FY 2011-2012 Budgets

Operations & Maintenance

Debt Service

Self-Insurance

Staffing Plan

Board Adoption: June 2, 2011

Central Contra Costa Sanitary District
Central Contra Costa Sanitary District  
FY 2011-2012 Budget  
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Introduction

This bound budget document contains the Operations and Maintenance Budget, Debt Service Fund Budget, Self Insurance Budget, and the Staffing Plan. The Capital Improvement Plan/Budget is produced as a separate document; the Equipment Budget is included in this document and the detail is available in a separate bound document. Following this introduction is a graphic illustration of the District's Strategic Plan and Budgeting process.

Operations & Maintenance (O&M) Budget

This section of the budget document contains the O&M Budget. Total revenues and expenses are summarized using a pie chart format. Graphic illustrations and summary tables are provided for easy reference. As always, staff advises the Board that current year projections are subject to change due to possible year-end audit entries, changes in economic conditions, and other variables beyond our control. The final section lists anticipated training, travel and conference needs.

Debt Service Fund Budget

To improve the clarity of the budgets presented to the Board, a Debt Service Fund was created in the 2004-2005 fiscal year. The main source of revenue comes from ad Valorem tax. The debt service fund does not have a separate position paper; it is included in the O&M position paper. Included in this section are: a bar chart and a table summarizing historical, current, and future debt, a table summarizing the Debt Service Budget, and a detailed budget listing with account numbers.

Self-Insurance Budget

The District created the Self-Insurance Fund in 1986. The Self-Insurance Budget section of this document includes a pie chart showing revenue and expense for the budgeted fiscal year, a position paper, detailed budget attachments, a detailed budget listing with account numbers, and bar charts showing historical revenue, expense and end of year reserve balances.

Staffing Plan

Staffing requirements were reviewed by each of the departments in preparation of this plan. This section of the budget includes the approval position paper and detailed sections by department. There are sections for co-op students and seasonal employees, and the last tab compared authorized to budgeted positions for all District staff.
### Central Contra Costa Sanitary District

#### Financial Planning Process

<table>
<thead>
<tr>
<th>July - October</th>
<th>November - January</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Board of Directors and staff identify significant issues/planning process begins:</strong></td>
<td><strong>Refine Issues</strong></td>
</tr>
<tr>
<td>• Policy</td>
<td><strong>Capital Budget Workshop – Develop next fiscal year goals</strong></td>
</tr>
<tr>
<td>• Goals &amp; Objectives</td>
<td>• <strong>Develop financial projections</strong></td>
</tr>
<tr>
<td>• Strategic Plan</td>
<td>• 10 Year Financial Plan</td>
</tr>
<tr>
<td>• Business Plan</td>
<td>• Revenue</td>
</tr>
<tr>
<td>• Financial</td>
<td>• Expenses</td>
</tr>
<tr>
<td>• Investment Policy/GASB 45 Issues/Reserve Policy</td>
<td>• Reserves</td>
</tr>
<tr>
<td>• Capacity Fees, Rates &amp; Charges</td>
<td>• O&amp;M Projections</td>
</tr>
<tr>
<td>• Developer-Related Fees, Rates and Charges</td>
<td>• Capital Improvement Plan (CIP)</td>
</tr>
<tr>
<td>• SSC Rate Structure</td>
<td><strong>Begin updating Capacity &amp; Developer-Related Fees, Rates and Charges</strong></td>
</tr>
<tr>
<td>• Regulations</td>
<td><strong>Board Committees/Meetings/Workshops</strong></td>
</tr>
<tr>
<td>• Labor/Contract</td>
<td>• Staffing Plan</td>
</tr>
<tr>
<td>• Capital Projects</td>
<td>• O&amp;M Budget</td>
</tr>
<tr>
<td><strong>SSC from prior year placed on tax roll by mid-August</strong></td>
<td>• GASB 45</td>
</tr>
<tr>
<td><strong>Recycled Water rates updated</strong></td>
<td>• Self Insurance Budget</td>
</tr>
<tr>
<td><strong>Administrative Overhead calculated based on prior fiscal year data</strong></td>
<td>• Capital Improvement Budget</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>January - March</th>
<th>March - June</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>January Financial planning workshop</strong></td>
<td><strong>Board Committees/Meetings/Workshops</strong></td>
</tr>
<tr>
<td>• <strong>Strategic Plan</strong></td>
<td>• <strong>Staffing Plan</strong></td>
</tr>
<tr>
<td>• 10-Year Financial Plan</td>
<td>• <strong>O&amp;M Budget</strong></td>
</tr>
<tr>
<td>• Rate Scenarios</td>
<td>• <strong>GASB 45</strong></td>
</tr>
<tr>
<td><strong>Receive Board of Director input/direction on:</strong></td>
<td>• <strong>Self Insurance Budget</strong></td>
</tr>
<tr>
<td>• <strong>Staffing Plan</strong></td>
<td>• <strong>Capital Improvement Budget</strong></td>
</tr>
<tr>
<td>• <strong>O&amp;M Budget</strong></td>
<td><strong>Prop 218 Mailing</strong></td>
</tr>
<tr>
<td>• <strong>Self Insurance Budget</strong></td>
<td>• <strong>Public Hearings</strong></td>
</tr>
<tr>
<td>• <strong>Capital Improvement Budget</strong></td>
<td>• <strong>Budgets</strong></td>
</tr>
<tr>
<td></td>
<td>• <strong>SSC Rates</strong></td>
</tr>
<tr>
<td></td>
<td>• <strong>Vote to put SSC on property tax bill</strong></td>
</tr>
<tr>
<td></td>
<td>• <strong>Capacity &amp; Developer-Related Fees, Rates and Charges</strong></td>
</tr>
<tr>
<td></td>
<td><strong>Board final adoption of budgets and resolutions</strong></td>
</tr>
</tbody>
</table>

**Action step**

**Output**
FY 2011-2012 TOTAL DISTRICT REVENUE BUDGET

- Operations & Maintenance: $62,198,705
- Debt Service: $5,840,720
- Self-Insurance: $895,000
- Capital Revenue: $22,246,000
- Total District Revenue: $90,880,425

FY 2011-2012 TOTAL DISTRICT EXPENSE/EXPENDITURE BUDGET

- Operations & Maintenance: $66,540,680
- Debt Service: $5,540,720
- Self-Insurance: $979,500
- Capital Expenditures: $25,914,000
- Total District Expense: $98,974,880
Central Contra Costa Sanitary District
Operations and Maintenance Budget
Fiscal Year Ending June 30, 2012
($000 omitted)

### FY 2011-2012 Revenue

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sewer Service Charge</td>
<td>$49,485</td>
<td>79.6%</td>
</tr>
<tr>
<td>City of Concord</td>
<td>9,852</td>
<td>15.8%</td>
</tr>
<tr>
<td>All Other</td>
<td>2,862</td>
<td>4.6%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$62,199</td>
<td>100.00%</td>
</tr>
</tbody>
</table>

### FY 2011-2012 Expenses

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Labor</td>
<td>$47,272</td>
<td>71.0%</td>
</tr>
<tr>
<td>Chemicals &amp; Utilities</td>
<td>6,314</td>
<td>9.5%</td>
</tr>
<tr>
<td>Repairs &amp; Maintenance</td>
<td>3,529</td>
<td>5.3%</td>
</tr>
<tr>
<td>Outside Services</td>
<td>2,918</td>
<td>4.4%</td>
</tr>
<tr>
<td>All Other</td>
<td>2,104</td>
<td>3.2%</td>
</tr>
<tr>
<td>Materials &amp; Supplies</td>
<td>1,926</td>
<td>2.9%</td>
</tr>
<tr>
<td>Hauling &amp; Disposal</td>
<td>1,088</td>
<td>1.6%</td>
</tr>
<tr>
<td>Self-Insurance Contribution</td>
<td>850</td>
<td>1.3%</td>
</tr>
<tr>
<td>Professional &amp; Legal</td>
<td>541</td>
<td>0.8%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$66,541</td>
<td>100.0%</td>
</tr>
</tbody>
</table>
Board Meeting Date: May 19, 2011

Subject: RECEIVE THE FISCAL YEAR 2011-2012 OPERATIONS & MAINTENANCE BUDGET; RECEIVE THE FISCAL YEAR 2011-2012 DEBT SERVICE FUND BUDGET

Submitted By: Debbie Ratcliff, Controller
Initiating Dept./Div.: Administrative/Finance & Accounting

REVIEWED AND RECOMMENDED FOR BOARD ACTION:

D. Ratcliff R. Mygraves

K. Aim

James M. Kelly, General Manager

ISSUE: The fiscal year (FY) 2011-2012 Operations & Maintenance (O&M) Budget and Debt Service Fund Budget are being submitted for review at the May 19, 2011 Board Meeting, and are scheduled for approval and adoption at the June 2, 2011 Board Meeting.

RECOMMENDATION: Review the FY 2011-2012 O&M Budget and Debt Service Fund Budget and provide District staff with comments and guidance leading to the public hearing, approval, and adoption of the Budgets at the June 2, 2011 Board Meeting.

FINANCIAL IMPACTS: The FY 2011-2012 O&M Budget was prepared using an assumption that a $30 Sewer Service Charge (SSC) rate increase will be approved by the Board. The SSC in FY 2011-2012 is allocated as follows: O&M $302; Capital $39 per Residential Unit Equivalent (RUE). The FY 2011-2012 SSC O&M allocation is $2/RUE higher than in FY 2010-11 which produces $328,000 in additional O&M SSC revenue; most of the assumed rate increase will fund capital projects.

The FY 2011-2012 O&M Budget results in a decrease of $4.3 million to O&M reserves, and total O&M reserves are projected to be $4.5 million at the end of FY 2011-2012. This is approximately $2.2 million below the prudent reserve level; however, the capital fund balance is adequate to meet cash flow needs in FY 2011-2012 and the internal SSC allocation will be adjusted in the FY 2012-2013 budget process. The allocation of the additional $28 to Capital will result in additional annual revenue of $4.6 million; however, the FY 2011-2012 Capital Budget still projects a drawdown of capital reserves of $3.7 million.

Property tax is currently used for Debt Service and Capital. If the District were not to receive any property tax, a SSC rate increase of $73/RUE (21%) would be needed.

ALTERNATIVES/CONSIDERATIONS: At the Board Workshop in March, different SSC rate scenarios were considered that impact District revenues as well as the fiscal year-end reserve balances. At that time, a rate increase of $30/RUE was recommended by
staff. The Board may choose to not implement a FY 2011-2012 rate increase, and will need to direct staff where to make budget reductions. Finally, the Board may choose an alternative that was not presented. The O&M and Capital draft budgets will be revised, as necessary, to reflect Board action.

BACKGROUND: Staff has developed a 10-year financial model for forecasting revenues, expenses and fund balance. The model assists the District in setting and projecting SSC rates. The model funds in the following order: Debt Service, O&M/Self-Insurance and lastly, the Sewer Construction Fund. Staff made a presentation at the March 3, 2011 Board Workshop recommending a $30 increase for FY 2011-2012. In April, 2011, the District ratepayers received a Proposition 218 Notice of Proposed Increase in Annual SSC of up to $30 for FY 2011-2012 for a total up to $341 per year effective July 1, 2011, and up to an additional $30 increase for FY 2012-2013, effective July 1, 2012, for a total of up to $371 per year.

The FY 2011-2012 proposed budget includes the allocation of $8.3 million from the O&M Fund towards the unfunded liability associated with GASB 45 post-employment benefits and current year retiree premiums. This amount is based on the recently completed actuarial study by Bartell Associates. The $8.3 million includes an approximate payment of $3.8 million for retiree medical, dental and life insurance premiums annually and $4.5 million to be deposited in a GASB 45 PARS investment trust to fund future retiree benefit costs. The amount increased by $1.3 million compared to FY 2010-2011. Two reasons account for the increase: the assumed earnings rate was decreased from 8% in the previous study as of June 30, 2009, to 6.5% in the current evaluation as of July 1, 2010, and retiree medical premium projected rate increases are higher in the near-term in the Bartell analysis.

The O&M portion of this position paper focuses on variances between projected FY 2010-2011 expenses and the proposed FY 2011-2012 Budget. The position paper also notes any significant variances between the FY 2010-2011 and FY 2011-2012 Budgets. Attachment I summarizes the Debt Service Fund Budget. Attachment II summarizes the O&M revenues, expenses, and reserve balances for seven years - FY 2005-2006 through FY 2011-2012 (five years of actual expenses plus FY 2010-2011 projected and FY 2011-2012 proposed budget numbers).
Subject: RECEIVE THE FISCAL YEAR 2011-2012 OPERATIONS & MAINTENANCE BUDGET; RECEIVE THE FISCAL YEAR 2011-2012 DEBT SERVICE FUND BUDGET

O&M Revenue: The following table compares Projected FY 2010-2011 to Budget FY 2011-2012 O&M Revenue:

<table>
<thead>
<tr>
<th></th>
<th>Projected FY 2010-2011</th>
<th>Budget FY 2011-2012</th>
<th>Increase/Decrease (-)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sewer Service Charge</td>
<td>$49,141,000</td>
<td>$49,484,600</td>
<td>$343,600</td>
</tr>
<tr>
<td>City of Concord</td>
<td>8,560,000</td>
<td>9,852,000</td>
<td>1,292,000</td>
</tr>
<tr>
<td>All Other</td>
<td>2,623,007</td>
<td>2,862,105</td>
<td>39,098</td>
</tr>
<tr>
<td>Total</td>
<td>$60,524,007</td>
<td>$62,198,705</td>
<td>1,674,698</td>
</tr>
</tbody>
</table>

Total District O&M Revenue for FY 2010-2011 is projected to be $60.5 million compared to the FY 2011-2012 Budget amount of $62.2 million, resulting in an increase of $1.7 million, or 2.8%. This is due to:

- The O&M SSC allocation increases from $300 to $302; the SSC allocation to the Sewer Construction Fund increases from $11 to $39 to help fund deferred and needed capital improvements. The increased O&M allocation of $328,000 and minimal anticipated new connections results in a small increase to O&M SSC revenue of $343,600 compared to Projected FY 2010-2011.

- Concord primarily shares a flow portion of Treatment Plant and Source Control expenses and is charged administrative overhead and a finance charge. City of Concord revenue is expected to be $1.3 million, or 15.1%, more than Projected FY 2010-2011, mainly due to higher overall expenses in FY 2011-2012 compared to expense savings in FY 2010-2011.

O&M Expense: The following table below compares Projected FY 2010-2011 to Budget FY 2011-2012 O&M Expense:
Subject: RECEIVE THE FISCAL YEAR 2011-2012 OPERATIONS & MAINTENANCE BUDGET; RECEIVE THE FISCAL YEAR 2011-2012 DEBT SERVICE FUND BUDGET

<table>
<thead>
<tr>
<th></th>
<th>Projected FY 2010-2011</th>
<th>Budget FY 2011-2012</th>
<th>Increase/Decrease ($)</th>
<th>Variance %</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries</td>
<td>$23,491,682</td>
<td>24,765,649</td>
<td>1,273,957</td>
<td>5.4%</td>
</tr>
<tr>
<td>Benefits &amp; Cap O/H Credit</td>
<td>18,776,085</td>
<td>22,505,960</td>
<td>3,729,875</td>
<td>19.9%</td>
</tr>
<tr>
<td>Chemicals</td>
<td>1,597,000</td>
<td>1,771,000</td>
<td>174,000</td>
<td>10.9%</td>
</tr>
<tr>
<td>Utilities</td>
<td>4,429,039</td>
<td>4,542,600</td>
<td>113,561</td>
<td>2.6%</td>
</tr>
<tr>
<td>Repairs &amp; Maintenance</td>
<td>3,099,372</td>
<td>3,528,761</td>
<td>429,389</td>
<td>13.9%</td>
</tr>
<tr>
<td>Hauling &amp; Disposal</td>
<td>983,714</td>
<td>1,088,250</td>
<td>104,536</td>
<td>10.6%</td>
</tr>
<tr>
<td>Professional &amp; Legal</td>
<td>469,660</td>
<td>540,860</td>
<td>71,000</td>
<td>15.1%</td>
</tr>
<tr>
<td>Outside Services</td>
<td>2,229,575</td>
<td>2,917,700</td>
<td>688,125</td>
<td>30.9%</td>
</tr>
<tr>
<td>Self-Insurance</td>
<td>850,000</td>
<td>850,000</td>
<td>-</td>
<td>0.0%</td>
</tr>
<tr>
<td>Materials &amp; Supplies</td>
<td>1,826,705</td>
<td>1,925,745</td>
<td>99,040</td>
<td>5.4%</td>
</tr>
<tr>
<td>All Other</td>
<td>1,816,605</td>
<td>2,104,335</td>
<td>287,330</td>
<td>15.8%</td>
</tr>
<tr>
<td>Total</td>
<td>$59,569,337</td>
<td>66,540,660</td>
<td>6,971,323</td>
<td>11.7%</td>
</tr>
</tbody>
</table>

Total District O&M Expenses are projected to be $59.6 million in FY 2010-2011 compared to a FY 2011-2012 O&M budget of $66.5 million. This reflects a $7.0 million, or 11.7%, increase in expenses. Variances are discussed in detail below:

O&M Savings for FY 2010-2011: Total FY 2010-2011 expenses are projected to be under-budget by $3.4 million due to staff vacancies and associated benefit cost savings along with our ongoing commitment to achieve expense savings. This increases the variance explanations when comparing Projected FY 2010-2011 to Budget 2011-2012.

O&M Salaries: District O&M salaries are projected to be $23.5 million in FY 2010-2011 compared to a budget of $24.8 million in FY 2011-2012 resulting in an increase of $1.3 million, or 5.4%. This increase is mainly due to filling vacant positions, assumed 3% cost-of-living adjustments (COLA) and merit increases for newer or promoted employees within their salary ranges, offset by a 4% salary vacancy factor reducing expense by -$946,000 and one less position in the FY 2011-2012 Staffing Plan.
Position Paper
Board Meeting Date: May 19, 2011

Subject: RECEIVE THE FISCAL YEAR 2011-2012 OPERATIONS & MAINTENANCE BUDGET; RECEIVE THE FISCAL YEAR 2011-2012 DEBT SERVICE FUND BUDGET

Benefits Including Capitalized Administrative Overhead Credit: District O&M benefits including the capitalized administrative overhead credit for FY 2010-2011, are projected to be $18.8 million compared to a budget of $22.5 million in FY 2011-2012 resulting in an increase of $3.7 million, or 19.9%. This is mainly due to the CCCERA rate increase of 9.17% applied to salaries, resulting in a $3.1 million increase comparing Projected FY 2010-2011 to Budget FY 2011-2012.

The March, 2011 Ten-Year Financial Plan used an estimate of $6.0 million for GASB 45 OPEB contributions in FY 2011-2012, consisting of retiree healthcare premiums and future contribution to the PARS trust. The FY 2010-2011 required contribution is $7.0 million. The current amount in FY 2011-2012 is $8.3 million based primarily on a lower assumed interest earnings component 6.5% compared to the prior assumption of 8%. Please note that the OPEB contribution presented in the Total Salary, Benefits and Capitalized Administrative Overhead Expense variance table in the O&M Budget document just reflects the amount designated for future costs; the retiree premiums currently being paid are included in the medical, dental and life insurance benefit accounts.

Benefit rate assumptions are provided in the following bulleted list:

- Kaiser – 16% assumed rate increase for active employees; 6.08% weighted average retiree rate increase (Senior Advantage rates decreased by 1.13%) Rates are not yet final.
- HealthNet – 7.99% rate increase for actives employees; 7.83% weighted average retiree rate increase
- CCCERA – 9.17% rate increase (6.12% for CCCERA de-pooling and 3.05% for normal costs and 5-year smoothing of 2008 market losses)
- Delta Dental – No rate increase (10.7% rate increase from FY 2010-2011 is still in effect)
- Long-Term Disability (LTD) – 27% rate decrease due to new insurance provider
- Employee Assistance Program (EAP) – 0% rate increase
- Workers’ Compensation – estimated 8% rate increase offset by confirmed savings due to the experience modification factor moving from .90 to .73
- Life Insurance – 7.52% rate decrease due to new insurance provider

All Other O&M Expenses: The remaining O&M non-labor and benefit expenses total $17.3 million in FY 2010-2011 compared to $19.3 million in FY 2011-2012 resulting in an increase of $2.0 million or 11.4%. Expense category variance explanations are provided in the budget document at a District and Department level. The two largest
POSITION PAPER
Board Meeting Date: May 19, 2011

Subject: RECEIVE THE FISCAL YEAR 2011-2012 OPERATIONS & MAINTENANCE BUDGET; RECEIVE THE FISCAL YEAR 2011-2012 DEBT SERVICE FUND BUDGET

Expense category variances between Projected FY 2010-2011 and Budgeted FY 2011-2012 are noted below:

- Outside Services are $688,125 higher in FY 2011-2012 than Projected FY 2010-2011, mainly due to POD succession planning activities, including the update of standard operating procedures, training program video, process control system standardization, Suisun Bay Monitoring Program Support, operator shift schedules review and annual source testing for compliance with new Section 129 Clean Air Act regulations.

- Repairs and Maintenance expenses are $429,389 higher in Budgeted FY 2011-2012 compared to Projected FY 2010-2011. This is mainly due to an additional centrifuge rotating assembly repair costing $125,000 and under spending in FY 2010-2011 in this expense category ($395,000 less maintenance and expense savings comparing FY 2010-2011 Budget to FY 2010-2011 Projected actual)

Any revisions to the FY 2011-2012 O&M Budget determined at the May 19, 2011 Board Meeting will be incorporated in the Budget submitted for approval at the June 2, 2011 Board Meeting, at which the following actions are scheduled for Board consideration:

- Conduct a public hearing to receive comments on the FY 2011-2012 O&M Budget, Self-Insurance Fund Budget, and Debt Service Fund Budget.

- Conduct a public hearing to receive comments on the SSC rates for FY 2011-2012 and for the collection of the FY 2011-2012 SSC on the County tax rolls.

- Approve and adopt the FY 2011-2012 O&M Budget, Self-Insurance Fund Budget, and Debt Service Fund Budget, and approve an ordinance which establishes a SSC increase of $30/RUE for a total SSC of $341/RUE for FY 2011-2012 and a $30/RUE increase for FY 2012-2013 for a total SSC of $371/RUE for FY 2012-13.

RECOMMENDED BOARD ACTION: Review the FY 2011-2012 O&M Budget and Debt Service Fund Budget and provide District staff with comments and guidance leading to the approval and adoption of the Budgets at the June 2, 2011 Board Meeting.
### CENTRAL CONTRA COSTA SANITARY DISTRICT
### DEBT SERVICE FUND
### FY 2011-2012

**Debt Service Revenue:**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sewer Service Charge</td>
<td>$</td>
</tr>
<tr>
<td>Reserve Account Bond Interest Income (Including Premium)</td>
<td>217,630</td>
</tr>
<tr>
<td>Ad Valorem Tax (portion allocated to Debt Service)</td>
<td>5,323,090</td>
</tr>
<tr>
<td><strong>Total Debt Service Revenue</strong></td>
<td>$5,540,720</td>
</tr>
</tbody>
</table>

**Debt Service Expense:**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>2009 Bond Interest Payment and Amortized Costs, less Tax Subsidy on BAB</td>
<td>$1,888,601</td>
</tr>
<tr>
<td>Recycled Water Loan Interest Payment</td>
<td>30,773</td>
</tr>
<tr>
<td><strong>Total Interest Payment and Amortization Costs</strong></td>
<td>$1,919,374</td>
</tr>
<tr>
<td>2009 Bond Principal Payment</td>
<td>$3,465,000</td>
</tr>
<tr>
<td>Recycled Water Loan Principal Payment</td>
<td>156,346</td>
</tr>
<tr>
<td><strong>Total Principal Payments</strong></td>
<td>$3,621,346</td>
</tr>
<tr>
<td><strong>Total Debt Service Interest, Amortized Costs and Principal Payments</strong></td>
<td>$5,540,720</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fund Balance - Beginning of Year</td>
<td>$</td>
</tr>
<tr>
<td>Revenue over Expense</td>
<td>-</td>
</tr>
<tr>
<td>Transfer from/(to) O&amp;M or Capital</td>
<td>-</td>
</tr>
<tr>
<td>Fund Balance - End of Year</td>
<td>$</td>
</tr>
<tr>
<td>------------------</td>
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</tr>
<tr>
<td><strong>Revenues:</strong></td>
<td>Actual</td>
</tr>
<tr>
<td>Sewer Service Charge</td>
<td>37,781,774</td>
</tr>
<tr>
<td>City of Concord</td>
<td>7,393,011</td>
</tr>
<tr>
<td>Other</td>
<td>3,262,162</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>48,426,947</td>
</tr>
<tr>
<td><strong>Expenses:</strong></td>
<td></td>
</tr>
<tr>
<td>Administrative</td>
<td>10,124,556</td>
</tr>
<tr>
<td>Engineering</td>
<td>6,405,545</td>
</tr>
<tr>
<td>Collection System Operations</td>
<td>6,981,253</td>
</tr>
<tr>
<td>Plant Operations</td>
<td>19,858,269</td>
</tr>
<tr>
<td><strong>Total Net Expenses (1)</strong></td>
<td>45,530,147</td>
</tr>
<tr>
<td>Revenues Over (Under) Expenses</td>
<td>2,896,800</td>
</tr>
<tr>
<td>Fund Balance - Beginning of Year</td>
<td>10,893,405</td>
</tr>
<tr>
<td>Revenues Over (Under) Expenses</td>
<td>2,896,800</td>
</tr>
<tr>
<td>Fund Balance - End of Year</td>
<td>13,790,205</td>
</tr>
</tbody>
</table>

| Sewer Service Charge Rate - O&M | 234 | 213 | 242 | 260 | 292 | 300 | 302 |
| Sewer Service Charge Rate - Capital/Debt | 46 | 76 | 58 | 51 | 19 | 11 | 39 |
| Sewer Service Equivalent Units | 161,461 | 164,590 | 166,145 | 165,721 | 166,755 | 163,803 | 163,856 |
| (2) Informational - Sewer Construction Fund SSC | 7,427,941 | 12,510,403 | 9,634,364 | 8,452,583 | 3,164,091 | 1,801,837 | 6,534,000 |

Notes:  
(1) Net Expenses include Operating and Maintenance expenses only and do not include any capital salaries or benefits.  
(2) Actual Revenue through FY 2009-2010. Equivalent units multiplied by the capital component of the SSC rate in FY 2010-2011.
### CENTRAL CONTRA COSTA SANITARY DISTRICT
### O & M REVENUES, EXPENSES AND RESERVES
### FISCAL YEARS 2005-2006 THROUGH 2011-2012

<table>
<thead>
<tr>
<th></th>
<th></th>
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</tr>
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<tr>
<td><strong>Revenues:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Sewer Service Charge</td>
<td>37,781,774</td>
<td>35,057,668</td>
<td>40,207,157</td>
<td>43,087,454</td>
<td>48,692,520</td>
<td>49,141,000</td>
<td>50,143,000</td>
<td>49,484,600</td>
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<td>8,206,860</td>
<td>8,755,857</td>
<td>8,664,668</td>
<td>8,560,000</td>
<td>9,100,000</td>
<td>9,852,000</td>
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<tr>
<td>Other</td>
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<td>3,862,690</td>
<td>3,722,807</td>
<td>3,414,478</td>
<td>2,899,485</td>
<td>2,823,007</td>
<td>3,083,300</td>
<td>2,862,105</td>
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<td>47,963,573</td>
<td>52,136,824</td>
<td>55,257,789</td>
<td>60,256,673</td>
<td>60,524,007</td>
<td>62,326,300</td>
<td>62,198,705</td>
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<tr>
<td><strong>Expenses:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Administrative</td>
<td>10,124,556</td>
<td>14,742,224</td>
<td>15,828,966</td>
<td>16,304,462</td>
<td>16,468,495</td>
<td>18,635,406</td>
<td>19,603,260</td>
<td>20,931,190</td>
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<td>5,472,707</td>
<td>6,332,834</td>
<td>6,834,323</td>
<td>6,898,357</td>
<td>6,765,061</td>
<td>7,350,189</td>
<td>7,792,366</td>
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<tr>
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<td>6,981,253</td>
<td>8,033,498</td>
<td>8,219,757</td>
<td>9,064,672</td>
<td>8,949,125</td>
<td>8,951,535</td>
<td>9,786,544</td>
<td>9,926,740</td>
</tr>
<tr>
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<td>19,858,259</td>
<td>21,438,368</td>
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<td>22,927,971</td>
<td>21,467,827</td>
<td>22,183,706</td>
<td>23,169,314</td>
<td>24,752,505</td>
</tr>
<tr>
<td><strong>Total Net Expenses (1)</strong></td>
<td>45,530,147</td>
<td>51,986,031</td>
<td>55,121,466</td>
<td>57,884,378</td>
<td>56,557,604</td>
<td>59,569,337</td>
<td>62,965,721</td>
<td>66,540,660</td>
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<tr>
<td>Revenues Over (Under) Expenses</td>
<td>2,896,800</td>
<td>(4,022,458)</td>
<td>(2,984,642)</td>
<td>(2,626,589)</td>
<td>3,699,069</td>
<td>954,670</td>
<td>(639,421)</td>
<td>(4,341,955)</td>
</tr>
<tr>
<td>Fund Balance - Beginning of Year</td>
<td>10,893,405</td>
<td>13,790,205</td>
<td>9,767,747</td>
<td>6,783,105</td>
<td>4,156,516</td>
<td>7,855,585</td>
<td>8,810,255</td>
<td></td>
</tr>
<tr>
<td>Revenues Over (Under) Expenses</td>
<td>2,896,800</td>
<td>(4,022,458)</td>
<td>(2,984,642)</td>
<td>(2,626,589)</td>
<td>3,699,069</td>
<td>954,670</td>
<td>(4,341,955)</td>
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</tr>
<tr>
<td>Fund Balance - End of Year</td>
<td>13,790,205</td>
<td>9,767,747</td>
<td>6,783,105</td>
<td>4,156,516</td>
<td>7,855,585</td>
<td>8,810,255</td>
<td></td>
<td>4,468,300</td>
</tr>
</tbody>
</table>

Sewer Service Charge Rate - O&M 234 213 242 260 292 300 302
Sewer Service Charge Rate - Capital/Debt 46 76 58 51 19 11 39
Sewer Service Equivalent Units 161,461 164,590 166,145 165,721 166,755 163,803 163,856
(2) Informational - Sewer Construction Fund SSC 7,427,941 12,510,403 9,634,364 8,452,563 3,164,091 1,801,837 6,534,000

Notes:  
(1) Net Expenses include Operating and Maintenance expenses only and do not include any capital salaries or benefits.  
(2) Actual Revenue through FY 2009-2010. Equivalent units multiplied by the capital component of the SSC rate in FY 2010-2011.
Operations and Maintenance Revenue
FY 2010-11 Budget, FY 2010-11 Projected and FY 2011-12 Budget
# O&M Revenue

## Projected FY 2010-2011 Actual Compared to Budget FY 2011-2012

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Description</th>
<th>Projected FY 2010-2011</th>
<th>Budget FY 2011-2012</th>
<th>Variance ($)</th>
<th>Variance %</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Sewer Service Charge</td>
<td>$49,141,000</td>
<td>49,484,600</td>
<td>343,600</td>
<td>0.70%</td>
</tr>
<tr>
<td>2</td>
<td>City of Concord</td>
<td>8,560,000</td>
<td>9,852,000</td>
<td>1,292,000</td>
<td>15.09%</td>
</tr>
<tr>
<td>3</td>
<td>Rental Income</td>
<td>583,000</td>
<td>603,000</td>
<td>20,000</td>
<td>3.43%</td>
</tr>
<tr>
<td>4</td>
<td>HHW Reimbursement</td>
<td>796,007</td>
<td>769,805</td>
<td>(26,202)</td>
<td>-3.53%</td>
</tr>
<tr>
<td>5</td>
<td>Stormwater Program</td>
<td>210,000</td>
<td>210,000</td>
<td>-</td>
<td>0.00%</td>
</tr>
<tr>
<td>6</td>
<td>Reclaimed Water Sales</td>
<td>240,000</td>
<td>240,000</td>
<td>-</td>
<td>0.00%</td>
</tr>
<tr>
<td>7</td>
<td>All Other</td>
<td>992,000</td>
<td>1,039,300</td>
<td>47,300</td>
<td>4.77%</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td>$60,524,007</td>
<td>62,198,705</td>
<td>1,674,698</td>
<td>2.77%</td>
</tr>
</tbody>
</table>

**Variance Explanations**

- **Increase in FY 2011-2012 due to a $2 increase in rate and small number of new connections.**
- **Concord pays their portion of O&M costs based on their flow percentage into the plant. FY 2011-2012 POD expenses are higher and so is Concord's share of the costs. Also note, that the FY 2010-2011 Concord revenue is significantly lower than the FY 2011-2012 budget due to lower FY 2010-2011 POD expenses.**
- **Higher income from a one-time charge to County Quarry for material storage.**
- **Partner agency contribution will be lower for FY 2011-2012 as San Ramon is not expected to remain as a contract agency.**
- **No variance.**
- **No variance.**
- **A modest increase is expected as some rates will increase by 2% for CPI and a slight growth in revenue is expected as the economy slowly recovers.**

## Budget FY 2010-2011 Compared to Budget FY 2011-2012

<table>
<thead>
<tr>
<th>Sl. No.</th>
<th>Description</th>
<th>Budget FY 2010-2011</th>
<th>Budget FY 2011-2012</th>
<th>Variance ($)</th>
<th>Variance %</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Sewer Service Charge</td>
<td>50,143,000</td>
<td>49,484,600</td>
<td>(658,400)</td>
<td>-1.31%</td>
</tr>
<tr>
<td>2</td>
<td>City of Concord</td>
<td>9,100,000</td>
<td>9,852,000</td>
<td>752,000</td>
<td>8.26%</td>
</tr>
<tr>
<td>3</td>
<td>Rental Income</td>
<td>641,000</td>
<td>603,000</td>
<td>(38,000)</td>
<td>-5.93%</td>
</tr>
<tr>
<td>4</td>
<td>HHW Reimbursement</td>
<td>817,000</td>
<td>769,805</td>
<td>(47,195)</td>
<td>-5.78%</td>
</tr>
<tr>
<td>5</td>
<td>Stormwater Program</td>
<td>200,000</td>
<td>210,000</td>
<td>10,000</td>
<td>5.00%</td>
</tr>
<tr>
<td>6</td>
<td>Reclaimed Water Sales</td>
<td>240,000</td>
<td>240,000</td>
<td>-</td>
<td>0.00%</td>
</tr>
<tr>
<td>7</td>
<td>All Other</td>
<td>1,185,300</td>
<td>1,039,300</td>
<td>(146,000)</td>
<td>-12.32%</td>
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<tr>
<td><strong>Total</strong></td>
<td></td>
<td>62,326,300</td>
<td>62,198,705</td>
<td>(127,595)</td>
<td>-0.20%</td>
</tr>
</tbody>
</table>

**Variance Explanations**

- **Decrease mainly due to commercial accounts expected to be lower than normal in FY 2011-2012 due to the poor economy and failing businesses.**
- **Concord pays their portion of O&M costs based on their flow percentage into the plant. FY 2011-2012 POD expenses are higher and so is Concord's share of the costs. Note: The FY 2010-2011 Budget is $540,000 more than Projected FY 2010-2011 Concord revenue due to FY 2010-2011 expense savings.**
- **Lower Kiewit income/profit expected.**
- **Partner agency contribution will be lower for FY 2011-2012 as San Ramon is not expected to remain as a contract agency.**
- **A slight increase based on billable hours for FY 2010-2011.**
- **No variance.**
- **Permit writing, septic dumping, and side sewer inspection accounts are lower as the activity level has dropped due to the economy.**

**Projected FY 2010-2011 to Budget FY 2010-2011** $ (1,802,293) Unfavorable
<table>
<thead>
<tr>
<th>ACCOUNT NUMBER</th>
<th>ACCOUNT DESCRIPTION</th>
<th>BUDGETED 2011-11</th>
<th>PROJECTED ACTUAL 10-11</th>
<th>11-12 BUDGET FINAL PASS</th>
<th>PERCENT VARIANCE</th>
<th>BUDGET 11-12 TO BUDGET 10-11 VARIANCE</th>
<th>PERCENT VARIANCE</th>
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</thead>
<tbody>
<tr>
<td>001-0000-300.10</td>
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<td>160,000</td>
<td>169,000</td>
<td>9,000</td>
<td>5.63</td>
<td>31,000</td>
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<tr>
<td>001-0000-300.17</td>
<td>SEPTIC TANK DUMPING</td>
<td>80,000</td>
<td>58,000</td>
<td>73,000</td>
<td>15,000</td>
<td>25.86</td>
<td>7,000</td>
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<tr>
<td>001-0000-300.19</td>
<td>OVERTIME INSPECTION</td>
<td>13,000</td>
<td>12,000</td>
<td>13,000</td>
<td>1,000</td>
<td>8.33</td>
<td>0</td>
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<tr>
<td>001-0000-300.20</td>
<td>SIDE SEWER INSPECTION</td>
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<td>375,000</td>
<td>7,000</td>
<td>1.90</td>
<td>60,000</td>
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<tr>
<td>001-0000-300.22</td>
<td>SEWER SVC CHARGE-COUNTER</td>
<td>139,000</td>
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<td>100,700</td>
<td>5,700</td>
<td>6.00</td>
<td>38,300</td>
</tr>
<tr>
<td>001-0000-300.23</td>
<td>SEWER SVC CHRG-COUNTY</td>
<td>49,245,000</td>
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<td>48,569,200</td>
<td>269,200</td>
<td>0.56</td>
<td>675,800</td>
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<td>841,300</td>
<td>15,300</td>
<td>1.85</td>
<td>53,300</td>
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<tr>
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<td>15.09</td>
<td>752,000</td>
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<td>11.54</td>
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<td>1.94</td>
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<td>33.33</td>
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<td>22,000</td>
<td>3,000</td>
<td>15.79</td>
<td>3,000</td>
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<td>603,000</td>
<td>20,000</td>
<td>3.33</td>
<td>38,000</td>
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<td>0.00</td>
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<td>001-0000-311.00-00</td>
<td>STORMWATER PROGRAM</td>
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<td>210,000</td>
<td>0</td>
<td>0.00</td>
<td>10,000</td>
</tr>
<tr>
<td>001-0000-310.56</td>
<td>HOUSE HAZARD WASTE REIMB</td>
<td>817,000</td>
<td>798,007</td>
<td>769,805</td>
<td>28,202</td>
<td>3.53</td>
<td>47,195</td>
</tr>
<tr>
<td>001-0000-310.50</td>
<td>MISCELLANEOUS INCOME</td>
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<td>10,000</td>
<td>100.00</td>
<td>0</td>
</tr>
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<td>0</td>
<td>0</td>
<td>0</td>
<td>0.00</td>
<td>0</td>
</tr>
<tr>
<td>001-0000-310.64</td>
<td>RIGHT-OF-WAY FEES</td>
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<td>2,000</td>
<td>2,000</td>
<td>0</td>
<td>0.00</td>
<td>0</td>
</tr>
</tbody>
</table>

** Running Expense**

62,326,300, 60,524,007, 62,198,705, 1,674,698, 2.77, 127,595, .20
## CENTRAL CONTRA COSTA SANITARY DISTRICT
### FY 2011-2012 OPERATIONS AND MAINTENANCE BUDGET
#### DISTRICT SALARIES AND BENEFITS

<table>
<thead>
<tr>
<th></th>
<th>TOTAL DISTRICT</th>
<th>OPERATIONS &amp; MAINTENANCE</th>
<th>SEWER CONSTRUCTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>SALARIES</td>
<td>$27,447,646</td>
<td>27,839,480</td>
<td>(391,834)</td>
</tr>
<tr>
<td>Salary Vacancy</td>
<td>(792,000)</td>
<td>(1,070,000)</td>
<td>278,000</td>
</tr>
<tr>
<td>OVERTIME</td>
<td>1,080,840</td>
<td>1,142,946</td>
<td>(62,106)</td>
</tr>
<tr>
<td>STANDBY</td>
<td>224,498</td>
<td>226,498</td>
<td>(2,000)</td>
</tr>
<tr>
<td>BENEFITS (A)</td>
<td>26,029,899</td>
<td>29,732,282</td>
<td>(3,702,383)</td>
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<tr>
<td>Benefit Vacancy</td>
<td>(965,000)</td>
<td>(1,040,000)</td>
<td>75,000</td>
</tr>
<tr>
<td>CAP. ADMIN. O/H</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>$53,025,883</td>
<td>56,831,206</td>
<td>(3,805,323)</td>
</tr>
</tbody>
</table>

(A) Benefit total does not include capitalized administrative overhead - listed separately in the table.
### Total District Salaries, Benefits, and Capitalized Administrative Overhead Expense

**PROJECTED FY 2010-2011 ACTUAL COMPARED TO BUDGET FY 2011-2012**

<table>
<thead>
<tr>
<th></th>
<th>Projected FY 2010-2011</th>
<th>Budget FY 2011-2012</th>
<th>Favorable/(Unfavorable)</th>
<th>% Variance</th>
<th>Variance/Expenditure</th>
</tr>
</thead>
<tbody>
<tr>
<td>O&amp;M Salaries</td>
<td>$33,491,982</td>
<td>$34,023,977</td>
<td>$5,532,015</td>
<td>17.0%</td>
<td>2.4%</td>
</tr>
<tr>
<td>O&amp;M Workers’ Compensation</td>
<td>$590,000</td>
<td>$499,054</td>
<td>$90,946</td>
<td>18.3%</td>
<td>-1.5%</td>
</tr>
<tr>
<td>O&amp;M Dental</td>
<td>$6,608,000</td>
<td>$7,059,088</td>
<td>$451,088</td>
<td>6.4%</td>
<td>0.8%</td>
</tr>
<tr>
<td>O&amp;M Mental &amp; Health</td>
<td>$10,100,000</td>
<td>$16,118,000</td>
<td>$6,018,000</td>
<td>59.6%</td>
<td>10.0%</td>
</tr>
<tr>
<td>O&amp;M Retirement</td>
<td>$1,000,000</td>
<td>$1,000,000</td>
<td>$0</td>
<td>0.0%</td>
<td>0.0%</td>
</tr>
<tr>
<td>O&amp;M Deferred Comp/Medicare</td>
<td>$1,047,000</td>
<td>$1,731,003</td>
<td>$684,003</td>
<td>65.6%</td>
<td>4.6%</td>
</tr>
<tr>
<td>O&amp;M Other Benefits</td>
<td>$281,000</td>
<td>$270,078</td>
<td>$9,922</td>
<td>3.5%</td>
<td>-0.7%</td>
</tr>
<tr>
<td>OPERB Contribution (Future contribution only - Does not include retiree healthcare premiums)</td>
<td>$3,721,000</td>
<td>$4,007,000</td>
<td>$286,000</td>
<td>-7.3%</td>
<td>-2.7%</td>
</tr>
<tr>
<td>O&amp;M Accrued Comp Absent</td>
<td>$300,000</td>
<td>$300,000</td>
<td>$0</td>
<td>0.0%</td>
<td>0.0%</td>
</tr>
<tr>
<td>O&amp;M Benefit Factor</td>
<td>$140,000</td>
<td>$140,000</td>
<td>$0</td>
<td>0.0%</td>
<td>0.0%</td>
</tr>
<tr>
<td>Capitalized Administrative Overhead Credit</td>
<td>$(3,548,573)</td>
<td>$(5,978,049)</td>
<td>$2,430,476</td>
<td>44.4%</td>
<td>14.0%</td>
</tr>
<tr>
<td>CAPITAL (SALARY AND BENEFITS)</td>
<td>$6,256,023</td>
<td>$9,000,000</td>
<td>$2,744,054</td>
<td>44.4%</td>
<td>14.0%</td>
</tr>
<tr>
<td>Total O&amp;M &amp; Capital</td>
<td>$59,692,918</td>
<td>$90,301,268</td>
<td>$30,608,350</td>
<td>16.9%</td>
<td>5.2%</td>
</tr>
</tbody>
</table>

* Made up of capitalized salaries, benefits, and administrative overhead charged to district capital projects.

**To Tie to District Expense “Benefits less Cap O&M” expense category, and yellow highlighted cells above**

### Total O&M Benefits & Admin Overhead

<table>
<thead>
<tr>
<th></th>
<th>Projected FY 2010-2011</th>
<th>Budget FY 2011-2012</th>
<th>Favorable/(Unfavorable)</th>
<th>% Variance</th>
<th>Variance/Expenditure</th>
</tr>
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<td>10.0%</td>
</tr>
<tr>
<td>O&amp;M Retirement</td>
<td>$1,000,000</td>
<td>$1,000,000</td>
<td>$0</td>
<td>0.0%</td>
<td>0.0%</td>
</tr>
<tr>
<td>O&amp;M Deferred Comp/Medicare</td>
<td>$1,047,000</td>
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<td>4.6%</td>
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<td>-2.7%</td>
</tr>
<tr>
<td>O&amp;M Accrued Comp Absent</td>
<td>$300,000</td>
<td>$300,000</td>
<td>$0</td>
<td>0.0%</td>
<td>0.0%</td>
</tr>
<tr>
<td>O&amp;M Benefit Factor</td>
<td>$140,000</td>
<td>$140,000</td>
<td>$0</td>
<td>0.0%</td>
<td>0.0%</td>
</tr>
<tr>
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<td>14.0%</td>
</tr>
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<td>$2,744,054</td>
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<td>14.0%</td>
</tr>
<tr>
<td>Total O&amp;M &amp; Capital</td>
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<td>$90,301,268</td>
<td>$30,608,350</td>
<td>16.9%</td>
<td>5.2%</td>
</tr>
</tbody>
</table>

* Made up of capitalized salaries, benefits, and administrative overhead charged to district capital projects.

**To Tie to District Expense “Benefits less Cap O&M” expense category, and yellow highlighted cells above**
### Running Expense

<table>
<thead>
<tr>
<th>Account Description</th>
<th>Budgeted 2010-11</th>
<th>Actual 2010-11</th>
<th>Projected Actual 10-11</th>
<th>11-12 Budget Actual 10-11</th>
<th>Variance</th>
<th>Variance</th>
<th>Variance</th>
<th>Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries &amp; Wages-Mgmt.</td>
<td>2,089,405</td>
<td>1,365,510</td>
<td>1,778,286</td>
<td>2,127,342</td>
<td>349,056-</td>
<td>19.63-</td>
<td>37,937-</td>
<td>1.42-</td>
</tr>
<tr>
<td>Salaries &amp; Wages-Non Mgmt.</td>
<td>21,688,912</td>
<td>15,974,222</td>
<td>20,060,224</td>
<td>21,798,781</td>
<td>1,738,557-</td>
<td>8.67-</td>
<td>109,869-</td>
<td>.51-</td>
</tr>
<tr>
<td>Comp Abs-Accrued Payments</td>
<td>600,000</td>
<td>436,955</td>
<td>619,651</td>
<td>600,000</td>
<td>19,651-</td>
<td>3.17-</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Overtime</td>
<td>939,874</td>
<td>589,826</td>
<td>805,023</td>
<td>959,328</td>
<td>150,005-</td>
<td>18.54-</td>
<td>19,184-</td>
<td>2.04-</td>
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<td>Standby Paid</td>
<td>224,498</td>
<td>168,553</td>
<td>226,498</td>
<td>226,498</td>
<td>2,000-</td>
<td>.89-</td>
<td>2,000-</td>
<td>.89-</td>
</tr>
<tr>
<td>Salary Vacancy</td>
<td>705,000</td>
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<td>946,000</td>
<td>946,000</td>
<td>0</td>
<td>.00</td>
<td>241,000</td>
<td>34.18-</td>
</tr>
<tr>
<td>Salaries &amp; Wages</td>
<td>24,637,689</td>
<td>17,635,306</td>
<td>23,491,692</td>
<td>24,765,569</td>
<td>1,273,967-</td>
<td>5.42-</td>
<td>72,040-</td>
<td>.29</td>
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<td>Workers' Compensation Ins.</td>
<td>559,913</td>
<td>423,349</td>
<td>499,034</td>
<td>50,966</td>
<td>9.27-</td>
<td>60,879-</td>
<td>10.87</td>
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<tr>
<td>State Unemployment Insur.</td>
<td>30,000</td>
<td>12,156</td>
<td>25,000</td>
<td>30,000</td>
<td>5,000-</td>
<td>20.00-</td>
<td>0</td>
<td>.00</td>
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<td>Federal Medicare Tax</td>
<td>100,095</td>
<td>208,588</td>
<td>274,000</td>
<td>318,949</td>
<td>44,949-</td>
<td>16.40-</td>
<td>18,854-</td>
<td>6.28-</td>
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<td>Medical &amp; Health Insur.</td>
<td>7,042,183</td>
<td>5,175,016</td>
<td>6,910,000</td>
<td>7,903,688</td>
<td>993,688-</td>
<td>14.38-</td>
<td>861,505-</td>
<td>12.23-</td>
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<td>Retirement Contribution</td>
<td>8,754,214</td>
<td>6,092,562</td>
<td>8,100,000</td>
<td>11,183,955</td>
<td>3,083,955-</td>
<td>38.07-</td>
<td>2,429,741-</td>
<td>27.76-</td>
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<td>Deferred Comp. Contrib.</td>
<td>1,464,130</td>
<td>1,033,563</td>
<td>1,300,000</td>
<td>1,612,684</td>
<td>112,694-</td>
<td>6.97-</td>
<td>51,454-</td>
<td>3.51</td>
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<tr>
<td>Dental Insurance</td>
<td>855,142</td>
<td>621,745</td>
<td>828,000</td>
<td>868,143</td>
<td>40,143-</td>
<td>4.85-</td>
<td>13,001-</td>
<td>1.52-</td>
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<tr>
<td>Long-Term Disability Ins.</td>
<td>96,488</td>
<td>66,531</td>
<td>89,000</td>
<td>71,574</td>
<td>17,425-</td>
<td>19.58-</td>
<td>24,914-</td>
<td>25.82</td>
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<tr>
<td>Life Insurance</td>
<td>180,120</td>
<td>125,031</td>
<td>167,000</td>
<td>168,802</td>
<td>1,802-</td>
<td>1.08-</td>
<td>12,318-</td>
<td>6.28</td>
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<tr>
<td>Accrued Compensated Abs</td>
<td>500,000</td>
<td>61,037-</td>
<td>360,000</td>
<td>369,900</td>
<td>0</td>
<td>.00</td>
<td>140,000</td>
<td>28.00</td>
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<tr>
<td>Benefit Vacancy</td>
<td>965,000</td>
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<td>1,040,000</td>
<td>1,040,000</td>
<td>0</td>
<td>.00</td>
<td>75,000</td>
<td>7.77-</td>
</tr>
<tr>
<td>Employee Benefits</td>
<td>19,488,037</td>
<td>15,013,438</td>
<td>18,776,085</td>
<td>22,505,960</td>
<td>3,729,875-</td>
<td>19.87-</td>
<td>3,017,923-</td>
<td>15.49-</td>
</tr>
<tr>
<td>** Running Expense</td>
<td>44,325,725</td>
<td>32,646,544</td>
<td>42,267,767</td>
<td>47,271,609</td>
<td>5,053,940-</td>
<td>11.84-</td>
<td>2,949,883-</td>
<td>6.65-</td>
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<tr>
<td>ACCOUNT DESCRIPTION</td>
<td>SEWER CONSTRUCTION</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>---------------------</td>
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</tr>
<tr>
<td></td>
<td>Y-T-D actual</td>
<td>BUDGETED 2010-11</td>
<td>EXPENDED ACTUAL 10-11</td>
<td>PROJECTED 11-12</td>
<td>BUDGET 11-12</td>
<td>BUDGET 11-12 TO ACTUAL 10-11</td>
<td>PERCENT VARIANCE</td>
<td>PERCENT VARIANCE</td>
</tr>
<tr>
<td></td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>* OVERTIME</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>.00</td>
<td>0</td>
<td>.00</td>
</tr>
<tr>
<td>* CAPITALIZED SALARIES</td>
<td>3,069,329</td>
<td>1,979,513</td>
<td>2,896,267</td>
<td>3,313,357</td>
<td>427,090</td>
<td>14.40%</td>
<td>244,028</td>
<td>7.95%</td>
</tr>
<tr>
<td>* OVERTIME</td>
<td>140,966</td>
<td>53,416</td>
<td>136,706</td>
<td>183,918</td>
<td>47,212</td>
<td>34.54%</td>
<td>42,952</td>
<td>30.47%</td>
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<tr>
<td>* SALARY VACANCY</td>
<td>37,000</td>
<td>0</td>
<td>0</td>
<td>124,000</td>
<td>124,000</td>
<td>.00</td>
<td>37,000</td>
<td>42.53%</td>
</tr>
<tr>
<td>** SALARIES &amp; WAGES</td>
<td>3,123,296</td>
<td>2,032,929</td>
<td>3,032,973</td>
<td>3,373,275</td>
<td>340,302</td>
<td>11.22%</td>
<td>249,980</td>
<td>8.00%</td>
</tr>
<tr>
<td>* WORKERS' COMPENSATION INS</td>
<td>29,777</td>
<td>19,470</td>
<td>29,000</td>
<td>28,244</td>
<td>751</td>
<td>2.59%</td>
<td>1,528</td>
<td>5.13%</td>
</tr>
<tr>
<td>* FEDERAL MEDICAID TAX</td>
<td>37,802</td>
<td>26,890</td>
<td>38,000</td>
<td>44,939</td>
<td>6,939</td>
<td>17.35%</td>
<td>6,737</td>
<td>17.82%</td>
</tr>
<tr>
<td>* MEDICAL &amp; HEALTH INSUR</td>
<td>492,858</td>
<td>296,527</td>
<td>412,000</td>
<td>551,016</td>
<td>139,016</td>
<td>33.74%</td>
<td>58,158</td>
<td>11.80%</td>
</tr>
<tr>
<td>* RETIREMENT CONTRIBUTION</td>
<td>1,594,077</td>
<td>678,316</td>
<td>937,000</td>
<td>1,510,295</td>
<td>573,295</td>
<td>61.18%</td>
<td>416,218</td>
<td>38.04%</td>
</tr>
<tr>
<td>* DEFERRED COMP. CONTRIB</td>
<td>183,788</td>
<td>111,618</td>
<td>160,000</td>
<td>182,303</td>
<td>26,303</td>
<td>15.44%</td>
<td>5,515</td>
<td>3.05%</td>
</tr>
<tr>
<td>* DENTAL INSURANCE</td>
<td>60,471</td>
<td>37,742</td>
<td>52,000</td>
<td>62,925</td>
<td>10,925</td>
<td>21.01%</td>
<td>2,454</td>
<td>4.06%</td>
</tr>
<tr>
<td>* LONG-TERM DISABILITY INS</td>
<td>11,647</td>
<td>8,938</td>
<td>12,400</td>
<td>9,595</td>
<td>2,805</td>
<td>22.62%</td>
<td>2,052</td>
<td>17.62%</td>
</tr>
<tr>
<td>* LIFE INSURANCE</td>
<td>15,186</td>
<td>9,721</td>
<td>13,100</td>
<td>15,331</td>
<td>2,231</td>
<td>17.03%</td>
<td>145</td>
<td>.95%</td>
</tr>
<tr>
<td>* CAPITALIZED ADM OVERHEAD</td>
<td>3,654,256</td>
<td>2,487,250</td>
<td>3,540,579</td>
<td>3,778,069</td>
<td>229,490</td>
<td>6.47%</td>
<td>123,813</td>
<td>3.39%</td>
</tr>
<tr>
<td>** EMPLOYEE BENEFITS</td>
<td>5,576,862</td>
<td>3,676,672</td>
<td>5,202,079</td>
<td>6,186,322</td>
<td>984,243</td>
<td>18.92%</td>
<td>609,460</td>
<td>10.93%</td>
</tr>
<tr>
<td>*** SEWER CONSTRUCTION</td>
<td>8,700,157</td>
<td>5,709,601</td>
<td>8,235,052</td>
<td>9,559,597</td>
<td>1,324,545</td>
<td>16.08%</td>
<td>859,440</td>
<td>9.88%</td>
</tr>
<tr>
<td></td>
<td>53,925,883</td>
<td>36,356,145</td>
<td>50,502,819</td>
<td>56,831,206</td>
<td>6,328,387</td>
<td>12.53%</td>
<td>3,805,323</td>
<td>7.18%</td>
</tr>
</tbody>
</table>
## TOTAL DISTRICT O&M EXPENSE

### PROJECTED O&M EXPENSE FY 2010-2011 ACTUAL COMPARED TO BUDGET FY 2011-2012

<table>
<thead>
<tr>
<th>Projected FY 2010-2011</th>
<th>Budget FY 2011-2012</th>
<th>Favorable/(Unfavorable) Variance</th>
<th>Variance %</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries</td>
<td>$23,491,682</td>
<td>$24,755,649</td>
<td>-1,264,967</td>
</tr>
<tr>
<td>Benefits &amp; Cap O/H Credit</td>
<td>18,776,085</td>
<td>22,505,960</td>
<td>-3,729,875</td>
</tr>
<tr>
<td>Chemicals</td>
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### BUDGET FY 2010-2011 COMPARED TO BUDGET FY 2011-2012

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### Variance Explanations
- **Salaries**: Savings due to fewer positions being budgeted in FY 2011-2012 and increasing the vacancy factor from 3% to 4%, partially offset by normal increases for COLA, merit and personnel advancements.
- **Benefits & Cap O/H Credit**: See Salary & Benefit Tab.
- **Chemicals**: Increase due to spoil removal/soil hauling budgeted in FY 2011-2012 but not in FY 2010-2011 while CSL at Martinez site.
- **Utilities**: Increase due to higher IT outside repairs & maintenance, IT timing of maintenance & support contracts, and real property repairs in FY 2011-2012.
- **Repairs & Maintenance**: Increase due to higher IT outside repairs & maintenance, IT timing of maintenance & support contracts, and real property repairs in FY 2011-2012.
- **Hauling & Disposal**: Increase due to spoil removal/soil hauling budgeted in FY 2011-2012 but not in FY 2010-2011 while CSL at Martinez site.
- **Professional & Legal**: Increase mainly due to higher IT outside repairs & maintenance, IT timing of maintenance & support contracts, and real property repairs in FY 2011-2012.
- **Outside Services**: Succession planning requires the update of Standard Operating Procedures ($150,000) and training program video ($250,000), process control system standardization ($100,000), Suilsen Bay Monitoring Program Support ($50,000), and annual source testing for compliance with 129 ($50,000), technical assistance for shift schedules ($50,000). In Admin, higher FY 2011-2012 technical services for HR consultant, Risk & Safety security and haz mat, and IT virus subscription and consultant services not utilized in FY 2010-2011.
- **Self-Insurance**: No variance.
- **Materials & Supplies**: Increase due to higher IT outside repairs & maintenance, IT timing of maintenance & support contracts, and real property repairs in FY 2011-2012.
- **All Other**: Increase due to higher IT outside repairs & maintenance, IT timing of maintenance & support contracts, and real property repairs in FY 2011-2012.

### Notes
- **Total 2010-2011 Compared to Budget FY 2011-2012**
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<th>VARIANCE</th>
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## ADMINISTRATION DEPARTMENT O&M EXPENSE

### PROJECTED FY 2010-2011 ACTUAL COMPARED TO BUDGET FY 2011-2012

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<td>Repairs &amp; Maintenance</td>
<td>338,484</td>
<td>403,300</td>
<td>(64,816)</td>
<td>-19.15%</td>
<td></td>
</tr>
<tr>
<td>Professional &amp; Legal</td>
<td>333,560</td>
<td>384,560</td>
<td>(51,000)</td>
<td>-15.29%</td>
<td></td>
</tr>
<tr>
<td>Outside Services</td>
<td>1,050,575</td>
<td>1,211,050</td>
<td>(160,475)</td>
<td>-15.27%</td>
<td></td>
</tr>
<tr>
<td>Self-Insurance</td>
<td>850,000</td>
<td>850,000</td>
<td>-</td>
<td>0.00%</td>
<td></td>
</tr>
<tr>
<td>Materials &amp; Supplies</td>
<td>164,525</td>
<td>201,165</td>
<td>(36,640)</td>
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<tr>
<td>All Other</td>
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<td>839,277</td>
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<td>-11.18%</td>
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<tr>
<td><strong>Total</strong></td>
<td>$18,635,406</td>
<td>20,931,190</td>
<td>(2,295,784)</td>
<td>-12.32%</td>
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</tr>
</tbody>
</table>

**Variance Explanations**
- Increase due to cost of living, merit increases, and filling of vacant positions. One additional IT position per the FY 2011-2012 staffing plan.
- Increase due to higher Risk Management and IT outside repairs & maintenance, IT timing of maintenance & support contracts, offset by lower real property repairs in FY 2011-2012.
- Increase mainly due to higher HR legal services for the upcoming labor negotiations in FY 2011-2012.
- Increase due to higher FY 2011-2012 technical services for HR consultant, Risk & Safety security and haz mat, and IT virus subscription and consultant services (not utilized in FY 2010-2011.)
- Per S/I budget estimates.
- Increase due to higher Central Services office equipment/shelving in FY 2011-2012 and supplies under spent in FY 2010-2011.
- Increase due to higher public information, professional expense reimbursement, and lower than budgeted technical training in FY 2010-2011, offset by no election expense in FY 2011-2012.

## BUDGET FY 2010-2011 COMPARED TO BUDGET FY 2011-2012

<table>
<thead>
<tr>
<th></th>
<th>Budget FY 2010-2011</th>
<th>Budget FY 2011-2012</th>
<th>Favorable/(Unfavorable)</th>
<th>Variance $</th>
<th>Variance %</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries</td>
<td>4,968,501</td>
<td>5,127,961</td>
<td>(159,460)</td>
<td>-3.21%</td>
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<tr>
<td>Benefits &amp; Capital O/H credit</td>
<td>10,470,594</td>
<td>11,787,977</td>
<td>(1,317,383)</td>
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<td>Utilities</td>
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<tr>
<td>Repairs &amp; Maintenance</td>
<td>362,975</td>
<td>403,300</td>
<td>(40,325)</td>
<td>-11.11%</td>
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</tr>
<tr>
<td>Professional &amp; Legal</td>
<td>374,060</td>
<td>384,560</td>
<td>(10,500)</td>
<td>-2.81%</td>
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<tr>
<td>Outside Services</td>
<td>1,155,350</td>
<td>1,211,050</td>
<td>(55,700)</td>
<td>-4.82%</td>
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<td>Self-Insurance</td>
<td>850,000</td>
<td>850,000</td>
<td>-</td>
<td>0.00%</td>
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<tr>
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<td>201,165</td>
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<td>-10.21%</td>
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<tr>
<td>All Other</td>
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<td>839,277</td>
<td>270,978</td>
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<tr>
<td><strong>Total</strong></td>
<td>$19,603,260</td>
<td>20,931,190</td>
<td>(1,327,930)</td>
<td>-6.77%</td>
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</tbody>
</table>

**Variance Explanations**
- Increase due to cost of living, merit increases, and filling of vacant positions. One additional IT position per the FY 2011-2012 staffing plan.
- Increase due to higher IT outside repairs & maintenance, IT timing of maintenance & support contracts, and real property repairs in FY 2011-2012.
- Increase due to higher HR legal services, offset by lower Central Services and Finance professional services in FY 2011-2012.
- Increase due to higher technical services for HR consultant and recruitment in FY 2011-2012.
- Per S/I budget estimates.
- Increase due to higher Central Services office equipment/shelving in FY 2011-2012.
- No election expense, offset by additional public info and reclass of board health benefits for FY 2011-2012.

Projected FY 2010-2011 to Budget FY 2010-2011 $967,854 Favorable
<table>
<thead>
<tr>
<th>ACCOUNT DESCRIPTION</th>
<th>BUDGETED 2010-2011</th>
<th>PROJECTED 2011-2012</th>
<th>BUDGETED 2011-2012 TO ACT 10-11</th>
<th>PERCENT VARIANCE</th>
<th>BUDGET 10-11 TO 13-12</th>
<th>PERCENT VARIANCE</th>
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<tr>
<td>* SALARIES &amp; WAGES</td>
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<td>4,972,007</td>
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<td>155,954</td>
<td>3.14</td>
<td>159,440</td>
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<td>10,046,443</td>
<td>11,787,977</td>
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<td>1,337,383</td>
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<td>88,595</td>
<td>132,017</td>
<td>143,432</td>
<td>161.08</td>
<td>122,422</td>
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<td>124,940</td>
<td>126,900</td>
<td>760</td>
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<td>* REPAIRS &amp; MAINTENANCE</td>
<td>362,975</td>
<td>338,486</td>
<td>403,300</td>
<td>64,816</td>
<td>19.15</td>
<td>40,325</td>
</tr>
<tr>
<td>* PROFESSIONAL &amp; LEGAL SERV</td>
<td>374,060</td>
<td>333,560</td>
<td>384,540</td>
<td>51,000</td>
<td>13.29</td>
<td>10,500</td>
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<tr>
<td>* OUTSIDE SERVICES</td>
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<td>1,050,575</td>
<td>1,211,050</td>
<td>160,475</td>
<td>13.72</td>
<td>55,700</td>
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<td>0</td>
<td>0.00</td>
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<td>164,925</td>
<td>201,145</td>
<td>36,220</td>
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<td>390,400</td>
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<td>18,639,406</td>
<td>20,931,190</td>
<td>2,295,784</td>
<td>12.32</td>
<td>1,327,930</td>
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<tr>
<td>* SALARIES &amp; WAGES-MGMT.</td>
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<td>* SALARIES &amp; WAGES-NON MGMT</td>
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<td>* OVERTIME</td>
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<td>174,000-</td>
<td>174,000-</td>
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<tr>
<td>** SALARIES &amp; WAGES</td>
<td>4,968,501</td>
<td>4,972,007</td>
<td>5,127,961</td>
<td>155,954-</td>
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<td>74,450</td>
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<td>* BENEFIT VACANCY</td>
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<td>44,395-</td>
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<td>** EMPLOYEE BENEFITS</td>
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<td>10,046,443</td>
<td>11,787,977</td>
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<td>88,595</td>
<td>232,017</td>
<td>143,422-</td>
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<td>32,900</td>
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<td>125,900</td>
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<tr>
<td>** REPAIRS &amp; MAINTENANCE</td>
<td>362,975</td>
<td>338,484</td>
<td>403,300</td>
<td>64,816-</td>
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<td>** LEGAL SERVICES-STAFF</td>
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<td>** PROFESSIONAL &amp; LEGAL SERV</td>
<td>374,060</td>
<td>333,560</td>
<td>384,560</td>
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<tr>
<td>** OUTSIDE SERVICES</td>
<td>1,155,350</td>
<td>1,050,575</td>
<td>1,211,050</td>
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<tr>
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<td>850,000</td>
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<td>850,000</td>
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<tr>
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<td>** MATERIALS &amp; SUPPLIES</td>
<td>182,525</td>
<td>164,525</td>
<td>201,165</td>
<td>36,640</td>
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<td>* RENTS &amp; LEASES</td>
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<td>10,000</td>
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<td>* TECH TRAIN, CONF &amp; MEETS</td>
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<td>1,900</td>
<td>950</td>
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<td>* PUBLIC NOTICES</td>
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<td>750</td>
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<td>8,660</td>
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<td>13,950</td>
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<tr>
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<td>18,635,406</td>
<td>20,931,190</td>
<td>2,295,784</td>
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PREPARED 04/30/11   PAGE 2
PROGRAM EXP10L
### ENGINEERING DEPARTMENT O&M EXPENSE

#### PROJECTED FY 2010-2011 ACTUAL COMPARED TO BUDGET FY 2011-2012

<table>
<thead>
<tr>
<th></th>
<th>Projected FY 2010-2011</th>
<th>Budget FY 2011-2012</th>
<th>Favorable/(Unfavorable)</th>
<th>Variance $</th>
<th>Variance %</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries</td>
<td>$ 5,086,801</td>
<td>$ 5,591,440</td>
<td>(504,639)</td>
<td>-9.92%</td>
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<tr>
<td>Benefits &amp; Cap O/H Credit</td>
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<td>459,443</td>
<td>(409,679)</td>
<td>-823.24%</td>
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<tr>
<td>Utilities</td>
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<td>96,100</td>
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<tr>
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<tr>
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<td>All Other</td>
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<tr>
<td><strong>Total</strong></td>
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<td><strong>7,792,366</strong></td>
<td><strong>(1,027,305)</strong></td>
<td><strong>-15.19%</strong></td>
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</table>

**Variance Explanations**

- **Salaries**: Salaries are expected to increase due to the filling of vacant and new positions, and cost of living and merit increases.
- **Benefits & Cap O/H Credit**: Benefits without capitalized administrative overhead are on track with District benefit variances detailed on the Salary & Benefits Tab. Since the Engineering Department does the majority of District capital work, the capitalized administrative overhead credit is large and distorts the employee benefit total variance.
- **Utilities**: Not a significant variance.
- **Repairs & Maintenance**: Expenses were lower than anticipated during the current fiscal year. The expenditure level is anticipated to return to a more normal level this next year.
- **Hauling & Disposal**: Not a significant variance.
- **Professional & Legal**: Expense were lower than anticipated during the current fiscal year. The expenditure level is anticipated to return to a more normal level this next year.
- **Outside Services**: Expense were lower than anticipated during the current fiscal year. The expenditure level is anticipated to return to a more normal, though somewhat reduced, level this next year.
- **Materials & Supplies**: Not a significant variance.
- **All Other**: Requests for Tuition Reimbursement increased and unspent Professional Expense Reimbursements are being carried over for use next year.

### BUDGET FY 2010-2011 COMPARED TO BUDGET FY 2011-2012

<table>
<thead>
<tr>
<th></th>
<th>Budget FY 2010-2011</th>
<th>Budget FY 2011-2012</th>
<th>Favorable/(Unfavorable)</th>
<th>Variance $</th>
<th>Variance %</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries</td>
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<td>0.11%</td>
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<tr>
<td>Benefits &amp; Cap O/H Credit</td>
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<td>459,443</td>
<td>(422,157)</td>
<td>-1132.21%</td>
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<tr>
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<td>71,000</td>
<td>600</td>
<td>0.84%</td>
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<tr>
<td>Repairs &amp; Maintenance</td>
<td>99,761</td>
<td>104,111</td>
<td>(4,350)</td>
<td>-4.36%</td>
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</tr>
<tr>
<td>Hauling &amp; Disposal</td>
<td>554,660</td>
<td>565,200</td>
<td>(10,540)</td>
<td>-1.90%</td>
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<tr>
<td>Professional &amp; Legal</td>
<td>96,100</td>
<td>96,100</td>
<td>-</td>
<td>0.00%</td>
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</tr>
<tr>
<td>Outside Services</td>
<td>457,900</td>
<td>447,100</td>
<td>10,800</td>
<td>2.36%</td>
<td></td>
</tr>
<tr>
<td>Materials &amp; Supplies</td>
<td>197,480</td>
<td>195,010</td>
<td>2,470</td>
<td>1.25%</td>
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</tr>
<tr>
<td>All Other</td>
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<td>(24,984)</td>
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</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$ 7,350,189</strong></td>
<td><strong>7,792,366</strong></td>
<td><strong>(442,177)</strong></td>
<td><strong>-6.02%</strong></td>
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</tr>
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</table>

**Variance Explanations**

- **Salaries**: Not a significant variance.
- **Benefits & Cap O/H Credit**: Benefits without capitalized administrative overhead are on track with District benefit variances detailed on the Salary & Benefits Tab. Since the Engineering Department does the majority of District capital work, the capitalized administrative overhead credit is large and distorts the employee benefit total variance.
- **Utilities**: Not a significant variance.
- **Repairs & Maintenance**: Not a significant variance.
- **Hauling & Disposal**: Household hazardous waste volume has increased each year, resulting in increased disposal costs.
- **Professional & Legal**: No variance.
- **Outside Services**: Not a significant variance.
- **Materials & Supplies**: Not a significant variance.
- **All Other**: Requests for Tuition Reimbursement increased and unspent Professional Expense Reimbursements are being carried over for use next year.

**Projected FY 2010-2011 to Budget FY 2010-2011** $ 585,128 Favorable
<table>
<thead>
<tr>
<th>ACCOUNT DESCRIPTION</th>
<th>BUDGETED 2010-2011</th>
<th>BUDGETED 2011-2012 TO ACT 10-11</th>
<th>VARIANCE</th>
<th>PERCENT</th>
<th>BUDGET 10-11 TO 11-12</th>
<th>VARIANCE</th>
<th>PERCENT</th>
</tr>
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<td></td>
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<tr>
<td>• SALARIES &amp; WAGES</td>
<td>5,597,424</td>
<td>5,591,440</td>
<td>639-</td>
<td>9.92-</td>
<td>5,984</td>
<td>11-</td>
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<tr>
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<td>12,478-</td>
<td>823.24-</td>
<td>422,157</td>
<td>1,132.21-</td>
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<td>1.90-</td>
<td>10,540</td>
<td>1.90-</td>
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<tr>
<td>• OUTSIDE SERVICES</td>
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<td>10,800</td>
<td>2.36-</td>
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<tr>
<td>• MATERIALS &amp; SUPPLIES</td>
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<td>2,470</td>
<td>1.25-</td>
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<tr>
<td>• OTHER EXPENSES</td>
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<td>24,984-</td>
<td>10.59-</td>
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** **

**ENGINEERING**

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<th>BUDGETED 2011-2012 TO ACT 10-11</th>
<th>VARIANCE</th>
<th>PERCENT</th>
<th>BUDGET 10-11 TO 11-12</th>
<th>VARIANCE</th>
<th>PERCENT</th>
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<tr>
<td>7,350,189</td>
<td>7,792,366</td>
<td>1,027,177</td>
<td>15.19-</td>
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<td>BUDGET 11-12 TO ACTUAL 10-11</td>
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<td>** SALARIES &amp; WAGES</td>
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<td>49,764</td>
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<td>1,535-</td>
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<td>67,715</td>
<td>71,000</td>
<td>3,285-</td>
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<td>94,761</td>
<td>104,111</td>
<td>9,350-</td>
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<td>35,000</td>
<td>15,000-</td>
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<td>** MANUFACT. &amp; DISPOSAL</td>
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<td>554,630</td>
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<td>96,100</td>
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<tr>
<td>** PROFESSIONAL &amp; LEGAL SERV</td>
<td>96,100</td>
<td>81,100</td>
<td>96,100</td>
<td>15,000-</td>
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<tr>
<td>+ TECHNICAL SERVICES</td>
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<tr>
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<td>140,800</td>
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<td>1,100</td>
<td>2,500-</td>
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<tr>
<td>+ OUTSIDE SERVICES</td>
<td>457,900</td>
<td>414,900</td>
<td>447,100</td>
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<td>52,060</td>
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<td>118,150</td>
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<td>** MATERIALS &amp; SUPPLIES</td>
<td>197,480</td>
<td>188,586</td>
<td>195,010</td>
<td>6,410-</td>
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<tr>
<td>+ RENTS &amp; LEASES</td>
<td>6,700</td>
<td>6,700</td>
<td>7,000</td>
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<tr>
<td>+ PUBLIC AGENCY FEES</td>
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<td>5,600</td>
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<tr>
<td>+ PUBLIC INFORMATION</td>
<td>11,000</td>
<td>6,000</td>
<td>11,000</td>
<td>5,000-</td>
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<tr>
<td>+ TUITION REIMBURSEMENT</td>
<td>12,000</td>
<td>16,500</td>
<td>25,500</td>
<td>15,000-</td>
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<tr>
<td>+ TECH TRAIN. COMP &amp; MEETS</td>
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<td>128,705</td>
<td>128,705</td>
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<tr>
<td>+ CERTIFICATION &amp; LICENSES</td>
<td>2,380</td>
<td>3,200</td>
<td>3,345</td>
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<td>+ SUBSCRIPTION/PUBLICATION</td>
<td>20,413</td>
<td>20,413</td>
<td>20,513</td>
<td>100-</td>
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<td>* MILEAGE REIMBURSEMENTS</td>
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<td>3,145</td>
<td>3,490</td>
<td>345/-</td>
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<td>* PUBLIC NOTICES</td>
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<td>* OUTSIDE ORGANIZATION FEES</td>
<td>16,300</td>
<td>17,300</td>
<td>19,300</td>
<td>2,000/-</td>
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<td>* EMPLOYEE MEMBERSHIPS</td>
<td>9,900</td>
<td>10,380</td>
<td>11,269</td>
<td>829/-</td>
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<td>11,500</td>
<td>7,050</td>
<td>11,200</td>
<td>4,150/-</td>
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<td>* PROFESSIONAL EXP REIMB</td>
<td>8,500</td>
<td>6,157</td>
<td>14,500</td>
<td>8,343/-</td>
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<td>** OTHER EXPENSES</td>
<td>237,978</td>
<td>226,700</td>
<td>262,962</td>
<td>36,212/-</td>
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<td></td>
<td>7,350,189</td>
<td>6,765,061</td>
<td>7,792,366</td>
<td>1,027,305/-</td>
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### Collection System Operations and Pumping Stations Department O&M Expense

#### Projected FY 2010-2011 Actual Compared to Budget FY 2011-2012

<table>
<thead>
<tr>
<th></th>
<th>Projected FY 2010-2011</th>
<th>Budget FY 2011-2012</th>
<th>Favorable/(Unfavorable)</th>
<th>Variance $</th>
<th>Variance %</th>
<th>Variance Explanations</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries</td>
<td>$ 5,478,578</td>
<td>$ 5,642,445</td>
<td></td>
<td>(163,867)</td>
<td>-2.99%</td>
<td>Increase due to cost of living, merit, longevity and personnel advancements; offset by several vacant and unfilled positions in FY 2010-2011 and one less authorized position in FY 2011-2012.</td>
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<tr>
<td>Benefits &amp; Cap O/H Credit</td>
<td>3,546,475</td>
<td>4,180,876</td>
<td></td>
<td>(634,401)</td>
<td>-17.89%</td>
<td>See Salary &amp; Benefit tab.</td>
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<tr>
<td>Chemicals</td>
<td>400,000</td>
<td>500,000</td>
<td></td>
<td>(100,000)</td>
<td>-25.00%</td>
<td>Underspent in FY 2010-2011 chemical usage to control hydrogen sulfite at pumping stations.</td>
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<tr>
<td>Utilities</td>
<td>609,371</td>
<td>612,200</td>
<td></td>
<td>(2,829)</td>
<td>-0.46%</td>
<td>Not a significant variance.</td>
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<tr>
<td>Repairs &amp; Maintenance</td>
<td>799,227</td>
<td>925,850</td>
<td></td>
<td>(126,623)</td>
<td>-15.84%</td>
<td>Increase due to FY 2010-2011 budget under spent in outside vehicle/equipment repairs, and outside repairs and maintenance.</td>
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<tr>
<td>Hauling &amp; Disposal</td>
<td>63,801</td>
<td>98,050</td>
<td></td>
<td>(34,249)</td>
<td>-53.68%</td>
<td>Increase due to spoils removal/soil hauling budgeted in FY 2011-2012.</td>
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<tr>
<td>Professional &amp; Legal</td>
<td>15,000</td>
<td>10,000</td>
<td></td>
<td>5,000</td>
<td>33.33%</td>
<td>Decrease due to lower legal services for geo-tech and property issues anticipated in FY 2011-2012.</td>
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<tr>
<td>Outside Services</td>
<td>146,900</td>
<td>150,650</td>
<td></td>
<td>(3,750)</td>
<td>-2.55%</td>
<td>No significant variance.</td>
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<tr>
<td>Materials &amp; Supplies</td>
<td>718,800</td>
<td>712,870</td>
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<td>5,930</td>
<td>0.82%</td>
<td>No significant variance.</td>
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<tr>
<td>All Other</td>
<td>207,012</td>
<td>231,658</td>
<td></td>
<td>(24,646)</td>
<td>-11.91%</td>
<td>Increase due to higher rents and leases budgeted in FY 2011-2012.</td>
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<td>Total</td>
<td>$ 11,985,164</td>
<td>$ 13,064,599</td>
<td></td>
<td>(1,079,435)</td>
<td>-9.01%</td>
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</table>

#### Budget FY 2010-2011 Compared to Budget FY 2011-2012

<table>
<thead>
<tr>
<th></th>
<th>Budget FY 2010-2011</th>
<th>Budget FY 2011-2012</th>
<th>Favorable/(Unfavorable)</th>
<th>Variance $</th>
<th>Variance %</th>
<th>Variance Explanations</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries</td>
<td>$ 5,863,529</td>
<td>$ 5,642,445</td>
<td>221,084</td>
<td></td>
<td>3.77%</td>
<td>Decrease due to four unbudgeted temporary maintenance crew member positions and one construction equipment operator in FY 2011-2012 that were budgeted in FY 2010-2011, offset by cost of living, merit, longevity and personnel advancements in FY 2011-2012.</td>
</tr>
<tr>
<td>Benefits &amp; Cap O/H Credit</td>
<td>$ 3,651,060</td>
<td>$ 4,180,876</td>
<td>(529,816)</td>
<td></td>
<td>-15.51%</td>
<td>See Salary &amp; Benefit tab.</td>
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<tr>
<td>Chemicals</td>
<td>$ 500,000</td>
<td>$ 500,000</td>
<td>-</td>
<td>0</td>
<td>0.00%</td>
<td>No variance.</td>
</tr>
<tr>
<td>Utilities</td>
<td>$ 622,100</td>
<td>$ 612,200</td>
<td>9,900</td>
<td></td>
<td>1.59%</td>
<td>Decrease due to lower Fleet general repairs and maintenance, and outside repairs &amp; maintenance for CCTV and reclaimed water in FY 2011-2012.</td>
</tr>
<tr>
<td>Repairs &amp; Maintenance</td>
<td>$ 956,350</td>
<td>$ 925,850</td>
<td>33,500</td>
<td></td>
<td>3.49%</td>
<td>Increase due to spoils removal/soil hauling budgeted in FY 2011-2012 but not n FY 2010-2011 while at Martinez site.</td>
</tr>
<tr>
<td>Hauling &amp; Disposal</td>
<td>$ 63,801</td>
<td>$ 98,050</td>
<td>(34,249)</td>
<td></td>
<td>-53.68%</td>
<td>Decrease due to lower legal services for geo-tech and property issues anticipated in FY 2011-2012.</td>
</tr>
<tr>
<td>Professional &amp; Legal</td>
<td>$ 15,000</td>
<td>$ 10,000</td>
<td>5,000</td>
<td></td>
<td>33.33%</td>
<td>Decrease due to lower contract TV work, Field Operations geo-tech services and on site training, and Pumping Stations diesel engine emissions testing in FY 2011-2012.</td>
</tr>
<tr>
<td>Outside Services</td>
<td>$ 164,150</td>
<td>$ 150,650</td>
<td>13,500</td>
<td></td>
<td>8.22%</td>
<td>Decrease due to lower anticipated operating supplies partially offset by increase in Fleet fuel costs in FY 2011-2012.</td>
</tr>
<tr>
<td>Materials &amp; Supplies</td>
<td>$ 755,520</td>
<td>$ 712,870</td>
<td>42,650</td>
<td></td>
<td>5.65%</td>
<td>Decrease mainly due to lower anticipated rodder/hydro equipment rental in FY 2011-2012.</td>
</tr>
<tr>
<td>All Other</td>
<td>$ 248,448</td>
<td>$ 231,658</td>
<td>16,790</td>
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<td>6.76%</td>
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<tr>
<td>Total</td>
<td>$ 12,842,958</td>
<td>$ 13,064,599</td>
<td>(221,641)</td>
<td></td>
<td>-1.73%</td>
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</table>

**Projected FY 2010-2011 to Budget FY 2010-2011** $ 857,794 Favorable
<table>
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<th>ACCOUNT DESCRIPTION</th>
<th>BUDGETED 2010-11</th>
<th>BUDGETED 2011-2012</th>
<th>ACTUAL 2011-2012</th>
<th>BUDGET 11-12</th>
<th>PERCENT BUDGET 11-12 TO ACT 10-11</th>
<th>VARIANCE</th>
<th>PERCENT VARIANCE</th>
<th>VARIANCE</th>
<th>VARIANCE</th>
<th>VARIANCE</th>
</tr>
</thead>
<tbody>
<tr>
<td>* EMPLOYEE BENEFITS</td>
<td>3,057,888</td>
<td>2,970,210</td>
<td>3,494,383</td>
<td>524,173-</td>
<td>17.65-</td>
<td>436,495</td>
<td>14.27-</td>
<td>436,495</td>
<td>14.27-</td>
<td>436,495</td>
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<tr>
<td>* UTILITIES</td>
<td>102,700</td>
<td>90,946</td>
<td>92,500</td>
<td>1,560-</td>
<td>1.72-</td>
<td>10,000</td>
<td>9.93-</td>
<td>10,000</td>
<td>9.93-</td>
<td>10,000</td>
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<td>* REPAIRS &amp; MAINTENANCE</td>
<td>727,350</td>
<td>567,227</td>
<td>693,850</td>
<td>126,623-</td>
<td>22.32-</td>
<td>33,500</td>
<td>4.61-</td>
<td>33,500</td>
<td>4.61-</td>
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<td>45,801</td>
<td>80,050</td>
<td>34,249-</td>
<td>74.78-</td>
<td>34,249</td>
<td>74.78-</td>
<td>34,249</td>
<td>74.78-</td>
<td>34,249</td>
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<tr>
<td>* PROFESSIONAL &amp; LEGAL SERV</td>
<td>15,000</td>
<td>15,000</td>
<td>10,000</td>
<td>5,000</td>
<td>33.33-</td>
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<td>33.33-</td>
<td>5,000</td>
<td>33.33-</td>
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<tr>
<td>* OUTSIDE SERVICES</td>
<td>91,360</td>
<td>74,100</td>
<td>81,160</td>
<td>7,060-</td>
<td>9.51-</td>
<td>10,200</td>
<td>11.77-</td>
<td>10,200</td>
<td>11.77-</td>
<td>10,200</td>
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<tr>
<td>* MATERIALS &amp; SUPPLIES</td>
<td>712,520</td>
<td>675,800</td>
<td>661,870</td>
<td>13,930</td>
<td>2.05-</td>
<td>50,650</td>
<td>7.11-</td>
<td>50,650</td>
<td>7.11-</td>
<td>50,650</td>
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<td>201,375</td>
<td>25,686-</td>
<td>14.62-</td>
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<td>7.25-</td>
<td>15,750</td>
<td>7.25-</td>
<td>15,750</td>
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<td>9,786,544</td>
<td>8,951,535</td>
<td>9,926,740</td>
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<td>140,196</td>
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<td>FINAL 2010-2011</td>
<td>BUDGETED 11-12</td>
<td>ACTUAL 2011-2012</td>
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<td>* SALARIES &amp; WAGES-NON MOMMT</td>
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<td>3,900,722</td>
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<td>296,692</td>
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<td>* STANDBY PAID</td>
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<td>** LIFE INSURANCE</td>
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<td>21,397</td>
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<td>516</td>
<td>0</td>
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<tr>
<td>** EMPLOYEE BENEFITS</td>
<td>3,057,888</td>
<td>2,970,210</td>
<td>3,494,383</td>
<td>524,173</td>
<td>0</td>
<td>0</td>
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<tr>
<td>* ELECTRICAL</td>
<td>37,500</td>
<td>37,500</td>
<td>37,500</td>
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<td>0</td>
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<tr>
<td>* NATURAL GAS</td>
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<td>0</td>
<td>0</td>
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<tr>
<td>* TELEPHONE</td>
<td>55,200</td>
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<td>45,000</td>
<td>1,560</td>
<td>0</td>
<td>0</td>
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</tr>
<tr>
<td>** UTILITIES</td>
<td>102,700</td>
<td>90,940</td>
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<tr>
<td><strong>Total</strong></td>
<td><strong>$22,183,706</strong></td>
<td><strong>$24,752,505</strong></td>
<td>(2,568,799)</td>
<td><strong>-11.58%</strong></td>
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</table>

**Variance Explanations**

- **Salaries**: Increase due to cost of living increases, personnel advancements and filling of vacant positions. One position was deleted but was not budgeted in the FY 2010-2011. Filling of vacant positions being budgeted accounts for much of the increase. See salary and benefit tab.

- **Benefits & Op/Int Credit**: Hypochlorite cost increased by 3.5%, hydrogen peroxide increased by 4.6%, boiler chemicals increased by 4%, polymer cost increase by 11.3%, lime cost increased by 9.3%. Increases are due to higher energy costs to manufacture chemicals and higher fuel costs for delivery. Optimization of chemicals has minimized impact to the budget.

- **Utilities**: Locked in 85% of the natural gas pricing for FY 2011-2012. Spot market prices experiencing some increase in response to natural disaster in Japan, anticipated increases included.

- **Repairs & Maintenance**: Two rotating assemblies for the centrifuges will be reared in FY11/12 and only one needed to be repaired in FY 2010-2011 ($125,000 each). Instrumentation shop increase ($10,000). Two heaths in the furnace show some movement which may cause increase cost to repair refractory ($50,000).

- **Hauling & Disposal**: Ash hauling increase of 8.32% partially offset by providing off-site location for storage during wet weather. Fuel surcharge anticipated to be $18,000 for FY 2011-2012.

- **Professional & Legal**: Succession planning requires the update of Standard Operating Procedures ($150,000) and training program video ($250,000), and process control system standardization ($100,000). Suisun Bay Monitoring Program Support ($90,000), annual source testing for compliance with Section 129 Clean Air Act regulations ($50,000), and technical assistance for shift schedules ($50,000).

- **Materials & Supplies**: Consumables anticipated to be higher for lab ($15,000), electrical shop ($5,000), instrumentation shop ($10,000), mechanical shop ($5,000), machine shop ($5,000), and operations ($6,000).

- **All Other**: Permit fees continue to increase annually. Bay Area Air Quality Management District has an across the board 10% increase, and State Water Board increase ($40,000).

---

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<th>Projected FY 2010-2011</th>
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<th>Variance %</th>
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<td><strong>Total</strong></td>
<td><strong>$23,169,314</strong></td>
<td><strong>$24,752,505</strong></td>
<td>(1,583,191)</td>
<td><strong>-6.83%</strong></td>
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</table>

**Variance Explanations**

- **Salaries**: Replacement of more experienced employees that are retiring with new employees at lower starting salaries offset routine cost of living and merit expenses. See salary and benefit tab.

- **Benefits & Op/Int Credit**: Optimization of chemical use created a flat budget even though most prices have or will increase due to increases in energy for manufacturing and delivery. Not a significant variance.

- **Utilities**: Fuel surcharge anticipated to be $18,000 but least expensive option created a wet weather location thus stabilizing the expense for FY11/12. Not a significant variance.

- **Repairs & Maintenance**: Succession planning requires the update of Standard Operating Procedures ($150,000) and training program video ($250,000), AND process control system standardization ($100,000). Suisun Bay Monitoring Program Support ($90,000), annual source testing for compliance with Section 129 Clean Air Act regulations ($50,000), and technical assistance for shift schedules ($50,000). Not a significant variance.

- **Materials & Supplies**: Consumables increasing in some shops. Consumables increasing in some shops.

- **All Other**: Permit fees continue to increase annually. Bay Area Air Quality Management District has an across the board 10% increase, State Water Board increase ($40,000), and some deferred conference attendance.

Projected FY 2010-2011 to Budget FY 2010-2011 $ 8,685 favorable
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<th>BUDGET 11-12</th>
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<th>PERCENT</th>
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<th>VARIANCE</th>
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The following list describes by department and division the types of training budgeted in Account 03-02, Director Training and Conferences, and Account 12-05, Technical Training, Conferences and Meetings. This format is intended to give the reader a description of the types of training, conferences and meetings planned, yet allows District Management the flexibility to substitute training or conferences as is prudent, so long as the division does not exceed its budget.

- Out-of-State conferences exceeding $1,000/person are listed separately.

- Out-of-State conferences determined to be necessary after budget adoption exceeding $1,000/person need specific Board Approval via position paper.

- South Lake Tahoe, CA and Reno, NV are considered to be synonymous for budget purposes and are considered to be within the State of California.

- Multiple meetings or conferences are in parentheses.
CENTRAL CONTRA COSTA SANITARY DISTRICT
2011-2012 OPERATIONS & MAINTENANCE BUDGET
BOARD OF DIRECTORS - TRAINING AND CONFERENCES

2011-2012
FINAL
BUDGET

ACCOUNT NUMBER    ACCOUNT DESCRIPTION    BUDGET

RUNNING EXPENSE
 ADMINISTRATION

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* CENTRAL SERVICES                                    46,000

** ADMINISTRATION                                    46,000

*** RUNNING EXPENSE                                   46,000

46,000
## RUNNING EXPENSE
### ADMINISTRATION

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* CENTRAL SERVICES

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<td>HTE USER'S GROUP, SOFTWARE UPDATES/ENHANCEMENTS, CONTINENTAL U.S., 1 STAFF</td>
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<td>PC SOFTWARE TRAINING, STAY CURRENT ON EXCEL/WORD, LOCAL, (2-3 CLASSES), ACCOUNTING STAFF</td>
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<td>CPA SEMINARS, REQUIRED &quot;CE&quot; UNITS, BAY AREA, 1 STAFF</td>
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<td>HTE/NAVILINE, PURCHASING &amp; MATERIALS MGMT, SEMINARS/WEBINARS</td>
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<td>NATIONAL INSTITUTE OF GOVERNMENT PURCHASING (NIGP) CONFERENCE, SAN ANTONIO, TX, 2 STAFF</td>
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## Technical Training, Conferences and Meetings

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<td>2 RISK MGMT CONF - $5,000</td>
<td>2 WORKERS COMP SEMINARS - $1,000</td>
<td>2 SAFETY CONFERENCES - $4,000</td>
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| *COMMUNICATION SERVICES* | 7,000 | 7,000 |

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| ADMINISTRATION |  
| **** | 82,050 | 82,050 |
CENTRAL CONTRA COSTA SANITARY DISTRICT
2011-2012 OPERATIONS & MAINTENANCE BUDGET
TECHNICAL TRAINING, CONFERENCES AND MEETINGS

ACCOUNT NUMBER    ACCOUNT DESCRIPTION    2010-2011    2011-2012
                    FINAL        FINAL

ENGINEERING
001-0200-410.12-05 TECH TRAIN, CONF & MEETS    9,300    9,300

LEVEL    TEXT                                                                 TEXT AMT
PF96    CASA CONFERENCE, STAY CURRENT, CALIFORNIA, (4 CONFERENCES), 1 STAFF (DEPARTMENT DIRECTOR)  6,000
        CASA FEDERAL LEGISLATIVE MEETING, ADVOCATE DISTRICT CONCERNS, WASHINGTON, D.C., 1 STAFF  2,000
        WEF ANNUAL OR SPECIALTY CONFERENCE, STAY CURRENT CONT'L U.S., 1 STAFF  2,000
        CWEA STATE CONFERENCE, STAY CURRENT, CALIFORNIA, 1 STAFF  1,000
        AWWA CONFERENCE, WATER REUSE ASSOCIATION ANNUAL CONF., OR ANNUAL RESEARCH CONFERENCE, STAY CURRENT, CONTINENTAL U.S., 1 STAFF (DIVISION MGR)  1,000
        LOCAL MEETING EXPENSES, CONDUCT DISTRICT BUSINESS, LOCAL, 2 STAFF  300
        <NON-USE FACTOR>  3,000-
                           9,300

001-0200-420.12-05 TECH TRAIN, CONF & MEETS    28,720    34,870

LEVEL    TEXT                                                                 TEXT AMT
PF96    IRWA AND R/W COURSES, IMPROVE SKILLS, CONTINENTAL U.S., 4 STAFF  8,000
        IRWA ANNUAL CONF., STAY CURRENT, CONTINENTAL U.S., 2 STAFF  4,000
        CWEA ANNUAL CONF. OR NORTHERN REGIONAL CONFERENCE, STAY CURRENT, CALIFORNIA, 2 STAFF  1,400
        SOFTWARE/COMPUTER TRAINING, IMPROVE SKILLS, LOCAL, 4 STAFF  800
        CALIFORNIA WATER ENVIRONMENT ASSOC. (CWEA) BAY SECTION MEETINGS, STAY CURRENT, LOCAL, 6 STAFF  200
        SECRETARY TRAINING, IMPROVE SKILLS, LOCAL, 2 STAFF  1,500
        NATIONAL HTE USERS GROUP (HUG) CONFERENCE, STAY
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<td>5,000</td>
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<td>WESTERN HTS USERS GROUP (HUG) CONFERENCE, STAY CURRENT, CALIFORNIA, 2 STAFF</td>
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<td>ENGINEERING WORKSHOPS/SEMINARS, STAY CURRENT, CALIFORNIA, 1 STAFF</td>
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<td>AWWA SPECIALTY CONFERENCE, PROFESSIONAL DEVELOPMENT, CONTINENTAL U.S., 1 STAFF</td>
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<td>CLSA DINNERS, STAY CURRENT, BAY AREA, (3-4 CLASSES), 5 STAFF</td>
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<td>ACSM/CLSA SURVEY CONFERENCES, STAY CURRENT, CONTINENTAL U.S., 2 STAFF</td>
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### Technical Training, Conferences and Meetings

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<td>EPA Pretreatment Training, Stay Current, Continental U.S., 1 Staff</td>
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<td>CWEA Annual Conference, Keep Current, California, 2 Staff</td>
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<td>Industrial Facility Inspect &amp; Permit, Keep Current, California, 2 Staff</td>
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<td>Leadership/Supervision Skills, Improve Skills, Local, 2 Staff</td>
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<td>Access Database or Other Computer Training, Improve Skills, Local, 4 Staff</td>
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<td>Effective Communication, Improve Skills, Local,</td>
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<td>FOG TRAINING, STAY CURRENT, CALIFORNIA, 2 STAFF</td>
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<td>NORTHWEST CLEAN WATER AGENCIES TRAINING, STAY CURRENT, PACIFIC NORTHWEST, J. SKINNER (SPEAKER)</td>
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001-0200-690.12-05 TECH TRAIN, CONF & MEETS | 5,800 | 5,800
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* CAPITAL PROJECTS | 67,270 | 59,070 |
** ENGINEERING | 128,705 | 128,705 |
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<td>CA, 5 STAFF (INCLUDING SAFE WORKER OF THE YEAR)</td>
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<td>OTHER INTERESTED STAFF IS NOW INCLUDED)</td>
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<td>MEETINGS, STAY CURRENT (12 MEETINGS), LOCAL, \</td>
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<td>TECHNICAL TRAINING FOR LOCATING AND CCTV CREWS \</td>
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<td>(INCLUDING LOCATOR REQUALIFICATION, 4 @ $150), \</td>
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<td>STAY CURRENT (2-3 CLASSES), LOCAL, 6 STAFF</td>
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<td>SUPERVISOR TRAINING, PROFESSIONAL TRAINING \</td>
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<td>(2-3 CLASSES), LOCAL, VARIOUS STAFF</td>
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<td>STAY CURRENT, CONTINENTAL US, FLEET STAFF</td>
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<td>TRAVEL TO CHAMPION TO INSPECT NEW RODDER \</td>
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<td>FROM 11-12 EQUIPMENT BUDGET, CONTINENTAL US, 3 STAFF</td>
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<td>MAINTAIN REQUIRED CERTIFICATION (3-5 CLASSES), LOCAL, CSO STAFF</td>
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<td>OPERATOR CLASSES, MAINTAIN CERTIFICATION (1-2 CLASSES), CALIFORNIA, 1 STAFF</td>
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<td>* OPERATIONS SUPPORT</td>
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PLANT OPERATIONS

001-0400-410.12-05 TECH TRAIN, CONF & MEETS

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001-0400-700.12-05 TECH TRAIN, CONF & MEETS

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001-0400-740.12-05 TECH TRAIN, CONF & MEETS

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<td>PF96</td>
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## TECHNICAL TRAINING, CONFERENCES AND MEETINGS

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### LEVEL TEXT

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<td>CWEA ANNUAL CONFERENCE, STAY CURRENT ON TECHNICAL INFORMATION, (1 CONFERENCE), CALIFORNIA, POD STAFF</td>
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<td>PITTCON CONFERENCE, (1 CONFERENCE), CONTINENTAL U.S., 1 STAFF</td>
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<td>LIMS TRAINING, CALIFORNIA, POD STAFF</td>
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<td>WEF ANNUAL CONFERENCE, (1 CONFERENCE), CONTINENTAL U.S., POD STAFF</td>
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<td>AGILENT GC, GC-MS, AND/OR ICP-MS COURSE, STAY CURRENT WITH SOFTWARE TRAINING, (1 OR 2 CLASSES), CALIFORNIA, POD STAFF</td>
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<td>MISCELLANEOUS: CWEA LUNCH/DINNER MEETINGS, CALFED CONFERENCE, RESTEK MS, COMPUTER TRAINING, CRYSTAL REPORTS, TECHNICAL TRAINING, (VARIOUS CLASSES/MEETINGS), CALIFORNIA, POD STAFF</td>
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<td>CWEA NORTHERN SAFETY DAY, FOCUS ON SAFETY AWARENESS, 1 MEETING, CALIFORNIA, 10 STAFF</td>
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<td></td>
<td>CWEA ANNUAL CONFERENCE, 1 MEETING, CALIFORNIA, 3 POD STAFF</td>
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<tr>
<td></td>
<td>CWEA NORTHERN REGIONAL TRAINING CONFERENCE, 1 MEETING, CALIFORNIA, POD STAFF</td>
</tr>
<tr>
<td></td>
<td>WEFTEC CONFERENCE, KEEP UP-TO-DATE ON CURRENT TECHNOLOGY, 1 MEETING, CONTINENTAL U.S., POD STAFF</td>
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<table>
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<tr>
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<td>CALIFORNIA WASTEWATER CLIMATE CHANGE GROUP</td>
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<td>MEETINGS, STAY CURRENT ON GREENHOUSE GAS</td>
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<td>DYNAC TRAINING, STAY CURRENT ON SKILLS, LOCAL,</td>
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<td>CASA MEETINGS/CONFERENCES, (3 MEETINGS),</td>
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<td>CLIMATE REGISTRY ANNUAL CONFERENCE, (1 MEETING),</td>
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<td>NACWA ANNUAL CONFERENCE, STAY CURRENT ON</td>
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<td>REGULATORY ISSUES, (1 CONFERENCE), CONTINENTAL,</td>
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<td>WERF CONFERENCE, (1 CONFERENCE), CONTINENTAL U.S.,</td>
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<td>CASA WASHINGTON, D.C. CONFERENCE, (1 CONFERENCE),</td>
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<td>PROCESS CONTROL AND/OR SPECIALTY CONFERENCE, STAY</td>
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<td>CONTINENTAL U.S., POD STAFF</td>
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<table>
<thead>
<tr>
<th>ACCOUNT NUMBER</th>
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<tr>
<td>500</td>
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<tr>
<td>ACCOUNT NUMBER</td>
<td>ACCOUNT DESCRIPTION</td>
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<tr>
<td>----------------</td>
<td>-------------------------------------------------------------------------------------</td>
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<tr>
<td></td>
<td>UNITY PRO PLC TRAINING, STAY CURRENT ON SKILLS</td>
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<td></td>
<td>CONTROL SYSTEM AND/OR PROGRAMMABLE LOGIC CONTROLLERS AND ASSOCIATED APPLICATION TRAINING</td>
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<td>STAY CURRENT ON PROGRAMMING ISSUES, (1 OR 2 CLASSES), CALIFORNIA, 1 STAFF</td>
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<tr>
<td></td>
<td>(NON USE FACTOR)</td>
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* OPERATIONS    | 31,800                                                              |           |           |
001-0440-800.12-05 TECH TRAIN, CONF & MEETS | 15,000 | 15,000 |

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<tr>
<td>FF96</td>
<td>SUPervision and management training class, keep skills current, local, pod staff</td>
</tr>
<tr>
<td></td>
<td>CwEA northern safety day, stay current on safety issues, california, pod staff</td>
</tr>
<tr>
<td></td>
<td>CwEA northern regional training conference and/or CwEA annual conference, stay current on california issues, (2 conferences), california, pod staff</td>
</tr>
<tr>
<td></td>
<td>California electrical journeyman license training, web-based, (4 classes), pod staff</td>
</tr>
<tr>
<td></td>
<td>technical training, mechanical, stay current in skills with pumps, mechanical seals, bearings, laser alignment, boilers, cake pumps, (various classes), california/continental u.s., pod staff</td>
</tr>
<tr>
<td></td>
<td>technical training, electrical/instrumentation, stay current in skills with power distribution/protection, thermography, protective relays, cathodic protection vfds, plc's, (various classes), california/continental u.s., pod staff</td>
</tr>
<tr>
<td></td>
<td>technical training, computers, stay current in skills, (various classes), local, pod staff</td>
</tr>
<tr>
<td></td>
<td>technical training, buildings and grounds, develop and maintain skills with irrigation, pumps, flooring repair, pesticide/herbicide application, (various classes), california, pod staff</td>
</tr>
<tr>
<td></td>
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<tr>
<td>LEVEL</td>
<td>TEXT</td>
</tr>
<tr>
<td>-------</td>
<td>----------------------------------------------------------------------</td>
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<td></td>
<td>OBTAIN ENERGY INDUSTRY INFORMATION FOR INFORMED</td>
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<td></td>
<td>DECISIONS ON DISTRICT ENERGY MANAGEMENT,</td>
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<tr>
<td></td>
<td>(6 MEETINGS), LOCAL, POD STAFF</td>
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<tr>
<td></td>
<td>TECHNICAL TRAINING, COMPUTERS, KEEP CURRENT ON</td>
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<tr>
<td></td>
<td>COMPUTER SKILLS, LOCAL, POD STAFF</td>
</tr>
<tr>
<td></td>
<td>ENVIRONMENTAL ENERGY USERS GROUP, GAIN INFORMATION</td>
</tr>
<tr>
<td></td>
<td>ON ALTERNATIVE ENERGY PRODUCTION METHODS,</td>
</tr>
<tr>
<td></td>
<td>CALIFORNIA, POD STAFF</td>
</tr>
<tr>
<td></td>
<td>CWEA NORTHERN REGIONAL TRAINING CONFERENCE AND/OR</td>
</tr>
<tr>
<td></td>
<td>CWEA ANNUAL CONFERENCE, STAY CURRENT ON WASTEWATER</td>
</tr>
<tr>
<td></td>
<td>INDUSTRY ISSUES, (2 CONFERENCES), CALIFORNIA,</td>
</tr>
<tr>
<td></td>
<td>POD STAFF</td>
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<tr>
<td></td>
<td>MAINTENANCE</td>
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<tr>
<td></td>
<td>** PLANT OPERATIONS</td>
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## TECHNICAL TRAINING, CONFERENCES AND MEETINGS

### PUMP STATIONS

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<th>2011-2012</th>
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<tbody>
<tr>
<td>001-0500-930.12-05</td>
<td>TECH TRAIN, CONF &amp; MEETS</td>
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<table>
<thead>
<tr>
<th>LEVEL</th>
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<th>TEXT AMT</th>
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<tr>
<td>PF96</td>
<td>BASIC TECHNICAL TRAINING, (2-3 CLASSES), STAY CURRENT, CONTINENTAL US</td>
<td>1,850</td>
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<td>CWEA STATE CONFERENCE, STAY CURRENT, SACRAMENTO, CA, 2 STAFF</td>
<td>1,500</td>
</tr>
<tr>
<td></td>
<td>CWEA NORTHERN REGIONAL TRAINING CONFERENCE, STAY CURRENT, MODESTO, CA, 2 STAFF</td>
<td>1,000</td>
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<tr>
<td></td>
<td>SUPERVISOR/SUPERINTENDENT TRAINING, STAY CURRENT, LOCAL, 3 STAFF</td>
<td>700</td>
</tr>
<tr>
<td></td>
<td>CWEA NORTHERN REGIONAL SAFETY TRAINING CONFERENCE, STAY CURRENT, WOODLAND, 2 STAFF</td>
<td>150</td>
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<td></td>
<td>MISCELLANEOUS TRAINING EXPENSES (REIMBURSEMENTS FOR CWEA/BUSINESS LUNCHES/DINNERS AND EXPENSES FOR TRAINING-RELATED TRAVEL)</td>
<td>300</td>
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<td>PUMP SCHOOL, 3 STAFF</td>
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<table>
<thead>
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<th><strong>PUMP STATIONS</strong></th>
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<td><strong>PUMP STATIONS</strong></td>
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<td>7,000</td>
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<td></td>
<td><strong>RUNNING EXPENSE</strong></td>
<td>311,025</td>
<td>313,625</td>
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<tr>
<td></td>
<td></td>
<td>311,025</td>
<td>313,625</td>
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Central Contra Costa Sanitary District
Summary Of Current Debt Service

Type Of Debt

<table>
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<tr>
<th></th>
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</thead>
<tbody>
<tr>
<td></td>
<td>Principal</td>
<td>Amortization &amp; Interest</td>
<td>Total Debt Service</td>
</tr>
<tr>
<td>1994-1995</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1995-1996</td>
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<tr>
<td>1996-1997</td>
<td>755,000</td>
<td>1,456,741</td>
<td>2,214,741</td>
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<tr>
<td>1997-1998</td>
<td>790,000</td>
<td>1,421,245</td>
<td>2,211,245</td>
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<tr>
<td>1998-1999</td>
<td>835,000</td>
<td>1,150,177</td>
<td>1,985,177</td>
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<tr>
<td>1999-2000</td>
<td>725,000</td>
<td>1,221,898</td>
<td>1,946,898</td>
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<td>2000-2001</td>
<td>1,245,000</td>
<td>1,181,356</td>
<td>2,426,356</td>
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<tr>
<td>2001-2002</td>
<td>1,285,000</td>
<td>1,195,057</td>
<td>2,480,057</td>
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<tr>
<td>2002-2003</td>
<td>1,330,000</td>
<td>1,032,680</td>
<td>3,162,680</td>
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<td>2003-2004</td>
<td>1,375,000</td>
<td>1,790,547</td>
<td>3,165,547</td>
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<td>2004-2005</td>
<td>1,965,000</td>
<td>1,719,372</td>
<td>3,714,372</td>
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<td>2005-2006</td>
<td>2,060,000</td>
<td>1,641,214</td>
<td>3,701,214</td>
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<td>2006-2007</td>
<td>2,135,000</td>
<td>1,558,500</td>
<td>3,694,500</td>
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<tr>
<td>2007-2008</td>
<td>2,210,000</td>
<td>1,472,113</td>
<td>3,682,113</td>
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<tr>
<td>2008-2009</td>
<td>2,300,000</td>
<td>1,379,326</td>
<td>3,679,326</td>
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<tr>
<td>2009-2010</td>
<td>2,390,000</td>
<td>190,068</td>
<td>2,580,068</td>
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<tr>
<td>2010-2011</td>
<td>3,460,000</td>
<td>1,255,607</td>
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<tr>
<td>2011-2012</td>
<td>3,465,000</td>
<td>1,988,601</td>
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<tr>
<td>2012-2013</td>
<td>3,605,000</td>
<td>1,773,376</td>
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<tr>
<td>2013-2014</td>
<td>3,720,000</td>
<td>1,045,435</td>
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<td>2014-2015</td>
<td>3,865,000</td>
<td>1,494,218</td>
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<td>2015-2016</td>
<td>2,210,000</td>
<td>1,394,785</td>
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<td>2016-2017</td>
<td>2,300,000</td>
<td>1,295,051</td>
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<td>2017-2018</td>
<td>2,405,000</td>
<td>1,217,926</td>
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<td>2018-2019</td>
<td>2,480,000</td>
<td>1,121,235</td>
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<td>2019-2020</td>
<td>2,580,000</td>
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<td>2020-2021</td>
<td>2,685,000</td>
<td>922,578</td>
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<td>2021-2022</td>
<td>2,765,000</td>
<td>812,111</td>
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<td>2022-2023</td>
<td>2,900,000</td>
<td>693,499</td>
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<td>2023-2024</td>
<td>3,015,000</td>
<td>568,720</td>
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<tr>
<td>2024-2025</td>
<td>1,905,000</td>
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<td>2025-2026</td>
<td>1,975,000</td>
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<td>2026-2027</td>
<td>2,060,000</td>
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<td>2027-2028</td>
<td>2,145,000</td>
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<td>2028-2029</td>
<td>2,235,000</td>
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<td>2029-2030</td>
<td>2,330,000</td>
<td>16,533</td>
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Final Payment made from Reserve Fund
### CENTRAL CONTRA COSTA SANITARY DISTRICT
#### DEBT SERVICE FUND
##### FY 2011-2012

**Debt Service Revenue:**

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<tr>
<th>Description</th>
<th>Amount</th>
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<tbody>
<tr>
<td>Sewer Service Charge</td>
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<tr>
<td>Reserve Account Bond Interest Income (Including Premium)</td>
<td>$217,630</td>
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<tr>
<td>Ad Valorem Tax (portion allocated to Debt Service)</td>
<td>$5,323,090</td>
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**Total Debt Service Revenue**

<table>
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<tr>
<th>Amount</th>
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<tbody>
<tr>
<td>$5,540,720</td>
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**Debt Service Expense:**

<table>
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<th>Description</th>
<th>Amount</th>
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<tr>
<td>2009 Bond Interest Payment and Amortized Costs, less Tax Subsidy on BAB</td>
<td>$1,888,601</td>
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<tr>
<td>Recycled Water Loan Interest Payment</td>
<td>$30,773</td>
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<tr>
<td><strong>Total Interest Payment and Amortization Costs</strong></td>
<td>$1,919,374</td>
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<table>
<thead>
<tr>
<th>Amount</th>
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<tbody>
<tr>
<td>$3,465,000</td>
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<table>
<thead>
<tr>
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<tr>
<td>Recycled Water Loan Principal Payment</td>
<td>$156,346</td>
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<td><strong>Total Principal Payments</strong></td>
<td>$3,621,346</td>
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**Total Debt Service Interest, Amortized Costs and Principal Payments**

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<th>Amount</th>
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<tr>
<td>$5,540,720</td>
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**Fund Balance - Beginning of Year**

<table>
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<tr>
<th>Amount</th>
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**Revenue over Expense**

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**Transfer from/(to) O&M or Capital**

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**Fund Balance - End of Year**

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<td>ACCOUNT NUMBER</td>
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<td>004-0000-300.45-51</td>
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<td>004-0000-300.45-52</td>
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<tr>
<td>004-0000-300.45-53</td>
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* 4,091,989 5,674,287 5,540,720 133,567 2.35

** 4,091,989 5,674,287 5,540,720 133,567 2.35
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<tr>
<th>ACCOUNT NUMBER</th>
<th>ACCOUNT DESCRIPTION</th>
<th>2008-09 ACTUAL</th>
<th>2009-10 ACTUAL</th>
<th>BUDGET 2010-11 12-13</th>
<th>BUD 11-12</th>
<th>VAR FINAL PASS</th>
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<td>004-0000-888.12-50</td>
<td>1998 BOND INTEREST EXP</td>
<td>745,064</td>
<td>86,174</td>
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<td>004-0000-888.12-51</td>
<td>2002 BOND INTEREST EXP</td>
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<td>004-0000-888.12-52</td>
<td>RECyc H2O INTEREST EXP</td>
<td>42,360</td>
<td>38,597</td>
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<td><strong>TEXT AMT</strong></td>
<td><strong>TEXT AMT</strong></td>
<td><strong>TEXT AMT</strong></td>
<td><strong>TEXT AMT</strong></td>
<td><strong>TEXT AMT</strong></td>
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<td>PP96</td>
<td>RECYCLED WATER PRINCIPAL - $156,346</td>
<td>30,773</td>
<td>30,773</td>
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<td>004-0000-888.12-53</td>
<td>2009 BOND DEBT EXPENSE</td>
<td>0</td>
<td>1,324,802</td>
<td>2,027,168</td>
<td>1,888,601</td>
<td>138,567</td>
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<td><strong>TEXT AMT</strong></td>
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<tr>
<td>PP96</td>
<td>9/2011 INTEREST</td>
<td>$ 400,198.33</td>
<td>1,888,601</td>
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<tr>
<td>6/2011 INTEREST</td>
<td>1,131,295.00</td>
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<td>1,888,601</td>
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<tr>
<td>6/2012 INTEREST</td>
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<td>BOND ISSUANCE COST</td>
<td>19,705.41</td>
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<td>TAX SUBSIDY</td>
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<td>1,888,601</td>
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</tbody>
</table>

* 1,421,686 1,553,467 2,061,903 1,919,374 142,529 6.91

** DEBT SERVICE
1,421,686 1,553,467 2,061,903 1,919,374 142,529 6.91
FY 2011-2012
SELF-INSURANCE FUND BUDGET

Central Contra Costa Sanitary District
Central Contra Costa Sanitary District

**Self-Insurance Budget**

Fiscal Year Ending June 30, 2012

($000 omitted)

### 2011-2012 Revenue

<table>
<thead>
<tr>
<th>Revenue Source</th>
<th>Amount</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>SIF Allocation from O&amp;M Fund</td>
<td>$850,000</td>
<td>94.97%</td>
</tr>
<tr>
<td>Insurance Allocation from HHW</td>
<td>$25,000</td>
<td>2.79%</td>
</tr>
<tr>
<td>Interest Income, Subrogation Recovery</td>
<td>$20,000</td>
<td>2.23%</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td><strong>$895,000</strong></td>
<td><strong>100.00%</strong></td>
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</tbody>
</table>

### 2011-2012 Expense

<table>
<thead>
<tr>
<th>Expense Category</th>
<th>Amount</th>
<th>Percentage</th>
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</thead>
<tbody>
<tr>
<td>Claims Adjusting &amp; Insurance Consulting</td>
<td>$1,000</td>
<td>0.10%</td>
</tr>
<tr>
<td>Loss Payments</td>
<td>$250,000</td>
<td>25.52%</td>
</tr>
<tr>
<td>Legal Services</td>
<td>$85,000</td>
<td>8.68%</td>
</tr>
<tr>
<td>Technical Services</td>
<td>$110,000</td>
<td>11.23%</td>
</tr>
<tr>
<td>Insurance Premiums</td>
<td>$533,500</td>
<td>54.47%</td>
</tr>
<tr>
<td><strong>Total Expenses</strong></td>
<td><strong>$979,500</strong></td>
<td><strong>100.00%</strong></td>
</tr>
</tbody>
</table>

From Reserves

$ (64,500)
Central Contra Costa Sanitary District
BOARD OF DIRECTORS
POSITION PAPER

Board Meeting Date: APRIL 7, 2011

Subject: REVIEW THE FINANCIAL STATUS AND BUDGET OF THE SELF-INSURANCE FUND AND APPROVE THE ALLOCATION OF $850,000 TO THE FUND FOR INCLUSION IN THE FISCAL YEAR 2011-12 OPERATIONS & MAINTENANCE BUDGET

Submitted By: Shari Deutsch, Safety & Risk Management Administrator
Initiating Dept./Div.: Administrative/Safety & Risk Management

REVIEWED AND RECOMMENDED FOR BOARD ACTION:

ISSUE: The Self-Insurance Fund (SIF) is to be reviewed each year by the Board of Directors with staff presenting funding recommendations for the upcoming fiscal year. The Budget and Finance Committee reviewed this position paper at the April 4, 2011 Committee meeting.

RECOMMENDATION: Receive the fiscal year 2011-12 SIF Budget and authorize the allocation of $850,000 to the fund from the fiscal year 2011-12 Operations & Maintenance (O&M) Budget for inclusion in the budget.

FINANCIAL IMPACTS: The impact of this action requires the allocation of $850,000 from the fiscal year 2011-12 O&M Budget to the SIF.

ALTERNATIVES/CONSIDERATIONS: The alternatives to this action are to provide less funds than recommended, to not fund the SIF, decrease the fund balance, or to increase the fund balance by transferring more than $850,000.

BACKGROUND: The District has self-insured most of its liability and some of its property risks since July 1, 1986, when the Board approved the establishment of the Self-Insurance Fund. The District currently self-insures liability risks within its $1,000,000 retention. At this time, the District does not purchase insurance coverage for earthquake or flood losses because insurance programs currently available in California are too expensive for the scope and limits of coverage provided. As a result, the District essentially self-insures these risks as well. The SIF has effectively funded District losses over its twenty-five year history.

Each year funds are transferred from the O&M Budget to the SIF. According to the ten year plan, the O&M contribution for fiscal year 2011-12 is $850,000.
POSITION PAPER
Board Meeting Date: April 7, 2011

Subject: REVIEW THE FINANCIAL STATUS AND BUDGET OF THE SELF-INSURANCE FUND AND APPROVE THE ALLOCATION OF $850,000 TO THE FUND FOR INCLUSION IN THE FISCAL YEAR 2011-12 OPERATIONS & MAINTENANCE BUDGET

Fund Allocation

In 1994, a new Government Accounting Standards Board Statement No. 10 (GASB-10) set forth requirements on how public agencies must fund their self-insured risks. To assure compliance with GASB-10, the District restructured the SIF into three sub-funds. Each of the three (3) sub-funds was established to fund specific risks.

SUB-FUND A: GASB-10 Actuarially-Based risks. These include general liability and automobile liability risks. Under the requirements of GASB-10, risks that can be actuarially studied must be funded based on an actuarial study to be performed every two years. General liability and automobile liability are readily studied throughout the insurance and self-insurance industry to determine funding levels for these liabilities. The District obtained an actuarial review of its self-insured general liability and automobile liability in November 2010 that projected losses for these risks. The actuary, Aon Risk Consulting (formerly ARM Tech) recommended the Sub-Fund A reserve for fiscal year 2011-12 claims be $395,000 based on insurance industry statistics, the District’s actual claims experience and a self insured retention (SIR) of $1,000,000. However, given the increased likelihood and cost of litigation of claims paid from this fund, the Board increased the target reserve to $1,000,000. Sub-Fund A is used to self-insure these risks based on the District having a $15,000,000 excess liability policy and a $1,000,000 self-insured retention.

The average annual expense for Sub-Fund A over the last three fiscal years has been approximately $315,000, offset by average revenue of approximately $18,000 for an average draw down of reserves of $297,000 annually. The budgeted revenue for fiscal year 2011-12 is $4,200 with expenses of $360,000 for an estimated reduction in Sub-Fund A reserves of $355,800. A transfer of $355,800 from Sub-Fund C is necessary in order to maintain the reserve at $1,000,000.

SUB-FUND B: GASB-10 Non-actuarially-based risks. These include employment-related and pollution-related risks. Because employment-related and pollution-related losses occur infrequently and the costs of the claims vary widely, the frequency and severity of these losses are less predictable than those addressed by Sub Fund A. For this same reason, GASB-10 does not require a biennial actuarial review of these risks. However, GASB-10 requires that such potential risks be adequately funded even though they are not actuarially reviewed. With guidance from risk management and insurance specialists, the District established Sub-Fund B at $2,400,000, to fund...
employment-related and pollution-related risks based on the purchase of an Employment Practices Excess Liability insurance policy.

**SUB-FUND C: Non-GASB 10 risks.** This Sub-Fund covers all risk management program insurance premiums, potential losses from uninsurable risks, and the costs of initiating claims and lawsuits against others who have damaged the District. The District established this Sub-Fund to fund non-GASB 10 risks under our risk management program. Specific costs include: insurance premiums for a $15,000,000 excess general liability policy; $5,000,000 excess general liability and $10,000,000 pollution liability policy for the Household Hazardous Waste facility, $1,000,000 employment practices liability with $15,000 retention, a crime policy which includes coverage for computer fraud and insurance premiums for insuring District properties for fire, explosion, water damage, etc. for losses above $250,000.

Staff is anticipating an approximate increase in general liability insurance premiums of at least five percent and a ten percent increase in property insurance premiums.

The annual average expense for Sub-Fund C over the past three fiscal years has been approximately $416,000 offset by average revenue of approximately $1,063,000 for an average increase of $646,000 to reserves. When reduced by the average annual transfer from Sub-fund C to other Sub-funds over the past three fiscal years the annual average increase to Sub-fund C reserves is approximately $219,000. The budget for fiscal year 2011-12 revenue is $880,800 with expenses of $549,500 for an estimated addition to Sub-Fund C reserves of $331,300. However, $415,800 is anticipated to be transferred to Sub-Funds A and B for a net decrease in Sub-fund C reserves of $84,500. This leaves a reserve balance of $1,295,388.

**Exhibits and Charts**

Exhibit I presents a recent financial history and projection of the SIF and shows the 2011-12 SIF budget estimates total revenues of $904,000 and total expenses of $979,500, decreasing the projected fiscal year 2011-12 total SIF reserves by $84,500 to $4,695,389 on June 30, 2012. The budgeted revenues include the recommended allocation of $850,000 from the fiscal year 2011-12 O&M budget to the SIF.

Exhibits II, III & IV present the projected Sub-Fund A, Sub-Fund B and Sub-Fund C fiscal year 2011-12 budget summary.
POSITION PAPER
Board Meeting Date: April 7, 2011

Subject: REVIEW THE FINANCIAL STATUS AND BUDGET OF THE SELF-INSURANCE FUND AND APPROVE THE ALLOCATION OF $850,000 TO THE FUND FOR INCLUSION IN THE FISCAL YEAR 2011-12 OPERATIONS & MAINTENANCE BUDGET

Chart 1 shows the revenue, expense and reserve history for the entire SIF. Chart 2 shows the history of loss payments and insurance premiums. Chart 3 shows historical and projected SIF reserves for each Sub-Fund. Chart 4 shows the individual Sub-Funds and combined SIF historical and projected reserves. Chart 5 summarizes the District’s current insurance program.

A presentation on the Self-Insurance Fund will be made to the Budget & Finance Committee on April 4, 2011. If the Committee has any concerns this item will be removed from the Consent Calendar for discussion. If the Committee agrees with staff’s analysis and recommendations, the item will remain on the Consent Calendar.

RECOMMENDED BOARD ACTION: Receive the proposed fiscal year 2011-12 Self-Insurance Fund Budget and approve the allocation of $850,000 to the fund for inclusion in the fiscal year 2011-12 O&M Budget.
# Central Contra Costa Sanitary District
## Self-Insurance Fund (SIF)
### July 1, 2005 - June 30, 2012

### Revenues

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<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>SIF Allocation from O&amp;M Fund</td>
<td>250,000</td>
<td>700,000</td>
<td>1,117,000</td>
<td>850,000</td>
<td>1,383,000</td>
<td>850,000</td>
<td>850,000</td>
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<tr>
<td>Insurance Allocation from HHW</td>
<td>32,326</td>
<td>33,278</td>
<td>29,334</td>
<td>0</td>
<td>52,471</td>
<td>30,000</td>
<td>25,000</td>
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<tr>
<td>Subrogation Recovery</td>
<td>0</td>
<td>0</td>
<td>14,644</td>
<td>18,031</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>Interest Income</td>
<td>124,771</td>
<td>162,627</td>
<td>159,501</td>
<td>87,106</td>
<td>29,815</td>
<td>20,000</td>
<td>20,000</td>
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<tr>
<td><strong>Total Revenue</strong></td>
<td><strong>407,097</strong></td>
<td><strong>895,905</strong></td>
<td><strong>1,320,479</strong></td>
<td><strong>955,137</strong></td>
<td><strong>1,455,286</strong></td>
<td><strong>900,000</strong></td>
<td><strong>895,000</strong></td>
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### Expenses

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</thead>
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<tr>
<td>Claims Adjusting</td>
<td>1,217</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>1,000</td>
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<tr>
<td>Insurance Consulting</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>4,000</td>
<td>0</td>
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<tr>
<td>Loss Payments</td>
<td>198,292</td>
<td>43,013</td>
<td>399,956</td>
<td>166,040</td>
<td>45,347</td>
<td>250,000</td>
<td>250,000</td>
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<tr>
<td>Legal Services</td>
<td>200,568</td>
<td>3,711</td>
<td>69,371</td>
<td>200,710</td>
<td>31,163</td>
<td>77,500</td>
<td>85,000</td>
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<tr>
<td>Technical Services</td>
<td>26,577</td>
<td>27,569</td>
<td>75,355</td>
<td>83,962</td>
<td>15,482</td>
<td>205,000</td>
<td>110,000</td>
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<tr>
<td>Insurance Premiums</td>
<td>485,185</td>
<td>478,269</td>
<td>401,292</td>
<td>388,013</td>
<td>404,620</td>
<td>420,000</td>
<td>533,500</td>
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<td><strong>Total Expenses</strong></td>
<td><strong>911,839</strong></td>
<td><strong>552,562</strong></td>
<td><strong>945,974</strong></td>
<td><strong>838,725</strong></td>
<td><strong>496,612</strong></td>
<td><strong>957,500</strong></td>
<td><strong>979,500</strong></td>
</tr>
</tbody>
</table>

### Revenue Over Expense

|                      | (504,742)        | 343,343          | 374,505          | 116,412          | 968,674          | (57,500)         | (84,500)            |

### Reserves

<p>| | | | | | | | |</p>
<table>
<thead>
<tr>
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</thead>
<tbody>
<tr>
<td>Beginning of Year</td>
<td>3,539,197</td>
<td>3,034,455</td>
<td>3,377,798</td>
<td>3,752,303</td>
<td>3,668,715</td>
<td>4,837,389</td>
<td>4,779,889</td>
</tr>
<tr>
<td>Revenue over Expense</td>
<td>(504,742)</td>
<td>343,343</td>
<td>374,505</td>
<td>116,412</td>
<td>968,674</td>
<td>(57,500)</td>
<td>(84,500)</td>
</tr>
<tr>
<td>End of Year Reserves</td>
<td>3,034,455</td>
<td>3,377,798</td>
<td>3,752,303</td>
<td>3,868,715</td>
<td>4,837,389</td>
<td>4,779,889</td>
<td>4,695,389</td>
</tr>
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</table>

### Uncommitted Reserves

<p>| | | | | | | | |</p>
<table>
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</thead>
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<tr>
<td>Actuarial Reserves - GASB 10 (Fund A)</td>
<td>881,500</td>
<td>629,820</td>
<td>629,820</td>
<td>750,000</td>
<td>1,000,000</td>
<td>1,000,000</td>
<td>1,000,000</td>
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<tr>
<td>Non-Actuarial Reserves - GASB 10 (Fund B)</td>
<td>2,152,955</td>
<td>2,152,955</td>
<td>2,400,000</td>
<td>2,400,000</td>
<td>2,400,000</td>
<td>2,400,000</td>
<td>2,400,000</td>
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<tr>
<td>Non-GASB 10 Reserves (Fund C)</td>
<td>0</td>
<td>595,023</td>
<td>722,483</td>
<td>718,715</td>
<td>1,437,389</td>
<td>1,379,889</td>
<td>1,295,389</td>
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<tr>
<td><strong>Total Reserves</strong></td>
<td><strong>3,034,455</strong></td>
<td><strong>3,377,798</strong></td>
<td><strong>3,752,303</strong></td>
<td><strong>3,868,715</strong></td>
<td><strong>4,837,389</strong></td>
<td><strong>4,779,889</strong></td>
<td><strong>4,695,389</strong></td>
</tr>
</tbody>
</table>

### Change in Reserves

|                      | (504,742)        | 343,343          | 374,505          | 116,412          | 968,674          | (57,500)         | (84,500)           |
SELF-INSURANCE FUND
Actual 2009-2010, Projected 2010-11 and Budget 2011-2012

SUB-FUND A: GASB-10 ACTUARIALY BASED RISKS
GENERAL LIABILITY AND AUTOMOBILE LIABILITY

<table>
<thead>
<tr>
<th>Description</th>
<th>Actual 2009-2010</th>
<th>Projected 2010-2011</th>
<th>Budget 2011-2012</th>
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</thead>
<tbody>
<tr>
<td>Actuarial Reserves - GASB 10 - Beginning of Year</td>
<td>$750,000</td>
<td>$1,000,000</td>
<td>$1,000,000</td>
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<tr>
<td>Revenues:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>O&amp;M</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Subrogation Recovery</td>
<td>-</td>
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</tr>
<tr>
<td>Interest</td>
<td>7,704</td>
<td>4,200</td>
<td>4,200</td>
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<tr>
<td>Total Revenues</td>
<td>7,704</td>
<td>4,200</td>
<td>4,200</td>
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<tr>
<td>Expenses:</td>
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</tr>
<tr>
<td>Losses</td>
<td>45,347</td>
<td>250,000</td>
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<tr>
<td>Legal</td>
<td>30,513</td>
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<td>25,000</td>
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<tr>
<td>Technical</td>
<td>15,482</td>
<td>175,000</td>
<td>85,000</td>
</tr>
<tr>
<td>Insurance Consulting Services</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>Total Expenses</td>
<td>91,342</td>
<td>445,000</td>
<td>360,000</td>
</tr>
<tr>
<td>Revenue over Expense</td>
<td>(83,638)</td>
<td>(440,800)</td>
<td>(355,800)</td>
</tr>
<tr>
<td>Reserves:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfer (to)/from Sub-Fund C</td>
<td>83,638</td>
<td>440,800</td>
<td>355,800</td>
</tr>
<tr>
<td>Transfer (to)/from Sub-Fund C</td>
<td>250,000</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Total Reserves Projected End of Year</td>
<td>$1,000,000</td>
<td>$1,000,000</td>
<td>$1,000,000</td>
</tr>
</tbody>
</table>
SELF-INSURANCE FUND  
Actual 2009-2010, Projected 2010-11 and Budget 2011-2012

SUB-FUND B: GASB-10 NON-ACTUARIALY BASED RISKS  
EMPLOYMENT RELATED AND POLLUTION RISKS

<table>
<thead>
<tr>
<th></th>
<th>Actual 2009-2010</th>
<th>Projected 2010-2011</th>
<th>Budget 2011-2012</th>
</tr>
</thead>
<tbody>
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<td>Recovery</td>
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<td><strong>Expenses:</strong></td>
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<td>Transfer (to)/from Sub-Fund C</td>
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Exhibit III
# SELF-INSURANCE FUND

## Actual 2009-2010, Projected 2010-11 and Budget 2011-2012

## SUB-FUND C: NON GASB-10 RISKS

RISK MANAGEMENT PROGRAM INSURANCE PREMIUMS AND COSTS OF INITIATING CLAIMS/LAWSUITS AGAINST OTHERS

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Exhibit IV
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<td>11-12 BUDGET</td>
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* SELF INS EXPENSE ACCTS

|                         | 980,000            | 957,500          | 979,500       | 22,000-       | 2.29-        | 19,500     | 2.03-         |
FY 2011-2012
STAFFING
PLAN

Central Contra Costa Sanitary District
Board Meeting Date: April 7, 2011
Subject: APPROVE STAFFING PLAN FOR FISCAL YEAR 2011 – 2012

Submitted By: Christopher Ko, Provisional Human Resources Manager

Initiating Dept./Div.: Administration/Human Resources

REVIEWED AND RECOMMENDED FOR BOARD ACTION:

C. Ko

R. McCravey

James M. Kelly, General Manager

ISSUE: Board approval is requested for the Fiscal Year 2011 – 2012 Staffing Plan.


FINANCIAL IMPACTS: The proposed Staffing Plan would increase annual salary costs by $15,682 and reduce benefit costs by $1,853 for a net increase of $13,829.

ALTERNATIVES/CONSIDERATIONS: Modify or reject the proposed Staffing Plan.

BACKGROUND: Each department has reviewed its staffing requirements for Fiscal Year 2011 – 2012. The Staffing Plan includes departmental overviews, personnel actions, requested changes and their justifications, and organizational charts reflecting current staff and proposed changes. To date, there have been 61 personnel actions taken during Fiscal Year 2010 – 2011.

The attached summary sheet highlights the effect of each department’s staffing requests on the number of total authorized positions in the District and the cost of salaries and benefits. The number of authorized regular positions in the District will remain the same as last year. Nine Co-op student positions are requested which is one more position than last year.

The salaries and wages in the 2011 – 2012 O & M Departmental Budgets will increase from the previous year’s budget due to cost-of-living salary adjustments and any merit and longevity increases scheduled in 2011 – 2012.

Staff is recommending the salaries for Laboratory and Engineering Co-ops remain at $24.00 an hour. Staff is requesting a new co-op position for the Safety and Risk Management Division for the fall 2011 term. This position will provide short-term support for the expanding Safety program by assisting with the implementation of technical aspects of the program. Staff is recommending a salary of $18.00 an hour. Summer student requests are stated separately in the Authorization to Hire Seasonal Employees Position Paper.
POSITION PAPER
Board Meeting Date: April 7, 2011

Subject: APPROVE STAFFING PLAN

This matter was reviewed by the Human Resources Committee at its March 9, 2011 meeting. The Committee approved the changes as requested by the Administration and Collection System Operations Departments. The Committee also suggested attempting to fill the Senior Engineering Assistant at its current level, instead of creating an Assistant Engineer position. The Committee did not approve the proposed addition of a Media Production Technician in the Plant Operations Department.

Administration

1. Add one Information System Specialist (G-64, $65,176 - $78,853) position. This position will be assigned to CSO to support the Accela computerized system.

Collection System Operations

2. Delete one Construction Equipment Operator (G-64, $65,176 - $78,853) position.

Engineering

3. Delete one Engineering Assistant I/II (I: G-60, $59,192 - $71,639; II: G-65, $66,638 - $80,758) position. Add one Engineering Assistant III (G-69, $73,409 - $88,760) position.

4. Delete one Administrative Services Supervisor (S-62, 62,405 - $75,487) position.

5. Add one Senior Engineer (S-83, $103,015 - $124,561) position.

Plant Operations

6. Delete one Administrative Assistant (G-57, $55,191 - $66,638) position.

Secretary of the District

None

Co-op

7. Authorize the hiring of students to fill nine Co-op positions in 2011 – 2012.
POSITION PAPER
Board Meeting Date: April 7, 2011

Subject: APPROVE STAFFING PLAN

RECOMMENDED BOARD ACTION:

Approve the Staffing Plan for Fiscal Year 2011 – 2012 herein identified by items 1 – 7.
## Central Contra Costa Sanitary District
### 2011-12 Staffing Plan

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<td>1 Construction Equipment Operator</td>
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<td>$6</td>
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District Total Additions
(Savings)
**ADMINISTRATION DEPARTMENT**

**Department Overview**
The Administration Department consists of six divisions: Accounting and Information Technology, Human Resources, Purchasing and Materials Services, Safety and Risk Management, Communication Services, and the Office of the Secretary of the District. The department currently has 47 authorized positions and 43 filled positions. It provides services to all other departments and the general public.

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<th>Name/Classification</th>
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<th>Effective Date</th>
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</tr>
<tr>
<td></td>
<td>Julie Lopez</td>
<td>service retirement</td>
<td>07/16/10</td>
</tr>
<tr>
<td></td>
<td>Assistant to the Secretary of the District</td>
<td></td>
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</tr>
<tr>
<td></td>
<td>Donna Anderson</td>
<td>new hire</td>
<td>08/23/10</td>
</tr>
<tr>
<td></td>
<td>Assistant to the Secretary of the District</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Pam McMillan</td>
<td>personnel advancement</td>
<td>09/01/10</td>
</tr>
<tr>
<td></td>
<td>Senior Buyer</td>
<td></td>
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<tr>
<td></td>
<td>Greg Ziegler</td>
<td>off trainee appointment</td>
<td>11/30/10</td>
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<tr>
<td></td>
<td>Senior Materials Coordinator</td>
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<tr>
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<td>Cathryn Freitas</td>
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<td>12/16/10</td>
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<td></td>
<td>Human Resources Manager</td>
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<td></td>
<td>Son Nguyen</td>
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<td>02/24/11</td>
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<tr>
<td></td>
<td>Graphics Technician III</td>
<td></td>
<td></td>
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</tbody>
</table>

**Requested Changes**
Add one Information System Specialist (ISS) (G-64, $65,176.18 - $78,853.01) position. This position will be assigned to CSO to facilitate cross-training prior to the anticipated retirement of the current ISS in March 2012. The incumbent ISS supports the Accela computerized system which schedules sewer cleaning and routine maintenance. This position is critical in maintaining an up-to-date cleaning schedule and reducing costly sanitary sewer overflows.
<table>
<thead>
<tr>
<th>Requested Changes, Continued</th>
<th>The new position will replace the incumbent when he retires. Upon his retirement, staff is requesting that an authorized position revert back to CSOD to be filled with a Maintenance Crew Member I/II.</th>
</tr>
</thead>
</table>

Requested by: [Signature]

Date: March 2, 2011

Recommended by the General Manager: [Signature] J. Kelly
### COLLECTION SYSTEM OPERATIONS DEPARTMENT

#### Department Overview
The Collection System Operations Department (CSOD) is responsible for the operation and maintenance of the District's 1,500-mile collection system, reclaimed water distribution system, and 18 pumping stations. The employees of CSOD are the primary responders in the event of overflows and field emergencies, providing round-the-clock customer service. The department is also responsible for the District's vehicle and equipment fleet and mobile radio communication system. Currently, there are 62 authorized positions and 53 filled positions.

<table>
<thead>
<tr>
<th>Personnel Actions Since March 2011</th>
<th>Name/Classification</th>
<th>Personnel Action</th>
<th>Effective Date</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Paul Louis</td>
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<td></td>
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<td>Richard Boylan</td>
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<td>Vehicle and Equipment Maintenance Supervisor</td>
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<td>Justin Covington</td>
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<td>Michael Muhlestein</td>
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<td>Anthony MacArthur</td>
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<td>Tom Corum</td>
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<td>Construction Equipment Operator</td>
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<td>Nick Wright</td>
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<td>Roseanna Barrett</td>
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<td>Administrative Services Supervisor</td>
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<tr>
<td>Personnel Actions Since March 2011</td>
<td>Name/Classification</td>
<td>Personnel Action</td>
<td>Effective Date</td>
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<td>Jeremiah Walsh</td>
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<td>David Freitas</td>
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<td>Rick Powell</td>
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<td>service retirement</td>
<td>03/17/11</td>
</tr>
</tbody>
</table>

**Requested Changes**

Delete one Construction Equipment Operator (CEO) (G-64, $65,176.18 – $78,853.01) position. CSOD currently has two filled CEO positions and two vacant CEO positions. Increasingly, CSOD utilizes permaliner, a no-dig pipe repair method, to correct pipe joints shifting problems. The permaliner method can be performed by a Maintenance Crew Member/Leader without the assistance of a CEO. A CEO is only needed when project conditions require conventional excavation construction. Staff is planning on filling the other vacant excavation position this year.

Requested by: [Signature]  
Date: **March 2, 2011**

Recommended by the General Manager: [Signature]
CENTRAL CONTRA COSTA SANITARY DISTRICT
Collection System Operations Department

Director of Collection System Operations
1
M20
Vacant

SAFETY
Operations Safety Specialist
1
S71
1
D. Williams

TECHNICAL & FLEET SERVICES
Field Operations Superintendent
1
S80
1
S. Considine

TECHNICAL SERVICES
Administrative Services Supervisor
1
S62
0

FLEET SERVICES
Vehicle & Equip. Maint. Supervisor
1
S73
1
N. Wright

PUMPING STATIONS
Field Operations Superintendent
1
S80
1
D. Rhoads

Pumping Stations Supervisor
2
S75
2
L. Gonzalez
S. Lansen

Pumping Stations Operator III
1
G70
1
R. Sawyer

FIELD OPERATIONS
Field Operations Superintendent
1
S80
1
B. Echols

Maintenance Supervisor
4
S75
3
T. Gantt
D. Marchetti
S. Sauter
Vacant

Construction Equipment Operator
2
G64
A. Benavides
L. Hernandez
Vacant

Maintenance Crew Leader
17
G67
17

Maintenance Crew Member III
16
G55-61
15

P. Amari II
C. Aughtry II
S. Bilie II
W. Brooks II
G. Collins II
D. Comstock II
J. Covington II
J. Crowe II
A. Harbaugh II
K. Kirby II
H. Ramirez II
M. Quintero II
 Vacant

A. Harbaugh II
K. Kirby II
R. Salva II
L. Zmuidt II
Vacant

LEGEND

New
Change
Delete

Staffing Plan July 2011
96 81 Authorized Positions (left)
53 Filled Positions (right)
* Pumping Stations Operator Trainee
ENGINEERING DEPARTMENT

Department Overview
The Engineering Department is organized into two divisions — the Capital Projects Division reflecting the “traditional” engineering services of project design and construction management; and the Environmental Services Division providing the functions of household hazardous waste, inspection, recycled water, record keeping, permits and regulations, rates, and customer services. The department has 84 authorized positions of which 75 are filled.

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<th>Personnel Actions Since March 2011</th>
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<td>Molly Mullins</td>
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<td>Senior Right-of-Way Agent</td>
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<td>Kimberly Stahl</td>
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<tr>
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<td>Scott Kahlor</td>
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<td></td>
<td>Construction Inspector</td>
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<td>Paul Fuentes</td>
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<tr>
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<td>Engineering Technician II</td>
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<tr>
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<td>Assistant Engineer</td>
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<td></td>
<td>Lisa Robertson</td>
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<td></td>
<td>Right-of-Way Agent</td>
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<td>Pat Camorongan</td>
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<td>10/11/10</td>
</tr>
<tr>
<td></td>
<td>Engineering Assistant III</td>
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</tr>
<tr>
<td>Name/Classification</td>
<td>Personnel Action</td>
<td>Effective Date</td>
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<tr>
<td>Gretchen Anastasi-Rowland</td>
<td>service retirement</td>
<td>10/25/10</td>
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<td>Engineering Technician II</td>
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<tr>
<td>Doug Drewes</td>
<td>service retirement</td>
<td>12/16/10</td>
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<tr>
<td>Engineering Support Information Systems Analyst</td>
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<td>Kurt Darner</td>
<td>service retirement</td>
<td>01/14/11</td>
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<td>Development Services Supervisor</td>
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<td>Jolene Bertera</td>
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<td>02/14/11</td>
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<tr>
<td>Samantha Engelage</td>
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<td>03/26/11</td>
<td></td>
</tr>
<tr>
<td>Assistant Engineer</td>
<td></td>
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</tr>
</tbody>
</table>

**Requested Changes**

In response to the large number of retirements, which is expected to continue and perhaps escalate next fiscal year in response to State legislation, the Department has a number of staffing plan requested changes.

**Environmental Services Division**

Delete one vacant Engineering Assistant I/II (I: G-60, $59,192.43 – $71,639.36; II: G-65, $66,638.21 – $80,758.70) position and add one Engineering Assistant III (G-69, $73,409.44 – $88,760.67) position. In Environmental Services, within the Plan Review/Permit and Sewer Services Charge Section, we have had two retirements and several more are possible. In order to facilitate cross-training at the Engineering Assistant III level, we are requesting that one vacant Engineering Assistant I/II position be deleted and one Engineering Assistant III position be added. Currently, it will be underfilled by an Engineering Assistant I/II until filled as a III which would occur when the existing I/II’s have been adequately cross-trained.

Add one Senior Engineer (S-83, $103,015.33 – $124,561.22) position in the Environmental Services Division. The Environmental Services Division does critically important work to provide service to our customers, including issuing permits, collecting sewer service charges, inspecting development sewers, administering numerous programs (CAD, reimbursement, capacity use), completing annexations, conducting surveys, and pursuing right-of-way issues. Two of the most senior members are likely to retire if certain pension changes are made by State law. It is critical to get another Senior Engineer into the Division to be cross-trained on these many highly institutionalized functions. It is proposed that Plan
<table>
<thead>
<tr>
<th>Requested Changes, Continued</th>
</tr>
</thead>
<tbody>
<tr>
<td>Review/Permit and Sewer Services Charge Section and Development Inspection Section be removed from the Principal Engineer, who currently has 22 individuals reporting to him, and report to the new Senior Engineer. Also, since relocating Survey to Environmental Services to provide a better level of service to Right-of-Way, the Principal Engineer’s span of control has grown too large and this change will correct that situation. The new Senior Engineer will then be cross-trained with the Principal Engineer, the other Senior Engineer, and the Division Manager to ensure that all of the bases within Environmental Services can be covered if the two senior members of the Division retire in 2012.</td>
</tr>
</tbody>
</table>

**Capital Projects Division**

Delete one vacant Administrative Services Supervisor (S-62, $62,405.82 – $75,487.36) position. This position has not been utilized for many years and there are no plans to fill it.

Requested by: [Signature]  
Date: 3-30-11

Recommended by the General Manager: [Signature]  
3-30-11
## PLANT OPERATIONS DEPARTMENT

### Department Overview

The Plant Operations Department is organized into eight divisions: Administration, Laboratory, Regulatory, Control Systems, Maintenance, Operations, Process Control, and Maintenance Engineering. The department currently has 88 authorized positions and 76 filled positions. The department's mission is to treat wastewater in an environmentally sound and cost-effective manner, and to produce and distribute high-quality recycled water. The success of plant operations is critical to the District accomplishing its basic function of protecting public health.

### Personnel Actions Since March 2011

<table>
<thead>
<tr>
<th>Name/Classification</th>
<th>Personnel Action</th>
<th>Effective Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bonnie Keeton Plant Operator II</td>
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<tr>
<td>Eugene Beardsley Senior Plant Operator</td>
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<td>03/14/10</td>
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<tr>
<td>Pat Kast Administrative Services Supervisor</td>
<td>service retirement</td>
<td>03/17/10</td>
</tr>
<tr>
<td>Dorie Keifer Administrative Assistant</td>
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<td>03/17/10</td>
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<tr>
<td>Angela Taliani Administrative Services Supervisor</td>
<td>lateral transfer</td>
<td>03/18/10</td>
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<td>Doug Craig Director of Plant Operations</td>
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<td>Michael Allen Plant Operator II</td>
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<td>Michelle Edwards Plant Operator II</td>
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<td>Anthony Fernandez Plant Operator II</td>
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<td>Nick Hansen Plant Operator II</td>
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<td>Chris Hesse Plant Operator I</td>
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<tr>
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<td>Robert Maroon</td>
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<td>Ted Smith</td>
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<td>Greg Ziegler</td>
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<td>Anita Setty</td>
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<td>Chemist I</td>
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<td>Personnel Actions Since March 2011, Continued</td>
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<td>Starlin Jones</td>
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<td>02/28/11</td>
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<td>Bonnie Keeton</td>
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<table>
<thead>
<tr>
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</tr>
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<tbody>
<tr>
<td>Delete one vacant Administrative Assistant (G-57, $55,191.14 – $66,638.21) position. This position is no longer required due to streamlining of some regulatory reporting and payroll functions.</td>
</tr>
</tbody>
</table>

Requested by: Margaret D. On
Date: 3/30/2011

Recommended by the General Manager: J. Kelly 3-30-2011
Cental Contra Costa Sanitary District
Plant Operations Department

- Director of Plant Operations
  - M. Orr
- Plant Operations Division Manager
  - M. Grieb

**Laboratory**
- Laboratory Superintendent
  - B. Dhilliwal
- Senior Chemist
  - M. Esparza-Vignalas

**Regulatory**
- Senior Engineer
  - R. Schmidt

**Control Systems**
- Senior Control Systems Engineer
  - Vacant

**Process Control**
- Associate Control Systems Engineer
  - W. McEveen
- Associate Engineer
  - D. Heffelfinger* 

**Operations**
- Plant Operations Superintendent
  - Vacant
- Shift Supervisor
  - D. Clayton
  - B. Dobey
  - W. Favaloro
  - J. Jackson

**Administration**
- Plant Operator III
  - C. Hoese
  - A. Fernandez
  - R. Kim
- Senior Plant Operator
  - M. Tanantio
  - G. Trapp
- Plant Operator III
  - M. Allen
  - M. Edwards
  - C. Goward
  - N. Hansen
  - G. Harris
  - B. Keeton
  - J. Levington
  - R. Maroon
  - D. Martinez
  - J. Muir
  - J. Scarry
  - Vacant

**Legend**
- New
- Change
- Delete

Staffing Plan July 2011
- 47 Authorized Positions (left)
- 43 Filled Positions (right)
- * Filled with Assistant Engineer
- ** Underfilled with Plant Operator II
- *** Authorized overfill
- **** Filled with Associate Engineer
- Reports to Sr. Control Systems Engineer
## CO-OP STUDENTS
### STAFFING PLAN REQUESTS
#### 2011 - 2012

<table>
<thead>
<tr>
<th>DEPARTMENT/DIVISION/SECTION</th>
<th>NUMBER OF POSITIONS FY 10/11</th>
<th>NUMBER OF POSITIONS 07/11-12/11</th>
<th>NUMBER OF POSITIONS 01/12-06/12</th>
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<td>Design/Construction Groups</td>
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Board Meeting Date: April 7, 2011

Subject: AUTHORIZATION TO HIRE SEASONAL EMPLOYEES

Submitted By: Christopher Ko, Manager
Provisional Human Resources
Initiating Dept./Div.: Administration/Human Resources

REVIEWED AND RECOMMENDED FOR BOARD ACTION:

C. Ko
R. Musgrave

James M. Kelly,
General Manager

ISSUE: District staff has assessed its needs for seasonal employees in 2011.

RECOMMENDATION: Authorize the hiring of 36 students for seasonal employment.

FINANCIAL IMPACTS: The proposed seasonal staffing will cost approximately $407,074.

ALTERNATIVES/CONSIDERATIONS: Authorize hiring fewer students for seasonal employment.

BACKGROUND: Each year, the District hires students during the summer months for seasonal maintenance, vacation relief, cleanup, and special projects; and during the school year or semester breaks for additional assistance. Authorization was given for thirty-six student positions last year. Authorization is requested for 36 seasonal positions in Fiscal Year 2011-2012.

It is recommended that the hourly rates for seasonal employees remain the same as last year:

<table>
<thead>
<tr>
<th>Student Positions</th>
<th>Proposed Salary*</th>
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<tbody>
<tr>
<td>Clerical</td>
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<tr>
<td>Laborer</td>
<td>$15.00</td>
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<tr>
<td>Technical/Professional</td>
<td>$18.00</td>
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</table>

*For every year a student returns, add $1.00 per hour to a maximum of three additional summers. For example, a student clerical who has worked here for the past two summers would receive $15.00 per hour this summer. The extra dollar an hour recognizes the experience and serves as an incentive for returning students.
The Staffing Plan was reviewed and recommended by the Human Resources Committee at their March 9, 2011, meeting. Department Directors will be prepared to answer any questions regarding the following requests:

**Administration**

The Administration Department is requesting three summer student positions in 2011-2012. This is same number of positions requested last year. One position is located in Communication Services and will provide technical support to the Graphics/Production Section, one position in Information Technology will install and support desktop computer hardware and software, and one laborer position in Materials Services will deliver supplies and equipment and provide need coverage.

**Collection System Operations**

The Collection System Operations Department is requesting two laborers at the Pumping Stations and three laborers to assist the Construction and Locating Sections. This is the same number of positions as last year.

**Engineering**

The Engineering Department requests authorization to hire twelve engineering assistant positions and one clerical position. This is one more position than last year. Four positions will be assigned to the Environmental Services Division. The three engineering assistant positions will assist in development services and collection system piping inventory and database work and the clerical position will assist in completing the Permit, Job, and Easement file imaging project. Three positions will be assigned to the Capital Projects Division. Two positions will be assigned to the Collection System program and one to the Treatment Plant program. They will be assisting with design and construction projects. The other six positions are current spring co-ops that will continue through the summer in their present positions.

**Plant Operations**

The Plant Operations Department is requesting fourteen students this year, which are two positions less than last year. Six of the summer student laborer positions will provide vacation coverage in Buildings and Grounds and do seasonal maintenance. The Plant is also requesting three relief positions in the Laboratory, two Electrical Shop assistants, one clerical position, one engineering assistant, and one laborer to assist the Mechanical Maintenance staff.
POSITION PAPER
Board Meeting Date: April 7, 2011

Subject: AUTHORIZATION TO HIRE SEASONAL EMPLOYEES

The Secretary of the District

The Secretary of the District is requesting one student to assist with records management, large projects, switchboard backup, and vacation relief.

RECOMMENDED BOARD ACTION: Authorize the hiring of 36 students for seasonal employment.
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<tr>
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<th>Authorized</th>
<th>Budgeted</th>
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<tr>
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<tr>
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<td>0100-400 Executive Assistant</td>
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<td>0100-400 Assistant to Secretary of the District</td>
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<td>0110-400 Finance Administrator</td>
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<td>0140-410 Purchasing Manager</td>
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## Central Contra Costa Sanitary District
### Engineering Department Budget - Summary of Positions
#### Fiscal Year 2011-2012

### Environmental Services Division

<table>
<thead>
<tr>
<th>Position Code</th>
<th>Position Name</th>
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<td>Associate Engineer</td>
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<tr>
<td></td>
<td>Assistant Engineer</td>
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<td>2</td>
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<tr>
<td></td>
<td>Development Services Supervisor</td>
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<td></td>
<td>Senior Right-of-Way Agent</td>
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<td>Right-of-Way Agent</td>
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<td></td>
<td>Construction Inspector</td>
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<td></td>
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### Source Control

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### Survey

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<td>Assistant Land Surveyor</td>
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### Capital Projects Division

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<td>0250-410</td>
<td>Capital Projects Division Manager</td>
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<td>0250-470</td>
<td>Principal Engineer</td>
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### Engineering Department Total

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<tr>
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<td>0300-410 Director of CSO</td>
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<td>0300-610 Vehicle &amp; Equip. Maint. Supervisor</td>
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<td>0300-640 Field Operations Superintendent</td>
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5/24/2011 10:26 AM  Authorized Positions to bud 2011-2012
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Authorized Positions to bud 2011-2012

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