater treatment. The District does receive a small amount of revenue, 10.9% 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 19.2% of our revenues are coming from Reserves – we are planning to over \$3.6M in sewer line rehabilitation in the Collection System and over \$2.2M at the Treatment facility for the Electrical/Mechanical rehab project.

The District is facing significant challenges in its future and is attempting to position itself to manage the outcome. Rate increases now and into the future are very much considered with these long-term outcomes in mind. Our goals going forward for both the long and short term include:

- Sea Level Rise is likely to affect the treatment facility within the next 30-40 years. As such the plant must make a decision about its future. Specifically, whether to move the facility into Carmel Valley or to connect with Monterey 1 Water or some other option. The estimate is well over \$100M for either option. We recognize that even with a combination of loans and grants the District will need to come up with the local match, or 20-25% of that financial requirement.
- If the plant remains at its current location for 30-40 years, we will still need to maintain the facility in good working order for the duration of its life span. We are currently estimating \$24M in expenditures through 2034. The Collection System, which will remain regardless of the outcome with the treatment facility, requires in excess of \$40M over the next thirty years.
- Given the financial commitments the District is facing we are recommending that the District maintain its “Pay-as-you-Go” philosophy. We believe it is important to minimize or eliminate debt service going into our commitment to move the treatment plant.
- If it is determined we need to move into Carmel Valley the District needs to plan to pay for the land – grants and loans for a land purchase are unlikely. Even if we connect to Monterey 1 Water, we will likely need to arrange for land that will serve two pump stations.
- The District has a requirement from the Coastal Commission that when we do move the plant that we must return the existing site to riparian habitat. We’re not sure what the cost to return to riparian habitat will be, but it will likely be significant.
- The District’s CalPERS Unfunded Accrued Liability (UAL) is currently at \$647K and we anticipate there will be another reduction to the discount rate (currently at 7.0%) We have been paying down the UAL on a twenty-five year amortization schedule. Paying it down more rapidly would result in savings to the District
- Finally, when the treatment plant moves operations, we will need to provide a corporate yard for the Collections Department and provide a reserve fund to ensure its ongoing operations.

What does the FY 2020-21 budget pay for?



Projected Budget Expenditures 2020-21

The District has budgeted 49.6% of its total fiscal year 2020-21 budget for capital projects and equipment. Plant Operations this year comprise 19.3% of our expenditures with 8.1% devoted to Collection System. While operating costs continue to increase, if for no other reason because of inflation, this budget also reflects that we are doing more internal maintenance. Over the long haul we recognize that we must continue to make an investment in the plant and the collection system annually in order to maintain what we have. Our long term plan reflects the reality of continued investment in our community.

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 any capital project, the District policy is to ensure that it has all funding available to it.



Clarifiers tanks & DAFT

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 \$160K. 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.

Capital Reserve: These are funds set aside for capital rehabilitation and replacement of the treatment plant and the collection system. The Fiscal Year 2020-21 budget contains \$8.4M in capital projects and equipment. We anticipate offsetting the capital expenditures by \$1.7M in grant funding. The District will also receive reimbursement from Treatment plant projects for 1/3 of the costs or roughly \$1.1M. The District currently has \$18M in its capital accounts and can continue its long-range path of pay-as-you-go financing.

Defend or Managed Retreat Reserve: established in 2017, to address the future needs of the District in response to potential sea level rise issues. To be reviewed annually by the Board of Directors with a funding goal of \$15M over 15 years. The Board authorized \$1M for this fund in fiscal year 2019-20 bringing the total balance to \$2M. The recommendation for the 2020-21 fiscal year is to add \$1M bringing the total to \$3M.

Wastewater Charges raised to Maintain and Rehabilitate Critical Infrastructure

The District has proposed an increase of 3.1% in its residential user fees. Residential is the largest category in the District and accounts for 94% of our customer base and roughly 64% 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.



MF/RO Structure

We offer an accounting of residential rate increases over the last 6 years for review.

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Residential Rates	10.97%	11.89%	12.46%	8.66%	9.20%	7.55%

Budget Highlights

Revenues

- Sewer user fees are budgeted to increase on average 3.0%% in 2020-21. The Preliminary Rate Model details how the costs are allocated across customer categories. The Budget Committee approved the increase; however, there was acknowledgement that dealing with continued rehab of plant, adding in the Collection system rehab, and challenges faced with sea level rise will require considerable long-range planning effort.
- Treatment Fees PBCSD – calculated based on our contract with PBCSD. Charges are based on flow, less source control and legal, plus administrative percentage. Historically, monthly flows vary between 28 – 32%.
- Property tax revenues are anticipated to increase 2.0% from prior year actual at 1.8M.
- Interest income is estimated based on average balance earning 1.0%. We are basing our \$250K budget estimate on current yield, projected market rates, and decreasing balances as we spend down reserves for capital projects.
- Permits and Connection fee revenues are based on 10-year averages.

Operations & Maintenance - General

- \$16.9 million total operating and capital budget for Fiscal Year 2020-21.
- Operations account for 49.1% (\$8.3 million) of the budget, the capital budget is 49.6% (\$8.4 million). Non-operating expenses account for 0.2 million of the fiscal year budget.

- Salaries for FY 2020-21 reflect full staffing and the addition on one full time hybrid position. The River Watch agreement requires that we Close Circuit video (CCTV) the entire system within five years. The District plans to split this position 3 days in Collections and 2 days as an entry level mechanic position.
- The negotiated COLA for 2020-21 is 4.1%
- The District's CalPERS Classic plan Unfunded Accrued Liability (UAL) is \$627K with current year payment of \$30K. The PEPRA UAL is \$36K with current year payment of \$5K.
- The Strategic Asset Management pension plan was valued as fully funded in 2019-20 and the actuarial report recommended zero contributions.
- Health insurance premiums increased 9.0% effective January 2020. Because the health care benefits have been whittled away over the last few years from rising premiums the Salary & Budget Committee agreed to make a greater contribution to health care benefits on behalf of the District. Estimated cost this first year is \$60K. Unfortunately, health insurance continues to be volatile and difficult to predict – in short, there is little good news and no easy solution.
- The District's worker comp experience mod factor is down to 104% after peaking at 149% in 2017-18. The District continues to work towards its goal of bringing it down to the 80%



range.

Digester Control Building #1 – Spiral Heater and Boiler

- Fuel costs estimate per gallon cost for regular at \$3.05 and diesel at \$3.15. All fuel is allocated at year end.
- Collections requested a Capacity modeling study and evaluation of Bay & Scenic Pump Station for a total of \$100K. These projects were deferred until a later time due to budgetary constraints.
- Budget includes \$2K for public outreach flyers and handouts. Also included \$4,500 for a booth at Monterey County Fair and local events.
- ICOM (computerized maintenance program) for Collections annual fee has increased from \$4k to \$13.7K. Staff is looking at other programs, but at this time has decided to stay with ICOM given investment made to date.
- \$50K for flood doors to provide protection to pump stations.

- Chemical cost increases range from 5% (potassium iodate) to 15% (sodium bisulfite and sodium hypochlorite)
- Lab equipment service contracts with vendors assume 5% increase.
- Ocean outfall monitoring \$14,670
- General contract laboratory services \$23,340
- Annual outfall monitoring required by NPDES permit increase 15%
- Director fee increases due to assumed five-year average cost of dental and provision for strategy session

Capital Budget Projects

Maintenance Dept

- Install new food waste receiving pump. The existing progressive cavity pump has failed twice. Long term goal is a reliable food waste receiving facility that will feed the digester so that methane gas can be produced that can be used in the microturbines to make energy and heat.

Collections Dept.

- Replace generator at Bay and Scenic pump station due to age of existing unit and inability to meet emissions standards.
- Carmel Meadows Pipeline is located on aerial supports downhill of the homes and directly above Carmel Lagoon. The expansion of the lagoon has resulted in the aerial supports being slowly undermined. The best solution is to remove the pipeline from this location and returning landscape to natural state. The flows will be directed to a small pump station at the end of Mariposa Drive and pumped into the existing force main on Ribera Road.
- Hatton Canyon Pipe Bursting grant award by FEMA/OES makes this project possible. The District has had three major overflows over the past twenty years. This project will correct the long running issue of the Hatton Canyon creek skipping its banks during rain events and then undermining sewer infrastructure.
- Upper Rancho Canada Pipe Relocation project will relocate existing trunk line that serves the eastern portion of the District and is located within the proposed Regional Park at Rancho Canada. The project will include roughly 1,900 feet of pipe replacement and six manholes.
- Rio Road CIPP Lining Project has been identified as having severe defects that require replacement. This pipe is downstream of the proposed Rancho Canada subdivision and the upper Rancho Canada Golf Course pipeline relocation. As such, it needs to be completed prior to the anticipated upstream improvements.



Primary Motor Control Center – installed 2017

Treatment Plant

- The Elec/Mech Rehab & Sludge Holding Tank Replacement Project is a multi-area project aimed at improving reliability of equipment in the Influent Pump Station, Headworks, Chlorine Analyzer Building, Effluent Building, and Sludge Storage Tank. Most of the work involves replacing aged equipment and electrical and mechanical work in existing buildings. This project was developed to mitigate business risk based on a risk assessment performed by Kennedy/Jenks Engineers. The project is highly focused on electrical systems that are well past their useful life and are critical to operations. The sludge holding tank work is to address the fact that the current tank was built in the 1930s and is past its useful life. The three existing sludge tanks no longer meet seismic code and will be removed.

CAWD's budget reflects both the current year priorities and a consideration of where the District should be in the next 25 – 30 years. Our plans for plant rehabilitations and renewal are carefully considered with an eye to providing service to our constituents and ensuring the future of the District.

Budget Development Process

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 work 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 to consider its 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 departments 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

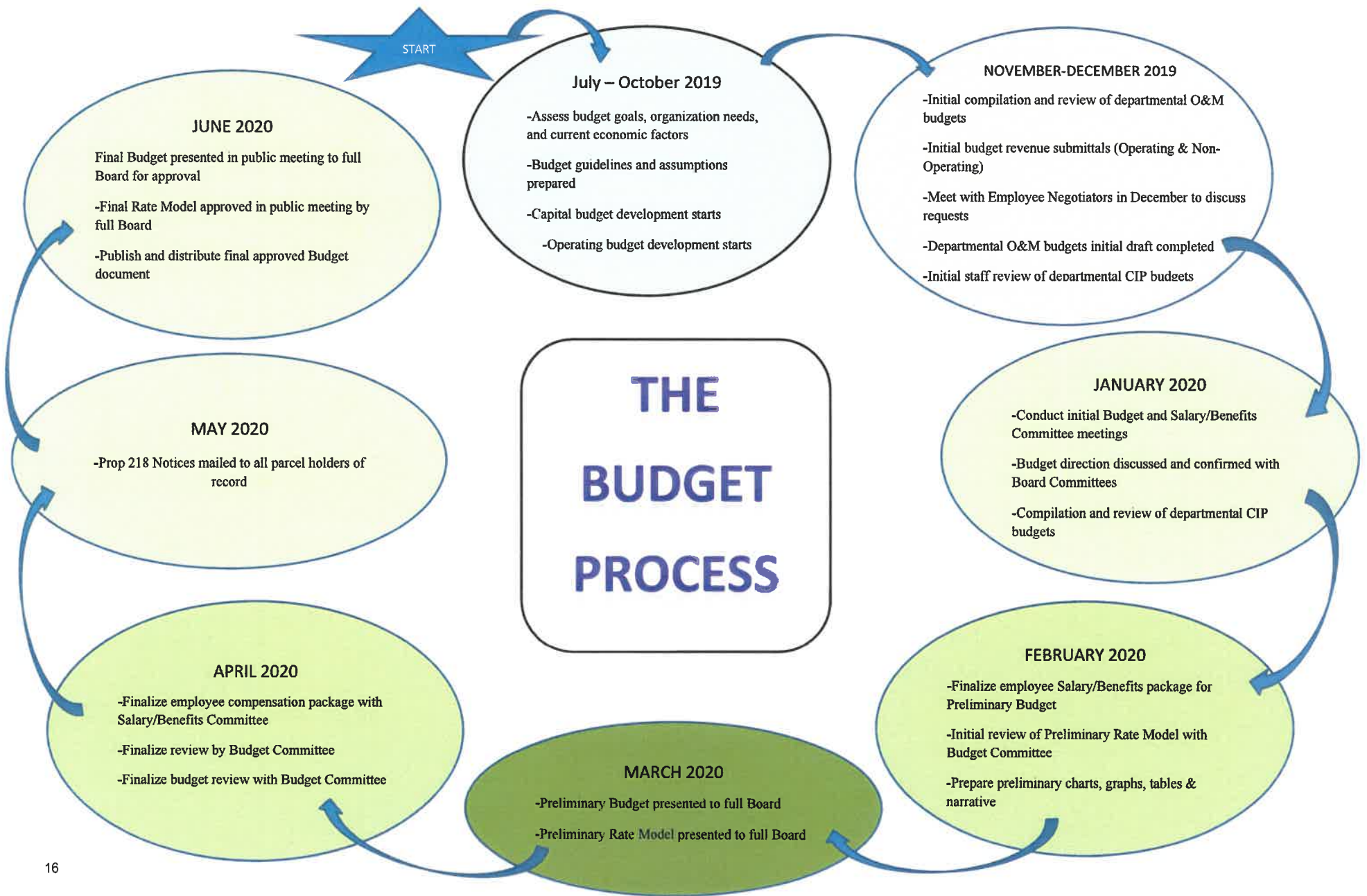
- Promptly inform the General Manager when unforeseen circumstances indicate that budget amounts may be exceeded or that capital/operation planning was incorrect for projects under Engineering purview.

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



Budget Summary

**Carmel Area Wastewater District
Budget Summary
2020-21**

Description	2018-19			Estimated thru 01-31-20			Proposed 2020-21 Budget	% Chg. Prior Yr. Actual	Projected 2021-22 Budget	% Chg. Prior Yr. Budget
	Actual	Budget	% of Budget	Actual	Budget	% of Budget				
Beginning Fund Balance	26,326,207	26,326,207		32,398,289	32,398,289		34,527,275	106.57%	30,911,398	-10.47%
Operating Revenues	10,099,370	9,279,993	108.83%	9,071,435	9,887,417	91.75%	10,222,956	112.69%	10,665,290	4.33%
	10,099,370	9,279,993	108.83%	9,071,435	9,887,417	91.75%	10,222,956	112.69%	10,665,290	4.33%
Op Expend. (less deprec.)										
Treatment	2,447,451	2,768,559	88.40%	3,008,006	2,855,757	105.33%	3,182,836	105.81%	3,447,229	8.31%
Maintenance - Plant	1,158,545	1,691,895	68.48%	1,334,827	1,876,166	71.15%	1,861,996	139.49%	1,914,015	2.79%
Maintenance - Field	47,998	100,625	47.70%	0	0	∞	0	∞	0	∞
Administration	996,166	1,572,510	63.35%	1,261,760	1,686,164	74.83%	1,306,814	103.57%	1,463,995	12.03%
Collection	998,209	1,237,424	80.67%	1,335,062	1,705,960	78.26%	1,439,868	107.85%	1,729,543	20.12%
Reclamation Project	560,639	457,133	122.64%	606,510	471,938	128.51%	541,645	89.31%	560,413	3.47%
Waste to Energy	7,775	0	∞	28,153	9,108	309.10%	23,583	83.77%	25,290	7.24%
Brine Disposal	4,624	0	∞	6,138	7,910	77.60%	7,884	128.45%	7,385	-6.33%
Total Operating Exp	6,221,406	7,828,146	79.47%	7,580,456	8,613,003	88.01%	8,364,625	110.34%	9,147,870	9.36%
Operating Gain/(Loss) (exclusive of depreciation)	3,877,963	1,451,847	267.11%	1,490,979	1,274,414	116.99%	1,858,331	124.64%	1,517,420	-18.35%
Depreciation Expense	2,489,149	2,669,000	93.26%	2,669,000	2,669,000	100.00%	2,669,000	100.00%	2,669,000	0.00%
Amortization Expense	0	4,860	0.00%	4,860	4,860	100.00%	4,860	100.00%	4,860	0.00%
Operating Gain/(Loss)	1,388,814	(1,222,013)	-113.65%	(1,182,881)	(1,399,446)	84.52%	(815,529)	68.94%	(1,156,440)	41.80%
Non Operating Revenues	3,989,136	3,701,631	107.77%	2,627,330	3,341,282	78.63%	3,846,892	146.42%	5,208,195	35.39%
Non Operating Expend.	212,310	213,762	99.32%	211,000	215,625	97.86%	223,689	106.01%	219,632	-1.81%
Net Income/(Loss)	5,165,640	2,265,856	227.98%	1,233,450	1,726,211	71.45%	2,807,674	227.63%	3,832,123	36.49%
Capital Budget										
Equipment Purchases										

**Carmel Area Wastewater District
Budget Summary
2020-21**

Description	2018-19			Estimated thru 01-31-20			Proposed 2020-21 Budget	% Chg. Prior Yr. Actual	Projected 2021-22 Budget	% Chg. Prior Yr. Budget
	Actual	Budget	% of Budget	Actual	Budget	% of Budget				
Administration	16,735	0	∞	0	14,000	0.00%	0	∞	0	∞
Maintenance	0	200,000	0.00%	0	0	∞	18,500	∞	0	-100.00%
Collections	12,554	0	∞	554,098	410,000	135.15%	160,000	28.88%	120,000	-25.00%
Treatment	75,820	33,000	229.76%	40,561	17,800	227.87%	116,466	287.14%	176,500	51.55%
Capital Improvement Projects										
Administration	0	0	∞	0	0	∞	75,000	∞	0	∞
Maintenance	0	0	∞	0	0	∞	0	∞	0	∞
Collections	147,626	2,210,000	6.68%	521,057	3,725,000	13.99%	5,035,445	966.39%	2,340,000	-53.53%
Treatment	195,113	164,001	118.97%	4,370	305,396	1.43%	25,000	572.08%	25,000	0.00%
Treatment Long Term Capita	1,153,763	4,265,331	27.05%	658,238	2,695,000	24.42%	3,667,000	557.09%	7,424,000	102.45%
Total Capital Budget	1,601,611	6,872,332	23.31%	1,778,324	7,167,196	24.81%	9,097,411	511.57%	10,085,500	10.86%
Ending Fund Balance	32,379,385	24,393,591	132.74%	34,527,275	29,631,164	116.52%	30,911,398	89.53%	27,331,881	-11.58%

Revenues

Carmel Area Wastewater District
Revenues Budget 2020-21

Description	2018-19			Estimated thru 06-30-20			Proposed 2020-21 Budget	% Chg. Prior Yr. Actual	Projected 2021-22 Budget	% Chg. Prior Yr. Budget
	Actual	Budget	% of Budget	Actual	Budget	% of Budget				
OPERATING REVENUES										
Sewer service fees - residents	8,024,240	7,595,860	105.64%	7,605,930	8,206,479	92.68%	8,471,311	111.38%	8,894,877	5.00%
Treatment fees - PBCSD	1,486,410	1,200,000	123.87%	949,835	1,200,000	79.15%	1,200,000	126.34%	1,200,000	0.00%
Reclamation Proj O & M reimbursement	560,640	457,133	122.64%	480,265	471,938	101.76%	541,645	112.78%	560,413	3.47%
Permits & inspection fees	28,080	27,000	104.00%	35,405	9,000	393.39%	10,000	28.24%	10,000	0.00%
<i>Total Operating</i>	10,099,370	9,279,993	108.83%	9,071,435	9,887,417	91.75%	10,222,956	112.69%	10,665,290	4.33%
NON OPERATING REVENUES										
Property tax revenue	2,050,675	1,768,680	115.94%	1,817,227	1,812,897	100.24%	1,858,219	102.26%	1,904,675	2.50%
Interest Income	602,347	145,000	415.41%	367,781	250,000	147.11%	250,000	67.98%	250,000	0.00%
Liquid food waste	3,749	0	<u>∞</u>	8,390	1,000	839.00%	8,500	101.31%	8,500	0.00%
Brine disposal	121,640	0	<u>∞</u>	83,930	0	<u>∞</u>	65,000	77.45%	70,000	7.69%
Highlands Inn assessment revenue	215,898	213,762	101.00%	211,000	215,625	97.86%	223,689	<u>∞</u>	219,632	-1.81%
Reimbursement from PBCSD for 1/3 secondary treatment plant improv.	497,084	1,541,859	32.24%	(5,277)	985,739	-0.54%	1,144,834	-21694.79%	2,435,138	112.71%
Plant Connection fees	93,585	0	<u>∞</u>	27,732	18,000	154.07%	18,000	64.91%	18,000	0.00%
Reclamation Project reimbursement	195,562	32,330	604.89%	8,673	58,021	14.95%	278,650	3213.03%	302,250	8.47%
Other	208,596	0	<u>∞</u>	107,875	0	<u>∞</u>	0	0.00%	0	<u>∞</u>
<i>Total Non Operating</i>	3,989,136	3,701,631	107.77%	2,627,330	3,341,282	78.63%	3,846,892	146.42%	5,208,195	35.39%
TOTAL REVENUES	14,088,506	12,981,624	108.53%	11,698,765	13,228,699	88.43%	14,069,848	120.27%	15,873,485	12.82%

Non-Operating Expenses

**Carmel Area Wastewater District
Non-Operating Expenses Budget
2020-21**

Description	2018-19			Estimated thru 06-30-20			Proposed 2020-21 Budget	% Chg. Prior Yr. Actual	Projected 2021-22 Budget	% Chg. Prior Yr. Budget
	Actual	Budget	% of Budget	Actual	Budget	% of Budget				
NON OPERATING EXPENSES										
Debt Service - Principal*	150,000	150,000	100.00%	160,000	160,000	100.00%	170,000	6.25%	175,000	2.94%
Debt Service - Interest	59,194	61,162	96.78%	51,000	53,025	96.18%	44,363	-13.01%	35,306	-20.42%
Bond Fees	3,116	2,600	119.85%	0	2,600	0.00%	9,326	<u>∞</u>	9,326	0.00%
TOTAL	212,310	213,762	99.32%	211,000	215,625	97.86%	223,689	6.01%	219,632	-1.81%

Note:

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

Consolidated Operating Expenses Summary

**Carmel Area Wastewater District
Consolidated Departmental Operating Budget 2020-21**

Description	2018-19			Estimated thru 06-30-20			Proposed 2020-21 Budget	% Chg. Prior Yr. Actual	Projected 2021-22 Budget	% Chg. Prior Yr Budget
	Actual	Budget	% of Budget	Actual	Budget	% of Budget				
Total Salaries	2,356,929	2,453,865	96.05%	2,786,697	2,531,672	110.07%	2,689,841	96.52%	2,825,898	5.06%
Total Payroll Taxes	200,204	187,722	106.65%	232,987	198,688	117.26%	204,266	87.67%	212,147	3.86%
Total Employee Benefits	394,727	895,918	44.06%	876,487	886,352	98.89%	791,150	90.26%	804,322	1.66%
Total Directors Fees	32,346	32,250	100.30%	29,614	29,650	99.88%	36,300	122.58%	33,300	-8.26%
Total Trucks & Autos	37,787	45,460	83.12%	53,305	60,220	88.52%	58,430	109.61%	56,930	-2.57%
Total Insurance	128,311	93,679	136.97%	177,295	99,335	178.48%	151,987	85.73%	161,309	6.13%
Audit/Financial Expense	27,550	30,600	90.03%	46,629	31,200	149.45%	40,000	85.78%	40,000	0.00%
Total Engineering Fees	6,561	210,000	3.12%	142,217	455,000	31.26%	375,000	263.68%	660,000	76.00%
Total Attorney Fees	118,182	131,000	90.22%	78,294	276,000	28.37%	156,000	199.25%	171,000	9.62%
Total Office Supplies & Svc.	66,181	75,540	87.61%	80,044	49,800	160.73%	67,600	84.45%	60,975	-9.80%
Total Operating Supplies	394,131	378,835	104.04%	345,858	374,155	92.44%	561,482	162.34%	425,370	-24.24%
Total Contractual Services	884,226	824,215	107.28%	1,077,227	1,205,200	89.38%	1,278,655	118.70%	1,254,179	-1.91%
Total Maint & Repairs	356,697	839,267	42.50%	302,020	814,000	37.10%	598,350	198.12%	814,545	36.13%
Total Utilities	341,460	387,470	88.13%	389,109	416,905	93.33%	440,677	113.25%	457,777	3.88%
Total Telephone	52,573	48,620	108.13%	36,208	40,300	89.85%	50,095	138.35%	50,830	1.47%
Total Travel & Meetings	55,193	113,525	48.62%	71,333	83,641	85.28%	79,700	111.73%	79,700	0.00%
Total Permitting	40,661	54,615	74.45%	70,084	70,050	100.05%	65,612	93.62%	69,877	6.50%
Total Membership/Subscrip.	38,168	38,785	98.41%	52,709	37,305	141.29%	52,819	100.21%	53,105	0.54%

**Carmel Area Wastewater District
Consolidated Departmental Operating Budget 2020-21**

Description	2018-19			Estimated thru 06-30-20			Proposed 2020-21 Budget	% Chg. Prior Yr. Actual	Projected 2021-22 Budget	% Chg. Prior Yr Budget
	Actual	Budget	% of Budget	Actual	Budget	% of Budget				
Total Safety Expenses	58,278	61,045	95.47%	60,761	67,355	90.21%	54,315	89.39%	64,985	19.64%
Total Other Expense	70,604	468,602	15.07%	65,067	414,237	15.71%	70,700	108.66%	291,208	311.89%
CAWD Subtotal	5,660,767	7,371,013	76.80%	6,973,946	8,141,065	85.66%	7,822,980	112.17%	8,587,457	9.77%
Reclamation Project	560,639	457,133	122.64%	606,510	471,938	128.51%	541,645	89.31%	560,413	3.47%
Final Subtotal	6,221,406	7,828,146	79.47%	7,580,456	8,613,003	88.01%	8,364,625	110.34%	9,147,870	9.36%
Depreciation Expense	2,489,149	2,669,000	93.26%	2,669,000	2,669,000	100.00%	2,669,000	100.00%	2,669,000	0.00%
Amortization Expense	0	4,860	0.00%	4,860	4,860	100.00%	4,860	100.00%	4,860	0.00%
Total Operating Expense	8,710,555	10,502,006	82.94%	10,254,316	11,286,863	90.85%	11,038,485	107.65%	11,821,730	7.10%

Consolidated Departmental
Expenses
Detail

**Carmel Area Wastewater District
Consolidated Departmental Operating Budget 2020-21**

Description	Acct	2018-19			Estimated thru 06-30-20			Proposed 2020-21 Budget	% Chg. Prior Yr. Actual	Projected 2021-22 Budget	% Chg. Prior Yr Budget
		Actual	Budget	% of Budget	Actual	Budget	% of Budget				
Salaries	5030.006	2,278,021	2,653,695	85.84%	2,718,999	2,705,216	100.51%	2,932,871	107.87%	3,081,440	5.07%
Salaries - Overtime	5035.006	42,068	47,200	89.13%	35,127	87,200	40.28%	56,000	159.42%	56,000	0.00%
Salaries - Standby	5040.006	36,840	43,680	84.34%	32,571	43,680	74.57%	52,200	160.27%	52,200	0.00%
Allocation to Reclamation		0	(290,710)	0.00%	0	(304,424)	0.00%	(351,230)	n/a	(363,742)	3.56%
<i>Total Salaries</i>		2,356,929	2,453,865	96.05%	2,786,697	2,531,672	110.07%	2,689,841	96.52%	2,825,898	5.06%
Payroll Taxes	5045.006	200,204	208,496	96.02%	232,987	221,638	105.12%	228,196	97.94%	237,034	3.87%
Allocation to Reclamation		0	(20,774)		0	(22,950)		(23,929)		(24,886)	
<i>Total Payroll Taxes</i>		200,204	187,722	106.65%	232,987	198,688	117.26%	204,266	87.67%	212,147	3.86%
Employee Benefits:											
Medical Insurance - Premium	5070.006	288,380	458,893	62.84%	296,223	296,060	100.06%	346,842	117.09%	381,340	9.95%
Retirement Plan - CalPERS	5080.006	208,024	228,449	91.06%	265,518	308,825	85.98%	278,437	104.87%	296,010	6.31%
Pension Contribution - SAM	5090.006	(375,536)	103,790	-361.82%	0	103,840	0.00%	0	∞	0	∞
Workers Compensation	5100.006	118,320	108,416	109.14%	121,149	132,820	91.21%	115,721	95.52%	122,734	6.06%
Life Insurance	5110.006	7,963	7,647	104.14%	9,338	8,255	113.12%	8,501	91.04%	8,529	0.33%
PEHP	5120.006	32,736	26,986	121.31%	41,083	33,780	121.62%	35,450	86.29%	37,195	4.92%
Dental Insurance/Claims	5130.006	29,243	40,759	71.74%	36,888	36,700	100.51%	38,200	103.56%	39,700	3.93%
Vision Insurance	5140.006	7,004	7,500	93.39%	8,229	8,100	101.59%	8,350	101.47%	8,598	2.97%
Long Term Disability	5150.006	21,934	24,409	89.86%	27,016	25,420	106.28%	26,506	98.11%	28,340	6.92%
HSA Contributions	5160.006	41,463	0	∞	50,930	52,415	97.17%	73,909	145.12%	73,626	-0.38%
HRA Contributions	5165.006	249	0	∞	0	0	∞	340	∞	210	-38.24%
Tuition reimbursement	5175.006	167	3,000	5.57%	0	0	∞	0	∞	0	∞
Employee Assistance Program	5180.006	4,274	3,925	108.89%	7,328	4,300	170.42%	4,400	60.04%	4,535	3.07%
Employee Awards	5185.006	2,303	950	242.42%	(663)	0	∞	0	0.00%	0	∞
Employee lunches		1,500	0	∞	753	900	83.67%	300	39.84%	320	6.67%
Annual District picnic		3,399	2,500	135.97%	4,922	3,000	164.07%	4,380	88.99%	4,480	2.28%
Employee BBQ		196	500	39.26%	162	0	∞	0	0.00%	0	∞
COBRA	5190.006	(1,292)	0	∞	0	0	∞	0	∞	0	∞
Medical Exams	5200.006	4,399	1,700	258.76%	7,498	2,000	374.90%	1,500	20.01%	1,500	0.00%
Allocate to Reclamation	5205.006	0	(123,506)	0.00%	0	(130,063)	0.00%	(151,686)	#DIV/0!	(202,795)	33.69%
<i>Total Employee Benefits</i>		394,727	895,918	44.06%	876,487	886,352	98.89%	791,150	90.26%	804,322	1.66%
Directors Fees											
Regular Board Meetings	5230.007	8,450	8,800	96.02%	9,857	8,800	112.01%	8,800	89.28%	8,800	0.00%
PBCSD - Directors fees	5240.007	1,600	1,750	91.43%	1,629	1,750	93.09%	1,750	107.43%	1,750	0.00%

**Carmel Area Wastewater District
Consolidated Departmental Operating Budget 2020-21**

Description	Acct	2018-19			Estimated thru 06-30-20			Proposed 2020-21 Budget	% Chg. Prior Yr. Actual	Projected 2021-22 Budget	% Chg. Prior Yr Budget
		Actual	Budget	% of Budget	Actual	Budget	% of Budget				
Special Board Meetings	5250.007	3,100	5,700	54.39%	4,029	7,600	53.01%	5,700	141.47%	5,700	0.00%
Committee meetings	5260.007	1,400	2,100	66.67%	1,114	2,100	53.05%	2,100	188.51%	2,100	0.00%
Special District Assoc.	5265.007	31	0	∞	1,083	0	∞	100	9.23%	100	0.00%
WateReuse	5269.007	1,403	300	467.77%	0	300	0.00%	1,500	∞	1,500	0.00%
CASA - Directors fees	5270.007	0	1,350	0.00%	0	300	0.00%	1,350	∞	1,350	0.00%
Training	5275.007	3,806	250	1522.44%	46	0	∞	3,000	6521.74%	0	-100.00%
Director's Dental Claims	5280.007	12,555	12,000	104.63%	11,856	8,800	134.73%	12,000	101.21%	12,000	0.00%
<i>Total Directors Fees</i>		32,346	32,250	100.30%	29,614	29,650	99.88%	36,300	122.58%	33,300	-8.26%
<i>Trucks & Autos</i>											
Gasoline	5310.006	4,383	8,150	53.78%	6,199	8,400	73.80%	8,450	136.31%	8,450	0.00%
Diesel	5320.006	15,009	2,800	536.04%	19,569	22,200	88.15%	22,200	113.44%	22,200	0.00%
Fuelmaster		550	0	∞	943	550	171.45%	560	59.38%	560	0.00%
Oil & Grease	5330.006	87	2,200	3.95%	601	700	85.86%	800	133.11%	800	0.00%
Tires, Batteries, Service	5340.006	2,043	2,100	97.30%	1,615	4,100	39.39%	4,100	253.87%	4,100	0.00%
Outside Repair Service	5345.006	9,498	8,300	114.44%	16,919	9,800	172.64%	11,800	69.74%	10,300	-12.71%
Repair Parts	5350.006	3,420	6,500	52.61%	1,640	6,000	27.33%	2,600	158.54%	2,600	0.00%
Tools	5355.006	25	6,500	0.38%	456	2,500	18.24%	800	175.44%	800	0.00%
Vehicle Accessories	5360.006	1,198	6,000	19.96%	3,294	700	470.57%	1,600	48.57%	1,600	0.00%
Driver medical exams	5370.006	0	0	∞	0	1,100	0.00%	170	∞	170	0.00%
Smog Check - Vehicles	5380.006	198	350	56.64%	412	450	91.56%	700	169.90%	700	0.00%
DATCO Drug Testing	5400.006	866	970	89.23%	996	970	102.68%	2,100	210.84%	2,100	0.00%
Cleaning & detailing	5410.006	21	250	8.34%	643	1,250	51.44%	1,650	256.61%	1,650	0.00%
Paint & fluids	5420.006	489	40	1223.70%	18	500	3.60%	300	1666.67%	300	0.00%
EE mileage reimbursement	5430.007	0	200	0.00%	0	200	0.00%	100	∞	100	0.00%
Waste oil & coolants disposal	5440.006	0	1,100	0.00%	0	800	0.00%	500	∞	500	0.00%
<i>Total Trucks & Autos</i>		37,787	45,460	83.12%	53,305	60,220	88.52%	58,430	109.61%	56,930	-2.57%
<i>Property/Liability/Auto Insurance</i>											
Auto insurance	5450.006	16,175	1,502	1076.88%	21,337	2,100	1016.05%	13,642	63.94%	14,725	7.94%
Property Insurance	5480.006	14,169	23,350	60.68%	22,193	18,035	123.06%	19,812	89.27%	20,808	5.03%
General Liability	5480.006	90,342	61,202	147.61%	121,871	71,300	170.93%	109,734	90.04%	116,526	6.19%
Errors & Omissions	5480.007	4,800	4,800	100.00%	8,229	4,800	171.44%	5,520	67.08%	5,800	5.07%
Commerical Crime Policy	5480.007	1,325	1,325	99.99%	2,486	1,450	171.45%	1,550	62.35%	1,630	5.16%
Cyber Crime Insurance		1,500	1,500	100.00%	1,179	1,650	71.45%	1,730	146.73%	1,820	5.20%
<i>Total Insurance</i>		128,311	93,679	136.97%	177,295	99,335	178.48%	151,987	85.73%	161,309	6.13%

**Carmel Area Wastewater District
Consolidated Departmental Operating Budget 2020-21**

Description	Acct	2018-19			Estimated thru 06-30-20			Proposed 2020-21 Budget	% Chg. Prior Yr. Actual	Projected 2021-22 Budget	% Chg. Prior Yr Budget
		Actual	Budget	% of Budget	Actual	Budget	% of Budget				
<i>Audit/Financial Expense</i>	5490.007	27,550	30,600	90.03%	46,629	31,200	149.45%	40,000	85.78%	40,000	0.00%
<i>Engineering Fees</i>											
Consulting Fees	5500.006	6,561	210,000	3.12%	142,217	455,000	31.26%	375,000	263.68%	660,000	76.00%
<i>Total Engineering Fees</i>		6,561	210,000	3.12%	142,217	455,000	31.26%	375,000	263.68%	660,000	76.00%
<i>Attorney Fees</i>											
District Counsel	5510.006	118,182	131,000	90.22%	78,294	76,000	103.02%	86,000	109.84%	101,000	17.44%
Outside Counsel		0	0	0.00%	0	200,000	0.00%	70,000	∞	70,000	0.00%
<i>Total Attorney Fees</i>		118,182	131,000	90.22%	78,294	276,000	28.37%	156,000	199.25%	171,000	9.62%
<i>Office Supplies & Service</i>											
Bank fees	5515.007	59	0	∞	283	100	283.00%	3,150	1113.07%	1,150	-63.49%
Public Outreach & Promotion	5519.007	0	0	∞	3,073	0	∞	1,500	48.81%	1,500	0.00%
Computers & Equip	5540.006	32,950	41,500	79.40%	56,890	16,300	349.02%	32,300	56.78%	28,300	-12.38%
Furnishings & fixtures	5545.006	11,176	4,100	272.59%	3,160	4,700	67.23%	4,800	151.90%	4,000	-16.67%
Paper & printing	5550.006	6,135	13,050	47.01%	1,582	12,800	12.36%	10,300	651.07%	10,300	0.00%
Postage & shipping	5560.006	1,228	2,870	42.78%	2,105	2,600	80.96%	2,600	123.52%	2,600	0.00%
Office supplies	5570.006	6,365	9,050	70.33%	9,389	9,100	103.18%	8,650	92.13%	8,800	1.73%
Equipment rent	5580.006	0	500	0.00%	0	0	∞	0	∞	0	∞
Equipment repairs	5590.006	133	2,120	6.27%	0	1,500	0.00%	500	∞	500	0.00%
Post Office Box Rental	5585.007	182	350	52.00%	350	200	175.00%	300	85.71%	325	8.33%
Temp Services	5595.007	7,953	2,000	397.63%	3,212	2,500	128.48%	3,500	108.97%	3,500	0.00%
<i>Total Office Supplies & Svc.</i>		66,181	75,540	87.61%	80,044	49,800	160.73%	67,600	84.45%	60,975	-9.80%
<i>Operating Supplies</i>											
Chemicals	5615.006	2,080	5,000	41.60%	4,494	5,000	89.88%	4,000	89.01%	4,000	0.00%
Chlorine	5620.006	0	0	∞	0	0	∞	0	∞	0	∞
Phenylarsine oxide	5625.006	563	0	∞	582	0	∞	750	128.87%	750	0.00%
Sodium hypochlorite	5635.006	73,306	90,000	0.00%	84,380	85,000	0.00%	97,750	115.84%	107,525	0.00%
Sodium bisulfite	5630.006	73,727	46,350	159.07%	45,199	50,000	90.40%	75,000	165.93%	78,000	4.00%
Ferric chloride	5640.006	18,756	30,000	62.52%	27,371	30,000	91.24%	31,000	113.26%	38,000	22.58%
Polymer	5650.006	47,254	35,000	135.01%	44,208	55,000	80.38%	55,000	124.41%	55,000	0.00%
Acetic Acid	5660.006	940	1,100	85.48%	833	750	111.07%	1,100	132.05%	1,100	0.00%
Iodine solution	5665.006	53	450	11.74%	100	300	33.33%	300	300.00%	300	0.00%
Potassium iodate	5670.006	251	3,650	6.87%	794	3,800	20.89%	1,000	125.94%	1,000	0.00%
Generator fuel	5675.006	0	3,500	0.00%	0	2,000	0.00%	2,500	∞	2,700	8.00%

**Carmel Area Wastewater District
Consolidated Departmental Operating Budget 2020-21**

Description	Acct	2018-19			Estimated thru 06-30-20			Proposed 2020-21 Budget	% Chg. Prior Yr. Actual	Projected 2021-22 Budget	% Chg. Prior Yr Budget
		Actual	Budget	% of Budget	Actual	Budget	% of Budget				
Lubricants & packing	5680.006	171	5,000	3.43%	1,251	1,000	125.10%	500	39.97%	500	0.00%
Microturbine	5685.006	0	0	<u>∞</u>	0	0	<u>∞</u>	0	<u>∞</u>	0	<u>∞</u>
Electrical Supplies	5690.006	62,671	35,500	176.54%	23,180	44,900	51.63%	34,400	148.40%	34,500	0.29%
Laboratory	5700.006	37,413	30,900	121.08%	33,444	33,840	98.83%	39,432	117.90%	39,435	0.01%
Paint & fluids	5710.006	2,270	11,000	20.64%	11,445	2,800	408.75%	5,000	43.69%	5,000	0.00%
Janitorial	5730.006	103	1,220	8.42%	0	800	0.00%	800	<u>∞</u>	800	0.00%
Personnel	5740.006	6,812	11,950	57.00%	3,174	3,950	80.35%	4,500	141.78%	4,500	0.00%
Radios & supplies	5745.006	3,087	1,590	194.13%	3,503	2,590	135.25%	2,050	58.52%	2,120	3.41%
Welding	5750.006	707	1,000	70.69%	76	1,000	7.60%	500	657.89%	500	0.00%
Hand tools	5780.006	13,374	12,075	110.76%	11,460	8,275	138.49%	12,000	104.71%	9,000	-25.00%
General supplies	5790.006	49,765	52,300	95.15%	50,364	42,150	119.49%	42,800	84.98%	39,640	-7.38%
COVID Safety		0	0	<u>∞</u>	0	0	<u>∞</u>	150,000	<u>∞</u>	0	
Source control	5795.006	829	1,250	66.35%	0	1,000	0.00%	1,100	<u>∞</u>	1,000	-9.09%
<i>Total Operating Supplies</i>		394,131	378,835	104.04%	345,858	374,155	92.44%	561,482	162.34%	425,370	-24.24%
<i>Contractual Services</i>											
Root foaming	5865.005	63,322	53,000	119.48%	111,680	64,000	174.50%	65,000	58.20%	65,000	0.00%
Pump station monitoring	5870.005	4,529	4,400	102.93%	0	12,600	0.00%	12,000	<u>∞</u>	12,000	0.00%
Collection system capacity monitoring	5875.005	189	9,000	2.10%	0	8,500	0.00%	8,500	<u>∞</u>	8,500	0.00%
Underground Service Alert	5930.005	3,346	1,250	267.70%	3,188	3,000	106.27%	3,500	109.79%	3,500	0.00%
Sludge Haul/Disposal	5820.006	88,292	97,850	90.23%	104,675	99,000	105.73%	103,000	98.40%	107,000	3.88%
Network Administration	5830.006	112,987	109,150	103.52%	171,066	121,500	140.80%	134,245	78.48%	151,212	12.64%
Website Maintenance	5835.007	1,550	1,000	155.00%	12,910	1,000	1291.00%	4,800	37.18%	4,800	0.00%
Laboratory Analysis	5840.006	27,841	31,970	87.08%	26,907	33,000	81.54%	52,410	194.78%	39,150	-25.30%
Microturbine Service	5850.006	653	6,500	10.04%	35,449	3,000	1181.63%	3,000	8.46%	3,000	0.00%
Mechanical Service		0	0	<u>∞</u>	0	60,000	0.00%	25,000	<u>∞</u>	30,000	20.00%
HVAC Service		0	0	<u>∞</u>	0	25,000	0.00%	20,000	<u>∞</u>	25,000	25.00%
Systems Integrator		0	0	<u>∞</u>	195,082	220,000	88.67%	245,000	125.59%	270,000	10.20%
Equipment service (carts, lifts, forklift, boi		0	0	<u>∞</u>	518	12,000	4.32%	3,000	579.15%	3,000	0.00%
Plant Electrical Rehabilitation	5855.006	272,814	265,000	102.95%	123,318	200,000	61.66%	140,000	113.53%	150,000	7.14%
Alarm System	5880.006	3,479	5,150	67.55%	5,669	4,750	119.35%	10,200	179.93%	10,200	0.00%
HR Consulting	5885.006	35,063	0	<u>∞</u>	36,773	59,940	61.35%	60,000	163.16%	59,600	-0.67%
Equip rental	5890.006	5,039	0	<u>∞</u>	0	7,400	0.00%	5,400	<u>∞</u>	5,400	0.00%
Janitorial Service	5900.006	14,010	14,610	95.89%	13,320	14,610	91.17%	14,500	108.86%	14,500	0.00%
Copier Service	5910.006	10,346	8,800	117.57%	3,161	8,800	35.92%	12,200	385.95%	12,200	0.00%

**Carmel Area Wastewater District
Consolidated Departmental Operating Budget 2020-21**

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		Actual	Budget	% of Budget	Actual	Budget	% of Budget				
Actuarial Service	5920.007	8,611	15,000	57.41%	14,189	15,000	94.59%	10,000	70.48%	15,000	50.00%
Laundry	5940.006	20,167	23,510	85.78%	18,768	16,700	112.38%	22,100	117.75%	22,100	0.00%
Payroll Processing	5950.007	7,174	6,700	107.08%	6,906	6,850	100.82%	7,100	102.81%	7,100	0.00%
Data processing - County	5970.007	21,644	22,000	98.38%	22,550	22,550	100.00%	22,550	100.00%	22,800	1.11%
Landscape Maintenance	5980.006	9,020	12,500	72.16%	12,903	12,500	103.22%	14,500	112.38%	14,500	0.00%
Hazard/Green Waste Disposal	5990.006	168	1,600	10.50%	143	1,000	14.30%	0	0.00%	0	∞
Grit & Screening Disposal	6000.006	21,068	13,500	156.06%	19,794	15,000	131.96%	23,100	116.70%	24,255	5.00%
Pest Control	6010.006	2,696	3,000	89.87%	3,276	3,000	109.20%	3,000	91.58%	3,000	0.00%
Sewer/pretreatment ordinance	6015.006	0	2,500	0.00%	0	2,500	0.00%	0	∞	0	∞
Instrumentation Services	6020.006	5,683	26,000	21.86%	1,063	15,000	7.09%	28,200	2652.87%	28,962	2.70%
Hoist Certification	6030.006	2,070	3,000	69.00%	0	2,500	0.00%	2,700	∞	2,700	0.00%
Fuel tank cleaning	6035.004	3,540	0	∞	0	2,500	0.00%	0	∞	0	∞
Hazardous chemical disposal	6040.006	1,736	500	347.25%	0	500	0.00%	1,000	∞	1,200	20.00%
Outfall Inspection	6045.006	0	11,000	0.00%	18,857	11,500	163.97%	12,650	67.08%	13,500	6.72%
Lagoon Inspection	6046.006	0	0	∞	0	0	∞	5,000	∞	5,000	0.00%
Ocean Monitoring Program	6050.006	0	12,225	0.00%	0	0	∞	0	∞	0	∞
Sea Level Rise study	6055.006	53,884	0	∞	0	0	∞	0	∞	0	∞
Other Special Studies	6070.006	83,305	53,500	155.71%	111,205	50,000	222.41%	25,000	22.48%	50,000	100.00%
Plant tree trimming		0	10,000	0.00%	3,857	70,000	5.51%	180,000	4666.84%	70,000	-61.11%
<i>Total Contractual Services</i>		884,226	824,215	107.28%	1,077,227	1,205,200	89.38%	1,278,655	118.70%	1,254,179	-1.91%
<i>Repairs & Maintenance</i>											
Easements	6100.005	38,879	48,000	81.00%	9,008	35,000	25.74%	35,000	388.54%	35,000	0.00%
Pump stations	6110.005	1,510	4,000	37.76%	240	2,500	9.60%	52,500	21875.00%	2,500	-95.24%
Pump station equipment	6120.005	18,106	34,000	53.25%	17,951	14,000	128.22%	15,000	83.56%	15,000	0.00%
Sewer lines	6130.005	2,115	75,000	2.82%	0	200,000	0.00%	50,000	∞	200,000	300.00%
Manholes	6140.005	53,236	40,000	133.09%	49,032	70,000	70.05%	55,000	112.17%	80,000	45.45%
Generators	6200.005	280	15,000	1.87%	1,205	4,000	30.13%	3,500	290.46%	3,500	0.00%
General Repairs	6095.006	105,413	195,000	54.06%	50,085	64,500	77.65%	62,500	124.79%	63,500	1.60%
Electric Motors	6150.006	0	14,000	0.00%	0	0	∞	0	∞	0	∞
Microturbine R & M	6160.006	13,741	5,000	274.82%	8,164	10,000	81.64%	10,000	122.49%	10,000	0.00%
Centrifugal Pumps	6170.006	0	0	∞	0	0	∞	0	∞	0	∞
Prog. Cav. Pumps	6180.006	0	0	∞	0	0	∞	0	∞	0	∞
Plant Pumps	6190.006	2,849	35,000	8.14%	0	0	∞	500	∞	500	0.00%
Standby Generator	6200.006	2,793	10,000	27.93%	60	15,000	0.40%	5,000	8333.33%	15,000	200.00%

**Carmel Area Wastewater District
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		Actual	Budget	% of Budget	Actual	Budget	% of Budget				
Control Panels	6210.006	27,803	120,000	23.17%	0	0	∞	0	∞	0	∞
Instruments	6220.006	29,398	74,860	39.27%	0	10,000	0.00%	8,000	∞	8,000	0.00%
Boiler Repairs	6230.006	3,900	4,397	88.70%	1,586	0	∞	3,900	245.90%	4,500	15.38%
Lab Equipment	6240.006	4,151	12,260	33.86%	16,356	13,750	118.95%	15,000	91.71%	15,450	3.00%
Pretreatment	6245.004	0	0	∞	49,381	41,000	120.44%	50,000	101.25%	50,000	0.00%
Headworks - Primary	6250.006	935	17,750	5.27%	1,455	7,750	18.77%	4,750	326.46%	4,895	3.05%
IPS/EPS/DAF	6260.006	2,536	14,500	17.49%	209	8,400	2.49%	5,700	2727.27%	5,700	0.00%
Effluent/Outfall		0	0	∞	11,924	9,500	125.52%	25,000	209.66%	35,000	40.00%
Disinfection (Hypo/SBS/CDC)	6270.006	7,559	20,000	37.80%	12,609	33,000	38.21%	22,000	174.48%	22,000	0.00%
Solids Trmt (Dewatering/DIG)	6280.006	9,154	17,500	52.31%	38,794	63,100	61.48%	48,000	123.73%	67,000	39.58%
Plant Valves	6290.006	953	15,000	6.36%	0	0	∞	0	∞	0	∞
Aeration - Secondary	6300.006	20,534	18,000	114.08%	28,560	100,500	28.42%	47,000	164.57%	47,000	0.00%
Demolition	6310.006	0	0	∞	0	0	∞	0	∞	0	∞
Plant Utilities(1PS/3PS/StormF	6315.004	0	0	∞	3,248	82,000	3.96%	50,000	1539.41%	50,000	0.00%
Buildings	6320.006	10,850	50,000	21.70%	2,153	30,000	7.18%	30,000	1393.40%	80,000	166.67%
<i>Total Maint & Repairs</i>		356,697	839,267	42.50%	302,020	814,000	37.10%	598,350	198.12%	814,545	36.13%
<i>Utilities</i>											
Electricity	6352.006	272,231	329,760	82.55%	326,548	349,790	93.36%	374,650	114.73%	388,480	3.69%
Co-Gen Non Energy	6359.006	549	0	∞	843	0	∞	0	0.00%	0	∞
Gas	6360.006	53,065	37,400	141.89%	48,349	45,200	106.97%	46,962	97.13%	48,792	3.90%
Propane	6370.006	2,643	2,300	114.89%	638	1,600	39.88%	1,800	282.13%	1,850	2.78%
Water	6380.006	11,417	16,235	70.32%	11,041	16,690	66.15%	14,090	127.62%	14,430	2.41%
Garbage	6385.006	600	1,075	55.78%	711	2,675	26.58%	2,175	305.91%	3,175	45.98%
Cable television	6390.006	955	700	136.45%	979	950	103.05%	1,000	102.15%	1,050	5.00%
<i>Total Utilities</i>		341,460	387,470	88.13%	389,109	416,905	93.33%	440,677	113.25%	457,777	3.88%
<i>Telephone</i>											
Fixed Costs	6392.006	35,076	34,000	103.17%	28,658	27,500	104.21%	39,345	137.29%	39,445	0.25%
Cellular Phones	6393.006	7,850	13,620	57.64%	7,496	10,800	69.41%	10,750	143.41%	11,385	5.91%
Repair to Lines	6394.006	9,646	1,000	964.58%	54	2,000	2.70%	0	0.00%	0	∞
<i>Total Telephone</i>		52,573	48,620	108.13%	36,208	40,300	89.85%	50,095	138.35%	50,830	1.47%
<i>Travel & Training</i>											
Employee Training	6420.006	33,190	85,865	38.65%	50,252	55,811	90.04%	50,340	100.18%	50,340	0.00%
Conferences	6430.006	19,056	24,460	77.91%	15,310	24,630	62.16%	25,910	169.24%	25,910	0.00%

**Carmel Area Wastewater District
Consolidated Departmental Operating Budget 2020-21**

Description	Acct	2018-19			Estimated thru 06-30-20			Proposed 2020-21 Budget	% Chg. Prior Yr. Actual	Projected 2021-22 Budget	% Chg. Prior Yr Budget
		Actual	Budget	% of Budget	Actual	Budget	% of Budget				
Business meetings	6440.006	2,947	3,200	92.09%	5,771	3,200	180.34%	3,450	59.78%	3,450	0.00%
<i>Total Travel & Meetings</i>		55,193	113,525	48.62%	71,333	83,641	85.28%	79,700	111.73%	79,700	0.00%
Permitting											
State Water Resource Control	6470.005	2,614	2,400	108.90%	4,500	2,500	180.00%	2,700	60.00%	2,800	3.70%
MUAPCB	6480.005	3,021	3,200	94.41%	5,470	3,250	168.31%	3,250	59.41%	3,250	0.00%
Regional Water Quality Board	6470.006	20,011	25,000	80.05%	30,199	25,000	120.80%	25,000	82.78%	30,000	20.00%
Central Coast RWQCB	6475.006	0	9,800	∞	0	20,000	0.00%	0	∞	0	∞
Air Pollution Control Permit	6480.006	0	6,970	0.00%	13,175	4,000	329.38%	6,500	49.34%	5,300	-18.46%
Air Resources Board-PERP	6485.006	3,960	500	792.00%	0	0	∞	0	∞	0	∞
Environmental Health Permit	6490.006	1,734	2,000	86.70%	0	3,800	0.00%	3,800	∞	3,800	0.00%
Dept. Food & Ag	6505.006	7,100	0	∞	12,171	7,000	173.87%	12,200	100.24%	12,200	0.00%
Lab Registration Fees	6510.006	2,221	4,745	46.81%	4,569	4,500	101.53%	12,162	266.19%	12,527	3.00%
<i>Total Permitting</i>		40,661	54,615	74.45%	70,084	70,050	100.05%	65,612	93.62%	69,877	6.50%
Membership/Subscriptions											
Employee Certification	6550.006	3,154	7,170	43.99%	2,875	2,900	99.14%	4,250	147.83%	3,350	-21.18%
CWEA	6560.006	3,517	2,890	121.70%	3,600	3,950	91.14%	4,100	113.89%	4,100	0.00%
No. Am Soc for Trenchless	6565.005	0	0	∞	0	0	∞	600	∞	600	0.00%
CASA	6570.006	13,370	13,000	102.85%	23,489	13,250	177.28%	23,722	100.99%	24,552	3.50%
WEF	6580.006	984	650	151.38%	0	1,580	0.00%	1,020	∞	1,020	0.00%
Lab memberships	6585.006	150	0	∞	64	300	∞	500	781.25%	500	0.00%
WateReuse	6600.006	0	250	0.00%	0	700	0.00%	300	∞	300	0.00%
Other		12,476	11,475	108.72%	22,027	11,675	188.67%	13,377	60.73%	13,532	1.16%
Subscriptions/Publications	6640.006	4,517	3,350	134.83%	654	2,950	22.17%	4,950	756.88%	5,150	4.04%
<i>Total Membership/Subscrip.</i>		38,168	38,785	98.41%	52,709	37,305	141.29%	52,819	100.21%	53,105	0.54%
Safety											
First Aid Supplies	6710.006	77	120	64.48%	786	0	∞	100	12.72%	100	0.00%
First Aid/Medical Services	6720.006	0	1,400	0.00%	0	1,900	0.00%	1,250	∞	1,900	52.00%
Fire Extinguisher Service	6730.006	2,767	3,150	87.84%	5,101	1,820	280.27%	3,800	74.50%	3,820	0.53%
Safety Supplies/Emerg Respon:	6735.006	7,809	9,700	80.50%	7,799	14,200	54.92%	10,000	128.22%	11,500	15.00%
Emergency Response Supplies	6740.006	10,662	3,500	304.63%	4,692	6,960	67.41%	4,960	105.71%	4,960	0.00%
Uniforms/Boots/Gear	6750.006	4,212	7,100	59.33%	4,753	8,500	55.92%	5,130	107.93%	6,630	29.24%
Safety Training	6760.006	30,750	33,335	92.25%	29,249	28,975	100.95%	26,075	89.15%	31,075	19.18%
Policy & Procedures	6770.004	2,000	2,740	72.99%	8,381	5,000	167.62%	3,000	35.80%	5,000	66.67%

**Carmel Area Wastewater District
Consolidated Departmental Operating Budget 2020-21**

Description	Acct	2018-19			Estimated thru 06-30-20			Proposed 2020-21 Budget	% Chg. Prior Yr. Actual	Projected 2021-22 Budget	% Chg. Prior Yr Budget
		Actual	Budget	% of Budget	Actual	Budget	% of Budget				
<i>Total Safety Expenses</i>		58,278	61,045	95.47%	60,761	67,355	90.21%	54,315	89.39%	64,985	19.64%
<i>Other Expenses</i>											
LAFCO Admin Fee	6520.007	24,302	24,052	101.04%	33,243	19,392	171.43%	22,000	66.18%	24,000	9.09%
Rate Payer Claims	8930.007	976	2,500	39.03%	0	2,500	0.00%	2,500	∞	2,500	0.00%
CAWD Newsletter	8940.007	31,249	28,500	109.65%	31,000	30,210	102.62%	32,000	103.23%	33,500	4.69%
Recruitment	8910.006	13,155	15,000	87.70%	120	10,000	1.20%	10,000	8333.33%	10,000	0.00%
Legal notices	8920.006	923	4,000	23.06%	704	4,200	16.76%	4,200	596.59%	4,200	0.00%
Miscellaneous	8989.006	0	112,400	0.00%	0	50,000	0.00%	0	∞	50,000	∞
Contingency	8980.004	0	282,150	0.00%	0	297,935	0.00%	0	∞	167,008	∞
<i>Total Other Expense</i>		70,604	468,602	15.07%	65,067	414,237	15.71%	70,700	108.66%	291,208	311.89%
CAWD Subtotal		5,660,767	7,371,013	76.80%	6,973,946	8,141,065	85.66%	7,822,980	112.17%	8,587,457	9.77%
Reclamation Project		560,639	457,133	122.64%	606,510	471,938	128.51%	541,645	89.31%	560,413	3.47%
Final Subtotal		6,221,406	7,828,146	79.47%	7,580,456	8,613,003	88.01%	8,364,625	110.34%	9,147,870	9.36%
Depreciation Expense		2,489,149	2,669,000	93.26%	2,669,000	2,669,000	100.00%	2,669,000	100.00%	2,669,000	0.00%
Amortization Expense		0	4,860	0.00%	4,860	4,860	100.00%	4,860	100.00%	4,860	0.00%
Total Operating Expense		8,710,555	10,502,006	82.94%	10,254,316	11,286,863	90.85%	11,038,485	107.65%	11,821,730	7.10%

Maintenance – Field

**Carmel Area Wastewater District
Maintenance - Field: 2020-21 Operating Expense Budget**

Description	Acct	2018-19			2019-20			Proposed 2020-21 Budget	% Chg. Prior Yr. Actual	Projected 2021-22 Budget	% Chg. Prior Yr. Budget	Notes
		Actual	Budget	% of Budget	Actual	Budget	% of Budget					
Salaries	5030.003	13,576	0	∞	0	0	∞	0	∞	0	∞	
Salaries - Overtime	5035.003	523	0	∞	0	0	∞	0	∞	0	∞	
<i>Total Salaries</i>		14,099	0	∞	0	0	∞	0	∞	0	∞	
Payroll Taxes	5045.003	1,077	0	∞	0	0	∞	0	∞	0	∞	
<i>Total Payroll Taxes</i>		1,077	0	n/a	0	0	∞	0	∞	0	∞	
Fuelmaster software	5325.003	440	0	∞	0	0	∞	0	∞	0	∞	
Oil & Grease	5330.003	0	2,000	0.00%	0	0	∞	0	∞	0	∞	
Tires, Batteries, Service	5340.003	976	500	195.25%	0	0	∞	0	∞	0	∞	
Outside Repair Service	5345.003	7,261	5,000	145.22%	0	0	∞	0	∞	0	∞	
Repair Parts	5350.003	2,068	5,000	41.35%	0	0	∞	0	∞	0	∞	
Tools	5355.003	0	500	0.00%	0	0	∞	0	∞	0	∞	
Vehicle Accessories	5360.003	448	0	∞	0	0	∞	0	∞	0	∞	
Paint & fluids	5420.003	180	0	∞	0	0	∞	0	∞	0	∞	
Waste oil & coolants disposal	5440.003	0	300	0.00%	0	0	∞	0	∞	0	∞	
<i>Total Trucks & Autos</i>		11,373	13,300	85.51%	0	0	∞	0	∞	0	∞	
<i>Operating Supplies</i>												
Electrical Supplies	5690.003	10,278	15,000	68.52%	0	0	∞	0	∞	0	∞	
General supplies	5790.003	0	10,000	0.00%	0	0	∞	0	∞	0	∞	
<i>Total Operating Supplies</i>		10,278	25,000	41.11%	0	0	∞	0	∞	0	∞	
<i>Contractual Services</i>												
Laundry	5940.003	0	400	0.00%	0	0	∞	0	∞	0	∞	
Electrical Services	5855.003	188	20,000	0.94%	0	0	∞	0	∞	0	∞	
Equipment Rental	5890.003	1,316	0	∞	0	0	∞	0	∞	0	∞	
<i>Total Contractual Services</i>		1,503	20,400	7.37%	0	0	∞	0	∞	0	∞	
<i>Repairs & Maintenance</i>												

**Carmel Area Wastewater District
Maintenance - Field: 2020-21 Operating Expense Budget**

Description	Acct	2018-19			2019-20			Proposed 2020-21 Budget	% Chg. Prior Yr. Actual	Projected 2021-22 Budget	% Chg. Prior Yr. Budget	Notes
		Actual	Budget	% of Budget	Actual	Budget	% of Budget					
General Repairs	6095.003	806	0	∞	0	0	∞	0	∞	0	∞	
Pump station equipment	6120.003	2,492	20,000	12.46%	0	0	∞	0	∞	0	∞	
Generators	6140.003	280	15,000	1.87%	0	0	∞	0	∞	0	∞	
Buildings	6320.003	1,787	0	∞	0	0	∞	0	∞	0	∞	
<i>Total Maint & Repairs</i>		5,366	35,000	15.33%	0	0	∞	0	∞	0	∞	
<i>Safety</i>												
First Aid Supplies	6710.003	0	20	0.00%	0	0	∞	0	∞	0	∞	
First Aid/Medical Services	6720.003	0	50	0.00%	0	0	∞	0	∞	0	∞	
Fire Extinguisher Service	6730.003	0	500	0.00%	0	0	∞	0	∞	0	∞	
Safety Supplies/Emerg Response	6735.003	27	500	5.48%	0	0	∞	0	∞	0	∞	
Safety Training	6760.003	4,274	2,000	213.70%	0	0	∞	0	∞	0	∞	
<i>Total Safety Expenses</i>		4,301	3,070	140.11%	0	0	∞	0	∞	0	∞	
Contingency	8980.003	0	3,855	0.00%	0	0	∞	0	∞	0	∞	
Subtotal Operating Expense		47,998	100,625	47.70%	0	0	∞	0	∞	0	∞	
Total Operating Expense		47,998	100,625	47.70%	0	0	∞	0	∞	0	∞	

Maintenance – Plant

**Carmel Area Wastewater District
Maintenance - Plant: 2020-21 Operating Expense Budget**

Description	Acct	2018-19			Estimated thru 06-30-20			Proposed 2020-21 Budget	% Chg. Prior Yr. Actual	Projected 2021-22 Budget	% Chg. Prior Yr. Budget	Notes
		Actual	Budget	% of Budget	Actual	Budget	% of Budget					
Salaries	5030.004	413,443	456,950	90.5%	460,562	487,461	94.5%	546,310	118.62%	572,536	4.80%	i
Salaries - Overtime	5035.004	4,554	0	∞	4,121	20,000	20.6%	10,000	242.66%	10,000	0.00%	
Allocation to MFRO Operations		0	(2,865)	0.0%	0	0	∞	(24,900)	n/a	(25,896)	n/a	
<i>Total Salaries</i>		417,997	454,085	92.1%	464,683	507,461	91.6%	531,410	114.36%	556,640	4.75%	
Payroll Taxes	5045.004	30,976	34,957	88.6%	35,463	37,260	95.2%	42,560	120.01%	42,583	0.05%	
Allocation to Reclamation		0	(219)	0.0%	0	0	∞	(1,905)		(1,981)		
<i>Total Payroll Taxes</i>		30,976	34,738	89.2%	35,463	37,260	95.2%	40,655	114.64%	40,602	-0.13%	
<i>Employee Benefits:</i>												
Health insurance	5070.004	39,917	71,976	55.5%	37,447	34,585	108.3%	61,565	164.41%	70,286	14.17%	ii
Retirement Plan - CalPERS	5080.004	38,405	39,034	98.4%	48,766	38,875	125.4%	49,932	102.39%	57,083	14.32%	iii
Pension Contribution - SAM	5090.004	(55,776)	17,231	-323.7%	0	12,630	0.0%	0	∞	0	∞	
Workers Compensation	5100.004	20,375	18,813	108.3%	24,230	27,600	87.8%	24,159	99.71%	25,420	5.22%	iv
Life Insurance	5110.004	1,580	925	170.8%	1,758	1,530	114.9%	1,782	101.37%	1,782	0.00%	
PEHP	5120.004	5,960	4,720	126.3%	7,194	6,245	115.2%	6,980	97.03%	7,295	4.51%	
Dental Insurance/Claims	5130.004	5,933	3,659	162.1%	5,112	3,600	142.0%	6,400	125.20%	6,400	0.00%	v
Vision Insurance	5140.004	1,320	900	146.7%	1,649	900	183.2%	1,152	69.86%	1,150	-0.17%	
Long Term Disability	5150.004	4,021	4,200	95.7%	4,708	4,480	105.1%	5,026	106.75%	5,280	5.05%	
HSAs contributions	5160.004	7,458	0	∞	8,694	11,505	75.6%	9,725	111.86%	9,020	-7.25%	vi
HRA contributions	5165.004	30	0	∞	0	0	∞	170	∞	105	-38.24%	
Employee Assistance Program	5180.004	792	475	166.7%	1,357	795	170.7%	815	60.06%	840	3.07%	vii
Employee Awards	5185.004	144	0	∞	0	0	∞	0	∞	0	∞	
Annual District picnic	5186.004	60	0	∞	0	0	∞	0	∞	0	∞	
Employee lunches	5187.004	331	0	∞	171	300	57.0%	0	0.00%	0	∞	
Medical Exams	5200.004	746	0	∞	4,660	500	932.0%	0	0.00%	0	∞	
Allocate to Reclamation	5205.004	0	(1,214)	0.0%	0	(800)	0.0%	(10,545)	#DIV/0!	(10,967)	4.00%	
<i>Total Employee Benefits</i>		71,295	160,720	44.4%	145,746	142,745	102.1%	157,161	107.83%	173,694	10.52%	
<i>Trucks & Autos</i>												
Gasoline	5310.004	1,495	1,200	124.6%	0	1,200	0.0%	1,200	∞	1,200	0.00%	a
Diesel	5320.004	856	1,000	85.6%	0	200	0.0%	200	∞	200	0.00%	b
Fuelmaster software	5325.004	110	0	∞	189	0	∞	0	0.00%	0	∞	c
Oil & Grease	5330.004	87	200	43.5%	199	200	99.5%	300	150.75%	300	0.00%	d

**Carmel Area Wastewater District
Maintenance - Plant: 2020-21 Operating Expense Budget**

Description	Acct	2018-19			Estimated thru 06-30-20			Proposed 2020-21 Budget	% Chg. Prior Yr. Actual	Projected 2021-22 Budget	% Chg. Prior Yr. Budget	Notes
		Actual	Budget	% of Budget	Actual	Budget	% of Budget					
Tires, Batteries, Service	5340.004	1,067	1,500	71.1%	774	1,500	51.6%	1,000	129.20%	1,000	0.00%	e
Outside Repair Service	5345.004	681	3,000	22.7%	603	3,000	20.1%	3,000	497.51%	3,000	0.00%	f
Repair Parts	5350.004	71	1,500	4.7%	964	1,000	96.4%	600	62.24%	600	0.00%	g
Tools	5355.004	25	6,000	0.4%	0	2,000	0.0%	300	∞	300	0.00%	h
Vehicle Accessories	5360.004	0	6,000	0.0%	0	500	0.0%	100	∞	100	0.00%	i
Driver medical exams	5370.004	0	0	∞	0	0	∞	170	∞	170	0.00%	j
Smog Check - Vehicles	5380.004	198	240	82.6%	206	240	85.8%	200	97.09%	200	0.00%	k
Cleaning & detailing	5410.004	0	0	∞	0	1,000	0.0%	600	∞	600	0.00%	m
Paint & fluids	5420.004	261	40	653.1%	0	500	0.0%	0	∞	0	∞	n
Waste oil & coolants disposal	5440.004	0	800	0.0%	0	500	0.0%	200	∞	200	0.00%	p
<i>Total Trucks & Autos</i>		4,851	21,480	22.6%	2,935	11,840	24.8%	7,870	268.14%	7,870	0.00%	
<i>Property/Liability/Auto Insurance</i>												
Auto insurance	5450.004	10,639	0	∞	20,926	300	698.7%	13,200	63.08%	14,250	7.95%	q
<i>Engineering Fees</i>												
Consulting Fees	5500.004	0	0	∞	0	0	∞	75,000	∞	0	∞	r
<i>Office Supplies & Service</i>												
Computers & Equip	5540.004	3,530	3,000	117.7%	17,467	2,500	698.7%	5,000	28.63%	3,000	-40.00%	s
Furnishings & fixtures	5545.004	699	300	∞	0	500	∞	300	∞	300	0.00%	t
Paper & printing	5550.004	154	300	51.5%	224	300	74.7%	300	133.93%	300	0.00%	u
Postage & shipping	5560.004	13	500	2.5%	8	100	8.0%	100	1250.00%	100	0.00%	v
Office supplies	5570.004	358	250	143.3%	837	300	279.0%	550	65.71%	700	27.27%	w
<i>Total Office Supplies & Svc.</i>		4,755	4,350	109.3%	18,536	3,700	501.0%	6,250	33.72%	4,400	-29.60%	
<i>Operating Supplies</i>												
Generator fuel	5675.004	0	3,500	0.0%	0	2,000	0.0%	2,500	∞	2,700	8.00%	y
Lubricants & packing	5680.004	171	5,000	3.4%	1,251	1,000	125.1%	500	39.97%	500	0.00%	z
Electrical Supplies	5690.004	51,293	20,000	256.5%	16,266	40,000	40.7%	30,000	184.43%	30,000	0.00%	ab
Paint & fluids	5710.004	1,250	10,000	12.5%	1,447	1,000	144.7%	200	13.82%	200	0.00%	ac
Personnel supplies	5740.040	1,372	2,000	68.6%	178	0	∞	0	0.00%	0	∞	ae
Radios & supplies	5745.004	0	0	∞	1,773	1,000	177.3%	400	22.56%	400	0.00%	af
Welding	5750.004	707	1,000	70.7%	76	1,000	7.6%	500	657.89%	500	0.00%	ag
Hand tools	5780.004	8,734	7,800	112.0%	7,969	5,000	159.4%	5,000	62.74%	5,000	0.00%	ah

**Carmel Area Wastewater District
Maintenance - Plant: 2020-21 Operating Expense Budget**

Description	Acct	2018-19			Estimated thru 06-30-20			Proposed 2020-21 Budget	% Chg. Prior Yr. Actual	Projected 2021-22 Budget	% Chg. Prior Yr. Budget	Notes
		Actual	Budget	% of Budget	Actual	Budget	% of Budget					
General supplies	5790.004	20,975	15,000	139.8%	16,428	15,000	109.5%	12,000	73.05%	12,000	0.00%	ai
COVID Safety		0	0	∞	0	0	∞	50,000	∞	0	-100.00%	
<i>Total Operating Supplies</i>		84,502	64,300	131.4%	45,388	66,000	68.8%	101,100	222.75%	51,300	-49.26%	
<i>Contractual Services</i>												
Network Services	5830.004	6,705	0	∞	1,620	0	∞	10,000	617.28%	10,000	0.00%	aj
Microturbine/Gas Conditioning Service	5850.004	653	6,500	10.0%	35,449	3,000	1181.6%	3,000	8.46%	3,000	0.00%	ak
Electrical Service	5855.004	268,937	245,000	109.8%	118,668	150,000	79.1%	120,000	101.12%	120,000	0.00%	al
Mechanical Service	5856.004	0	0	∞	0	60,000	0.0%	25,000	∞	30,000	20.00%	am
HVAC Service	5857.004	0	0	∞	0	25,000	0.0%	20,000	∞	25,000	25.00%	an
Systems Integrator	5858.004	0	0	∞	195,082	200,000	97.5%	225,000	115.34%	250,000	11.11%	ao
Equipment service (carts, lifts, forklift, boiler)	5859.004	0	0	∞	518	12,000	4.3%	3,000	579.15%	3,000	0.00%	ap
HR Consulting	5885.004	6,586	0	∞	6,810	11,100	61.4%	11,100	163.00%	11,100	0.00%	ar
Equipment rental	5890.004	2,696	0	∞	0	7,000	0.0%	5,000	∞	5,000	0.00%	as
Janitorial	5900.040	10,860	11,000	98.7%	10,860	11,000	98.7%	11,000	101.29%	11,000	0.00%	at
Laundry	5940.004	3,594	4,250	84.6%	3,359	3,500	96.0%	3,600	107.17%	3,600	0.00%	au
Landscape Maintenance	5980.004	5,820	6,000	97.0%	6,603	6,000	110.1%	8,000	121.16%	8,000	0.00%	av
Plant tree trimming	5982.004	0	10,000	0.0%	3,857	70,000	5.5%	180,000	4666.84%	70,000	-61.11%	aw
Hazard/Green Waste Disposal	5990.004	0	1,000	0.0%	78	1,000	7.8%	0	0.00%	0	∞	ax
Pest Control	6010.004	2,696	3,000	89.9%	3,276	3,000	109.2%	3,000	91.58%	3,000	0.00%	az
Instrument maintenance	6020.004	205	0	∞	1,063	1,000	106.3%	1,000	94.07%	1,000	0.00%	ba
Hoist Certification	6030.004	2,070	3,000	69.0%	0	2,500	0.0%	2,700	∞	2,700	0.00%	bb
Fuel tank filtering & cleaning	6035.004	3,540	0	∞	0	2,500	0.0%	0	∞	0	∞	bc
<i>Total Contractual Services</i>		314,362	289,750	108.5%	387,243	568,600	68.1%	631,400	163.05%	556,400	-11.88%	
<i>Repairs & Maintenance</i>												
General Repairs	6095.004	73,419	180,000	40.8%	30,660	50,000	61.3%	40,000	130.46%	40,000	0.00%	bi
Motors	6150.004	0	14,000	0.0%	0	0	∞	0	∞	0	∞	bj
Microturbine R & M	6160.004	13,741	5,000	274.8%	8,164	10,000	81.6%	10,000	122.49%	10,000	0.00%	bk
Plant Pumps	6190.004	2,436	35,000	7.0%	0	0	∞	0	∞	0	∞	bn
Standby Generator	6200.004	2,793	10,000	27.9%	60	15,000	0.4%	5,000	8333.33%	15,000	200.00%	bo
Control Panels	6210.004	27,803	120,000	23.2%	0	0	∞	0	∞	0	∞	bp
Instruments	6220.004	23,749	50,000	47.5%	0	0	∞	0	∞	0	∞	bq
Boiler Repairs	6230.004	3,900	4,397	88.7%	1,586	0	∞	3,900	245.90%	4,500	15.38%	br

**Carmel Area Wastewater District
Maintenance - Plant: 2020-21 Operating Expense Budget**

Description	Acct	2018-19			Estimated thru 06-30-20			Proposed 2020-21 Budget	% Chg. Prior Yr. Actual	Projected 2021-22 Budget	% Chg. Prior Yr. Budget	Notes
		Actual	Budget	% of Budget	Actual	Budget	% of Budget					
Pretreatment (Influent/Headworks/Primary)	6245.004	0	0	∞	49,381	41,000	120.4%	50,000	101.25%	50,000	0.00%	bt
Primary Treatment	6250.004	231	10,000	2.3%	361	0	∞	0	0.00%	0	∞	bu
IPS/EPS/DAF	6260.004	0	10,000	0.0%	(5)	0	∞	0	0.00%	0	∞	bv
Effluent/Outfall	6265.004	0	0	∞	0	0	∞	20,000	∞	30,000	50.00%	bw
Disinfection (Hypo/SBS/CDC)	6270.004	2,632	10,000	26.3%	6,288	25,000	25.2%	15,000	238.55%	15,000	0.00%	bx
Solids Trmt (Dewatering/DAF/Digester)	6280.004	6,163	15,000	41.1%	37,874	55,000	68.9%	40,000	105.61%	60,000	50.00%	by
Plant Valves	6290.004	953	15,000	6.4%	0	0	∞	0	∞	0	∞	bz
Secondary Treatment	6300.004	16,815	15,000	112.1%	16,543	90,000	18.4%	40,000	241.79%	40,000	0.00%	ca
Plant Utilities (1PS/3PS/StormPS/Switchgear)	6315.004	0	0	∞	3,248	82,000	4.0%	50,000	1539.41%	50,000	0.00%	cc
Buildings	6320.004	7,961	50,000	15.9%	2,153	30,000	7.2%	30,000	1393.40%	80,000	166.67%	cd
<i>Total Maint & Repairs</i>		182,596	543,397	33.6%	156,313	398,000	39.3%	303,900	194.42%	394,500	29.81%	
<i>Utilities</i>												
Telephone - fixed costs	6392.004	3,677	0	∞	3,377	1,500	225.1%	4,000	118.45%	4,000	0.00%	cf
Telephone - Cell service	6393.004	510	1,720	∞	399	600	66.5%	600	150.38%	700	16.67%	cg
Telephone - Repairs & Equipment	6394.004	2,063	0	∞	0	0	∞	0	∞	0	∞	ch
<i>Total Utilities</i>		6,250	1,720	363.3%	3,776	2,100	179.8%	4,600	121.82%	4,700	2.17%	
<i>Travel & Training</i>												
Employee Training	6420.004	5,172	14,130	36.6%	5,625	10,000	56.3%	7,000	124.44%	7,000	0.00%	ci
Conferences	6430.004	3,355	5,100	65.8%	1,396	2,000	69.8%	2,000	143.27%	2,000	0.00%	cj
Business meetings	6440.004	415	400	103.7%	506	400	126.5%	400	79.05%	400	0.00%	ck
<i>Total Travel & Meetings</i>		8,941	19,630	45.5%	7,527	12,400	60.7%	9,400	124.88%	9,400	0.00%	
<i>Permitting</i>												
Central Coast RWQCB	6475.004	0	2,000	0.0%	0	0	∞	0	∞	0	∞	cm
Air Pollution Control Permit	6480.004	0	4,400	0.0%	8,049	0	∞	6,500	80.76%	5,300	-18.46%	cn
<i>Total Permitting</i>		0	6,400	0.0%	8,049	0	∞	6,500	80.76%	5,300	-18.46%	
<i>Membership/Subscriptions</i>												
Employee Certification	6550.004	1,316	1,470	89.5%	847	1,200	70.6%	1,200	141.68%	1,400	16.67%	cr
CWEA	6560.004	1,034	540	191.5%	1,310	600	218.3%	600	45.80%	600	0.00%	cs
WEF	6580.004	0	0	∞	0	360	0.0%	0	∞	0	∞	ct
Maintenance Dept. memberships	6595.004	360	0	∞	0	0	∞	0	∞	0	∞	cu

**Carmel Area Wastewater District
Maintenance - Plant: 2020-21 Operating Expense Budget**

Description	Acct	2018-19			Estimated thru 06-30-20			Proposed 2020-21 Budget	% Chg. Prior Yr. Actual	Projected 2021-22 Budget	% Chg. Prior Yr. Budget	Notes
		Actual	Budget	% of Budget	Actual	Budget	% of Budget					
MDS Online	6605.004	2,329	0	∞	0	0	∞	2,400	∞	2,600	8.33%	cv
Subscriptions/Publications	6640.004	0	300	0.0%	0	200	0.0%	0	∞	0	∞	cw
<i>Total Membership/Subscrip.</i>		5,039	2,310	218.1%	2,157	2,360	91.4%	4,200	194.71%	4,600	9.52%	
<i>Safety</i>												
First Aid Supplies	6710.004	0	100	0.0%	749	0	∞	100	13.35%	100	∞	cx
First Aid/Medical Services	6720.004	0	50	0.0%	0	900	0.0%	750	∞	900	20.00%	cy
Fire Extinguisher Service	6730.004	0	1,000	0.0%	4,479	1,200	373.3%	3,000	66.98%	3,200	6.67%	cz
Safety Supplies/Emerg Response	6735.004	2,029	2,200	92.2%	6,402	10,700	59.8%	6,500	101.53%	7,500	15.38%	da
Emergency Response Supplies	6740.004	0	0	∞	3,450	5,000	69.0%	3,000	86.96%	3,000	0.00%	db
Uniforms/Boots/Gear	6750.004	748	1,600	46.7%	2,918	6,000	48.6%	3,000	102.81%	4,000	33.33%	dc
Safety Training	6760.004	11,566	11,115	104.1%	16,182	23,400	69.2%	20,000	123.59%	25,000	25.00%	dd
Policies and procedures	6770.004	2,000	2,740	∞	1,905	5,000	38.1%	3,000	157.48%	5,000	66.67%	de
<i>Total Safety Expenses</i>		16,342	18,805	86.9%	36,085	52,200	69.1%	39,350	109.05%	48,700	23.76%	
<i>Other Expenses</i>												
Recruitment	8910.004	0	5,000	0.0%	0	0	∞	5,000	∞	5,000	0.00%	df
Contingencies	8980.004	0	65,210	∞	0	71,200	0.0%	0	∞	36,660	∞	dg
<i>Total Other Expense</i>		0	70,210	0.0%	0	71,200	0.0%	5,000	∞	41,660	733.20%	
Subtotal Operating Expense		1,158,545	1,691,895	68.48%	1,334,827	1,876,166	71.1%	1,861,996	139.49%	1,914,015	2.79%	
Total Operating Expense		1,158,545	1,691,895	68.48%	1,334,827	1,876,166	71.1%	1,861,996	139.49%	1,914,015	2.79%	

**Carmel Area Wastewater District
Maintenance - Plant: 2020-21 Operating Expense Budget**

Note

<u>No.</u>	<u>Description</u>	<u>Comments</u>
i	Salaries	20-21 COLA \$4.1%; 21-22 COLA 4.0%, plus step increases
ii	Health insurance	Blue Cross Base plan Lumenos 3000 PPO; EE share 100%, ER share 90% ; 9% increase in premium cost each calendar year Classic 8.794% and PEPR 7.732% contribution; 20-21 UAL Classic \$30,706 and PEPR \$5,112; 21-22 UAL Classic \$42,418 and PEPR \$5,252
iii	Retirement Plan - CalPERS	
iv	Workers Compensation	Assumes experience mod factor of 1.03 for both budget years
v	Dental Insurance/Claims	Five year average \$4,274
vi	HSAs contributions	HSA EE only \$200/mo, EE+1 \$325/mo, EE+Family \$400/mo
vii	Employee Assistance Program	Assumes 3% increase for each budget year
a	Gasoline	Fuel for plant vehicles. Reconciled at year end since collections orders fuel.
b	Diesel	Diesel for portable pumps, boom lift and other plant equipment.
c	Fuelmaster software	Included in collections budget.
d	Oil & Grease	Oil for plant equipment that is serviced in-house such as yard mule. Coolant and brake fluid for topping off vehicles.
e	Tires, Batteries, Service	New battery for plant equipment or truck. New set of tires for one truck.
f	Outside Repair Service	Preventative maintenance for plant vehicles provided by outside vendor. Oil change, inspection, transmission service, rear differential service.
g	Repair Parts	Minor repair parts for plant vehicles that are repaired in-house such as wiper blades.
h	Tools	Vehicle testers and hand tools for working on vehicles.
i	Vehicle Accessories	Minor items such as radio charger, tie downs, etc.
j	Driver medical exams	DMV requires a medical exam every two years for all Commercial drivers / Random drug screening \$109.20 per year for 1 employees plus one te
k	Smog Check - Vehicles	Even year VIN number vehicles due. 3 vehicles at \$60 each.
l	DMV fees	No new on road vehicles budgeted for purchase.
m	Cleaning & detailing	Detail 3 vehicles once per year at \$200 each to keep paint in good condition.
n	Paint & fluids	Not used. Included in GL 5330.4.
o	Employee mileage reimbursement	Not used. Staff encouraged to utilize CAWD vehicles for travel.
p	Waste oil & coolants disposal	Disposal pick up of waste oil containers.
q	Auto insurance	Estimate approx 8% premium increase per year
r	Engineering Fees	Update Stormwater Pollution Protection Plan
s	Computers & Equip	Printer for Karla and Mark
t	Furnishings & fixtures	Chair for one staff member
u	Paper & printing	Printing of plans, specs, O&M documents. Printer supplies for label makers.
v	Postage & shipping	Shipping for oil analysis and gas analysis for equipment.
w	Office supplies	Binders, tape, pens, paperclips.
y	Generator fuel	Diesel for plant standby equipment and plant offroad equipment. Increased due to anticipation of more PG&E outages due to fire prevention.
z	Lubricants & packing	Grease for pumps, bearings and motors.
aa	Microturbine	Gas conditioning system maintenance and maintenance parts for microturbine support equipment.
ab	Electrical Supplies	Electrical wire, conduit and fittings. Amount was reduced due to many repairs that were completed in last 2 years.
	Laboratory	
ac	Paint & fluids	Misc paint for touch up of equipment and buildings.
ad	Janitorial	Janitorial is contracted out. Not used.
ae	Personnel supplies	Cost captured under 6735.4.
af	Radios & supplies	Replacement radio parts and batteries.
ag	Welding	Welding rod, gas, tips, hoses and other consumables.
ah	Hand tools	Wrenches, valve maintenance tools and sheetmetal brake/shear for maintenance shop (\$1200).

**Carmel Area Wastewater District
Maintenance - Plant: 2020-21 Operating Expense Budget**

Note

<u>No.</u>	<u>Description</u>	<u>Comments</u>
ai	General supplies	Hardware, threaded rod, metal, blasting media
aj	Network Services	Exceedio and other software specific vendors
ak	Microturbine/Gas Conditioning Service	Service and maintenance of chiller and gas conditioning system.
al	Electrical Service	Electrical service for influent, effluent and treatment plant. Removal of old wiring and conduit and documentation of existing wiring and conduit.
am	Mechanical Service	Replacement of piping and valves. Installation of mixing system in effluent wetwell.
an	HVAC Service	Service and maintenance of exhaust fans, supply fans and air conditioning equipment.
ao	Systems Integrator	Update PLC programming to CAWD standards and improve process control. Migration of effluent PLC5 and Microturbine building PLC.
ap	Equipment service (carts, lifts, forklift, boiler)	Service by vendor of forklift, boom lift and carts.
ar	HR Consulting	HR consulting services for maintenance staff.
as	Equipment rental	Rental of crane. Roughly \$1000 per visit and multiple items are grouped together to maximize travel time.
at	Janitorial	Cleaning and maintenance of plant buildings and restrooms.
au	Laundry	5 staff members garment service. Includes jakcets, pants and shirts.
av	Landscape Maintenance	Weed control and landscape maintenance of the treatment plant.
aw	Plant tree trimming	Trimming of Euculyptus on the perimeter of the treatment plant. Increased trimming is required per tree trimming study.
az	Pest Control	Rodent control for treatment plant.
ba	Instrument maintenance	Calibration and maintenance of plant instruments
bb	Hoist Certification	Hoists and overhead cranes require inspection and maintenance to keep them safe and operating properly.
bc	Fuel tank filtering & cleaning	Cleaning every other year and analysis every year. Cleaning was completed in FY19/20
bd	Hazardous chemical disposal	Included in OPS budget
be	Outfall inspection	Budgeted under 6265.4 Effluent/Outfall
bi	General Repairs	Repair of equipment such as vaults, gates and fences.
bj	Motors	Not used- Included in functional area
bk	Microturbine R & M	Repair and maintenance of gas conditioning system.
bo	Standby Generator	Oil change, repairs and load testing of plant standby generators.
br	Boiler Repairs	Annual testing and maintenance of the boiler and piping.
bt	Pretreatment (Influent/Headworks/Primary)	Replacement of broken valves, rehabilitation of electrical components.
bw	Effluent/Outfall	Outfall inspection, Effluent equipment repairs and maintenance including piping, instruments and cathodic protection.
bx	Disinfection (Hypo/SBS/CDC)	Sodium Hypochlorite piping and valve repair. Dosing pump rebuilds. CDC rehabilitation.
by	Solids Trmt (Dewatering/DAF/Digester)	Pipe and valve repair in dewatering building, DAFT pump rebuild and electric motor.
ca	Secondary Treatment	Replacement of broken valves and piping rehabilitation. Electrical repair and maintenance. Instrument calibrations and repair.
cc	Plant Utilities (1PS/3PS/StormPS/Switchgear)	3 water pump rebuild and valve repair. Replacement of PVC piping components. Stormwater pump maintenance.
cd	Buildings	Roofing, concrete repair or coating for buildings and cart charging upgrades
ce	Propane	Budgeted under OPS
cf	Telephone - fixed costs	Icon phone cost for staff members.
cg	Telephone - Cell service	Cell service for 2 staff members.
ci	Employee Training	Generator training for Greg and Mike, Safety Leadership for Mark, PLC training for Greg and Mike. Karla asset management training.
cj	Conferences	Local conferences- Maximum 1 or 2 days
ck	Business meetings	Meetings to discuss department strategic goals and internal department training
cl	Treatment Plant Permits	Budgeted under OPS
cm	Central Coast RWQCB	Budgeted under OPS
cn	Air Pollution Control Permit	Permit for assets that are monitored under local air board.
co	Air Resources Board-PERP	Assets now included in local permit
cp	Environmental Health Permit	Budgeted under OPS

**Carmel Area Wastewater District
Maintenance - Plant: 2020-21 Operating Expense Budget**

Note

<u>No.</u>	<u>Description</u>	<u>Comments</u>
cq	Underground Storage Permit	Budgeted under OPS
cr	Employee Certification	New certification and renewal for Maintenance Staff
cs	CWEA	CWEA membership renewal- 3 employees
cu	Maintenance Dept. memberships	No memberships required for FY20/21
cv	MDS Online	Online Safety Data Sheets for plant chemicals- Service
cw	Subscriptions/Publications	Maintenance, Safety or Asset management subscriptions, manuals or books
cx	First Aid Supplies	Supplies for first aid kits
cy	First Aid/Medical Services	Used for NON-workers comp related visits to urgent care (prednisone shots, Hep B testing, diagnosis checks).
cz	Fire Extinguisher Service	Repair and maintenance of plant fire extinguishers.
da	Safety Supplies/Emerg Response	Consumable safety items-Nitrile gloves, earplugs, first aid consumables, disaster supplies, includes items from 5740.4 and 5740.6
db	Emergency Response Supplies	Chemical PPE, confined space gear and winches. Includes maintenance of items.
dc	Uniforms/Boots/Gear	Semi-durable items Raingear, annual boots, hardhats, arc-flash, purchased vests/coats
dd	Safety Training	Forklift, Fire Extinguisher, HAZWOPER, CPR, Confined space training for Operations and Maintenance Staff
de	Policies and procedures	Consultant assistance to update Injury and Illness Prevention Plan (IIPP)
df	Recruitment	Recruitment of staff if existing staff retire or quit.
dg	Contingencies	Unidentified projects or costly maintenance items not captured under specific O&M GL - 2%

Collections

**Carmel Area Wastewater District
Collections Department: 2020-21 Operating Expense Budget**

Description	Acct	2018-19			Estimated thru 06-30-20			Proposed 2020-21 Budget	% Chg. Prior Yr. Actual	Projected 2021-22 Budget	% Chg. Prior Yr. Budget	Notes
		Actual	Budget	% of Budget	Actual	Budget	% of Budget					
Salaries	5030.005	447,641	436,236	102.61%	554,567	456,565	121.47%	535,131	96.50%	560,166	4.68%	i
Salaries - Overtime	5035.005	17,541	7,200	243.63%	11,257	7,200	156.35%	10,000	88.83%	10,000	0.00%	
Salaries - Standby	5040.005	14,560	14,560	100.00%	16,320	14,560	112.09%	17,400	106.62%	17,400	0.00%	
<i>Total Salaries</i>		479,742	457,996	104.75%	582,144	478,325	121.70%	562,531	96.63%	587,566	4.45%	
Payroll Taxes	5045.005	36,632	35,037	104.55%	42,528	36,570	116.29%	43,035	101.19%	44,950	4.45%	
Employee Benefits:												
Health Insurance	5070.005	74,040	91,771	80.68%	75,921	74,500	101.91%	69,815	91.96%	94,092	34.77%	ii
CalPERS retirement	5080.005	37,894	38,772	97.73%	47,819	40,200	118.95%	48,270	100.94%	54,838	13.61%	iii
SAM retirement	5090.005	(66,227)	10,490	-631.34%	0	10,490	0.00%	0	<u>∞</u>	0	<u>∞</u>	
Worker's Compensation	5100.005	19,452	17,960	108.31%	23,018	25,855	89.03%	21,525	93.51%	24,700	14.75%	iv
Life insurance	5110.005	1,471	1,530	96.15%	1,339	1,530	87.52%	1,527	114.04%	1,555	1.83%	
PEHP insurance	5120.005	6,086	4,510	134.95%	7,560	5,600	135.00%	6,240	82.54%	6,565	5.21%	
Dental reimbursements	5130.005	6,608	6,950	95.08%	5,415	6,900	78.48%	7,300	134.81%	8,800	20.55%	v
Vision insurance	5140.005	1,330	1,500	88.67%	1,512	1,500	100.80%	1,500	99.21%	1,750	16.67%	
Disability insurance	5150.005	3,834	4,013	95.55%	4,521	4,180	108.16%	4,460	98.65%	5,140	15.25%	
HSA contributions	5160.005	4,614	0	<u>∞</u>	7,792	9,540	81.68%	15,460	198.41%	16,520	6.86%	vi
HRA contributions	5165.005	0	0	<u>∞</u>	0	0	<u>∞</u>	170	<u>∞</u>	105	-38.24%	
Employee Assistance Program	5180.005	792	795	99.58%	1,357	795	170.69%	815	60.06%	840	3.07%	vii
Employee Awards	5185.005	0	650	0.00%	0	0	<u>∞</u>	0	<u>∞</u>	0	<u>∞</u>	
Employee lunches	5187.005	405	0	<u>∞</u>	171	300	57.00%	300	175.44%	320	6.67%	
Medical exams	5200.005	1,385	500	276.96%	2,153	500	430.60%	1,200	55.74%	1,200	0.00%	
<i>Total Employee Benefits</i>		91,744	179,441	51.13%	178,578	181,890	98.18%	178,582	100.00%	216,425	21.19%	
Trucks & Autos												
Gasoline	5310.005	2,299	6,750	34.07%	6,199	7,000	88.56%	7,000	112.92%	7,000	0.00%	a
Diesel	5320.005	14,154	1,800	786.32%	19,569	22,000	88.95%	22,000	112.42%	22,000	0.00%	b
Fuelmaster software	5325.005	0	0	<u>∞</u>	754	550	137.09%	560	74.27%	560	0.00%	c
Oil & filters	5330.005	0	0	<u>∞</u>	402	500	80.40%	500	124.38%	500	0.00%	
Tires & batteries	5340.005	0	0	<u>∞</u>	841	2,500	33.64%	3,000	356.72%	3,000	0.00%	
Outside repair service	5345.005	1,556	0	<u>∞</u>	15,418	6,500	237.20%	8,500	55.13%	7,000	-17.65%	
Repair parts	5350.005	1,281	0	<u>∞</u>	598	5,000	11.96%	2,000	334.45%	2,000	0.00%	
Tools	5355.005	0	0	<u>∞</u>	456	500	91.20%	500	109.65%	500	0.00%	
Vehicle accessories	5360.005	750	0	<u>∞</u>	3,294	200	1647.00%	1,500	45.54%	1,500	0.00%	
Driver medical exam	5370.005	0	0	<u>∞</u>	0	1,100	0.00%	0	<u>∞</u>	0	<u>∞</u>	d
Smog fees	5380.005	0	0	<u>∞</u>	206	100	206.00%	400	194.17%	400	0.00%	
DATCO fees	5400.005	866	970	89.23%	996	970	102.68%	2,100	210.84%	2,100	0.00%	e
Cleaning & detailing	5410.005	21	200	10.42%	0	200	0.00%	1,000	<u>∞</u>	1,000	0.00%	

**Carmel Area Wastewater District
Collections Department: 2020-21 Operating Expense Budget**

Description	Acct	2018-19			Estimated thru 06-30-20			Proposed 2020-21 Budget	% Chg. Prior Yr. Actual	Projected 2021-22 Budget	% Chg. Prior Yr. Budget	Notes
		Actual	Budget	% of Budget	Actual	Budget	% of Budget					
Paint & fluids	5420.005	0	0	∞	18	0	∞	300	1666.67%	300	0.00%	
Waste oil & coolant disposal	5440.005	0	0	∞	0	300	0.00%	300	∞	300	0.00%	
<i>Total Trucks & Autos</i>		26,225	9,720	269.80%	48,751	47,420	102.81%	49,660	101.86%	48,160	-3.02%	
<i>Property/Liability Insurance</i>												
Property Insurance	5450.005	13,619	6,300	216.17%	9,173	6,300	145.60%	6,300	68.68%	6,300	0.00%	
General Liability	5480.005	39,986	15,550	257.14%	27,071	16,000	169.19%	16,000	59.10%	16,000	0.00%	
<i>Total Insurance</i>		53,604	21,850	245.33%	36,244	22,300	162.53%	22,300	61.53%	22,300	0.00%	
<i>Engineering Fees</i>												
Consulting Fees	5500.005	0	55,000	0.00%	54,028	195,000	27.71%	25,000	46.27%	100,000	300.00%	f
<i>Total Engineering Fees</i>		0	55,000	0.00%	54,028	195,000	27.71%	25,000	46.27%	100,000	300.00%	
<i>Office Supplies & Service</i>												
Computers & equipment	5540.005	4,172	1,900	219.58%	7,960	3,800	209.47%	4,800	60.30%	2,800	-41.67%	g
Furnishings & fixtures	5545.005	891	1,000	89.06%	0	200	0.00%	1,000	∞	200	-80.00%	h
Paper & printing	5550.005	2,554	6,500	39.30%	458	6,500	7.05%	2,000	436.68%	2,000	0.00%	i
Postage & shipping	5560.005	12	70	17.27%	0	200	0.00%	200	∞	200	0.00%	j
Office Supplies	5570.005	349	1,100	31.74%	618	1,100	56.18%	1,100	177.99%	1,100	0.00%	k
<i>Total Office Supplies & Svc.</i>		8,051	10,570	76.17%	9,036	11,800	76.58%	9,100	100.71%	6,300	-30.77%	
<i>Operating Supplies</i>												
Electrical Supplies	5690.005	858	500	171.62%	303	400	75.75%	400	132.01%	400	0.00%	m
Paint & fluids	5710.005	1,020	1,000	102.03%	9,998	1,800	555.44%	4,800	48.01%	4,800	0.00%	n
Janitorial Supplies	5730.005	0	320	0.00%	0	300	0.00%	300	∞	300	0.00%	o
Personnel Supplies	5740.005	658	1,000	65.85%	812	0	∞	0	0.00%	0	∞	p
Hand Tools	5780.005	980	1,000	97.95%	701	0	∞	3,500	499.29%	500	-85.71%	q
General Operating Supplies	5790.005	13,800	19,000	72.63%	26,482	18,500	143.15%	22,000	83.08%	18,500	-15.91%	r
COVID Safety		0	0	∞	0	0	∞	50,000	∞	0	∞	
<i>Total Operating Supplies</i>		20,403	22,820	89.41%	38,296	21,000	182.36%	81,000	211.51%	24,500	-69.75%	
<i>Contractual Services</i>												
Network Administration	5830.005	12,839	17,100	75.08%	42,705	23,500	181.72%	28,900	67.67%	28,900	0.00%	s
Electrical Services	5855.005	0	0	∞	4,200	50,000	8.40%	20,000	476.19%	30,000	50.00%	
System Integrator	5858.005	0	0	∞	0	20,000	0.00%	20,000	∞	20,000	0.00%	
Root foaming	5865.005	63,322	53,000	119.48%	111,680	64,000	174.50%	65,000	58.20%	65,000	0.00%	u
Pump station monitoring	5870.005	3,569	4,400	81.11%	0	12,600	0.00%	12,000	∞	12,000	0.00%	v
Collect Sys capacity monitor	5875.005	189	9,000	2.10%	0	8,500	0.00%	8,500	∞	8,500	0.00%	w
Alarm systems	5880.005	323	650	49.68%	419	650	64.46%	650	155.13%	650	0.00%	x
HR consulting	5885.005	7,500	0	∞	6,810	11,100	61.35%	11,100	163.00%	11,000	-0.90%	y
Equipment rental	5890.005	648	0	∞	0	400	0.00%	400	∞	400	0.00%	

**Carmel Area Wastewater District
Collections Department: 2020-21 Operating Expense Budget**

Description	Acct	2018-19			Estimated thru 06-30-20			Proposed 2020-21 Budget	% Chg. Prior Yr. Actual	Projected 2021-22 Budget	% Chg. Prior Yr. Budget	Notes
		Actual	Budget	% of Budget	Actual	Budget	% of Budget					
Underground Service Alert	5930.005	3,346	1,250	267.70%	3,188	3,000	106.27%	3,500	109.79%	3,500	0.00%	z
Laundry	5940.005	4,702	6,500	72.33%	4,163	5,000	83.26%	5,500	132.12%	5,500	0.00%	
Other Special Studies	6070.005	0	3,500	0.00%	0	0	∞	0	∞	0	∞	
<i>Total Contractual Services</i>		96,437	95,400	101.09%	173,165	198,750	87.13%	175,550	101.38%	185,450	5.64%	
<i>Repairs & Maintenance</i>												
General Repairs	6095.005	2,404	0	∞	296	0	∞	0	∞	0	∞	
Easements	6100.005	38,879	48,000	81.00%	9,008	35,000	25.74%	35,000	388.54%	35,000	0.00%	aa
Pump stations	6110.005	1,510	4,000	37.76%	240	2,500	9.60%	52,500	21875.00%	2,500	-95.24%	ab
Pump station equipment	6120.005	15,614	14,000	111.53%	17,951	14,000	128.22%	15,000	83.56%	15,000	0.00%	ac
Sewer lines	6130.005	2,115	75,000	2.82%	0	200,000	0.00%	50,000	∞	200,000	300.00%	ad
Manholes	6140.005	53,236	40,000	133.09%	49,032	70,000	70.05%	55,000	112.17%	80,000	45.45%	ae
Generators	6200.005	0	0	∞	1,205	4,000	30.13%	3,500	290.46%	3,500	0.00%	af
Instruments	6220.005	1,012	0	∞	0	1,000	0.00%	1,000	∞	1,000	0.00%	ag
<i>Total Maint & Repairs</i>		115,873	181,000	64.02%	77,732	326,500	23.81%	212,000	272.73%	337,000	58.96%	
<i>Utilities</i>												
Electricity												
8th Ave	6343.005	949	1,220	77.80%	1,095	1,020	107.35%	1,100	100.46%	1,150	4.55%	
Bay & Scenic	6344.005	2,880	2,350	122.57%	2,656	2,827	93.95%	3,000	112.95%	3,030	1.00%	
Monte Verde & 16th	6345.005	1,839	2,105	87.34%	2,045	2,000	102.25%	2,050	100.24%	2,150	4.88%	
Calle La Cruz	6346.005	3,833	4,055	94.53%	6,210	3,698	167.93%	4,000	64.41%	4,200	5.00%	
Hacienda	6347.005	1,111	1,055	105.31%	1,318	1,087	121.25%	1,300	98.63%	1,350	3.85%	
Highlands	6348.005	10,940	13,675	80.00%	14,144	10,648	132.83%	11,000	77.77%	1,200	-89.09%	
Total Electricity		21,553	24,460	88.11%	27,468	21,280	129.08%	22,450	81.73%	13,080	-41.74%	
Gas-	6360.005	685	750	91.32%	524	750	69.87%	800	152.67%	850	6.25%	
Propane	6370.005	2,133	1,800	118.50%	0	900	0.00%	1,100	∞	1,150	4.55%	
Water	6380.005	1,418	1,445	98.11%	1,724	1,500	114.93%	1,600	92.81%	1,700	6.25%	
Garbage	6385.005	0	400	0.00%	0	2,000	0.00%	1,500	∞	2,500	66.67%	ah
<i>Telephone- No Increase</i>												
Fixed Costs	6392.005	10,130	6,700	151.19%	10,556	8,700	121.33%	8,700	82.42%	8,700	0.00%	ai
Cellular Phones	6393.005	3,364	3,500	96.11%	3,551	3,500	101.46%	3,500	98.56%	3,800	8.57%	
Total Telephone		13,494	10,200	132.29%	14,107	12,200	115.63%	12,200	86.48%	12,500	2.46%	
Total Utilities		39,282	39,055	100.58%	43,823	38,630	113.44%	39,650	90.48%	31,780	-19.85%	
<i>Travel & Training</i>												
Employee Training	6420.005	9,096	6,000	151.60%	18,006	15,205	118.42%	15,205	84.44%	15,205	0.00%	
Conferences	6430.005	5,453	4,500	121.17%	3,979	3,100	128.35%	3,100	77.91%	3,100	0.00%	
Business meetings	6440.005	541	800	67.59%	1,754	600	292.33%	850	48.46%	850	0.00%	

**Carmel Area Wastewater District
Collections Department: 2020-21 Operating Expense Budget**

Description	Acct	2018-19			Estimated thru 06-30-20			Proposed 2020-21 Budget	% Chg. Prior Yr. Actual	Projected 2021-22 Budget	% Chg. Prior Yr. Budget	Notes
		Actual	Budget	% of Budget	Actual	Budget	% of Budget					
<i>Total Travel & Meetings</i>		15,089	11,300	133.53%	23,739	18,905	125.57%	19,155	80.69%	19,155	0.00%	
<i>Permits</i>												
Regional Water Quality Control	6470.005	2,614	2,400	108.90%	4,500	2,500	180.00%	2,700	60.00%	2,800	3.70%	
MUAPCB	6480.005	3,021	3,200	94.41%	5,470	3,250	168.31%	3,250	59.41%	3,250	0.00%	
<i>Total permits</i>		5,635	5,600	100.62%	9,970	5,750	173.39%	5,950	59.68%	6,050	1.68%	
<i>Membership/Subscriptions</i>												
Employee Certification	6550.005	649	1,000	64.90%	1,545	1,000	154.50%	1,100	71.20%	1,150	4.55%	
Memberships - CWEA	6560.005	651	750	86.80%	651	750	86.80%	750	115.21%	750	0.00%	aj
No Am Soc for Trenchless	6565.005	0	0	∞	0	0	∞	600	∞	600	0.00%	
Memberships - WEF	6580.005	328	270	121.48%	0	270	0.00%	270	∞	270	0.00%	
Publications/reference works	6640.005	272	300	90.78%	0	0	∞	300	∞	300	0.00%	
<i>Total Membership/Subscrip.</i>		1,900	2,320	81.91%	2,196	2,020	108.71%	3,020	137.52%	3,070	1.66%	
<i>Safety</i>												
First Aid Medical Service	6720.005	0	1,300	0.00%	0	1,000	0.00%	500	∞	1,000	100.00%	
Fire extinguisher service	6730.005	0	420	0.00%	568	420	135.24%	600	105.63%	420	-30.00%	
Safety supplies	6735.005	2,746	3,500	78.45%	1,397	3,500	39.91%	3,500	250.54%	4,000	14.29%	ak
Emergency Response Supplies	6740.005	0	0	∞	1,242	1,960	63.37%	1,960	157.81%	1,960	0.00%	
Uniforms, boots & gear	6750.005	1,223	2,500	48.92%	1,835	2,500	73.40%	2,000	108.99%	2,500	25.00%	
Safety training	6760.005	3,099	5,000	61.98%	7,618	4,575	166.51%	4,575	60.06%	4,575	0.00%	
Policies & procedures	6770.005	0	0	∞	1,905	0	∞	0	∞	0	∞	
<i>Total Safety</i>		7,073	12,720	55.61%	14,565	13,955	104.37%	13,135	90.18%	14,455	10.05%	
<i>Other Expenses</i>												
Legal Notices	8920.005	518	0	∞	267	200	133.50%	200	74.91%	200	0.00%	
Contingency	8980.005	0	47,595	0.00%	0	56,945	0.00%	0	∞	32,183	∞	al
Miscellaneous	8989.005	0	50,000	0.00%	0	50,000	0.00%	0	∞	50,000	#DIV/0!	am
<i>Total Other Expense</i>		518	97,595	0.53%	267	107,145	0.25%	200	74.91%	82,383	#####	
Subtotal Operating Expense		998,209	1,237,424	80.67%	1,335,062	1,705,960	78.26%	1,439,868	107.85%	1,729,543	20.12%	
Depreciation Expense	8997.005	315,257	335,000	94.11%	335,000	335,000	100.00%	335,000	100.00%	335,000	0.00%	
Total Operating Expense		1,313,466	1,572,424	83.53%	1,670,062	2,040,960	81.83%	1,774,868	106.28%	2,064,543	16.32%	

**Carmel Area Wastewater District
Collection: 2020-21 Operating Expense Budget**

Note

<u>No.</u>	<u>Description</u>	<u>Comments</u>
i	Salaries	20-21 COLA \$4.1%; 21-22 COLA 4.0%, plus step increases
ii	Health insurance	Blue Cross Base plan Lumenos 3000 PPO; EE share 100%, ER share 90% ; 9% increase in premium cost each calendar year
iii	Retirement Plan - CalPERS	Classic 8.794% and PEPRA 7.732% contribution; 20-21 UAL Classic \$30,706 and PEPRA \$5,112; 21-22 UAL Classic \$42,418 and PEPRA \$5,252
iv	Workers Compensation	Assumes experience mod factor of 1.03 for both budget years
v	Dental Insurance/Claims	Five year average \$4,274
vi	HSA's contributions	HSA EE only \$200/mo, EE+1 \$325/mo, EE+Family \$400/mo
vii	Employee Assistance Program	Assumes 3% increase for each budget year
a	Gasoline	Projected cost per gallon is \$3.05 plus tax. Projected usage is 2160 gallons / All CAWD fuel into Collections Budget and will allocate at the end of year
b	Diesel	Projected cost per gallon is \$3.15. plus tax Projected usage is 7320 gallons / All CAWD fuel to Collections Budget and will allocate cost at the end of the year
c	Fuelmaster software	Annual online service / maintenance \$550
d	Driver medical exam	Will eliminate 5370.5 and combined with 5400.5
e	DATCO fees	DMV requires a medical exam every two years for all Commercial drivers / Random drug screening \$54.60 per month for 6 employees plus one test per year for each employee at \$52.00 per test / Will eliminate 5370.5 and combined with 5400.5
f	Consulting Fees	West Yost for Phase Capacity modeling \$50,000 / Bay & Scenic PS evaluation \$50,000 / Electrical upgrade consulting for Hacienda \$25,000
g	Computers & equipment	new field laptop \$2,800 plus new printer
h	Furnishings & fixtures	New Office chair
i	Paper & printing	Printing of flyers \$2000 Public Out reach Flyers and handouts at Fair booths ect \$4500 now in 5519.007
j	Postage & shipping	Postage for flyers
k	Office Supplies	Includes toner for 2 desktop printers and paper
l	Equipment rent	Portable toilet
m	Electrical Supplies	Mis Electrical tools
n	Paint & fluids	Paint for USA marking and Stations and fluids for Calle la Cruz H2S problem \$4000
o	Janitorial Supplies	Split with Treatment
p	Personnel Supplies	Captured under safety consumables
q	Hand Tools	Shovels, brooms, mis tools and drone purchase \$3K
r	General Operating Supplies	Tiger tails, nozzles, hoses, equipment for trucks, new warthog cleaning nozzle \$4500, Trailer to tow skid steer to jobsite \$9500
s	Network Administration	Icom Annual Fee \$13,700, Exceedio Annual Fee \$ 7000, IT Pipes Annual fee \$1000, Turf Image Annual user fee \$7200
u	Root foaming	Annual root treatment at \$1.59 per foot X 40,500 feet
v	Pump station monitoring	Mission Alarm SCADA System \$2600 / Comcast SCADA service to Pump Stations \$110 per station times 7 time 12 \$10,080
w	Collect Sys capacity monitor	5 flow meters this cost is for cell service and batteries for our meters
x	Alarm systems	First Alarm service Split with Treatment
y	HR consulting	New cost for HR Services
z	Underground Service Alert	Increase cost for additions calls for USA
aa	Easements	Clear easements for access, and tree clearing
ab	Pump stations	hardware and pipe fittings for pump stations ,flood doors \$50,000
ac	Pump station equipment	Electrical motor starters, valve parts, conduit and alarm parts

**Carmel Area Wastewater District
Collection: 2020-21 Operating Expense Budget**

Note	Description	Comments
ad	Sewer lines	Emergency Repairs of sewer lines
ae	Manholes	purchase and install 30 frame and lids \$50,000, labor to install \$20,000 for manhole work
af	Generators	Generator load testing and service / Mis repair parts
ag	Instruments	Oda Logger repairs
ah	Garbage	Increase cost for disposal for City catch basin cleaning, cost billed to city
ai	Fixed Costs	Pump Station AT&T service / will be terminated once comcast is live - Phone service for fixed phones at plant \$1700
aj	Memberships - CWEA	CWEA Certification, 5 @ \$97 for Coll cert, 5 @ \$97 for Main Cert
ak	Safety supplies	Nitrile gloves, earplugs, first aid consumables, disaster supplies- includes items from 5740.5
al	Contingency	2% of O&M budget
am	Miscellaneous	Spill in Hatton Canyon 2017 anticipated fine

Collections 2020-21

Training Budget	\$	16,055
Conference Budget ****	\$	3,100
Safety training Budget	\$	4,575
	\$	23,730

Employee	Date	Safety/Training	Conference	Travel	Per Diem	Hotel	Total
CWEA Test Prep X 3 persons	8/16/20		\$ 105				\$ 105.00
Barry Blevins / Ignition SCADA Training	9/26/20	\$ 2,500.00		\$ 250	\$ 350	\$ 1,000	\$ 4,100.00
Daryl Lauer / Ignition SCADA Training	9/26/20	\$ 2,000.00		\$ 250	\$ 350	\$ 1,000	\$ 3,600.00
Daryl Lauer / TRI State Conference ***	8/11/20		\$ 100	\$ 300	\$ 350	\$ 500	\$ 1,250.00
Daryl Lauer / CWEA Annual Conference ***	3/31/20		\$ 500		\$ 350	\$ 1,000	\$ 1,850.00
Mis CWEA/MBS Dinner meetings / Daryl					\$ 250		\$ 250.00
Mis CWEA/MBS Dinner meetings / Barry					\$ 200		\$ 200.00
Mis CWEA/MBS Dinner meetings / Mark					\$ 200		\$ 200.00
Mis CWEA/MBS Dinner meetings / Andrew					\$ 200		\$ 200.00
Andrew / Electrical Training/ 4 day course	7/7/19	\$ 2,300.00			\$ 350	\$ 800	\$ 3,450.00
Mark / Electrical Training/ 4 day course	7/7/19	\$ 2,300.00			\$ 350	\$ 800	\$ 3,450.00
Mis CWEA Training classes through-out the year / ALL			\$ 300		\$ 200		\$ 500.00
Hazwoper Refresher \$300 each X 4 persons	9/9/20	\$ 1,200					\$ 1,200.00
Confined space Refresher \$300 each X 4 persons	9/9/20	\$ 1,200					\$ 1,200.00
Respiratory fit test \$120 each X 5 persons	9/9/20	\$ 800					\$ 800.00
Safety Training CSRMA	9/9/20	\$ 1,200					\$ 1,200.00
Hearing test \$35 each X 5 persons	9/9/20	\$ 175					\$ 175.00
Total		\$ 13,675.00	\$ 1,005	\$ 800	\$ 3,150	\$ 5,100	\$ 23,730

Treatment & Disposal

**Carmel Area Wastewater District
Treatment Department: Operating Expense Budget 2020-21**

Description	Acct	2018-19			Estimated thru 06-30-20			Proposed 2020-21 Budget	% Chg. Prior Yr. Actual	Projected 2021-22 Budget	% Chg. Prior Yr. Budget	Notes
		Actual	Budget	% of Budget	Actual	Budget	% of Budget					
Salaries	5030.006	903,893	1,188,116	76.08%	1,055,790	1,129,130	93.50%	1,259,058	119.25%	1,328,091	5.48%	
Salaries - Overtime	5035.006	18,367	40,000	45.92%	17,088	60,000	28.48%	35,000	204.82%	35,000	0.00%	
Salaries - Standby	5040.006	22,280	29,120	76.51%	16,251	29,120	55.81%	34,800	214.14%	34,800	0.00%	
Allocate to Reclamation		0	(268,695)	0.00%	0	(279,709)	0.00%	(287,900)		(299,416)		
<i>Total Salaries</i>		944,540	988,541	95.55%	1,089,129	938,541	116.04%	1,040,958	95.58%	1,098,475	5.53%	
Payroll Taxes	5045.006	94,171	96,179	97.91%	109,567	103,080	106.29%	101,658	92.78%	106,939	5.19%	
Allocate to Reclamation	5205.004	0	(20,555)		0	(22,950)	0.00%	(22,024)		(22,905)		
<i>Total Payroll Taxes</i>		94,171	75,624	124.53%	109,567	80,130	136.74%	79,633	72.68%	84,033	5.53%	
Employee Benefits:												
Health insurance	5070.006	145,747	191,842	75.97%	157,950	156,300	101.06%	182,973	115.84%	182,011	-0.53%	
Retirement Plan - CalPERS	5080.006	91,752	101,439	90.45%	115,998	104,660	110.83%	124,300	107.16%	128,307	3.22%	
Pension Contribution - SAM	5090.006	(205,815)	59,274	-347.22%	0	63,925	0.00%	0	<u>∞</u>	0	<u>∞</u>	
Workers Compensation	5100.006	52,972	43,051	123.05%	44,825	55,365	80.96%	46,037	102.70%	48,614	5.60%	
Life Insurance	5110.006	3,676	3,970	92.59%	4,460	3,665	121.69%	3,665	82.17%	3,665	0.00%	
PEHP	5120.006	14,918	11,881	125.56%	18,177	13,900	130.77%	14,760	81.20%	15,515	5.12%	
Dental Insurance/Claims	5130.006	10,552	17,400	60.64%	15,765	16,100	97.92%	14,900	94.51%	14,900	0.00%	
Vision Insurance	5140.006	3,208	3,900	82.26%	3,835	3,900	98.33%	3,898	101.64%	3,898	0.00%	
Long Term Disability	5150.006	10,282	10,931	94.06%	12,397	11,140	111.28%	11,820	95.35%	12,460	5.41%	
HSA Contributions	5160.006	25,720	0	<u>∞</u>	29,172	25,435	114.69%	41,524	142.34%	40,886	-1.54%	
Tuition reimbursement	5175.006	167	0	<u>∞</u>	0	0	<u>∞</u>	0	<u>∞</u>	0	<u>∞</u>	
Employee Assistance Program	5180.006	1,899	2,025	93.78%	3,257	1,915	170.08%	1,955	60.02%	2,015	3.07%	
Employee Awards	5185.006	1,620	0	<u>∞</u>	(254)	0	<u>∞</u>	0	<u>∞</u>	0	<u>∞</u>	
Annual District picnic	5186.006	145	0	<u>∞</u>	0	0	<u>∞</u>	1,380	<u>∞</u>	1,380	0.00%	
Employee lunches	5187.006	764	0	<u>∞</u>	411	300	137.00%	0	0.00%	0	<u>∞</u>	
COBRA	5190.006	(1,292)	0	<u>∞</u>	0	0	<u>∞</u>	0	<u>∞</u>	0	<u>∞</u>	
Medical Exams	5200.006	2,268	1,200	189.03%	486	1,000	48.60%	300	61.73%	300	0.00%	
Allocate to Reclamation	5205.006	0	(113,793)	0.00%	0	(116,905)	0.00%	(121,926)	#DIV/0!	(172,613)	41.57%	
<i>Total Employee Benefits</i>		158,583	333,120	47.61%	406,479	340,700	119.31%	325,586	80.10%	281,338	-13.59%	
Trucks & Autos												
Paint & fluids	5420.006	48	0	<u>∞</u>	0	0	<u>∞</u>	0	<u>∞</u>	0	<u>∞</u>	
<i>Total Trucks & Autos</i>		48	0	<u>∞</u>	0	0	<u>∞</u>	0	<u>∞</u>	0	<u>∞</u>	
Property/Liability/Auto Insurance												

**Carmel Area Wastewater District
Treatment Department: Operating Expense Budget 2020-21**

Description	Acct	2018-19			Estimated thru 06-30-20			Proposed 2020-21 Budget	% Chg. Prior Yr. Actual	Projected 2021-22 Budget	% Chg. Prior Yr. Budget	Notes
		Actual	Budget	% of Budget	Actual	Budget	% of Budget					
Auto insurance	5450.006	238	1,502	15.85%	411	1,800	22.83%	442	107.50%	475	7.50%	
Property Insurance	5480.006	0	16,500	0.00%	11,983	11,130	107.66%	12,882	107.50%	13,848	7.50%	
General Liability	5480.006	43,005	35,502	121.13%	78,171	45,600	171.43%	84,034	107.50%	90,336	7.50%	
<i>Total Insurance</i>		43,243	53,504	80.82%	90,565	58,530	154.73%	97,357	107.50%	104,659	7.50%	
<i>Engineering Fees</i>												
Consulting Fees	5500.006	828	30,000	2.76%	87,915	135,000	65.12%	275,000	312.80%	435,000	58.18%	a
<i>Total Engineering Fees</i>		828	30,000	2.76%	87,915	135,000	65.12%	275,000	312.80%	435,000	58.18%	
<i>Attorney Fees</i>												
Legal Fees	5510.006	77,907	35,000	222.59%	51,243	35,000	146.41%	35,000	68.30%	50,000	42.86%	b
<i>Total Attorney Fees</i>		77,907	35,000	222.59%	51,243	35,000	146.41%	35,000	68.30%	50,000	42.86%	
<i>Office Supplies & Service</i>												
Computers & Equip	5540.006	14,049	26,600	52.82%	10,804	5,000	216.08%	15,000	138.84%	15,000	0.00%	c
Furnishings & fixtures	5545.006	596	1,800	33.11%	570	3,000	19.00%	1,000	175.44%	1,000	0.00%	d
Paper & printing	5550.006	1,179	2,750	42.86%	216	2,500	8.64%	4,500	2083.33%	4,500	0.00%	e
Postage & shipping	5560.006	28	300	9.43%	541	300	180.33%	300	55.45%	300	0.00%	
Office supplies	5570.006	2,843	4,700	60.50%	4,001	4,700	85.13%	4,000	99.98%	4,000	0.00%	f
Equipment rent	5580.006	0	500	0.00%	0	0	∞	0	∞	0	∞	
Equipment repairs	5590.006	60	2,120	2.82%	0	1,500	0.00%	500	∞	500	0.00%	
<i>Total Office Supplies & Svc.</i>		18,756	38,770	48.38%	16,132	17,000	94.89%	25,300	156.83%	25,300	0.00%	
<i>Operating Supplies</i>												
Chemicals	5615.006	2,080	5,000	41.60%	4,494	5,000	89.88%	4,000	89.01%	4,000	0.00%	g
Phenylarsine oxide	5625.006	563	0	∞	582	0	∞	750	128.87%	750	0.00%	
Sodium bisulfite	5630.006	73,727	46,350	159.07%	45,199	50,000	90.40%	75,000	165.93%	78,000	4.00%	h
Sodium hypochlorite	5635.006	73,306	90,000	81.45%	84,380	85,000	99.27%	97,750	115.84%	107,525	10.00%	i
Ferric chloride	5640.006	18,756	30,000	62.52%	27,371	30,000	91.24%	31,000	113.26%	38,000	22.58%	j
Polymer	5650.006	47,254	35,000	135.01%	44,208	55,000	80.38%	55,000	124.41%	55,000	0.00%	k
Acetic Acid	5660.006	940	1,100	85.48%	833	750	111.07%	1,100	132.05%	1,100	0.00%	l
Iodine solution	5665.006	53	450	11.74%	100	300	33.33%	300	300.00%	300	0.00%	m
Potassium iodate	5670.006	251	3,650	6.87%	794	3,800	20.89%	1,000	125.94%	1,000	0.00%	n
Electrical Supplies	5690.006	197	0	∞	28	0	∞	0	0.00%	0	∞	
Laboratory	5700.006	37,413	30,900	121.08%	33,444	33,840	98.83%	39,432	117.90%	39,435	0.01%	o
Janitorial	5730.006	68	400	17.12%	0	0	∞	0	∞	0	∞	
Personnel	5740.006	3,681	8,250	44.62%	1,585	3,250	48.77%	3,500	220.82%	3,500	0.00%	p

**Carmel Area Wastewater District
Treatment Department: Operating Expense Budget 2020-21**

Description	Acct	2018-19			Estimated thru 06-30-20			Proposed 2020-21 Budget	% Chg. Prior Yr. Actual	Projected 2021-22 Budget	% Chg. Prior Yr. Budget	Notes
		Actual	Budget	% of Budget	Actual	Budget	% of Budget					
Radios & supplies	5745.006	0	1,590	0.00%	1,730	1,590	108.81%	1,650	95.38%	1,720	4.24%	q
Hand tools	5780.006	3,660	3,275	111.75%	2,790	3,275	85.19%	3,500	125.45%	3,500	0.00%	r
General supplies	5790.006	13,968	8,000	174.60%	7,409	8,350	88.73%	8,500	114.73%	8,840	4.00%	s
COVID Safety		0	0	∞	0	0	∞	50,000	∞	0	-100.00%	
Source control	5795.006	829	1,250	66.35%	0	1,000	0.00%	1,100	∞	1,000	-9.09%	t
<i>Total Operating Supplies</i>		276,746	265,215	104.35%	254,947	281,155	90.68%	373,582	146.53%	343,670	-8.01%	
<i>Contractual Services</i>												
Sludge Haul/Disposal	5820.006	88,292	97,850	90.23%	104,675	99,000	105.73%	103,000	98.40%	107,000	3.88%	u
Network Administration	5830.006	73,719	59,050	124.84%	98,262	65,000	151.17%	75,345	76.68%	79,112	5.00%	v
Laboratory Analysis	5840.006	27,841	31,970	87.08%	26,907	33,000	81.54%	52,410	194.78%	39,150	-25.30%	w
Electrical Service	5855.006	3,689	0	∞	450	0	∞	0	0.00%	0	∞	
Pump Station/Manhole	5870.006	960	0	∞	0	0	∞	0	∞	0	∞	
Alarm System	5880.006	1,427	3,200	44.58%	1,911	2,800	68.25%	7,550	395.08%	7,550	0.00%	x
HR consulting	5885.006	14,836	0	∞	16,343	26,640	61.35%	26,700	163.37%	27,500	3.00%	
Equip rental - generator	5890.006	380	0	∞	0	0	∞	0	∞	0	∞	
Janitorial Service	5900.006	690	0	∞	0	0	∞	0	∞	0	∞	
Copier Service	5910.006	3,032	5,000	60.65%	1,226	5,000	24.52%	5,000	407.83%	5,000	0.00%	y
Laundry	5940.006	11,871	12,360	96.04%	11,246	8,200	137.15%	13,000	115.60%	13,000	0.00%	z
Hazard/Green Waste Disposal	5990.006	168	600	28.00%	65	0	∞	0	0.00%	0	∞	
Grit & Screening Disposal	6000.006	21,068	13,500	156.06%	19,794	15,000	131.96%	23,100	116.70%	24,255	5.00%	aa
Sewer/pretreatment ordinance	6015.006	0	2,500	0.00%	0	2,500	0.00%	0	∞	0	∞	ab
Instrumentation Services	6020.006	5,478	26,000	21.07%	0	14,000	0.00%	27,200	∞	27,962	2.80%	ac
Hazardous chemical disposal	6040.006	1,736	500	347.25%	0	500	0.00%	1,000	∞	1,200	20.00%	ad
Outfall Inspection	6045.006	0	11,000	0.00%	18,857	11,500	163.97%	12,650	67.08%	13,500	6.72%	ae
Lagoon inspection	6046.006	0	0	∞	0	0	∞	5,000	∞	5,000	0.00%	af
Ocean Monitoring Program	6050.006	0	12,225	0.00%	0	0	∞	0	∞	0	∞	
Sea Level Rise study	6055.006	53,884	0	∞	0	0	∞	0	∞	0	∞	
Consulting - Coastal Comm	6065.006	64,434	0	∞	111,205	0	∞	0	0.00%	0	∞	ag
Other Special Studies	6070.006	1,000	0	∞	0	0	∞	0	∞	0	∞	
<i>Total Contractual Services</i>		374,505	275,755	135.81%	410,941	283,140	145.14%	351,955	85.65%	350,229	-0.49%	
<i>Repairs & Maintenance</i>												
General Repairs	6095.006	25,280	10,000	252.80%	3,729	10,000	37.29%	10,000	268.17%	10,000	0.00%	ah
Instruments	6220.006	3,963	24,860	15.94%	0	7,000	0.00%	7,000	∞	7,000	∞	

**Carmel Area Wastewater District
Treatment Department: Operating Expense Budget 2020-21**

Description	Acct	2018-19			Estimated thru 06-30-20			Proposed 2020-21 Budget	% Chg. Prior Yr. Actual	Projected 2021-22 Budget	% Chg. Prior Yr. Budget	Notes
		Actual	Budget	% of Budget	Actual	Budget	% of Budget					
Lab Equipment	6240.006	4,151	12,260	33.86%	16,356	13,750	118.95%	15,000	91.71%	15,450	3.00%	ai
Headworks - Primary	6250.006	705	7,750	9.09%	1,094	7,750	14.12%	4,750	434.19%	4,895	3.05%	aj
IPS/EPS/DAF	6260.006	2,536	4,500	56.36%	214	8,400	2.55%	5,700	2663.55%	5,700	0.00%	ak
Effluent/Outfall	6265.006	0	0	∞	11,924	9,500	125.52%	5,000	41.93%	5,000	0.00%	al
Disinfection (Hypo/SBS/CDC)	6270.006	4,927	10,000	49.27%	6,321	8,000	79.01%	7,000	110.74%	7,000	0.00%	am
Dewatering/DIG	6280.006	2,991	2,500	119.62%	920	8,100	11.36%	8,000	869.57%	7,000	-12.50%	an
Aeration - Secondary	6300.006	3,719	3,000	123.98%	12,017	10,500	114.45%	7,000	58.25%	7,000	0.00%	ao
<i>Total Maint & Repairs</i>		48,272	74,870	64.47%	52,575	83,000	63.34%	69,450	132.10%	69,045	-0.58%	
<i>Utilities</i>												
Electricity - Secondary	6352.006	178,748	301,000	59.38%	210,701	324,210	64.99%	347,900	165.12%	371,100	6.67%	ap
Electricity - Aeration	6353.006	61,695	0	∞	76,369	0	∞	0	0.00%	0	∞	
Electricity - Lab Tertiary	6354.006	6,105	0	∞	6,801	0	∞	0	0.00%	0	∞	
Co-Gen Non-Energy Plant	6359.006	549	0	∞	843	0	∞	0	0.00%	0	∞	
Gas	6360.006	50,798	35,000	145.14%	45,664	42,800	106.69%	44,512	97.48%	46,292	4.00%	aq
Propane	6370.006	510	500	101.93%	638	700	91.14%	700	109.72%	700	0.00%	ar
Water	6380.006	7,693	10,200	75.42%	6,866	10,600	64.77%	7,900	115.06%	8,140	3.04%	as
Cable television	6390.006	955	700	136.45%	979	950	103.05%	1,000	102.15%	1,050	5.00%	at
<i>Total Utilities</i>		307,054	347,400	88.39%	348,861	379,260	91.98%	402,012	115.24%	427,282	6.29%	
<i>Telephone</i>												
Fixed Costs	6392.006	13,529	20,000	67.64%	9,355	10,000	93.55%	19,045	203.58%	19,045	0.00%	au
Cellular Phones	6393.006	2,991	5,200	57.51%	2,544	3,500	72.69%	3,650	143.47%	3,785	3.70%	
Repair to Lines	6394.006	5,256	1,000	525.58%	54	2,000	2.70%	0	0.00%	0	∞	
<i>Total Telephone</i>		21,775	26,200	83.11%	11,953	15,500	77.12%	22,695	189.87%	22,830	0.59%	
<i>Travel & Training</i>												
Employee Training	6420.006	11,049	29,485	37.47%	21,621	20,606	104.93%	18,135	83.88%	18,135	0.00%	aw
Conferences	6430.006	8,168	7,860	103.92%	5,290	9,530	55.51%	10,810	204.35%	10,810	0.00%	ax
Business meetings	6440.006	731	500	146.26%	644	500	128.80%	500	77.64%	500	0.00%	ay
<i>Total Travel & Meetings</i>		19,948	37,845	52.71%	27,555	30,636	89.94%	29,445	106.86%	29,445	0.00%	
<i>Permitting</i>												
Treatment Plant Permits	6470.006	20,011	25,000	80.05%	30,199	25,000	120.80%	25,000	82.78%	30,000	20.00%	az
Central Coast RWQCB	6475.006	0	7,800	0.00%	0	20,000	0.00%	0	∞	0	∞	
Air Pollution Control Permit	6480.006	0	2,570	0.00%	5,126	4,000	128.15%	0	0.00%	0	∞	

**Carmel Area Wastewater District
Treatment Department: Operating Expense Budget 2020-21**

Description	Acct	2018-19			Estimated thru 06-30-20			Proposed 2020-21 Budget	% Chg. Prior Yr. Actual	Projected 2021-22 Budget	% Chg. Prior Yr. Budget	Notes
		Actual	Budget	% of Budget	Actual	Budget	% of Budget					
Air Resources Board-PERP	6485.006	3,960	500	792.00%	0	0	∞	∞	0	∞		
Environmental Health Permit	6490.006	1,734	2,000	86.70%	0	3,800	0.00%	3,800	∞	3,800	0.00%	ba
Lab Registration Fees	6510.006	2,221	4,745	46.81%	4,569	4,500	101.53%	12,162	266.19%	12,527	3.00%	
<i>Total Permitting</i>		27,926	42,615	65.53%	39,894	57,300	69.62%	40,962	102.68%	46,327	13.10%	
<i>Membership/Subscriptions</i>												
Employee Certification	6550.006	1,074	4,500	23.87%	483	500	96.60%	1,750	362.32%	600	-65.71%	bc
CWEA	6560.006	1,504	1,600	94.00%	1,639	2,600	63.04%	2,750	167.79%	2,750	0.00%	bd
CASA	6570.006	0	0	∞	569	0	∞	0	0.00%	0	∞	
WEF	6580.006	328	380	86.32%	0	380	0.00%	400	∞	400	0.00%	
Lab memberships	6585.006	150	0	∞	64	300	21.33%	500	781.25%	500	0.00%	
Subscriptions/Publications	6640.006	843	1,500	56.19%	0	1,500	0.00%	1,500	∞	1,500	0.00%	bf
<i>Total Membership/Subscrip.</i>		3,899	7,980	48.86%	2,755	5,280	52.18%	6,900	250.45%	5,750	-16.67%	
<i>Safety</i>												
First Aid Supplies	6710.006	72	0	n/a	37	0	∞	0	0.00%	0	∞	
Fire Extinguisher Service	6730.006	2,767	1,030	268.64%	0	0	∞	0	∞	0	∞	
Safety Supplies/Emerg Respon:	6735.006	3,007	3,500	85.91%	0	0	∞	0	∞	0	∞	
Emergency Response Supplies	6740.006	10,662	3,500	304.63%	0	0	∞	0	∞	0	∞	
Uniforms/Boots/Gear	6750.006	2,112	3,000	70.41%	0	0	∞	0	∞	0	∞	
Safety Training	6760.006	10,631	13,720	77.48%	2,767	0	∞	0	0.00%	0	∞	
Policies and procedures	6770.006	0	0	n/a	4,571	0	∞	0	∞	0	∞	
<i>Total Safety Expenses</i>		29,250	24,750	118.18%	7,375	0	∞	0	0.00%	0	∞	
<i>Other Expenses</i>												
Recruitment	8910.006	0	5,000	0.00%	120	5,000	2.40%	5,000	4166.67%	5,000	0.00%	
Legal notices	8920.006	0	2,000	∞	0	2,000	0.00%	2,000	∞	2,000	0.00%	
Contingencies	8980.006	0	104,370	0.00%	0	108,585	0.00%	0	∞	66,845	∞	bg
<i>Total Other Expense</i>		0	111,370	0.00%	120	115,585	0.10%	7,000	5833.33%	73,845	954.93%	
Subtotal Operating Expense		2,447,451	2,768,559	88.40%	3,008,006	2,855,757	105.33%	3,182,836	105.81%	3,447,229	8.31%	
Depreciation Expense	8997.006	2,143,450	2,300,000	93.19%	2,300,000	2,300,000	100.00%	2,300,000	100.00%	2,300,000	0.00%	
Total Operating Expense		4,590,901	5,068,559	90.58%	5,308,006	5,155,757	102.95%	5,482,836	103.29%	5,747,229	4.82%	

**Carmel Area Wastewater District
Treatment: 2020-21 Operating Expense Budget**

Note

<u>No.</u>	<u>Description</u>	<u>Comments</u>
i	Salaries	20-21 COLA \$4.1%; 21-22 COLA 4.0%, plus step increases
ii	Health insurance	Blue Cross Base plan Lumenos 3000 PPO; EE share 100%, ER share 90% ; 9% increase in premium cost each Classic 8.794% and PEPRA 7.732% contribution; 20-21 UAL Classic \$30,706 and PEPRA \$5,112; 21-22 UAL Classic \$42,418 and PEPRA \$5,252
iii	Retirement Plan - CalPERS	
iv	Workers Compensation	Assumes experience mod factor of 1.03 for both budget years
v	Dental Insurance/Claims	Five year average \$4,274
vi	HSAs contributions	HSA EE only \$200/mo, EE+1 \$325/mo, EE+Family \$400/mo
vii	Employee Assistance Program	Assumes 3% increase for each budget year
a	Consulting Fees	Biowin (\$50k), Possible Groundwater Well (\$50K) Coastal Hazards Monitoring Plan 20-21 \$150K; 21-22 \$75K Coastal Hazards Response Plan 20-21 \$150K; 21-22 \$100K Miscellaneous Technical Studies re Sea Level Rise 20-21- \$125K; 21-22 \$125K
b	Legal Fees	Source Control Review, \$15,000, Unexpected Consultations \$35,000
c	Computers & Equip	Two replacement computer per Exceedio's schedule-\$3,500, one replacement cell phone \$1,500
d	Furnishings & fixtures	misc bookcases, replacement chairs
e	Paper & printing	Business cards \$200, Source Control forms/brochures-\$1800, Public notices/hearings \$2,500
f	Office supplies	General plant office supplies shared by all departments, pencils/pen/staples/notes pads/log books
g	Chemicals	Misc. chemicals (i.e. Potassium Iodide crystals for Chlorine analyzers calibration)
h	Sodium bisulfite	Estimated increase of 15% annual usage. Bulk of costs is reimbursed by the Reclamation project
i	Sodium hypochlorite	Estimated Sodium Hypochlorite solution including a 15% increase. Approx 60% costs is reimbursed by the Reclamation project
j	Ferric chloride	Chemical used for Digester H2S removal. Reflects new Air Board permit requirement for the new waste burner.
k	Polymer	Chemical used for dewatering and sludge thickening (40% CAWD/60% REC)
l	Acetic Acid	Chemical used for the Chlorine and De-Chlor analyzers
m	Iodine solution	Chemicals used for Chlorine analyzers
n	Potassium iodate	Chemicals used for Chlorine analyzers
o	Laboratory	Vendor increases 5% \$35,532, Gallery Module \$ 700, Peninsula Welding \$700, Culligan Water \$300, Lab Dessicator \$2,200
p	Personnel	Bottled water, lunchroom supplies
q	Radios & supplies	Allowance for replacing any damaged radios, supplies, and batteries.
r	Hand tools	For new and replacement tools for operators and Source Control (primarily small tools)
s	General supplies	Vendor consumables with a 4% increase

**Carmel Area Wastewater District
Treatment: 2020-21 Operating Expense Budget**

Note	<u>No.</u>	<u>Description</u>	<u>Comments</u>
	t	Source control	Gloves, traffic control, tools, safety equipment \$1100
	u	Sludge Haul/Disposal	1900 tons @ \$52/ton
	v	Network Administration	LIMS annual renewal \$6,854 50/50 split, Ignition software annual renewal \$6,600, eNPDES (Johnson's program)-\$1,600, Turf Image-annual fee and development \$7,200, Eaton service \$3,590 50/50 split, Exceedio annual network equipment service(\$35,000) covers Lab, Maintenance, and Operations, SCADA network (\$10,500) 50/50 split, equipment service-tables, cell phones, (\$2,000 50/50 split), ATL customization \$2,000
	w	Laboratory Analysis	Ocean Outfall monitoring (Pacific Ecorisk) \$14,670, General Contact Laboratory (MBAS/FGL laboratories \$23,340) plus COVID-19 testing at \$1,200 per test twice a month for six months
	x	Alarm System	First Alarm-alarm monitoring service and cellular back-up-\$3,912/yr, Mission System for three units(Inf, Inf manhole, and Eff building)-\$3,600 (\$1,200 each)
	y	Copier Service	Copy (usage spans all departments at the treatment plant)
	z	Laundry	Ops & Lab uniforms \$12,500, replacement shirt/pants and sweatshirts \$500
	aa	Grit & Screening Disposal	Waste Management 21 dumpsters @ \$1,100/dumpster
	ab	Sewer/pretreatment ordinance	moved to GL Code 5550.6 paper/printing
	ac	Instrumentation Services	Calibration of liquid and air flow meters (FCI)-\$8,184, Suspended Solids probes (Hach)\$5,760, Gallery \$5,200 50/50 split, TOC \$4,223 50/50 split, EATON battery Back-up \$3,780 50/50 split
	ad	Hazardous chemical disposal	Disposal from Laboratory chemicals each fiscal year \$1,000
	ae	Outfall Inspection	Annual Outfall Inspection per the NPDES permit-expected 15% increase 2020/21, 5% increase 2021/22) \$12,650
	af	Lagoon inspection	Inspection of underwater pipe \$5,000
	ag	Consulting - Coastal Comm	Retainer for Susan McCabe and David Goldberg.
	ah	General Repairs	Emergency repairs
	ai	Lab Equipment	Sampler sled \$2500 50/50 split, Q quantitray sealer \$4100 50/50 split, BOD motor \$1000 50/50 split, pH probes \$500 50/50 split, lab cart battery \$800 50/50 split, Balances \$1,600 50/50 split, microscope \$1,500, moisture balance \$2,500, coliform UV lamp \$500 50/50 split
	aj	Headworks - Primary	Influent flow meter calibration \$1,000, Replacement pH probe \$1,000, skimmer blade supplies \$2,750, Influent-PHI \$1000 (SCADA Connection), Kaeser compressor \$3000 outside services, flowmeter calibration \$1,000, skimmer blade supplies \$700
	al	Effluent/Outfall	Analyzer supplies \$3,500, Cathodic Protection inspection \$5,000, flowmeter calibrations \$1,000
	am	Disinfection (Hypo/SBS/CDC)	flowmeter calibration \$1000, chemical pump parts \$2,500, analyzer parts \$3,500, flowmeter calibration-liquid and gas 3,000, chemical pump repair parts \$1,500, polyblend parts including
	an	Dewatering/DIG	DAFT Unit \$3,500.

**Carmel Area Wastewater District
Treatment: 2020-21 Operating Expense Budget**

Note		
<u>No.</u>	<u>Description</u>	<u>Comments</u>
		Suspended solids probe supplies \$500, flowmeter calibration \$2,000, skimmer blade supplies \$1,500, ORP probe \$1,000, portable LDO meter supplies \$1,100
ao	Aeration - Secondary	
ap	Electricity - Secondary	Increase by 10% due to PG&E bankruptcy filing
aq	Gas	Used to augment Digester heating, feeds all building heaters
ar	Propane	Forklift-Shared with all other departments
as	Water	Shared with all other departments
at	Cable television	Shared with all other departments
au	Fixed Costs	Plant fiber optic \$10,800, VOIP phone system \$8,245.First years estimates
av	Cellular Phones	cell phone and data usage \$3,650
aw	Employee Training	Test Prep classes, Activated Sludge classes, electrical classes, local trainings, supervisor training classes
ax	Conferences	Tri-State, CWEA annual conference, P3S,
ay	Business meetings	\$500 misc meetings
az	Treatment Plant Permits	NPDES, ect
ba	Environmental Health Permit	County permit
bb	Lab Registration Fees	ELAP Fee \$10,662 50/50 split, TNI renewal 50/50 \$1500 split
bc	Employee Certification	8 SWRCB Ops (renew every 3 years) \$1,750
bd	CWEA	CWEA (renew annually) \$700, 11 memberships (annual) \$2,090
be	Lab memberships	NELAC membership annual renewal \$500
bf	Subscriptions/Publications	Continue to add books/manuals to the library for Maintenance, Lab, and Ops staff
bg	Contingencies	2% of O&M Budget

Administration

**Carmel Area Wastewater District
Administration: 2020-21 Operating Expense Budget**

Description	Account #	2018-19			Estimated thru 06-30-20			Proposed 2020-21 Budget	% Chg. Prior Yr. Actual	Projected 2021-22 Budget	% Chg. Prior Yr. Budget	Notes
		Actual	Budget	% of Budget	Actual	Budget	% of Budget					
Salaries	5030.007	496,339	572,393	86.71%	639,856	630,650	101.46%	585,622	91.52%	613,798	4.81%	i
Temp Employee		0	0	0.00%	0	0	∞	0	∞	0	∞	
Overtime	5035.007	1,044	0	0.00%	2,661	0	∞	1,000	37.58%	1,000	0.00%	
Allocate to Reclamation			(19,150)	0.00%		(24,715)	0.00%	(38,430)		(38,430)		
<i>Total Salaries</i>		497,383	553,243	89.90%	642,517	605,935	106.04%	548,192	85.32%	576,368	5.14%	
Payroll Taxes	5045.007	37,103	42,323	87.67%	44,795	44,620	100.39%	40,427	90.25%	42,037	3.98%	
Allocate to Reclamation												
<i>Total Payroll Taxes</i>		37,103	42,323	87.67%	44,795	44,620	100.39%	40,427	90.25%	42,037	3.98%	
Employee Benefits:												
Health insurance	5070.007	28,676	103,304	27.76%	24,905	30,675	81.19%	32,489	130.45%	34,951	7.58%	ii
CalPERS pension	5080.007	39,973	49,204	81.24%	52,935	125,090	42.32%	55,935	105.67%	55,782	-0.27%	iii
SAM pension	5090.007	(47,718)	16,795	-284.12%	0	16,795	0.00%	0	∞	0	∞	
Worker's Compensation	5100.007	25,522	28,592	89.26%	29,076	24,000	121.15%	24,000	82.54%	24,000	0.00%	iv
Life Insurance	5110.007	1,237	1,222	101.20%	1,781	1,530	116.41%	1,527	85.74%	1,527	0.00%	
PEHP insurance	5120.007	5,771	5,875	98.23%	8,152	8,035	101.46%	7,470	91.63%	7,820	4.69%	
Dental reimbursement	5130.007	6,150	12,750	48.23%	10,596	10,100	104.91%	9,600	90.60%	9,600	0.00%	v
Vision insurance	5140.007	1,146	1,200	95.53%	1,233	1,800	68.50%	1,800	145.99%	1,800	0.00%	
Disability insurance	5150.007	3,797	5,265	72.11%	5,390	5,620	95.91%	5,200	96.47%	5,460	5.00%	
HSA contributions	5160.007	3,671	0	∞	5,272	5,935	88.83%	7,200	136.57%	7,200	0.00%	vi
HRA contributions	5165.007	219	0	∞	0	0	∞	0	∞	0	∞	
FSA contributions	5170.007	0	0	∞	0	0	∞	0	∞	0	∞	
Tuition Assistance	5175.007	0	3,000	0.00%	0	0	∞	0	∞	0	∞	
Employee Assistance Program	5180.007	792	630	125.66%	1,357	795	170.69%	815	60.06%	840	3.07%	vii
Employee Awards	5185.007	539	300	179.58%	(409)	0	∞	0	∞	0	∞	
Annual District picnic	5186.007	3,134	2,500	125.34%	4,922	3,000	164.07%	3,000	60.95%	3,100	3.33%	
Employee BBQ	5187.007	196	500	39.26%	162	0	∞	0	∞	0	∞	
COBRA insurance	5190.007	0	0	∞	113	0	∞	0	∞	0	∞	
Medical exams	5200.007	0	0	∞	199	0	∞	0	∞	0	∞	
Allocate to Reclamation	5205.007	0	(8,500)	0.00%	0	(12,358)	0.00%	(19,215)	#DIV/0!	(19,215)	0.00%	
<i>Total Employee Benefits</i>		73,105	222,637	32.84%	145,684	221,017	65.92%	129,821	89.11%	132,865	2.34%	
Directors Fees												
Regular Board Meetings	5230.007	8,450	8,800	96.02%	9,857	8,800	112.01%	8,800	89.28%	8,800	0.00%	a

**Carmel Area Wastewater District
Administration: 2020-21 Operating Expense Budget**

Description	Account #	2018-19			Estimated thru 06-30-20			Proposed 2020-21 Budget	% Chg. Prior Yr. Actual	Projected 2021-22 Budget	% Chg. Prior Yr. Budget	Notes
		Actual	Budget	% of Budget	Actual	Budget	% of Budget					
PBCSD - Directors fees	5240.007	1,600	1,750	91.43%	1,629	1,750	93.09%	1,750	107.43%	1,750	0.00%	b
Special Board Meetings	5250.007	3,100	5,700	54.39%	4,029	7,600	53.01%	5,700	141.47%	5,700	0.00%	c
Committee meetings	5260.007	1,400	2,100	66.67%	1,114	2,100	53.05%	2,100	188.51%	2,100	0.00%	d
Special District Assoc.	5265.007	31	0	∞	1,083	0	∞	100	9.23%	100	0.00%	
WateReuse	5269.007	1,403	300	467.77%	0	300	0.00%	1,500	∞	1,500	0.00%	
CASA - Directors fees	5270.007	0	1,350	0.00%	0	300	0.00%	1,350	∞	1,350	0.00%	
CSDA conference	5271.007	0	0	∞	0	0	∞	0	∞	0	∞	
Training	5275.007	3,806	250	1522.44%	46	0	∞	3,000	6521.74%	0	∞	
Director's Dental Claims	5280.007	12,555	12,000	104.63%	11,856	8,800	134.73%	12,000	101.21%	12,000	0.00%	
<i>Total Directors Fees</i>		32,346	32,250	100.30%	29,614	29,650	99.88%	36,300	122.58%	33,300	-8.26%	e
<i>Trucks & Autos</i>												
Gasoline	5310.007	589	200	294.55%	0	200	0.00%	250	∞	250	0.00%	
Oil & Filters	5330.007	0	0	∞	0	0	∞	0	∞	0	∞	
Tires, Batteries, Service	5340.007	0	100	0.00%	0	100	0.00%	100	∞	100	0.00%	
Outside Repair services	5345.007	0	300	0.00%	898	300	299.33%	300	33.41%	300	0.00%	
Repair parts	5350.007	0	0	∞	78	0	∞	0	0.00%	0	∞	
Vehicle accessories	5360.007	0	0	∞	0	0	∞	0	∞	0	∞	
Smog Check - Vehicles	5380.007	0	110	0.00%	0	110	0.00%	100	∞	100	0.00%	
Cleaning & detailing	5410.007	0	50	0.00%	643	50	1286.00%	50	7.78%	50	0.00%	
Paint & fluids	5420.007	0	0	∞	0	0	∞	0	∞	0	∞	
EE mileage reimbursement	5430.007	0	200	0.00%	0	200	0.00%	100	∞	100	0.00%	
Waste oil & coolant disposal	5440.007	0	0	∞	0	0	∞	0	∞	0	∞	
<i>Total Trucks & Autos</i>		589	960	61.36%	1,619	960	168.65%	900	55.59%	900	0.00%	
<i>Property/Liability Insurance</i>												
Property Insurance	5450.007	550	550	100.00%	1,037	605	171.40%	630	60.75%	660	4.76%	
General Liability	5480.007	7,352	10,150	72.43%	16,629	9,700	171.43%	9,700	58.33%	10,190	5.05%	
Errors & Omissions	5480.007	4,800	4,800	100.00%	8,229	4,800	171.44%	5,520	67.08%	5,800	5.07%	
Commerical Crime Policy	5480.007	1,325	1,325	99.99%	2,486	1,450	171.45%	1,550	62.35%	1,630	5.16%	
Cyber Crime Insurance		1,500	1,500	100.00%	1,179	1,650	71.45%	1,730	146.73%	1,820	5.20%	
<i>Total Insurance</i>		15,527	18,325	84.73%	29,560	18,205	162.37%	19,130	64.72%	20,100	5.07%	f
<i>Audit/Financial Expense</i>	5490.007	27,550	30,600	90.03%	46,629	31,200	149.45%	40,000	85.78%	40,000	0.00%	g

**Carmel Area Wastewater District
Administration: 2020-21 Operating Expense Budget**

Description	Account #	2018-19			Estimated thru 06-30-20			Proposed 2020-21 Budget	% Chg. Prior Yr. Actual	Projected 2021-22 Budget	% Chg. Prior Yr. Budget	Notes
		Actual	Budget	% of Budget	Actual	Budget	% of Budget					
Engineering Fees	5500.007	5,733	125,000	4.59%	274	125,000	0.22%	75,000	27372.26%	125,000	66.67%	h
Attorney Fees												
District Counsel	5510.007	40,275	95,000	42.39%	27,051	40,000	67.63%	50,000	184.84%	50,000	0.00%	
Outside Counsel	5510.007	0	0	∞	0	200,000	0.00%	70,000	∞	70,000	0.00%	i
CASA Conference Attendance	5510.007	0	1,000	0.00%	0	1,000	0.00%	1,000	∞	1,000	0.00%	
<i>Total Attorney Fees</i>		40,275	96,000	41.95%	27,051	241,000	11.22%	121,000	447.30%	121,000	0.00%	
Office Supplies & Service												
Bank fees	5515.007	59	0	∞	283	100	283.00%	3,150	1113.07%	1,150	-63.49%	
Public Outreach & Promotion	5519.007	0	0	∞	3,073	0	∞	1,500	48.81%	1,500	0.00%	
Computers & equipment	5540.007	11,199	10,000	111.99%	20,659	5,000	413.18%	7,500	36.30%	7,500	0.00%	
Furnishings & fixtures	5545.007	8,990	1,000	899.02%	2,590	1,000	259.00%	2,500	96.53%	2,500	0.00%	
Paper & printing	5550.007	2,247	3,500	64.21%	684	3,500	19.54%	3,500	511.70%	3,500	0.00%	
Postage & shipping	5560.007	1,175	2,000	58.74%	1,556	2,000	77.80%	2,000	128.53%	2,000	0.00%	
Office Supplies	5570.007	2,814	3,000	93.80%	3,933	3,000	131.10%	3,000	76.28%	3,000	0.00%	
Equipment rent	5580.007	0	0	∞	0	0	∞	0	∞	0	∞	
Post Office Box Rental	5585.007	182	350	52.00%	350	200	175.00%	300	85.71%	325	8.33%	
Equipment repairs	5590.007	0	0	∞	0	0	∞	0	∞	0	∞	
Temp Services	5595.007	7,953	2,000	397.63%	3,212	2,500	128.48%	3,500	108.97%	3,500	0.00%	j
<i>Total Office Supplies & Svc.</i>		34,619	21,850	158.44%	36,340	17,300	210.06%	26,950	74.16%	24,975	-7.33%	
Operating Supplies												
Janitorial Supplies	5730.007	34	500	6.85%	0	500	0.00%	500	∞	500	0.00%	
Personnel Supplies	5740.007	1,101	700	157.28%	599	700	85.57%	1,000	166.94%	1,000	0.00%	
General Operating Supplies	5790.007	294	300	98.12%	45	300	15.00%	300	666.67%	300	0.00%	
<i>Total Operating Supplies</i>		1,430	1,500	95.30%	644	1,500	42.93%	1,800	279.50%	1,800	0.00%	
Contractual Services												
Network Administration	5830.007	19,724	33,000	59.77%	28,479	33,000	86.30%	20,000	70.23%	33,200	66.00%	k
Website Maintenance	5835.007	1,550	1,000	155.00%	12,910	1,000	1291.00%	4,800	37.18%	4,800	0.00%	*
Alarm System	5880.007	1,730	1,300	133.04%	3,339	1,300	256.85%	2,000	59.90%	2,000	0.00%	
HR consulting	5885.007	6,140	0	∞	6,810	11,100	61.35%	11,100	163.00%	10,000	-9.91%	l
Janitorial Service	5900.007	2,460	3,610	68.14%	2,460	3,610	68.14%	3,500	142.28%	3,500	0.00%	
Copier/Fax Service	5910.007	7,314	3,800	192.47%	1,935	3,800	50.92%	7,200	372.09%	7,200	0.00%	m
Actuarial Service	5920.007	8,611	15,000	57.41%	14,189	15,000	94.59%	10,000	70.48%	15,000	50.00%	
Laundry	5940.007	0	0	∞	0	0	∞	0	∞	0	∞	

**Carmel Area Wastewater District
Administration: 2020-21 Operating Expense Budget**

Description	Account #	2018-19			Estimated thru 06-30-20			Proposed 2020-21 Budget	% Chg. Prior Yr. Actual	Projected 2021-22 Budget	% Chg. Prior Yr. Budget	Notes
		Actual	Budget	% of Budget	Actual	Budget	% of Budget					
Payroll Processing	5950.007	7,174	6,700	107.08%	6,906	6,850	100.82%	7,100	102.81%	7,100	0.00%	
Postage software	5960.007	0	0	∞	0	0	∞	0	∞	0	∞	
Data processing - County	5970.007	21,644	22,000	98.38%	22,550	22,550	100.00%	22,550	100.00%	22,800	1.11%	
Landscape Maintenance	5980.007	3,200	6,500	49.23%	6,300	6,500	96.92%	6,500	103.17%	6,500	0.00%	
Other Special Studies/Services	6070.007	17,870	50,000	35.74%	0	50,000	0.00%	25,000	∞	50,000	100.00%	
<i>Total Contractual Services</i>		97,418	142,910	68.17%	105,878	154,710	68.44%	119,750	113.10%	162,100	35.37%	
Repairs & Maintenance	6320.007	3,476	5,000	69.52%	8,722	2,500	348.88%	5,000	57.33%	5,000	0.00%	n
Utilities												
Electricity	6358.007	4,130	4,300	96.05%	5,209	4,300	121.14%	4,300	82.55%	4,300	0.00%	
Gas	6360.007	1,582	1,650	95.86%	2,161	1,650	130.97%	1,650	76.35%	1,650	0.00%	
Water	6380.007	2,306	4,590	50.25%	2,451	4,590	53.40%	4,590	187.27%	4,590	0.00%	
Refuse Collection	6385.007	600	675	88.84%	711	675	105.33%	675	94.94%	675	0.00%	
<i>Total Utilities</i>		8,618	11,215	76.84%	10,532	11,215	93.91%	11,215	106.48%	11,215	0.00%	
Telephone												
Fixed Costs	6392.007	7,741	7,300	106.04%	5,370	7,300	73.56%	7,600	141.53%	7,700	1.32%	
Cellular Phones	6393.007	986	3,200	30.81%	1,002	3,200	31.31%	3,000	299.40%	3,100	3.33%	
Telephone - Repairs & Equip	6394.007	2,327	0	∞	0	0	∞	0	∞	0	∞	
<i>Total Telephone</i>		11,054	10,500	105.28%	6,372	10,500	60.69%	10,600	166.35%	10,800	1.89%	
Travel & Training												
Employee Training	6420.007	7,874	36,250	21.72%	5,000	10,000	50.00%	10,000	200.00%	10,000	0.00%	
Conferences	6430.007	2,080	7,000	29.72%	4,645	10,000	46.45%	10,000	215.29%	10,000	0.00%	
Business Meetings - Tri Tac	6440.007	1,260	1,500	83.99%	2,867	1,700	168.65%	1,700	59.30%	1,700	0.00%	
<i>Total Travel & Meetings</i>		11,214	44,750	25.06%	12,512	21,700	57.66%	21,700	173.43%	21,700	0.00%	
Membership/Subscriptions												
LAFCO Admin Fee	6520.007	24,302	24,052	101.04%	33,243	19,392	171.43%	22,000	66.18%	24,000	9.09%	
Employee certifications	6550.007	115	200	57.50%	0	200	0.00%	200	∞	200	0.00%	
Memberships												
CWEA	6560.007	328	0	∞	0	0	∞	0	∞	0	∞	
CASA	6570.007	13,370	13,000	102.85%	22,920	13,250	172.98%	23,722	103.50%	24,552	3.50%	
ASCE	6575.007	0	300	0.00%	0	300	0.00%	300	∞	300	0.00%	
WEF	6580.007	328	0	∞	0	570	0.00%	350	∞	350	0.00%	

**Carmel Area Wastewater District
Administration: 2020-21 Operating Expense Budget**

Description	Account #	2018-19			Estimated thru 06-30-20			Proposed 2020-21 Budget	% Chg. Prior Yr. Actual	Projected 2021-22 Budget	% Chg. Prior Yr. Budget	Notes
		Actual	Budget	% of Budget	Actual	Budget	% of Budget					
CSDA	6590.007	7,252	7,000	103.60%	13,054	7,000	186.49%	7,752	59.38%	7,907	2.00%	
WaterReuse Association	6600.007	0	250	0.00%	0	700	0.00%	300	∞	300	0.00%	
GFOA	6610.007	160	175	91.43%	0	175	0.00%	175	∞	175	0.00%	
Mty Bay Employ Relations	6620.007	0	0	∞	0	0	∞	0	∞	0	∞	
Water Awareness Committee	6625.007	1,000	0	∞	1,714	0	∞	1,000	58.34%	1,000	0.00%	
National Notary Assoc.	6630.007	0	0	∞	0	0	∞	0	∞	0	∞	
Other	6635.007	3,415	4,000	85.38%	6,146	4,200	146.33%	3,500	56.95%	3,500	0.00%	
Subscriptions/Publications	6640.007	713	1,250	57.00%	654	1,250	52.32%	750	114.68%	750	0.00%	
Calif Chamber of Commerce	6645.007	649	0	∞	1,113	0	∞	650	58.40%	650	0.00%	
<i>Total Membership/Subscrip.</i>		51,632	50,227	102.80%	78,844	47,037	167.62%	60,699	76.99%	63,685	4.92%	
<i>Other Expenses</i>												
Fire extinguisher	6730.007	0	200	0.00%	54	200	27.00%	200	370.37%	200	0.00%	
Safety supplies	6735.007	0	0	∞	0	0	∞	0	∞	0	∞	
Uniforms, boots, gear	6750.007	129	0	∞	0	0	∞	130	∞	130	0.00%	
Training	6760.007	1,181	1,500	78.75%	2,682	1,000	268.20%	1,500	55.93%	1,500	0.00%	
Recruitment	8910.007	13,155	5,000	263.09%	0	5,000	0.00%	0	∞	0	∞	
Legal Notices	8920.007	405	2,000	20.25%	437	2,000	21.85%	2,000	457.67%	2,000	0.00%	
Rate Payer Claims	8930.007	976	2,500	39.03%	0	2,500	0.00%	2,500	∞	2,500	0.00%	
CAWD Newsletter	8940.007	31,249	28,500	109.65%	31,000	30,210	102.62%	32,000	103.23%	33,500	4.69%	
Contingency	8980.007	0	61,120	0.00%	0	61,205	0.00%	0	∞	31,320	∞	
Miscellaneous Expense	8989.007	0	62,400	0.00%	0	0	∞	0	∞	0	∞	
<i>Total Other Expense</i>		47,095	163,220	28.85%	34,173	102,115	33.47%	38,330	112.16%	71,150	85.62%	
Subtotal Operating Expense		996,166	1,572,510	63.35%	1,261,760	1,686,164	74.83%	1,306,814	103.57%	1,463,995	12.03%	
Depreciation Expense	8997.007	30,442	34,000	89.54%	34,000	34,000	100.00%	34,000	100.00%	34,000	0.00%	
Amortization Expense	8998.007	0	4,860	0.00%	4,860	4,860	100.00%	4,860	100.00%	4,860	0.00%	
Total Operating Expense		1,026,608	1,611,370	63.71%	1,300,620	1,725,024	75.40%	1,345,674	103.46%	1,502,855	11.68%	

**Carmel Area Wastewater District
Administration: 2020-21 Operating Expense Budget**

Note

<u>No.</u>	<u>Description</u>	<u>Comments</u>
i	Salaries	20-21 COLA \$4.1%; 21-22 COLA 4.0%, plus step increases
ii	Health insurance	Blue Cross Base plan Lumenos 3000 PPO; EE share 100%, ER share 90% ; 9% increase in premium cost each calendar year
iii	Retirement Plan - CalPERS	Classic 8.794% and PEPRA 7.732% contribution; 20-21 UAL Classic \$30,706 and PEPRA \$5,112; 21-22 UAL Classic \$42,418 and PEPRA \$5,252
iv	Workers Compensation	Assumes experience mod factor of 1.03 for both budget years
v	Dental Insurance/Claims	Five year average \$9,271
vi	HSA's contributions	HSA EE only \$200/mo, EE+1 \$325/mo, EE+Family \$400/mo
vii	Employee Assistance Program	Assumes 3% increase for each budget year
a	Regular Board Meetings	11 Regular meetings @ \$150/ea plus President @ \$200
b	PBCSD - Directors fees	11 Regular meetings @ \$150/ea plus President @ \$200
c	Special Board Meetings	8 Special meetings @ \$150/ea plus President \$200
d	Committee meetings	Committee meetings \$50/ea
e	Director's Dental Claims	Five year average \$9,715
f	Property/Liability Insurance	Assumes 5-10% increase
g	Audit/Financial Expense	Includes regular annual audit plus Single Audit for grants in excess of \$750K
h	Engineering	Assumes continued work on EPB supporting tech memos and representation
i	Outside Counsel	Assumes continued use of outside counsel for EPB and Coastal work
j	Temp Services	Assumes continued use of temp services for scanning projects
k	Network Administration	IT consulting work, software licenses, network consulting
l	HR Consulting	Outside consultant @ \$65K/yr
m	Copier/Fax Service	Reflects cost of color copying
n	Repairs & Maintenance	General repairs and maintenance to Admin office/parking lot
o	Contingency	2% of O&M budget

Reclamation

Carmel Area Wastewater District
Reclamation: Operations Budget 2020-21

Description	2018-19			Estimated thru 06-30-20			Proposed 2020-21 Budget	% Chg. Prior Yr. Actual	Projected 2021-22 Budget	% Chg. Prior Yr Budget
	Actual	Budget	% of Budget	Actual	Budget	% of Budget				
Plant Salaries, Benefits & OH										
Plant Superintendent	23,564	20,610	114.33%	19,850	21,230	93.50%	22,100	111.33%	22,984	4.00%
Laboratory Supervisor	25,884	38,830	66.66%	28,204	39,995	70.52%	41,600	147.50%	43,264	4.00%
Laboratory Technician	65,413	57,650	113.47%	72,259	59,380	121.69%	61,800	85.53%	64,272	4.00%
Plant Operators	147,824	139,870	105.69%	149,393	144,065	103.70%	149,800	100.27%	155,792	4.00%
Maintenance Supervisor	14,849	0	∞	12,302	0	∞	12,800	104.05%	13,312	4.00%
Maintenance Mechanics	22,426	2,865	782.77%	21,809	2,950	739.28%	3,100	14.21%	3,224	4.00%
Safety Officer	6,820	0	∞	8,683	0	∞	9,000	103.66%	9,360	4.00%
Differential	12,227	11,735	104.19%	17,204	12,090	142.30%	12,600	73.24%	13,104	4.00%
Payroll Taxes, Benefits, & OH	159,503	135,780	117.47%	164,852	139,855	117.87%	156,400	94.87%	162,656	4.00%
<i>subtotal</i>	478,510	407,340	117.47%	494,555	419,565	117.87%	469,200	94.87%	487,968	4.00%
Administrative Salaries										
General Manager	1,720	1,280	134.39%	943	1,320	71.42%	1,350	143.20%	1,350	0.00%
Project Accountant	10,840	13,245	81.84%	11,655	13,645	85.41%	15,540	133.34%	15,540	0.00%
Engineering	15,858	3,120	508.27%	23,164	3,210	721.63%	15,000	64.76%	15,000	0.00%
Admin. Svcs/Scanner	10,641	6,350	167.57%	7,092	6,540	108.45%	6,540	92.21%	6,540	0.00%
Payroll Taxes, Benefits, & OH	19,529	11,998	162.78%	42,854	12,358	346.77%	19,215	44.84%	19,215	0.00%
<i>subtotal</i>	58,588	35,993	162.78%	85,708	37,073	231.19%	57,645	67.26%	57,645	0.00%
Directors Fees	1,000	1,000	100.00%	1,000	1,000	100.00%	1,000	100.00%	1,000	0.00%
Insurance	9,331	0	∞	12,461	0	∞	0	∞	0	∞
Operating Supplies/Services	5,206	8,500	61.25%	7,987	8,500	93.96%	8,500	106.42%	8,500	0.00%
Contract Services	1,796	0	∞	638	0	∞	0	0.00%	0	∞
Repairs & Maintenance	4,964	4,300	115.44%	3,956	4,300	91.99%	4,300	108.70%	4,300	0.00%
Safety	1,244	0	∞	205	1,500	13.68%	1,000	487.38%	1,000	0.00%
Total Reimbursable Reclamation	560,639	457,133	122.64%	606,510	471,938	128.51%	541,645	89.31%	560,413	3.47%
Project Expenditures										

Waste to Energy

Carmel Area Wastewater District
Waste to Energy: Operations Budget 2020-21

Description	Acct	2018-19			Estimated thru 06-30-20			Proposed 2020-21 Budget	% Chg. Prior Yr. Actual	Projected 2021-22 Budget	% Chg. Prior Yr Budget
		Actual	Budget	% of Budget	Actual	Budget	% of Budget				
Salaries & Payroll Taxes											
Salaries	5030.009	627	0	<u>∞</u>	5,503	100	5503.38%	5,000	90.85%	5,100	2.00%
Payroll taxes	5045.009	49	0	<u>∞</u>	426	8	5324.00%	383	89.81%	390	2.00%
<i>subtotal</i>		675	0	<u>∞</u>	5,929	108	5490.09%	5,383	90.78%	5,490	2.00%
Office Expense											
Paper & printing	5550.009	0	0	<u>∞</u>	0	0	<u>∞</u>	0	<u>∞</u>	0	<u>∞</u>
<i>subtotal</i>		0	0	<u>∞</u>	0	0	<u>∞</u>	0	<u>∞</u>	0	<u>∞</u>
Operating Supplies											
Electrical	5690.009	0	0	<u>∞</u>	6,526	2,000	326.29%	2,500	38.31%	2,600	4.00%
<i>subtotal</i>		0	0	<u>∞</u>	6,526	2,000	326.29%	2,500	38.31%	2,600	4.00%
Repairs & Maintenance											
General Repairs	6095.009	0	0	<u>∞</u>	3,527	0	<u>∞</u>	3,500	99.24%	5,000	42.86%
<i>subtotal</i>		0	0	<u>∞</u>	3,527	0	<u>∞</u>	3,500	99.24%	5,000	42.86%
Permits & Fees											
Dept of Food & Ag	6505.009	7,100	0	<u>∞</u>	12,171	7,000	173.87%	12,200	100.24%	12,200	0.00%
<i>subtotal</i>		7,100	0	<u>∞</u>	12,171	7,000	173.87%	12,200	100.24%	12,200	0.00%
NI Waste to Energy		7,775	0	<u>∞</u>	28,153	9,108	309.10%	23,583	84%	25,290	7%

Brine Disposal

Carmel Area Wastewater District
Brine Disposal: Operations Budget 2020-21

Description	Acct	2018-19			Estimated thru 06-30-20			Proposed 2020-21 Budget	% Chg. Prior Yr. Actual	Projected 2021-22 Budget	% Chg. Prior Yr Budget
		Actual	Budget	% of Budget	Actual	Budget	% of Budget				
Salaries & Payroll Taxes											
Salaries		2,502	0	<u>∞</u>	2,721	1,310	48.14%	1,750	64.31%	1,750	0.00%
Overtime		39	0	<u>∞</u>	0	0	<u>∞</u>	0	<u>∞</u>	0	<u>∞</u>
Payroll taxes		196	0	<u>∞</u>	208	100	48.04%	134	64.31%	135	0.84%
<i>subtotal</i>		2,738	0	<u>∞</u>	2,929	1,410	48.14%	1,884	64.31%	1,885	0.06%
Office Expense											
Paper & printing			0	<u>∞</u>	0	0	<u>∞</u>	0	<u>∞</u>	0	<u>∞</u>
<i>subtotal</i>		0	0	<u>∞</u>	0	0	<u>∞</u>	0	<u>∞</u>	0	<u>∞</u>
Operating Supplies											
Electrical		45	0	<u>∞</u>	57	2,500	4362.24%	1,500	2617.34%	1,500	0.00%
General supplies		728	0	<u>∞</u>	0	0	<u>∞</u>	0	<u>∞</u>	0	<u>∞</u>
<i>subtotal</i>		773	0	<u>∞</u>	57	2,500	4362.24%	1,500	2617.34%	1,500	0.00%
Repairs & Maintenance											
General Repairs		27	0	<u>∞</u>	3,151	2,000	63.46%	4,000	126.93%	3,500	-12.50%
Plant Pumps		0	0	<u>∞</u>	0	0	<u>∞</u>	500	<u>∞</u>	500	0.00%
Centrifugal Pumps		412	0	<u>∞</u>	0	0	<u>∞</u>	0	<u>∞</u>	0	<u>∞</u>
Instruments		674	0	<u>∞</u>	0	2,000	<u>∞</u>	0	<u>∞</u>	0	<u>∞</u>
Chlorine/Dechlorinator		0	0	<u>∞</u>	0	0	<u>∞</u>	0	<u>∞</u>	0	<u>∞</u>
<i>subtotal</i>		1,113	0	<u>∞</u>	3,151	4,000	126.93%	4,500	142.80%	4,000	-11.11%
Safety supplies		0	0	<u>∞</u>	0	0	<u>∞</u>	0	<u>∞</u>	0	<u>∞</u>
<i>NI Waste to Energy</i>		4,624	0	<u>∞</u>	6,138	7,910	128.87%	7,884	128.45%	7,385	-6.33%

Capital Budget Summary

2020-21

Carmel Area Wastewater District
Capital Budget Summary 2020-21

ITEM	ALLOCATION						Totals
	Admin	Maintenance	Collection	Treatment	PBCSD	Reclamation	
1 CIP Projects for Administration	0						0
2 CIP Maintenance - Plant		0					0
3 CIP Projects for Collection System			5,035,445				5,035,445
4 CIP Projects for Treatment & Disposal				16,675	8,325		25,000
5 CIP Long Term Capital Plan for Treatment & Disposal				2,357,578	1,177,022	132,400	3,667,000
Total CIP	0	0	5,035,445	2,374,253	1,185,347	132,400	8,727,445
1 Capital Equipment - Administration	0						0
2 Capital Equipment - Maintenance		18,500					18,500
3 Capital Equipment - Collections			160,000				160,000
4 Capital Equipment - Treatment				57,184	28,549	30,733	116,466
Total Capital Outlay	0	18,500	160,000	57,184	28,549	30,733	294,966
Grant Funding			(983,029)	(500,000)	(250,000)		(1,733,029)
Total CIP & Capital Outlay 19-20	0	18,500	4,212,416	1,931,437	963,896	163,133	7,289,382

Capital Budget Summary

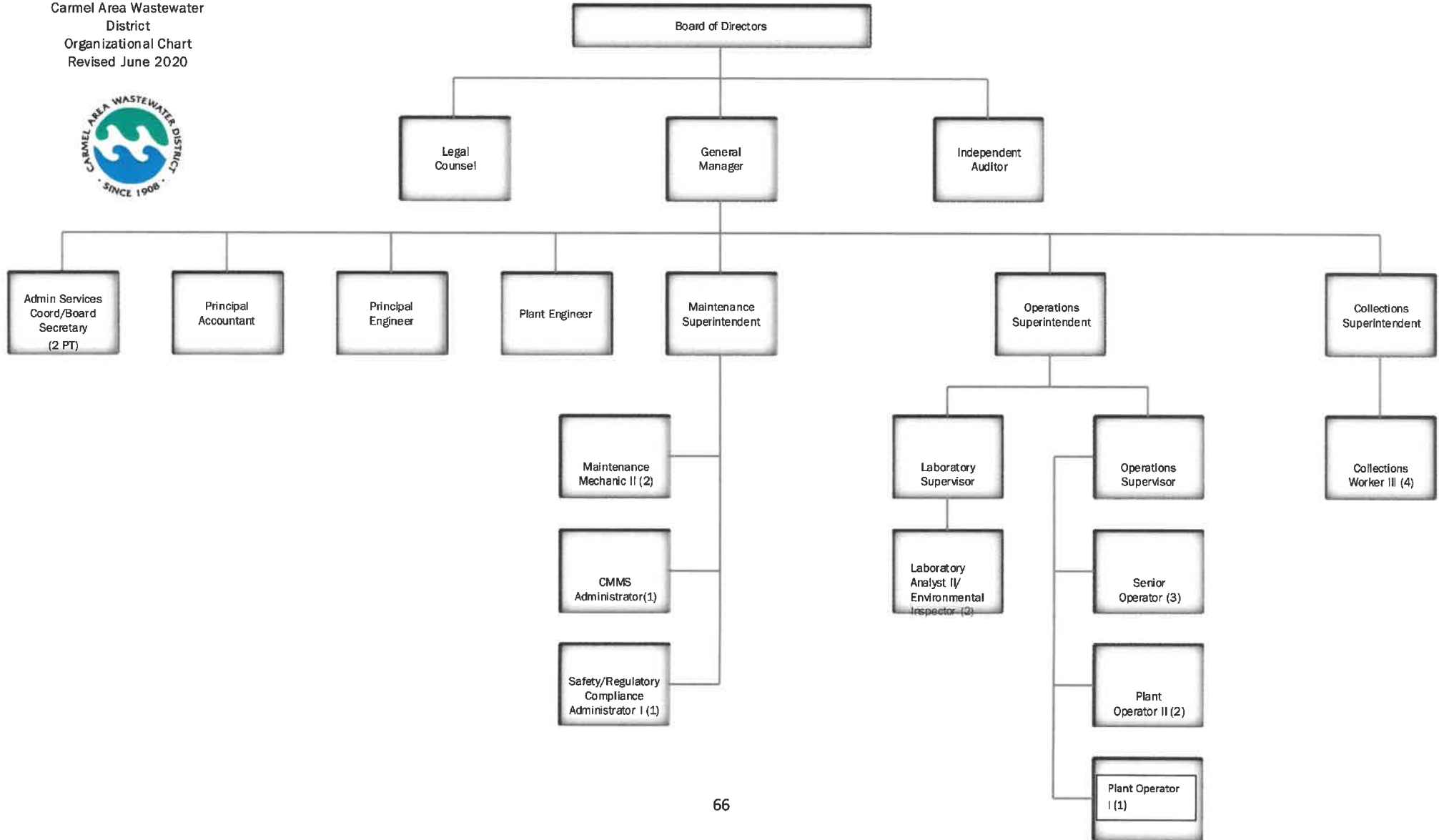
2021-22

Carmel Area Wastewater District
Capital Budget Summary 2021-22

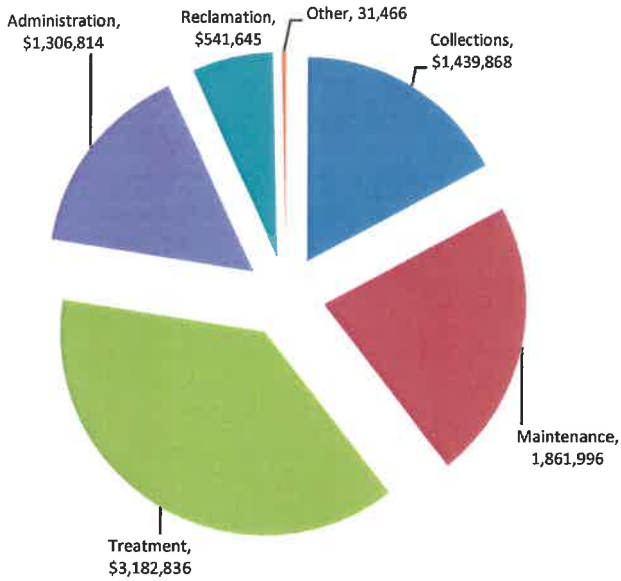
ITEM	ALLOCATION						Totals
	Admin	Maintenance	Collection	Treatment	PBCSD	Recla- mation	
1 CIP Projects for Administration	0						0
2 CIP Maintenance - Plant		0					0
3 CIP Projects for Collection System			2,340,000				2,340,000
4 CIP Projects for Treatment & Disposal				16,675	8,325		25,000
5 CIP Long Term Capital Plan for Treatment & Disposal				4,772,385	2,382,615	269,000	7,424,000
Total CIP	0	0	2,340,000	4,789,060	2,390,940	269,000	9,789,000
1 Capital Equipment - Administration	0						0
2 Capital Equipment - Maintenance		0					0
3 Capital Equipment - Collections			120,000				120,000
4 Capital Equipment - Treatment				18,843	9,407	148,250	176,500
Total Capital Outlay	0	0	120,000	18,843	9,407	148,250	296,500
Grant Funding				(3,068,200)	(1,531,800)		(4,600,000)
Total CIP & Capital Outlay 20-21	0	0	2,460,000	1,739,703	868,547	417,250	5,485,500

Organizational Chart

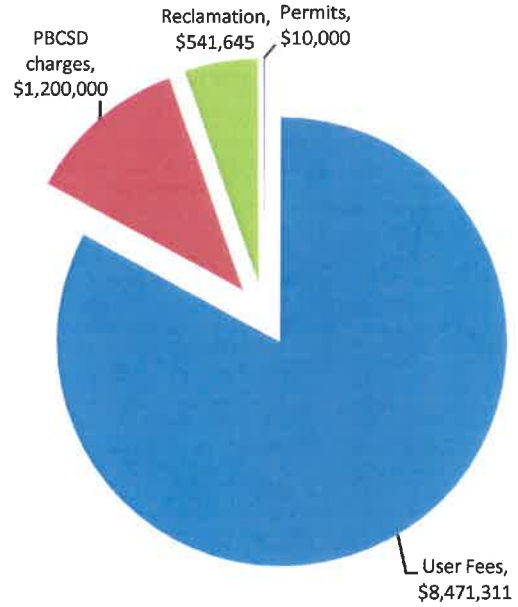
Carmel Area Wastewater District
 Organizational Chart
 Revised June 2020



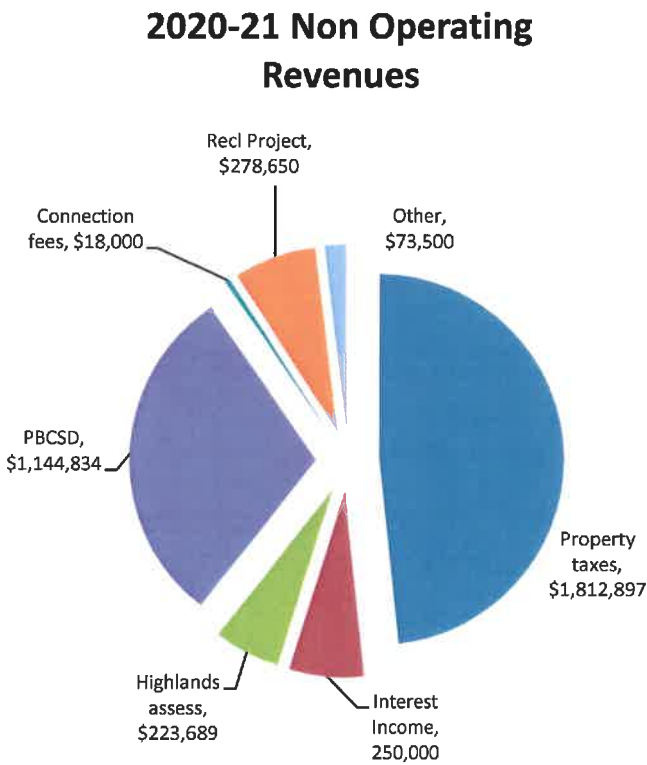
Budget Graphs



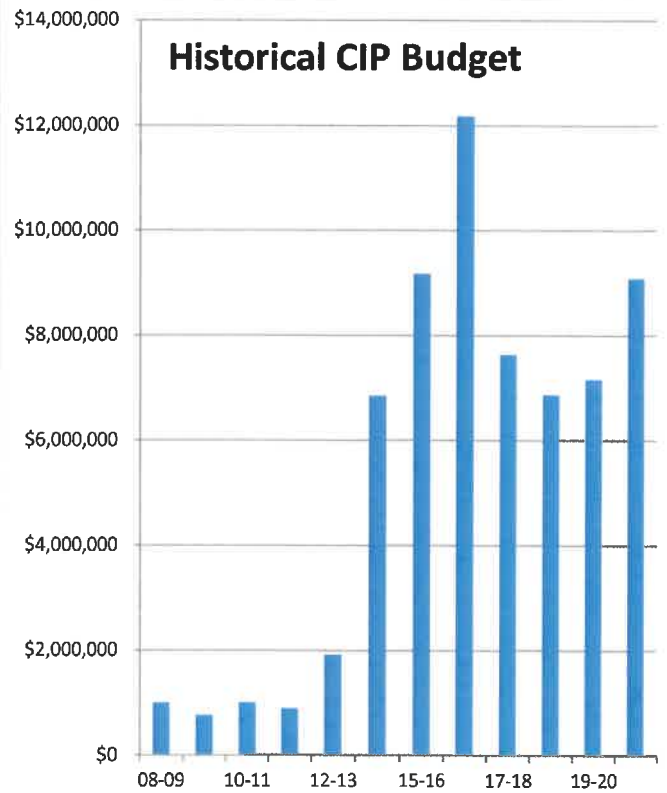
2020-21 Operating Expense Budget



2020-21 Operating Revenues



2020-21 Non Operating Revenues



Historical CIP Budget

Photographs



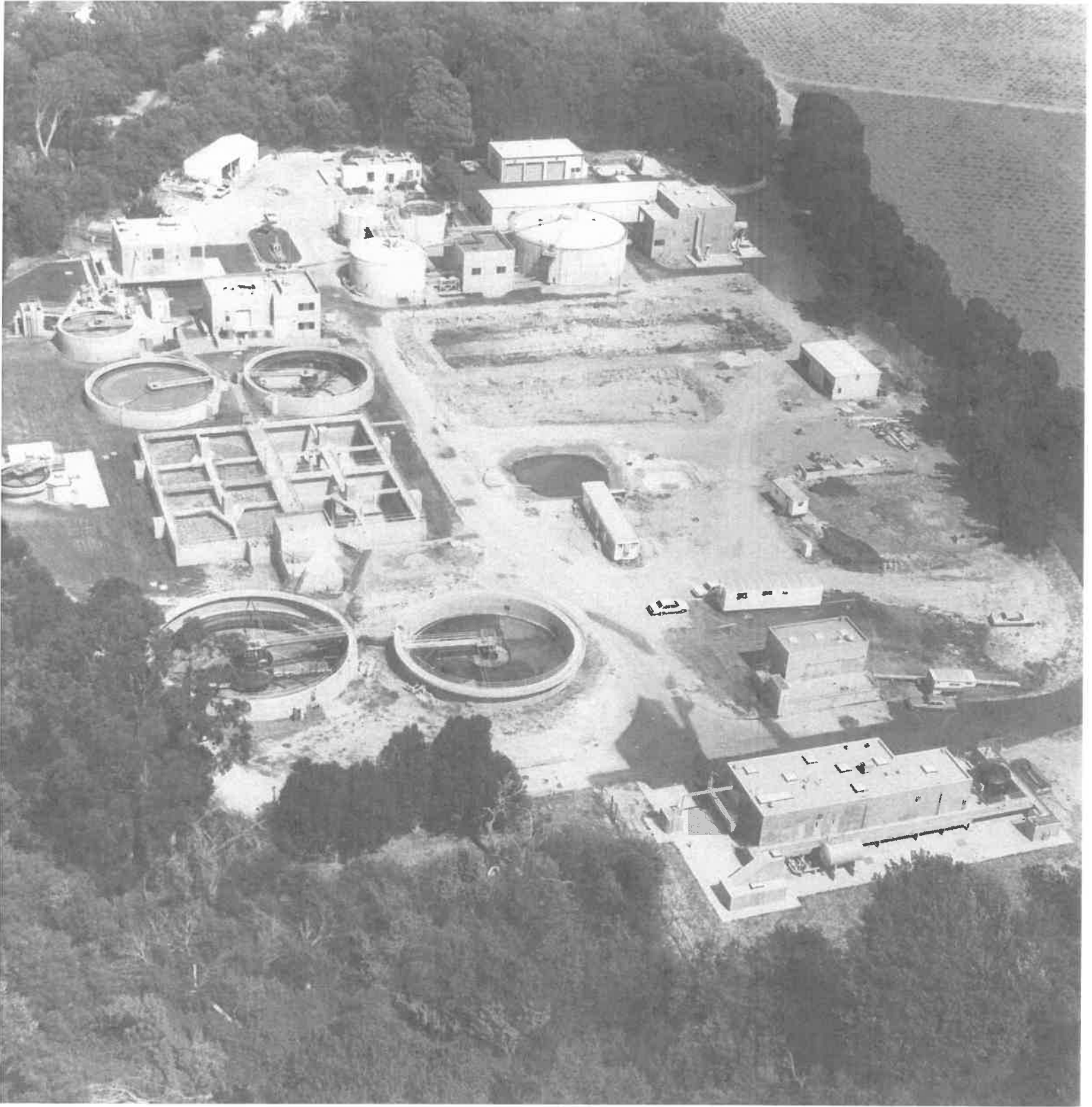
1939



Headworks 1955



Aerial 1973



Aerial 1985



Carmel River Pipe Crossing



2020



2020



2020



2020



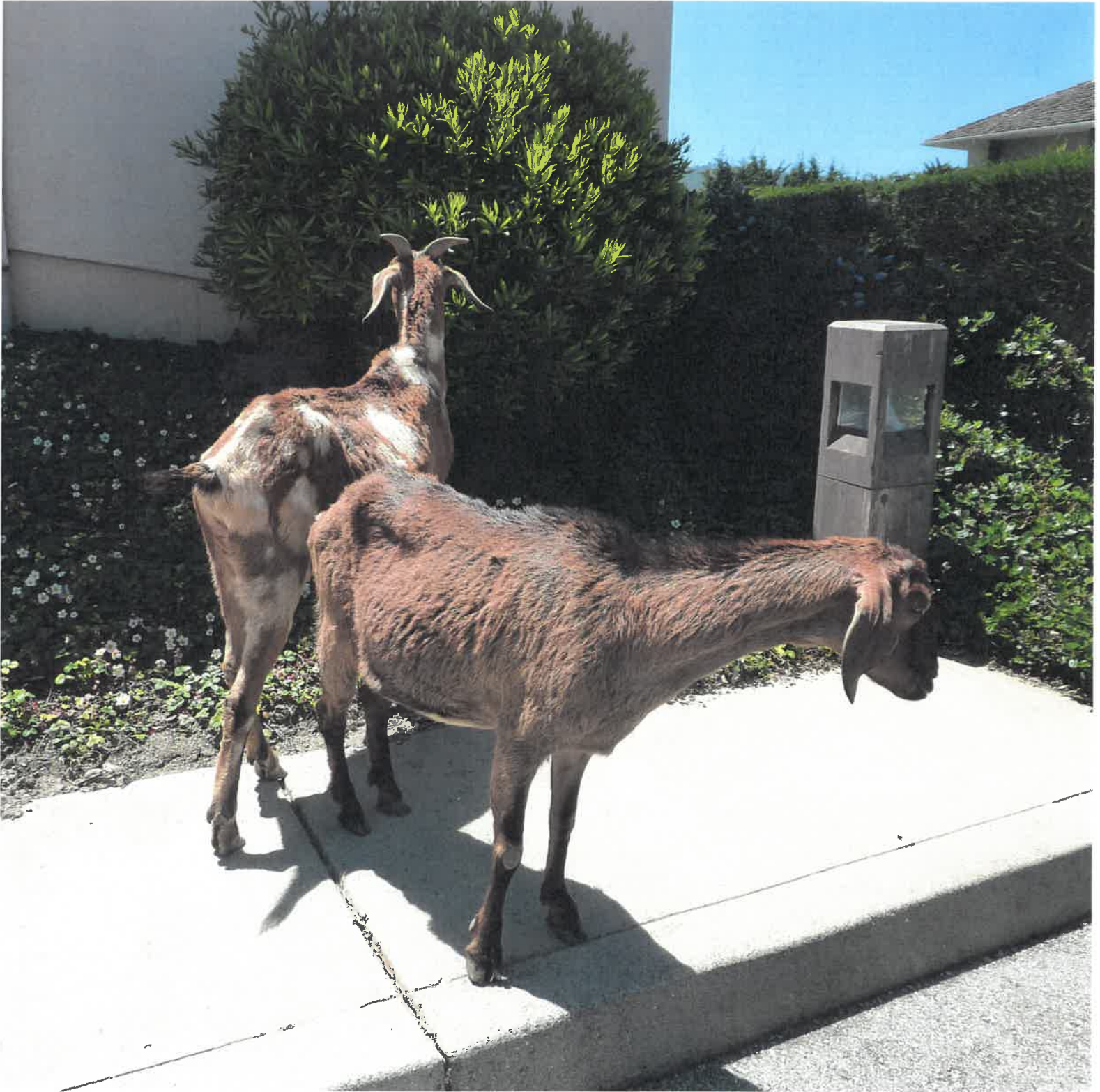
2020



2020



2020



Neighbors



Office Quail

Budget Maps

Carmel Area Wastewater District - Service Area with Parcels



Appendices

Technical Terms

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 in a given water sample at certain temperature over a specific time period. BOD is used as a guage 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.