



**FISCAL YEAR 2019 - 2020
ANNUAL BUDGET**

**PRESENTED TO THE BOARD OF DIRECTORS
May 22, 2019**



87 Carol Lane
P.O. Box 127
Oakley, CA 94561-0127
925-625-3798
Fax 925-625-0814
www.diablowater.org

May 17, 2019

Attn: Directors

Re: Fiscal Year 2019/20 Annual Budget

The District’s budget has been prepared in a new format to simulate the layout of the District’s audited financials and to improve the readability and transparency of District funds. This would not have been possible without the dedication and expertise of Jennifer McCoy, Accounting Operations Manager / Internal Auditor.

General Operating Fund 01 Revenue:

As of June 30, 2019, the District’s income from water sales will be \$9.28 Million (10 months actual and 2 months estimated), which is 5.6% lower than budgeted due to the extremely wet winter and late start of the irrigation season. Fiscal Year 2019/20 income from water sales is estimated to be \$10.78 Million which reflects an anticipated normal weather pattern and an increase in customers by 265 connections. The income projections also include the anticipated water rate increase for next year that would go into effect February 2020.

Directors:
Edward Garcia
President

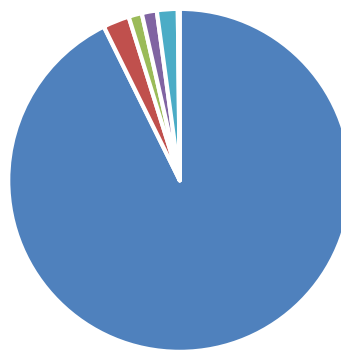
John H. de Fremery
Vice President

Kenneth L. Crockett
Enrico Cinquini
Paul Seger

General Manager & Secretary:
Daniel Muelrath

General Counsel:
Jeffrey D. Polisner

General Operating Fund Revenue by Source



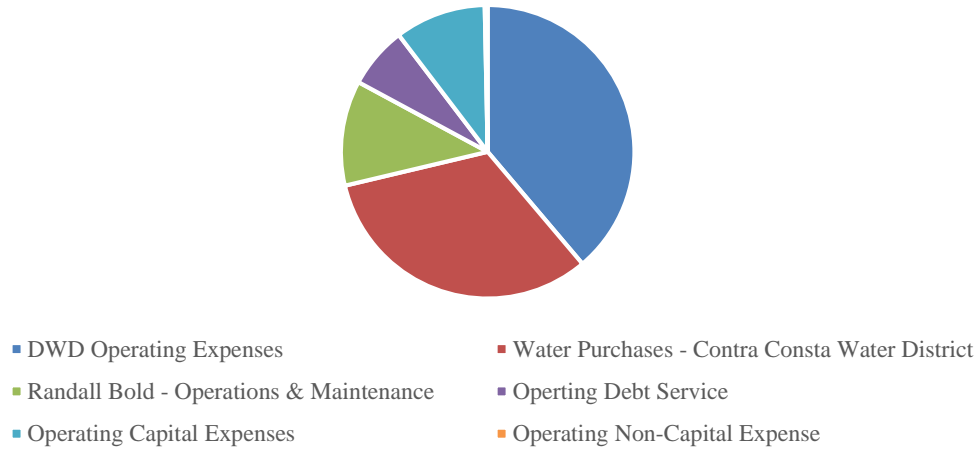
- Water Sales - Residential / Business
- Water Sales - Other
- Check Valve Charges
- Miscellaneous Income
- Non-Operating Revenue
- Reimbursements from Well Systems

General Operating Fund 01 Expenses:

As of June 30, 2019, the District’s expenses are \$610,000 lower than budgeted due to decreased water purchases and deferral of projects. Fiscal Year 2019/20 expenses show the purchase and implementation of new financial management and billing software, savings and expenses related to bringing transmission system

repairs in-house, and the inclusion of a 3.7%¹ cost of living adjustment for all District employees².

General Operating Fund Expense by Source



Facilities Reserve Fund 02 Revenue:

As of June 30, 2019, the District’s income from developer fees is \$598,000 higher than budgeted and is reflective of the current building economy resulting in additional new connections. Fiscal Year 2019/20 revenues account for 265 new connections.

Facilities Reserve Fund 02 Expenses:

As of June 30, 2019, the District’s expenses are \$100,000 less than budgeted due to carrying a portion of the Facilities Plan Update into next fiscal year. Fiscal Year 2019/20 expenses are \$449,000 higher than the 2018/19 budget due to the need to relocate our 24” pipeline to accommodate the new downtown train station.

Well Funds:

Well Systems M24 – M27 have been reviewed and separate from this budget document, appropriate rate increases, where needed have been recommended.

Other Assumptions in Fiscal Year 2019/20 Annual Budget:

- 20% of the District’s water supply will come from wells
- 6% rate increase in expenses for wholesale water purchases
- Revenue includes an anticipated rate increase effective February 2020
- Staff to perform half of currently outsourced system repairs
- Future water demands will be lower than recent rate model projections
 - Projected at 385 gallons per connection per day rather than 410

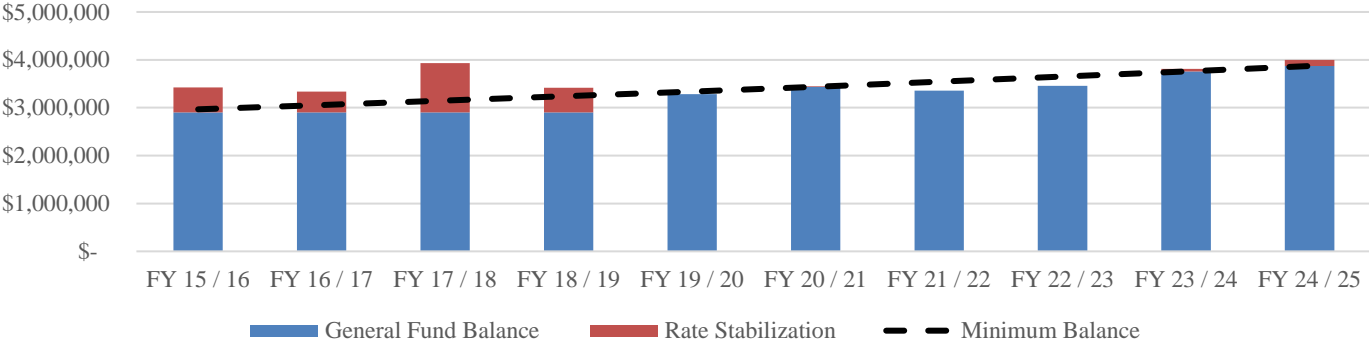
¹ Based on San Francisco Bay Area Consumer Price Index of 3.7% (April 2018 to April 2019)

² Includes General Manager and District General Counsel

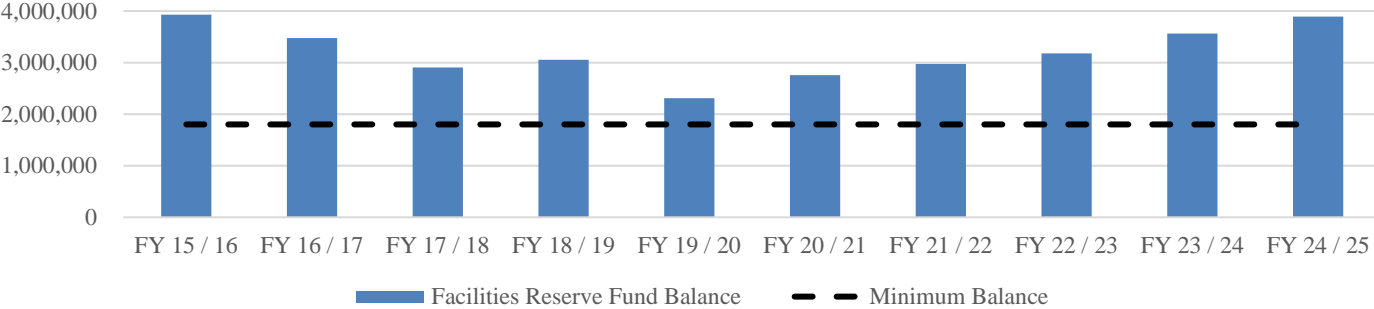
The following charts reflect the District’s fund balances based on current assumptions and future projections. It should be noted that due to lower future demands per connections (stemming from state mandated water reductions in new home construction), the District estimates total future customer demands to be flat, even with additional connections per year. Under these assumptions, the rate stabilization portion of District reserves will be used to help moderate future rate increases and will be replenished over time. Pending new data or patterns, projections are subject to change.

General Fund and Rate Stabilization Reserves
June 30th Fiscal Year End Balance

*** Post FY 19/20 Gallons Per Connection Per Day Modeled at 390***



Facilities Reserve Fund
June 30th Fiscal Year End Balance



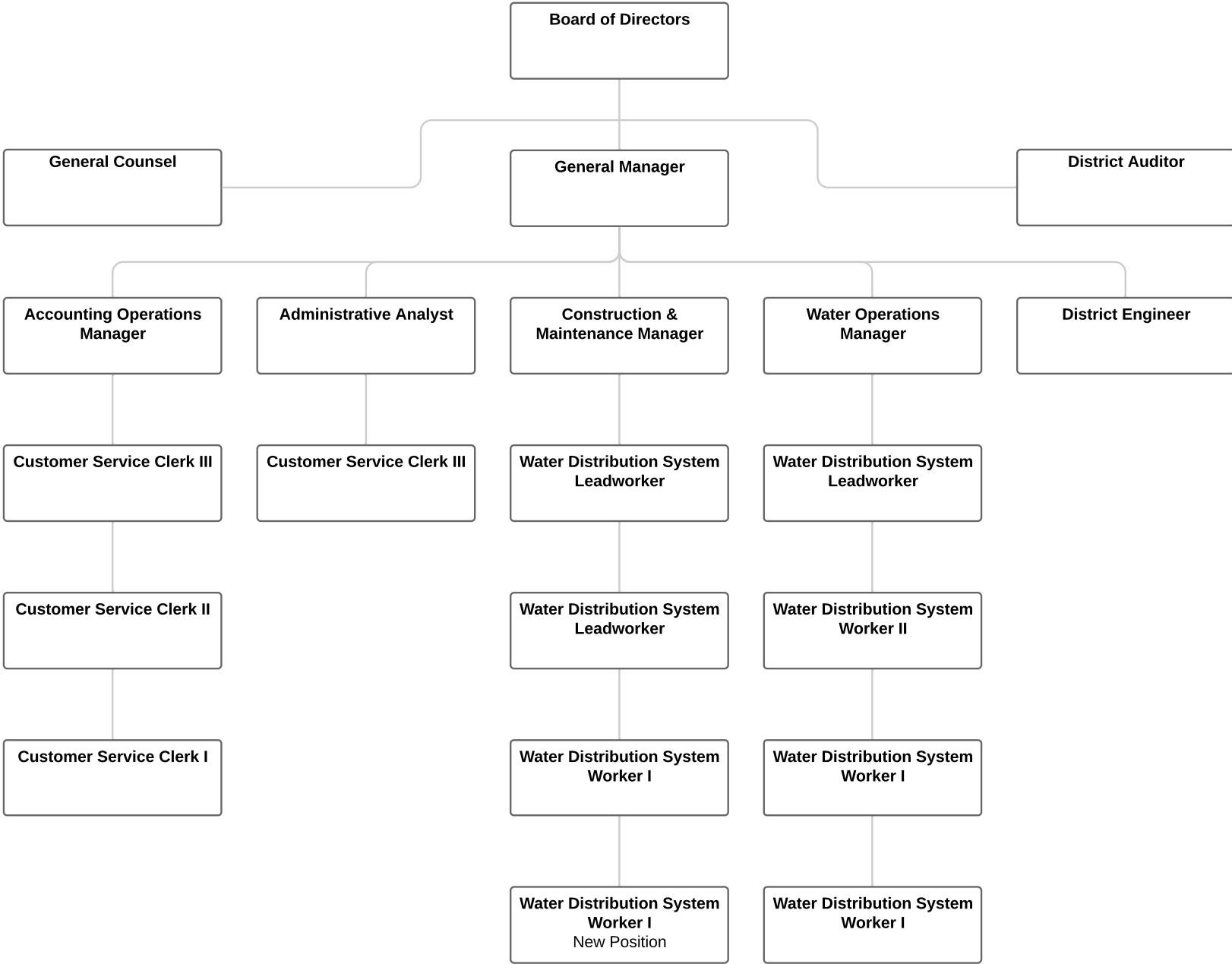
If you have any questions, please do not hesitate to call us.

Sincerely,

Dan Muelrath
 Dan Muelrath
 General Manager

Jennifer McCoy
 Jennifer McCoy
 Accounting Operations Manager

**Diablo Water District
Organizational Chart
FY 2019/20**



DIABLO WATER DISTRICT

Fiscal Year 2019 - 2020

ACRONYMS

Admin	Administrative
Attn	Attention
BNSF	Burlington Northern and Santa Fe Railway
CalPERS	California Public Employees' Retirement System
CCWD	Contra Costa Water District
CPAs	Certified Public Accountants
Dist	Distribution
Etc	Etcetera
Fac Res	Facilities Reserve
FICA	Federal Insurance Contributions Act
FR	Facilities Reserve Fund
FY	Fiscal Year
GF	General Fund
GIS	Graphic Information System
Infrast	Infrastructure
LAFCO	Local Agency Formation Commission
LAIF	Local Agency Investment Fund
LTD	Long Term Disability
Medi	Medicare
MERA	Main Extension Reimbursement Assessment
O & M	Operations and Maintenance
OPEB	Other Post Employment Benefits
RBWTP	Randall-Bold Water Treatment Plant
R1	Reservoir 1
SCADA	Supervisory Control and Data Acquisition
STD	Short Term Disability
Sys	System
T & D	Transmission and Distribution
Temp	Temporary
VFD	Variable Frequency Drive
WC	Workers' Compensation Insurance

DIABLO WATER DISTRICT

General Operating Fund 01

Fiscal Year 2019 - 2020

Account Number	Account Name	Approved Budget FY 18-19	Estimated Actual FY 18-19	Adopted Budget FY 19-20
	Beginning Fiscal Year Balances - Includes Rate Stabilization		3,690,148	3,414,789
Operating Revenues				
	Water Sales - Residential/Business	10,032,079	9,282,449	10,496,880
01-500-00	<i>Water Sales - Domestic & Business</i>	10,032,079	9,282,449	10,496,880
	Water Sales - Other	216,785	387,995	281,443
01-501-00	<i>Water Sales - Hydrant/Fire/Construction</i>	215,517	382,245	280,177
01-502-01	<i>Water Sales - Industrial/Chemours</i>	1,268	5,750	1,266
	Check Valve Charges	127,500	133,550	142,500
01-515-00	<i>Check Valve Maintenance</i>	125,000	130,830	140,000
01-515-01	<i>Check Valve Installation</i>	2,500	2,720	2,500
	Miscellaneous Income	186,199	155,743	160,000
01-514-00	<i>Late Charges</i>	55,000	58,157	60,000
01-520-00	<i>Trip Charges</i>	25,000	23,580	25,000
01-520-01	<i>Call-Out Charges</i>	2,500	1,800	2,500
01-525-00	<i>Destroyed Lock Charges</i>	-	24	-
01-527-00	<i>Tampering Charges</i>	2,500	7,100	7,500
01-530-00	<i>Returned Item Charges</i>	2,500	2,100	2,500
01-545-00	<i>Meter Repairs</i>	500	1,026	500
01-550-00	<i>Hydrant Meter Replacement</i>	-	2,923	3,000
01-550-01	<i>Hydrant Meter Repairs</i>	-	-	-
01-550-02	<i>Field Service Charges</i>	1,500	1,800	1,500
01-570-00	<i>Bad Debt Recovery</i>	2,100	3,000	2,500
01-589-00	<i>Delta Coves Property Tax Income</i>	50,999	54,233	55,000
01-725-06	<i>Reimbursement for Retirees Health Benefits - OPEB</i>	43,600	-	-
	Non Operating Revenues - Interest/Rental Income/Other	164,000	320,760	222,500
01-510-01	<i>Interest Income Investments</i>	30,000	25,000	40,000
01-510-03	<i>Interest Income LAIF</i>	20,000	35,000	50,000
01-580-00	<i>Other Income</i>	15,000	157,514	25,000
01-581-00	<i>Rental Income</i>	99,000	103,246	107,500
	Reimbursements from Well Systems	21,050	24,645	20,350
24-100-00	<i>Southpark Well - M24</i>	4,500	4,562	5,200
25-100-00	<i>Knightsen Well - M25</i>	4,300	4,345	4,950
26-100-00	<i>Beacon West Well - M26</i>	4,250	4,255	-
27-100-00	<i>Willow Park Marina Well - M27</i>	8,000	11,483	10,200
	Total Operating Revenues	10,747,613	10,305,143	11,323,673

Operating Expenses				
	Administrative and General	124,290	118,137	120,835
01-723-00	<i>Dues and Subscriptions</i>	59,190	60,529	64,235
01-738-00	<i>Audit</i>	45,000	45,000	45,000
01-742-17	<i>LAFCO - 50% GF and 50% FR</i>	3,000	2,253	3,000
01-775-00	<i>Taxes and Licenses</i>	3,100	2,983	3,100
01-800-28	<i>Office Record Imaging</i>	14,000	7,372	5,500
	Board of Directors	20,000	29,493	12,000
01-761-00	<i>Payroll & Taxes</i>	10,000	8,881	10,000
01-762-00	<i>Mailings/Worker's Comp/Elections/Training/Miscellaneous</i>	10,000	20,612	2,000
	Engineering / Consulting	80,000	58,494	63,000
01-728-01	<i>Engineering</i>	40,000	40,000	48,000
01-734-00	<i>Consulting</i>	16,500	18,494	15,000
	Finance	147,250	132,471	153,000
01-706-00	<i>Bank Charges</i>	250	100	7,500
01-715-00	<i>Collections Expense</i>	3,000	2,000	2,500
01-742-00	<i>Bills/Envelopes/Mailing Service</i>	26,000	22,966	26,000
01-742-04	<i>Postage Account</i>	50,000	49,106	53,000
01-742-05	<i>Postage Meter</i>	5,000	3,600	4,000
01-742-13	<i>Avenu - Upgrades for Software</i>	5,000	1,500	2,500
01-742-08	<i>Credit Card Processing</i>	58,000	53,200	57,500
	Customer Service	43,700	55,412	39,950
01-777-03	<i>Answering Service</i>	2,200	1,895	2,200
01-742-06	<i>Conservation</i>	3,000	1,500	3,000
01-734-01	<i>Website</i>	15,000	15,000	5,000
01-734-02	<i>Public Information</i>	23,500	37,016	29,750
	Office	139,700	99,437	241,570
01-742-01	<i>Maintenance Agreements</i>	45,800	32,200	54,850
01-742-02	<i>Janitorial Service</i>	11,000	9,410	11,000
01-742-03	<i>Office Supplies</i>	30,000	23,500	25,000
01-742-11	<i>Miscellaneous</i>	3,000	1,500	3,000
01-742-12	<i>New Equipment</i>	4,000	-	4,000
01-742-15	<i>General Manager Expenses</i>	3,000	2,300	3,000
01-742-18	<i>Landscaping Services</i>	10,000	6,560	7,500
01-742-19	<i>Disaster Recovery</i>	16,000	9,070	-
01-742-14	<i>New Software</i>	-	-	116,320
01-779-03	<i>Office - Utilities</i>	11,000	9,500	11,000
01-777-02	<i>Office - Phone Line Services</i>	5,900	5,397	5,900
	Insurance	110,000	112,379	70,000
01-733-00	<i>Business, Auto, Liability, Commercial, Etc.</i>	110,000	112,379	70,000
	Legal Expenses	28,950	28,757	29,950
01-737-00	<i>Legal Expenses - 50% GF and 50% FR</i>	28,950	28,757	29,950

	Operations and Maintenance	1,011,760	1,038,300	921,800
01-755-01	<i>Maintenance Corpyard</i>	39,700	6,644	30,700
01-755-02	<i>Maintenance T&D</i>	540,000	636,431	412,500
01-755-03	<i>Maintenance Backflow</i>	44,500	34,726	48,000
01-755-04	<i>Maintenance Reservoirs</i>	41,000	21,589	36,000
01-755-06	<i>Maintenance Blending</i>	12,500	9,249	17,000
01-755-07	<i>Maintenance Glen Park Well</i>	13,000	4,360	10,250
01-755-08	<i>Maintenance Stonecreek Well</i>	13,000	5,082	10,250
01-755-10	<i>Maintenance Delta Coves</i>	5,000	1,120	5,250
01-766-00	<i>Water Samples</i>	62,000	75,740	80,000
01-770-01	<i>General Operating Corpyard</i>	32,960	32,151	33,750
Multiple	<i>Telephone Services for Field</i>	6,100	4,278	6,100
Multiple	<i>Utilities for Field</i>	202,000	206,930	232,000
	Payroll - Salaries/Benefits/Taxes*	2,467,304	2,364,216	2,605,906
Multiple	<i>Salaries</i>	1,461,268	1,383,338	1,527,914
Multiple	<i>Overtime</i>	125,923	145,304	133,777
Multiple	<i>Benefits - Health/LTD/STD/Life Insurance/Retirement</i>	681,936	641,167	730,031
Multiple	<i>Taxes - Worker's Compensation/FICA/Medi</i>	137,931	131,266	146,968
01-725-06	<i>Retired Employees Health Benefits</i>	60,245	63,141	67,216
	Transmission and Distribution	255,500	228,011	273,600
01-705-00	<i>Automotive Fuel, Maintenance, Miscellaneous</i>	68,000	71,000	78,700
01-767-07	<i>Chemicals Glen Park Well</i>	7,000	7,000	7,000
01-767-08	<i>Chemicals Blending Facility</i>	25,100	24,070	25,100
01-767-09	<i>Chemicals Stonecreek Well</i>	5,000	-	5,000
01-767-10	<i>Chemicals Delta Coves</i>	6,000	-	6,000
01-770-02	<i>General Operating - T&D</i>	103,700	98,610	110,000
01-770-06	<i>General Operating Blending</i>	37,600	25,481	38,100
01-770-07	<i>General Operating Glen Park Well</i>	500	850	1,100
01-770-08	<i>General Operating Stonecreek Well</i>	1,100	1,000	1,100
01-770-10	<i>General Operating Delta Coves</i>	1,500	-	1,500
	Training	24,700	20,518	34,700
01-708-00	<i>Training & Professional Development</i>	18,500	16,000	28,500
01-709-00	<i>Safety</i>	6,200	4,518	6,200
	Water Purchases - Source of Supply CCWD	3,505,877	3,272,771	3,818,669
01-610-00	<i>Water Purchases from CCWD</i>	3,505,877	3,272,771	3,818,669
	Water Treatment and Maintenance - RBWTP O&M	1,334,706	1,298,630	1,362,219
01-700-00	<i>Randall Bold Water Treatment Plant O&M</i>	1,334,706	1,298,630	1,362,219
	Total Operating Expenses	9,293,737	8,857,025	9,747,199

Operating Debt Service Expenses				
01-800-04	RBWTP - 40% GF and 60% FR	532,791	526,689	552,795
01-800-50	Glen Park & Blending - 21% GF and 79% FR	124,128	123,841	120,259
01-800-58	BNSF 24" Relocation - 20% GF and 80% FR	17,915	18,101	17,575
01-800-62	New Office Building - 57.50% GF and 42.50% FR (R1)	106,392	106,392	106,392
	Total Operating - Debt Service Expenses	781,226	775,023	797,022
Operating - Capital Expenses				
01-800-07	Public Right of Way Relocations	195,000	126,000	153,000
Multiple	RBWTP - Projects and Improvements	377,000	375,251	524,963
01-800-71	Equipment Purchases	100,000	149,868	46,575
01-800-38	Valve Replacement	25,000	-	25,000
01-800-10	Replace Truck and Add New Truck	84,000	178,452	123,500
01-800-27	Corpyard VFD's	200,000	20,000	200,000
01-800-14	Scada Upgrade - 50% GF and 50% FR	37,500	37,500	40,000
01-800-22	New Office Equipment	-	-	67,000
01-800-56	Radio Read Upgrade	49,228	50,741	-
	Total Operating - Capital Expenses	1,067,728	937,812	1,180,038
Operating - Non Capital Expenses				
01-800-13	Corpyard Improvements	19,800	7,183	17,600
01-800-32	Pipeline Corrosion Testing/Repairs	20,000	-	20,000
01-800-61	New Office Building	8,750	3,459	-
	Total Operating - Non Capital Expenses	48,550	10,642	37,600
	Total General Fund Operating Expenses	11,191,241	10,580,502	11,761,859
	Ending Fiscal Year Balances - Includes Rate Stabilization		3,414,789	2,976,603

GF - General Fund FR - Facilities Reserve

*Salary Breakdown by Fund - See Appedix A

Minimum Fund Balance for General Operating:

- \$2,500,000 equals one quarter of operation expenses,
- \$ 750,000 for cash shortfalls that occur during the fiscal year,
- \$ 750,000 for emergency purposes, and
- \$1,000,000 for Rate Stabilization Fund which has been established to allow the District to smooth rate increases consistent with the District's long term outlook on water rate setting. Amounts utilized from this fund constitute gross revenues for the fiscal year in which they are utilized. Interest earned on this fund may be withdrawn by the District at it's discretion annually and accounted for as gross revenue. The District has the right at any time to withdraw any or all amounts in this fund for any lawful purpose of the District.

Minimum Fund Balance for Infrastructure Replacement:

\$1,400,000 equals 5% of the replacement cost of large depreciated assets.

DIABLO WATER DISTRICT

Facilities Reserve Fund 02

Fiscal Year 2019 - 2020

Account Number	Account Name	Approved Budget FY 18-19	Estimated Actual FY 18-19	Adopted Budget FY 19-20
	Beginning Fiscal Year Balance		2,902,290	3,055,402
Operating Revenues				
02-587-00	<i>Developer Fees Income</i>	1,757,251	2,355,722	2,009,112
02-581-01	<i>Rental Income</i>	17,000	21,472	25,775
02-510-00	<i>Interest Income</i>	30,000	55,000	55,000
26-100-00	<i>Interfund Loan Payment from M26 - Includes Interest</i>	11,760	13,017	11,760
	Total Facilities Reserve Fund Operating Revenues	1,816,011	2,445,211	2,101,647
Operating Expenses				
	Administrative	3,000	2,253	3,000
02-742-17	<i>LAFCO - 50% GF and 50% FR</i>	3,000	2,253	3,000
	Payroll - Salaries/Benefits/Taxes*	343,655	315,938	352,252
02-757-06	<i>Salaries</i>	245,395	221,805	244,093
02-757-06	<i>Overtime</i>	10,103	14,047	11,680
02-757-07	<i>Benefits - Health/LTD/STD/Life Insurance/Retirement</i>	71,396	65,721	78,471
02-757-07	<i>Taxes - Worker's Compensation/FICA/Medi</i>	16,761	14,364	18,009
	Total Operating Expenses	346,655	318,191	355,252
Operating Debt Service Expenses				
02-800-04	<i>RBWTP - 40% GF and 60% FR</i>	808,372	790,033	829,193
02-800-05	<i>Glen Park & Blending - 21% GF and 79% FR</i>	396,799	392,164	409,518
02-800-06	<i>Stonecreek Well - 100% FR</i>	279,019	282,265	278,519
02-800-30	<i>BNSF 24" Relocation - 20% GF and 80% FR</i>	71,660	70,953	70,300
02-800-34	<i>New Office Building - 57.50% GF and 42.50% FR (R1)</i>	78,638	78,638	78,638
	Total Operating - Debt Service Expenses	1,634,488	1,614,053	1,666,168
Operating - Capital Expenses				
02-800-25	<i>Ground Water Monitoring & Exploration</i>	10,000	10,000	10,000
02-800-28	<i>Scada Upgrade - 50% GF and 50% FR</i>	37,500	37,500	40,000
02-800-31	<i>Asset Management System / GIS / Mapping Update</i>	24,000	105,103	31,350
02-800-42	<i>New Software - 50% GF and 50% FR</i>	-	-	52,000
02-800-29	<i>Relocation of Downtown Railroad Pipeline - 20% GF and 80% FR</i>	-	-	452,000
	Total Operating - Capital Expenses	71,500	152,603	585,350
Operating - Non Capital Expenses				
02-742-00	<i>Publications</i>	3,000	36	3,000
02-737-00	<i>Legal Expenses - 50% GF 50% FR</i>	28,950	28,757	29,950
02-800-27	<i>Ground Water Sustainability Plan</i>	15,000	15,000	15,000
Multiple	<i>Engineering/Consulting/Miscellaneous</i>	40,000	20,000	6,000
02-800-33	<i>New Office Building - 50% GF and 50% FR</i>	8,750	3,459	-
02-800-39	<i>Facilities Plan Update</i>	250,000	140,000	100,000
02-800-40	<i>Recycled Water Feasibility Study</i>	-	-	37,500
02-800-41	<i>New Corpyard Hazard & Needs Assessment</i>	-	-	50,000
	Total Operating - Non Capital Expenses	345,700	207,252	241,450
	Total Facilities Reserve Fund Operating Expenses	2,398,343	2,292,099	2,848,220
	Ending Fiscal Year Balance		3,055,402	2,308,829

GF - General Fund FR - Facilities Reserve

*Salary Breakdown by Fund - See Appendix A

Minimum Fund Balance for Facilities Reserve:

\$1,800,000 for cash shortfall due to reduced hookups of 140/ year for three years.

DIABLO WATER DISTRICT

MERA Fund

Fiscal Year 2019 - 2020

Account Number	Account Name	Approved Budget FY 18-19	Estimated Actual FY 18-19	Adopted Budget FY 19-20
	Beginning Fiscal Year Balance		114,061	204,969
Operating Revenues				
01-215-00	<i>MERA Income</i>	129,616	179,654	150,730
01-510-11	<i>Interest Income</i>	1,200	3,500	5,000
	Total MERA Fund Operating Revenues	130,816	183,154	155,730
Operating Expenses				
01-215-00	<i>MERA Reimbursements to Developers</i>	42,928	42,928	138,022
01-215-00	<i>Salaries and Benefits Charged to MERA</i>	49,572	49,318	51,567
	Total MERA Fund Operating Expenses	92,500	92,246	189,589
	Ending Fiscal Year Balance		204,969	171,110

DIABLO WATER DISTRICT
Southpark Well M24 Fund
Fiscal Year 2019 - 2020

Account Number	Account Name	Approved Budget FY 18-19	Estimated Actual FY 18-19	Adopted Budget FY 19-20
	Beginning Fiscal Year Balance		247,464	276,070
Operating Revenues				
24-500-00	Southpark Water Sales	42,500	42,500	42,500
24-515-00	Southpark Check Valve Income	72	72	75
24-510-00	Interest Income	4,500	4,500	5,500
	Total Southpark Well Fund Operating Revenues	47,072	47,072	48,075
Operating Expenses				
24-770-01	General Operating Expenses	4,750	4,751	13,000
24-779-01	Utilities	8,100	8,092	8,500
	Total Southpark Well Fund Operating Expenses	12,850	12,843	21,500
24-705-00	Auto	1,000	1,026	1,200
24-727-99	Reimburse Fund 01 for Benefits	850	885	1,000
24-747-00	Overhead Charges to Fund 01	1,000	1,061	1,200
24-757-01	Reimburse Fund 01 for Wages	2,650	2,651	2,800
	Total Southpark Well Fund Reimbursement to Fund 01	5,500	5,623	6,200
	Ending Fiscal Year Balance		276,070	296,445

DIABLO WATER DISTRICT

Knightsen Well M25 Fund

Fiscal Year 2019 - 2020

Account Number	Account Name	Approved Budget FY 18-19	Estimated Actual FY 18-19	Adopted Budget FY 19-20
	Beginning Fiscal Year Balance		2,436	8,605
Operating Revenues				
25-500-00	<i>Knightsen Water Sales</i>	18,000	18,308	18,500
25-514-00	<i>Knightsen Late Charges</i>	-	-	-
25-510-00	<i>Interest Income</i>	-	75	150
	Total Knightsen Well Fund Operating Revenues	18,000	18,383	18,650
Operating Expenses				
25-770-02	<i>General Operating Expenses</i>	7,000	6,949	7,100
25-779-01	<i>Utilities</i>	1,000	920	1,000
	Total Knightsen Well Fund Operating Expenses	8,000	7,869	8,100
25-705-00	<i>Auto</i>	800	808	950
25-727-99	<i>Reimburse Fund 01 for Benefits</i>	700	701	950
25-747-00	<i>Overhead Charges to Fund 01</i>	800	816	900
25-757-01	<i>Reimburse Fund 01 for Wages</i>	2,000	2,020	2,150
	Total Knightsen Well Fund Reimbursement to Fund 01	4,300	4,345	4,950
	Ending Fiscal Year Balance		8,605	14,205

DIABLO WATER DISTRICT
Beacon West Well M26 Fund
Fiscal Year 2019 - 2020

Account Number	Account Name	Approved Budget FY 18-19	Estimated Actual FY 18-19	Adopted Budget FY 19-20
	Beginning Fiscal Year Balance		39,554	35,982
Operating Revenues				
26-500-00	<i>Beacon West Water Sales</i>	26,542	26,542	26,542
26-510-00	<i>Interest Income</i>	-	-	-
	Total Beacon West Well Fund Operating Revenues	26,542	26,542	26,542
Operating Expenses				
26-770-01	<i>Contra Costa County Admin Fees</i>	250	250	250
26-770-02	<i>General Operating Expenses</i>	9,500	3,705	-
26-799-01	<i>Utilities</i>	1,000	966	-
26-800-02	<i>Pipeline Project</i>	-	7,922	-
	Total Beacon West Well Fund Operating Revenues	10,750	12,842	250
26-705-00	<i>Auto</i>	800	814	-
26-727-99	<i>Reimburse Fund 01 for Benefits</i>	700	721	-
26-747-00	<i>Overhead Charges from Fund 01</i>	750	794	-
26-757-99	<i>Reimburse Fund 01 for Wages</i>	2,000	1,925	-
	Total Beacon West Well Fund Reimbursement to Fund 01	4,250	4,255	-
26-100-00	<i>Interfund Loan Payment to Fund 02 - Principle and Interest</i>	11,760	13,017	11,760
	Total Beacon West Well Fund Reimbursement to Fund 02	11,760	13,017	11,760
	Ending Fiscal Year Balance		35,982	50,514

DIABLO WATER DISTRICT
Willow Park Marina Well M27 Fund
Fiscal Year 2019 - 2020

Account Number	Account Name	Approved Budget FY 18-19	Estimated Actual FY 18-19	Adopted Budget FY 19-20
	Beginning Fiscal Year Balance		65,779	(6,569)
Operating Revenues				
27-500-00	<i>Willow Park Marina Water Sales</i>	44,226	44,226	46,494
27-510-00	<i>Interest Income</i>	-	-	-
	Total Willow Park Marina Well Fund Operating Revenues	44,226	44,226	46,494
Operating Expenses				
27-770-01	<i>Contra Costa County Admin Fees</i>	400	400	400
27-770-02	<i>General Operating Expenses</i>	11,600	35,250	15,000
27-799-01	<i>Utilities</i>	5,000	5,441	5,750
27-800-02	<i>Meter Installation Project</i>	65,000	65,000	15,000
	Total Willow Park Marina Well Fund Operating Expenses	82,000	106,091	36,150
27-705-00	<i>Auto</i>	1,500	1,640	1,750
27-727-99	<i>Reimburse Fund 01 for Benefits</i>	1,500	1,852	1,750
27-747-00	<i>Overhead Charges from Fund 01</i>	1,500	2,041	2,200
27-757-99	<i>Reimburse Fund 01 for Wages</i>	3,500	4,950	4,500
	Total Willow Park Marina Well Fund Reimbursement to Fund 01	8,000	10,483	10,200
	Ending Fiscal Year Balance		(6,569)	(6,425)

DIABLO WATER DISTRICT
SUMMARY OF SALARIES AND BENEFITS
FY 2019 - 2020

(See Budget Page 5 for Acronyms)

TABLE 1

	Budget 2019	Actual 2019	Reimbursed by Others	FY 2019 ALLOCATION TO OPERATING	FY 2019 ALLOCATION TO FAC RES	FY 2019 ALLOCATION TO MERA
Salaries	1,739,045.64	1,636,138.64	203,482.80	1,383,337.80	221,805.35	30,995.49
Overtime	139,414.73	164,431.27	90,145.17	145,304.21	14,047.28	5,079.78
Benefits	764,434.24	717,518.94	80,684.59	641,167.40	65,721.46	10,630.08
Tax/WC	157,390.11	148,243.16	23,233.28	131,265.78	14,364.25	2,613.14
TOTAL	2,800,284.72	2,666,332.01	397,545.84	2,301,075.18	315,938.34	49,318.49

TABLE 1

	Budget 2019	Actual 2019	Budget 2020	FY 2020 ALLOCATION TO OPERATING	FY 2020 ALLOCATION TO FAC RES	FY 2020 ALLOCATION TO MERA
Salaries	1,699,045.64	1,618,776.69	1,805,744.06	1,527,914.19	244,092.84	33,737.03
Overtime	139,414.73	164,431.27	148,928.84	133,776.94	11,680.13	3,471.77
Benefits	752,114.62	715,098.09	819,992.49	730,031.31	78,470.73	11,490.45
Tax/WC	153,861.90	147,875.80	167,844.62	146,967.85	18,008.76	2,868.01
TOTAL	2,744,436.89	2,646,181.85	2,942,510.01	2,538,690.29	352,252.47	51,567.26

Appendix A

**DIABLO WATER DISTRICT
SALARY SURVEY
Fiscal Year 2019/20**

Below are comparisons of salary ranges for positions at Diablo Water District (DWD) and similar positions at other agencies in the area for fiscal year 2018/19. Salary survey data collected is from publicly available sources and has been increased by 3.7% for a cost of living adjustment that is tied to the Bay Area Consumer Price Index increase for fiscal year 2019/20 of 3.7% (April to April).

It was also noted that some DWD positions are paid less than the median for the classification, so the salary ranges for these positions were adjusted. While this increases the salary range it does not equal a pay raise. Pay raises are merit based and subject to the performance review process. Not all positions were brought up to median and will require longer term planning.

DWD employees contribute 100% of their employee portion of the California Public Employees Retirement System (CalPERS) obligation. Employees that entered the CalPERS system prior to January 1, 2013 (classic members), contribute 8% of their gross pay towards the CalPERS and those hired after January 1, 2013 (new members), contribute 6.5%. DWD's CalPERS retirement benefit for classic members is 2.5% @ 55, and 2% @ 62 for new members.

Salary ranges listed will be effective July 1, 2019.

Acronyms

CCWD	Contra Costa Water District
DDSD	Delta Diablo Sanitation District (Antioch)
DWD	Diablo Water District
EBMUD	East Bay Municipal Utility District
GM	General Manager
ISD	Ironhouse Sanitary District
Rep.	Representative
Supt.	Superintendent

<u>Customer Service Clerk III</u>	Monthly Minimum	Monthly Maximum	FY 2019/20 Range	
CCWD, Senior Customer Service Rep	7,307	8,880		
DDSD, Accounting Technician	6,719	8,603		
Brentwood, Accounting Specialist	6,549	7,960		
Pittsburg, Accountant II	6,546	7,956		
Current Diablo Water District	6,220	7,938	6220	7938
ISD, Administrative Technician II	6,507	7,910		
EBMUD, Customer Service Rep III	6,267	7,617		

Median Salary Range 6,546 7,956
 DWD Salary Above or (Below) Median 0% 0%

<u>Customer Service Clerk II</u>	Monthly Minimum	Monthly Maximum	FY 2019/20 Range	
DDSD, Account Clerk II	6108	8009		
ISD, Administrative Technician	5929	7185		
CCWD, Account Clerk III	5880	7147		
Pittsburg, Accountant I	5848	7108		
EBMUD, Customer Service Rep II	5672	6896		
Current Diablo Water District	5447	6646	5556	6779
Brentwood, Accounting Assistant II	4955	6023		

Median Salary Range 5,848 7,108
 DWD Salary Above or (Below) Median -7% -5%

<u>Customer Service Clerk I</u>	Monthly Minimum	Monthly Maximum	FY 2019/20 Range	
DDSD, Account Clerk I	5,552	7,281		
CCWD, Customer Service Rep	5,446	6,620		
EBMUD, Customer Service Rep I	4,659	5,664		
Current Diablo Water District	4,199	5,594	4241	5650
Brentwood, Accounting Assistant I	4,494	5,463		
Pittsburg, Account Clerk	4,424	5,377		

Median Salary Range 4,577 5,629
 DWD Salary Above or (Below) Median -1% 0%

<u>Accounting Operations Manager</u>	Monthly Minimum	Monthly Maximum	FY 2019/20 Range	
CCWD, Finance Director	16071	19535		
EBMUD, Controller	12909	18646		
Brentwood, Assistant Director of Finance	13079	15897		
ISD, Assistant General Manager	12876	15651		
DDSD, Finance Manager	11244	14043		
Current Diablo Water District	9806	13202	10296	13862
Pittsburg, Assistant Director of Finance	10825	13156		

Median Salary Range 12,876 15,651
DWD Salary Above or (Below) Median -19% -13%

<u>Administrative Analyst</u>	Monthly Minimum	Monthly Maximum	FY 2019/20 Range	
EBMUD, Principal Management Analyst	10088	14569		
Pittsburg, Development Manager	10652	12948		
Brentwood, Senior Analyst	9530	11584		
CCWD, Senior Admin Analyst	9180	11159		
Current Diablo Water District	7519	11038	7594	11148
DDSD, Program Analyst	7797	10225		
ISD, Office Administrator	8285	10070		

Median Salary Range 9,180 11,159
DWD Salary Above or (Below) Median -1% 0%

<u>Manager of Maintenance & Construction</u>	Monthly Minimum	Monthly Maximum	FY 2019/20 Range	
DDSD, Operations Manager	12322	15388		
CCWD, Water Treatment Superintendent	12422	15101		
EBMUD, Construction / Maintenance Supt.	12811	14831		
Brentwood, Deputy Director Public Works	11900	14463		
Current Diablo Water District	11079	13499	11301	13769
Pittsburg, Assistant Director or Public Works	11609	13156		
ISD, Collection System Superintendent	10596	12880		

Median Salary Range 11,900 14,463
DWD Salary Above or (Below) Median -7% -5%

<u>Manager of Water Operations</u>	Monthly Minimum	Monthly Maximum	FY 2019/20 Range	
DDSD, Operations Manager	12322	15388		
CCWD, Water Treatment Superintendent	12422	15101		
EBMUD, Superintendent of Water Treatment	12811	14831		
Brentwood, Deputy Director Public Works	11900	14463		
Current Diablo Water District	11079	13499	11301	13769
Pittsburg, Assistant Director or Public Works	11609	13156		
ISD, Collection System Superintendent	10596	12880		

Median Salary Range 11,900 14,463
DWD Salary Above or (Below) Median -7% -5%

<u>Senior Water System Operator</u>	Monthly Minimum	Monthly Maximum	FY 2019/20 Range	
EBMUD, Water Distribution Supervisor	11412	13155		
CCWD, Water Plant Operator IV/V	9222	11667		
DDSD, Senior Operator	8876	11525		
Pittsburg, Water Plant Supervisor	9440	11398		
Current Diablo Water District	8124	10,819	8286	11035
ISD, Collections System Supervisor	8684	10478		
Brentwood, Water Distribution Supervisor	8649	10435		

Median Salary Range 8,876 11,398
DWD Salary Above or (Below) Median -5% -3%

<u>Water Distribution System Lead Worker</u>	Monthly Minimum	Monthly Maximum	FY 2019/20 Range	
EBMUD, Senior Water Distribution Operator	9888	10864		
DDSD, Collection System Worker III	8233	10684		
Pittsburg, Water Maintenance Technician II	8812	10633		
CCWD, Water Plant Operator III	8413	10148		
Current Diablo Water District	6880	9188	7018	9372
ISD, Collections System Operator III	7396	8912		
Brentwood, Senior Distribution Worker	7373	8884		

Median Salary Range 8,233 10,148
DWD Salary Above or (Below) Median -10% -8%

<u>Water Distribution System Worker II</u>	Monthly Minimum	Monthly Maximum	FY 2019/20 Range	
DDSD, Collection System Worker II	7518	9746		
CCWD, Senior Distribution System Operator	8000	9646		
Pittsburg, Water Maintenance Technician I	7661	9236		
EBMUD, Water Distribution System Operator	8174	8975		
ISD, Collections System Operator II	6757	8135		
Current Diablo Water District	6590	8106	6722	8268
Brentwood, Distribution System Worker II	6,721	8,092		

Median Salary Range 7,518 8,975
 DWD Salary Above or (Below) Median -10% -9%

<u>Water Distribution System Worker I</u>	Monthly Minimum	Monthly Maximum	FY 2019/20 Range	
DDSD, Collections System Worker I	6867	8892		
CCWD, Distribution System Operator	7305	8802		
EBMUD, Water Distribution Trainee	6776	7433		
ISD, Collection System Operator I	6175	7428		
Brentwood, Distribution System Worker I	6130	7373		
Current Diablo Water District	5,382	7,110	5490	7252
Pittsburg, Maintenance Worker I/II	4662	6413		

Median Salary Range 6,175 7,428
 DWD Salary Above or (Below) Median -4% -2%

<u>General Manager</u>	Monthly Salary (including lump sum and retirement contributions)	FY 2019/20 (Cost of Living Adjustment of 3.7%)
CCWD, General Manager (2018)	27,561	
DDSD, General Manager (2018)	26,424	
DWD, General Manager (retired 2018)	22,349	
CCWD, Assistant General Manager (2018)	23,305	
EBMUD, Director of Engineering (2017)	21,106	
BBID, General Manager (2017)	20,090	
ISD, General Manager (2018)	20,855	
DWD, Current General Manager	17,500	18,148