



SOUTH TAHOE  
PUBLIC UTILITY DISTRICT

**ANNUAL BUDGET**

FISCAL YEAR  
JULY 1, 2022 - JUNE 30, 2023

ADOPTED MAY 19, 2022





# SOUTH TAHOE PUBLIC UTILITY DISTRICT

FISCAL YEAR

JULY 1, 2022 - JUNE 30, 2023

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# SOUTH TAHOE PUBLIC UTILITY DISTRICT

## FISCAL YEAR 2022/23 BUDGET MESSAGE

May 19, 2022



District Customers:

The South Tahoe Public Utility District staff submits to you the adopted Fiscal Year 2022/23 budget and long-range forecast. This budget message is meant to provide a summary of the adopted budget and long-range forecast and is intended to be read in conjunction with the other information in the budget document, including the revenue and expense summaries and detail, graphical depictions, departmental descriptions, service charge rate data and other budget schedules to receive all information prepared for the adopted 2022/23 budget and long-range forecast.

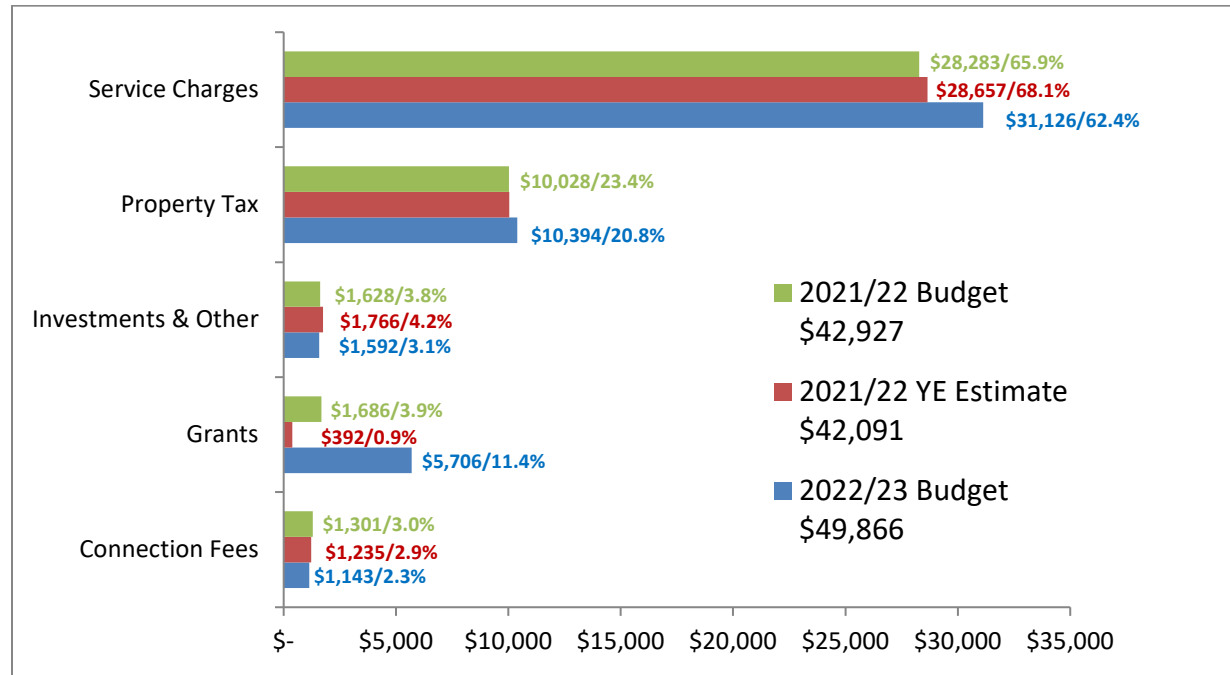
In November 2021, at the beginning of the budget process, District staff informs each department of the budget expectations including: no change in total operating and maintenance (O&M) expenses without valid justification and no change to current staffing levels without General Manager approval. Based on direction received from the District Board of Directors, the 2022/23 adopted budget has been developed to include additional staffing and operating expenses to support the transition from quarterly to monthly utility billing which has been requested by District customers for many years.

The adopted budget and long-range forecast as developed are balanced, comply with adopted reserve policies, and meet required debt coverage ratios. The adopted budget incorporates the "Needs Based" water and sewer capital improvement plans (CIP's). The total amount of the sewer and water ten-year engineering CIP's are \$105.0 million and \$113.9 million respectively. The District issued a five-year Proposition 218 notice prior to the beginning of fiscal year 2019/20 which included a five-year rate increase schedule necessary to complete the ten-year CIP's developed at that time. By ordinance, the Board of Directors adopted the rates in year one of the schedule, but on an annual basis must confirm the rates in each of the remaining years. To begin funding the "Needs Based" CIP's, District staff recommended confirmation of rates for fiscal years 2023 and 2024 at levels sufficient to make up for a portion of the 0% rate adjustments in fiscal years 2021 and 2022. The recommended rate adjustments of 9.0% for water rates and 8.0% for sewer rates were confirmed by the Board of Directors for fiscal year 2023 at the May 19, 2022 regular Board meeting. A year from now, if the Board chooses to adopt rates for fiscal year 2024 that are less than the staff recommended rates, staff will adjust the budget, CIP's, and long-range forecast documents

accordingly. If the Board desires to consider rates greater than the maximum rates authorized for year five in the current five-year Proposition 218 notice, staff will need to prepare and issue a new Proposition 218 notice illustrating the rates under consideration.

**Fiscal Year 2022/23 Projected Revenues: Water and Sewer Combined \$49,866 (000's) Compared to FY 2022 Budget and 2022 Estimated Year End**

Figure 1



Total water and sewer revenues projected for fiscal year 2022/23 are \$49.9 million, not including expected loan reimbursements of \$7.9 million, and are up \$7.0 million from the current year budget. The revenue category with the largest projected year over year increase of \$4.0 million is grant revenues (see discussion below), followed by service charge revenue due to the 9.0% and 8.0% increases to the water and sewer service charge rates to fund the CIP's.

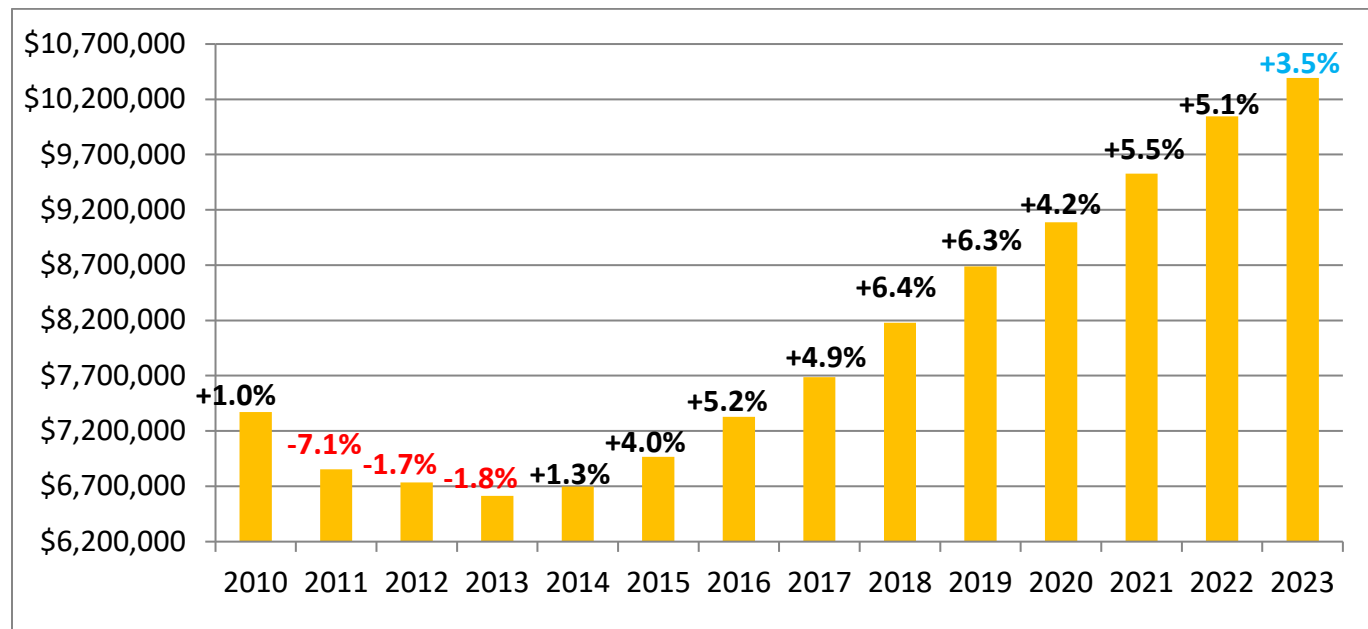
**Property Taxes** – Property tax revenues are projected at \$ 10.4 million, a 3.5% increase over the current year actual amount. For fiscal year 2022/23, property tax is budgeted 75% in the sewer fund and 25% in the water fund. The ratio changes to 70/30 sewer/water in the long-range forecast through year 2024/25 then changes to an 85/15 sewer/water ratio. Property tax transfers from the District to the South

Tahoe Redevelopment Successor Agency are projected to be \$476,000 in 2022/2023 or 4.6% of projected gross property tax revenues. This tax transfer is estimated to continue until 2041, when all bonded debt of the Successor Agency is satisfied.

As you can see in the graph below, property tax receipts have been on a steady incline since 2014. The actual increase for the current year was 5.15%. District staff believes assessed values will continue to increase through the rest of the current fiscal year but at a lesser rate due to decreased inventory within the real estate market, resulting in an approximate property tax increase of 3.5% in 2022/23. Due to a potential slowdown in the real estate market, years two through ten of the ten-year forecast project a 2.64% (15-year average) annual property tax increase instead of the current above average increases. Previous years' property tax increase projections, short and long term, were set at 2%, regardless of current trends or long-term averages. This amount was used because it is the maximum annual increase the County Tax Assessor can increase property values, regardless of ownership changes. District staff still plans to remain conservative when projecting future changes to assessed property values. We all witnessed the impact the recession had on property values, so we do not want to be overly aggressive or optimistic with long-term projections. One year with a negative change in values has a dramatic impact on long-term property tax collections.

Figure 2

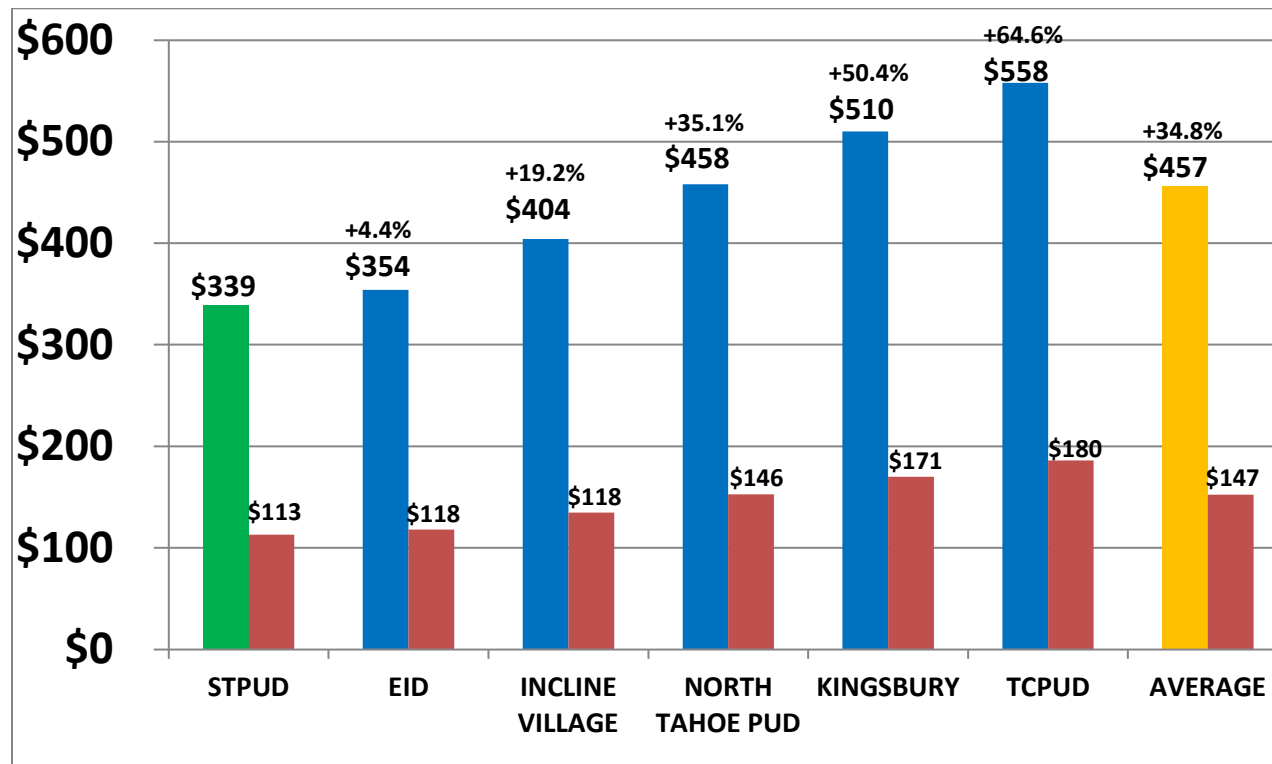
GROSS PROPERTY TAX REVENUE



**Service Charges** – Total water and sewer service charge revenue projected for 2022/23 is \$31.1 million. As mentioned above, the adopted budget has been prepared with 9.0% and 8.0% increases to water and sewer rates which allow the District to begin completing projects from the “Needs Based” CIP’s. The long-range forecast is currently prepared with assumed rate increases of 8.75% and 8.0% in years two through ten.

Included in this budget document is a summary sheet illustrating the five-year water and sewer rates. The rates were developed through formal rate studies prepared by HDR Engineering. Also included is historical rate information and comparisons with other local water and sewer providers. This page illustrates the current average combined quarterly water and sewer bill of local comparable providers is \$457. In fiscal year 2022/23, the combined STPUD quarterly water and sewer bill for a typical residential customer will be \$339, much less than the average bill of the comparators today.

Figure 3 Quarterly & Monthly Combined Water & Sewer Rate Comparison w/STPUD 2022/23 Increases





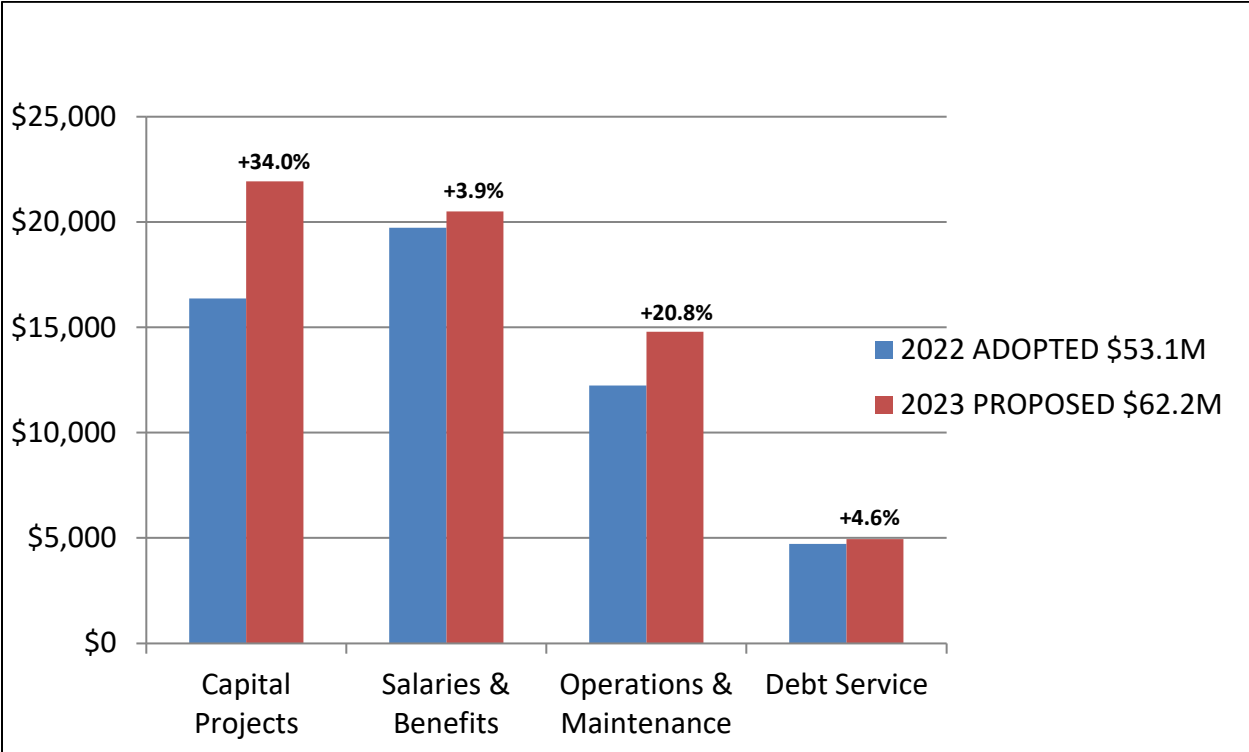
**Connection Fees** – Capacity charges collected by the District can only be spent on infrastructure or to pay the debt service on loans for infrastructure. For the adopted fiscal year 2022/23 budget, staff has projected sewer capacity and connection charges equivalent to 83 typical residential connections and water charges equivalent to 30 typical residential connections. The difference is due to expansion projects, or teardown rebuilds, which usually require additional sewer capacity without the need for a larger water connection. Due to the unknown nature of commercial connections, we have projected total commercial development equivalent to 50 sewer units and one four-inch water connection. To account for a declining inventory of available buildable lots, the long-range forecast assumes a 10% reduction in sewer capacity fees annually. Although capacity charges projected for 2022/23 only represent approximately 2.3% of the total adopted revenue budget, they are an important revenue source to support capital projects and they represent 7.5% of the revenues specifically available for capital projects. As you know, District staff have been working with HDR Engineering to update the water and sewer capacity charge studies and associated fees. Since these studies were not complete, and the Board did not adopt a new fee structure prior to completion of this budget, the estimated capacity charge revenues for fiscal year 2023 are based on the current fee structure.

**Investment Revenues** – Projected investment earnings generated from the District’s portfolio are still well below historical averages as interest rates continue to be at or near record lows. California government code requires local governments to invest in programs with little to no risk, guaranteeing principal preservation. For this reason, investment returns on the District’s portfolio are not a significant source of annual revenues. Projected earnings for 2022/23 are \$464,000 compared to \$532,000 in the current year budget. Although declining rates have negatively impacted District investment revenues, the District has been able to take advantage of record low-interest rates on new debt to fund infrastructure improvements and refinance higher interest debt. The long-term savings of interest expense on new debt is greater than the reductions we have seen on investment revenues.

**Grants** – The District has benefited significantly from a successful grant program for nearly 20 years. From meter installations, waterline replacement and upsizing, water conservation programs, erosion control projects, etc., the District’s rate payers have received millions of dollars in system improvements that could not have been completed without grant awards or significantly greater rate increases. The adopted 2022/23 budget includes \$5.7 million of awarded grant funds for various projects. This follows \$.4 million expected to be received by current year end and \$.6 million received in 2020/21. For 2022/23, the largest portion is from FEMA/OES for backup power systems in field locations (\$644,000), treatment plant blower system improvements (\$633,322), Caldor and Tamarack fire response reimbursement (\$1.1M), secondary clarifiers seismic improvements (\$733,333) and generators at multiple wells (\$1.35M). We also expect to receive \$795,000 from the California Tahoe Conservancy and the Forest Service for fire fuel reduction projects and \$140,000 from Tahoe Sierra Integrated Regional Water Management group for water conservation programs. The El Dorado County Water Agency has committed

\$160,000 to the District for various planning projects. The grants department is also responsible for completing the State Revolving Fund loan applications which have provided millions in interest savings through State subsidized interest rates.

**Figure 4 Fiscal year 2022/23 adopted expenses compared to 2021/22 adopted expenses:**



Total water and sewer adopted expenses for fiscal year 2022/23 are \$62.2 million compared to \$52.7 million in the current year adopted budget (Figure 4); \$21.9 million or 35% is allocated to capital projects, \$20.5 million or 33% for salaries and benefits, \$14.8 million or 24% for operating and maintenance expenses, and \$4.9 million or 8% for debt service. Each expenditure category is discussed below.

**Operating and Maintenance Expenses** – Total water and sewer operating and maintenance (O&M) expenses adopted for fiscal year 2022/23 are \$14.8 million, \$2.5 million or 20.8% more than the current year budget. The change is due to a combination of one-time expenses and permanent increases to ongoing expenditures. The one-time expenses are contracts for studies and assessments managed by the engineering department, some of which include the shop facilities master plan and the cathodic protection assessment. Another one-

time expenditure is for the grant funded fuels reduction work (\$620,000) around District facilities and other community sights. The most significant permanent expense increase is \$915,000 for power costs. We have seen several rate increases from Liberty Utilities over the last couple of years and expect additional increases this summer and fall to account for Liberty's underestimated 2021 purchase power costs and a general rate increase currently under review by the California Public Utilities Commission.

O&M expenditures have been budgeted as a result of the District's ongoing asset management program. Some of these include increased sewer spot repair work due to additional televising of sewer lines, valves and hydrant maintenance, pressure reducing valves maintenance, well inspections, leak detection and line flushing. Much of this work is expected to prevent costly emergency repairs and extend the life of certain assets.

Although District staff will continue to pursue savings whenever possible through efficiencies, purchasing programs, and improved or extended maintenance schedules, the long-range forecast as developed includes an annual 2% escalator to account for inflationary increases.

**Salaries and Benefits** – Total salaries and benefits included in the adopted 2022/23 budget are \$20.5 million and account for approximately 33% of the total expenditure budget. Budgeted salaries in the amount of \$13.5 million are increasing \$678,000 or 5.29%, while budgeted benefits in the amount of \$7.0 million are increasing \$83,000 or 1.2%. The combined increase is \$761,000 or 3.86%. The projected increases are due to several known and expected reasons. The current labor contracts include a 2.5% COLA; new employees not at the top of their respective wage scale receive a 5% step increase; additional customer service staff necessary to transition to monthly utility billing; and the addition of the Board approved Water Maintenance position. The largest projected increase to benefits is CalPERS contributions. CalPERS contribution rates for 2022/23 are increasing creating an estimated cost impact of \$112,000 (see more information on CalPERS below.) Although the current year budget assumed a 10% increase, there was no actual increase to the ACWA health insurance premiums for calendar year 2022, so we are assuming there will be an increase for 2023. The adopted budget includes a 5% increase beginning January 1, 2023, but due to the assumed 10% increase in the current budget, the year-to-year budget change is actually a reduction of approximately \$143,000. Payroll taxes, retirement health savings account contributions and other benefits are increasing due to the increases in salaries noted above.

Fiscal year 2022/23 is the second year of the current three-year employment contracts. Negotiations for succeeding contracts is not expected to begin until January 2024.

**CalPERS** – The California Public Employees Retirement System continuously adjusts actuarial assumptions in an effort to improve the funding level of the retirement system. These adjustments impact the required employer contribution rates. In 2013, the legislature

adopted the Public Employee Pension Reform Act (PEPRA). This act created a new pension plan with lower benefit levels for public employees hired after January 2013. While the CalPERS Board believes PEPRA will improve the sustainability of the retirement system, they do not expect to see a large impact for another 15 to 20 years. Due to this delay, as well as lower than expected returns on investments, the CalPERS Board took action to reduce the expected rate of return on investments from 7.5% to 7.0%. The reduction was phased in over a three-year period beginning with year 2018/19. If the assumption is less revenue from investments, then more revenue is required from employer contribution rates. For 2022/23 the increase to the Classic plan employer rate is 1.944% of salaries, bringing the contribution rate up to 27.3% of salaries. The PEPRA plans employer contribution rate is actually decreasing slightly by 0.213% of salaries, but the cost of the plan is increasing due to an increased number of newer employees enrolled in the plan. The employer contribution rate for 2022/23 is 7.776% of salaries. The total estimated CalPERS increase for the year is \$112,000.

**Debt Service** – The District would prefer to fund infrastructure improvements with cash but must issue debt in order to complete necessary projects while keeping service charge rates at moderate levels. Also, it is reasonable to fund assets that have long service lives with long-term debt. The District also issues debt when interest rates are low to refinance older borrowings which can create substantial savings to our customers. Some of the refinancing in the past has created millions in savings over the remaining loan terms. For the year 2022/23, debt service is projected at \$4.9 million, an increase of approximately \$200,000 over the current year. The increase is due to the interest payments associated with the construction in progress on the Waterline 2 and Secondary Clarifiers State Revolving Fund loans.

The CIP's incorporated in the adopted budget and long-range forecast require additional borrowings. The sewer fund forecast includes \$50.7 million, while the water fund includes \$53.0 million in assumed new borrowings. Assumed future borrowings were increased by nearly \$28 million to help fund the "Needs Based" CIP's versus the prior 5% and 6% funded CIP's.

Two State Revolving Fund loans were recently executed. One for pump station work (Upper Truckee), and one for rehabilitation of the secondary clarifiers at the wastewater treatment plant. The current and future loan amounts and subsequent repayment schedules are built into the financial forecast. The timing and amount of the loans are designed to ensure compliance with District reserve guidelines and lender debt covenants. When possible, the District intends to utilize the State Revolving Fund program to complete other sewer and water projects over the next ten years. This program offers subsidized interest rates that are typically lower than the general tax-exempt market. If this funding is not available, or if project completion is time sensitive, the District can utilize other funding sources.

**Capital Outlay** - Total water and sewer capital outlay expenditures adopted for fiscal year 2022/23 are \$21.9 million; \$11.3 million for sewer projects and equipment, and \$10.6 million for water projects and equipment. Some of the projects expected to begin, continue, or finish next year include the Tahoe Keys and Upper Truckee pump station rehabilitations, secondary clarifiers 1 and 2 rehabilitation, LPPS tank

coating and cathodic protection, Keller-Heavenly zone improvements, meter clean-up projects, Bowers, Black Bart 1 & 2 and Bijou 2 & 3 waterlines and backup power projects. There is also a combined \$1.0 million budgeted for emergency water and sewer projects. The ten-year engineering CIP's are \$105.0 million and \$113.9 million for sewer and water projects respectively. These CIP's are dependent on the proposed water and sewer rate increases for fiscal year 2023 and beyond. Of course, this will change if the Board decides to move forward with a different rate increase or CIP approach.

I would like to acknowledge the work completed by District department heads and staff in the preparation of this year's adopted budget and long-range forecast.

Paul Hughes, Chief Financial Officer

# STPUD QUARTERLY WATER AND SEWER RATES AUTHORIZED BY PROP 218 NOTICE

## QUARTERLY FLAT SERVICE

<b>WATER</b>	ADOPTED	NO CHANGE	NO CHANGE	ADOPTED	MAX AUTHORIZED MUST BE CONFIRMED
	4.00%			9.00%	
	2019/20	2020/21	2021/22	2022/23	2023/24
Single Dwelling Unit	\$175.17	\$175.17	\$175.17	\$190.94	\$225.73
Duplex	\$290.93	\$290.93	\$290.93	\$317.11	\$374.24
Triplex	\$395.24	\$395.24	\$395.24	\$430.81	\$508.42
Fourplex	\$511.33	\$511.33	\$511.33	\$557.35	\$657.76
Each additional unit	\$85.68	\$85.68	\$85.68	\$93.39	\$110.22
Business Establishment 3/4 Inch Connection	\$253.66	\$253.66	\$253.66	\$276.49	\$325.68
Business Establishment 1 Inch Connection	\$382.65	\$382.65	\$382.65	\$417.09	\$491.30

<b>SEWER</b>	ADOPTED	NO CHANGE	NO CHANGE	ADOPTED	MAX AUTHORIZED MUST BE CONFIRMED
	5.00%			8.00%	
	2019/20	2020/21	2021/22	2022/23	2023/24
Quarterly Charge Per Sewer Unit By Customer Class					
Single Family Dwelling	\$44.46	\$44.46	\$44.46	\$48.02	\$54.04
Multi Family Residences	\$42.94	\$42.94	\$42.94	\$46.38	\$52.20
Hotels/Motels/Timeshares	\$42.21	\$42.21	\$42.21	\$45.59	\$51.31
Trailer/Mobile Home Parks & Campgrounds	\$42.16	\$42.16	\$42.16	\$45.53	\$51.25
Non-Residential	\$44.46	\$44.46	\$44.46	\$48.02	\$54.04

## METERED WATER SERVICE

	ADOPTED	NO CHANGE	NO CHANGE	ADOPTED	MAX AUTHORIZED MUST BE CONFIRMED
	4.00%			9.00%	
	2019/20	2020/21	2021/22	2022/23	2023/24
<b>Quarterly Base Rate</b>					
3/4 inch connection	\$138.16	\$138.16	\$138.16	\$150.59	\$179.07
1 inch connection	\$230.62	\$230.62	\$230.62	\$251.38	\$298.91
1 1/2 inch connection	\$459.97	\$459.97	\$459.97	\$501.37	\$596.17
2 inch connection	\$736.19	\$736.19	\$736.19	\$802.45	\$954.18
3 inch connection	\$1,381.28	\$1,381.28	\$1,381.28	\$1,505.60	\$1,790.29
4 inch connection	\$2,302.50	\$2,302.50	\$2,302.50	\$2,509.73	\$2,984.28
6 inch connection	\$4,603.52	\$4,603.52	\$4,603.52	\$5,017.84	\$5,966.66
8 inch connection	\$7,365.99	\$7,365.99	\$7,365.99	\$8,028.93	\$9,547.11
10 inch connection	\$10,589.70	\$10,589.70	\$10,589.70	\$11,542.77	\$13,725.38

	ADOPTED	NO CHANGE	NO CHANGE	ADOPTED	MAX AUTHORIZED MUST BE CONFIRMED
	4.00%			8.00%	
	2019/20	2020/21	2021/22	2022/23	2023/24
<b>Consumption Rate by Customer Class Per 100 Cubic Feet (748 Gallons)</b>					
Single Family Tier 1	\$1.58	\$1.58	\$1.58	\$1.72	\$1.99
Single Family Tier 2	\$2.40	\$2.40	\$2.40	\$2.62	\$3.03
Multi Family	\$1.57	\$1.57	\$1.57	\$1.71	\$1.99
Commercial	\$1.62	\$1.62	\$1.62	\$1.77	\$2.04

# STRATEGIC PLAN of the SOUTH TAHOE PUBLIC UTILITY DISTRICT

## **Strategic Plan Vision Statement**

Maintain a dynamic organization that can quickly and proactively meet an ever-increasing environment of regulations and scarce resources.

## **Strategic Plan Mission Statement**

Furnish our customers with reliable water and wastewater services, and provide those services safely, efficiently, and cost effectively.

## **Strategic Goals**

Provide exemplary customer service.

Provide reliable and safe water distribution, wastewater collection and treatment, and recycled water land application systems.

Foster a culture of efficient water use in our community, and promote public awareness of all District activities and the value of District services.

Develop staff to ensure professionalism and continuity of organizational knowledge.

Continue to be outstanding financial stewards.

Provide a safe and harmonious work environment for District employees.

Maximize appropriate use of technology to improve operational efficiency and prioritize asset replacement.



# DISTRICT OFFICIALS

## BOARD OF DIRECTORS

Kelly Sheehan, President

David Peterson, Vice President

Chris Cefalu, Director

Nick Exline, Director

Shane Romsos, Director

## MANAGERS

John Thiel, General Manager

Paul Hughes, Chief Financial Officer

Debbie Henderson, Accounting Manager

Ryan Lee, Customer Service Manager

Adrian Combes, Senior Engineer

Trevor Coolidge, Senior Engineer

Brent Goligoski, Associate Engineer

Julie Ryan, Engineering Department Manager

Melonie Guttry, Executive Services Manager

Chris Stanley, Manager of Field Operations

Liz Kauffman, Director of Human Resources

Ivo Bergsohn, Hydro Geologist

Chris Skelly, Information Technology Manager

Dan Arce, Laboratory Director

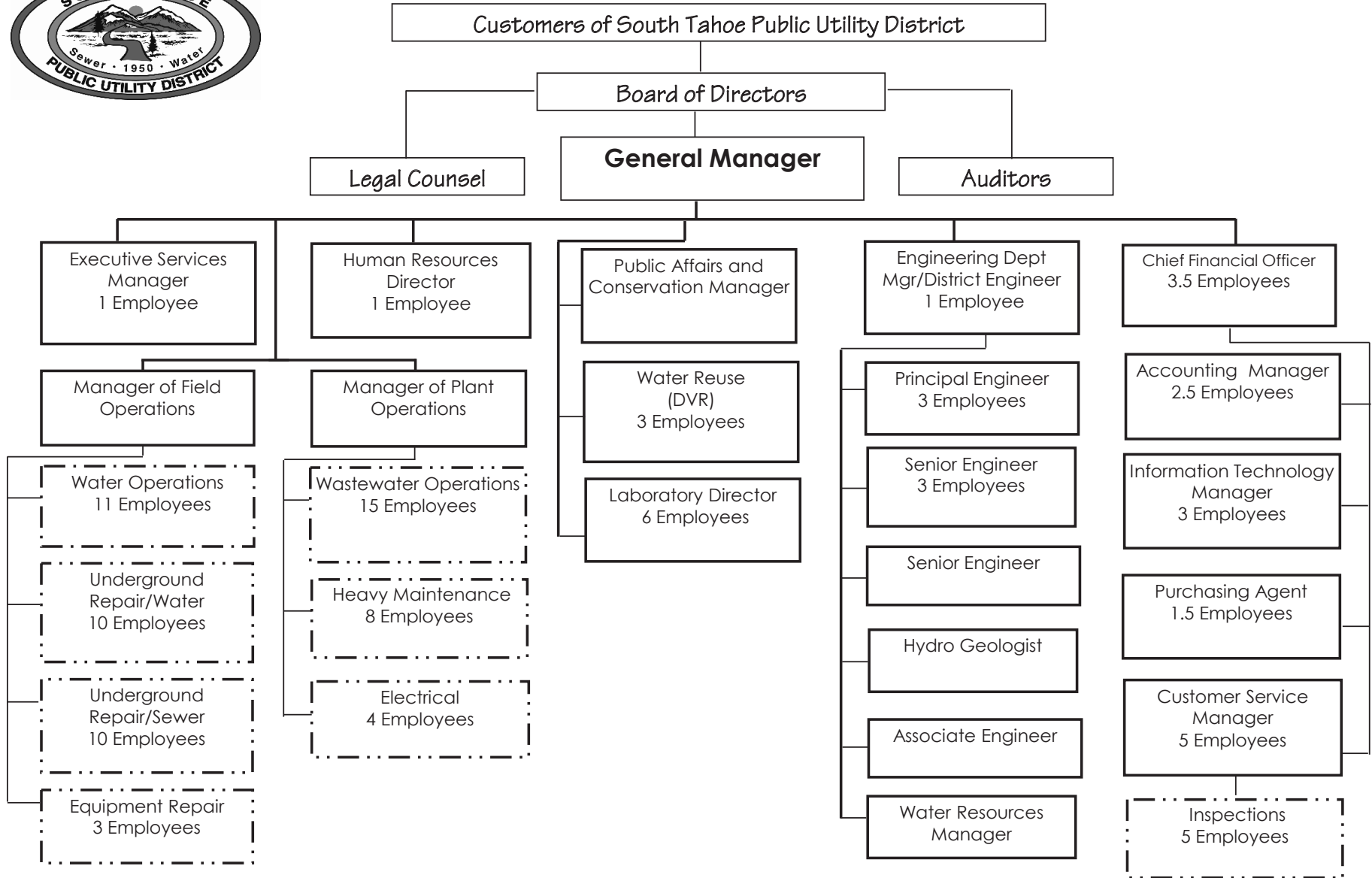
Jeff Lee, Manager of Plant Operations

Stephen Caswell, Principal Engineer

Shelly Thomsen, Public Affairs/Water Conservation Manager

Heidi Baugh, Purchasing Agent

# South Tahoe Public Utility District



**Legend**

Dept-direct report to Mgr    
 Managers    
 Employee = Union Staff

# DEPARTMENT/CREW DESCRIPTIONS

## Sewer

## Operations

1012

The Operations Department is responsible for the 24-hour operation of the District's 7.7 million gallon per day Wastewater Treatment Plant, as well as the monitoring of sewer pump stations and potable water wells and tanks via the SCADA system. The Department is responsible for all after-hours customer service, emergency response including the dispatching of other District personnel, administration of the waste hauler and Special Discharge Permit systems, compliance with air emission and chemical handling regulations, and administration of energy conservation efforts.

Operation of the Wastewater Treatment Plant requires skilled personnel, licensed and California certified to protect public health and environment. The duties are multifaceted and require knowledge in many disciplines including microbiology, chemistry, hydraulics, industrial machinery operation, computer science, and public relations. The potential for wastewater or chemical spills, and their resulting public health and environmental impacts, make the level of responsibility required very high. Consistently accurate process control is essential to maintain compliance with water quality discharge requirements and to keep treatment costs low. The majority of an operator's time is spent monitoring, sampling, adjusting, documenting, or maintaining some facet of the treatment process.

The Operations Department strives to continually meet discharge requirements, maintain accurate records, operate efficiently, provide the safest possible working conditions, help each employee reach their highest potential, seek, and where practical apply new technologies, and to encourage employee development, communication, participation, and training.

Number of employees: 16

The Electrical/Instrumentation (E&I) Dept. is responsible for installation, programming, operation, and maintenance of the following District electrical and automation equipment in the treatment plant and 80+ field stations:

- Switchgear up to 14.4 KV
- Motor & breaker protection relays
- Electric Motors up to 1000 HP
- Standalone & networked programmable logic controllers (PLC's)
- Wonderware InTouch HMI software for plant and field automation
- Wireless telemetry system (SCADA) that includes 80+ field station remote terminal units (RTU's) and a central field interface unit (FIU)
- Variable frequency drives (VFD's)
- Reduced voltage starters (Soft Starts)
- Process transmitters for flow, pressure, temperature, level, vibration, speed, pH, turbidity, dissolved oxygen, explosive gas, and air flow
- Diamond Valley Ranch hydro-electric generator and automated pivot irrigation system

The E&I crew works closely with other departments on the design and improvement of new and existing District equipment and facilities including the treatment plant, Luther Pass Pump Station, Fallen Leaf Lake, and Diamond Valley Ranch.

The Electrical/Instrumentation Department goals for 2022/2023 are:

1. Continue to install, maintain, and troubleshoot District electrical, instrumentation, and SCADA equipment
2. Continue using a computerized maintenance program for equipment repair and preventative maintenance
3. Test and maintain District standby power generation systems
4. Continue to program and replace older remote Supervisory Control and Data Acquisition (SCADA) equipment at water tanks, pump stations, and wells with the newest version of Motorola RTU
5. Complete remote telemetry upgrades to Fallen Leaf Lake stations and bring all the field data through a central hub at Angora Tank then to the Treatment Plant over wireless Ethernet to help with communication reliability
6. Assist with the improvement of the District's remote telemetry communication upgrade using information collected from the communication study report
7. Continue to upgrade plant and field station lighting to high efficiency LED
8. Assist engineering project managers with current and future district projects including Heavenly/Keller water system improvements, Pine Valley PRV upgrade, Secondary Treatment energy study, well pump efficiency testing, and Mt. Rainer PRV controller
9. Assist with the commissioning and testing of the new Plant Standby Generator and utility switch gear

Number of employees: 4

## **Sewer**

## **Heavy Maintenance**

**1016**

The employees in Heavy Maintenance maintain, repair, and replace machinery in the treatment plant including many different types of pumps, conveyor systems, pipe fittings, plumbing, and plant building HVAC. They also assist in water line repair (pipe welding, crane operation), effluent force main repair and replacement, and plant construction projects. They also maintain all buildings and plant grounds, rebuild and maintain sludge de-watering systems (centrifuges and clarifiers), fabricate parts, and provide labor to Alpine County's Harvey Place Dam and Reservoir.

The goals of this department are:

1. Continue to maintain all machinery and mechanical systems to prevent failures at the Wastewater Treatment Plant.
2. Support treatment plant construction projects.
3. Landscape and maintain plant grounds.
4. Maintain export lines A, B, and C, and all air reliefs.
5. Utilize the computerized maintenance management system in support of the District's Asset Management Program.

Number of employees: 7

## **Sewer**

## **Underground Repair**

**1022**

This department's function is to maintain the District's 336 miles of collection lines. This involves preventive maintenance such as regular cleaning and the discovery of inflow and infiltration (I&I). They also deal with stoppages caused by anything from grease to rocks, sticks, etc. They rebuild manholes, lower manholes, install new laterals, T.V. lines, and perform small mainline extensions. The budget is geared for maintenance, repair, and the elimination of I&I, roots, and grease in the collection system. Their 2022/2023 goals include:

1. Reviewing the industry's latest advances and meeting a Sanitary Sewer Management Plan (SSMP) that meets the criteria of the District's SSMP.
2. Continue repairs and maintenance in the raising of manholes and continue the cleaning of all collection lines.
3. Identify and resolve sources of I&I.
4. Identify and resolve areas of high grease and root intrusion in mainlines and clear overgrown easements.
5. Continue working with the City, County, and State to repair and replace manholes before street overlay projects begin.
6. Clearing of easements.
7. Training of staff to ensure that skill level is consistent throughout the department.
8. Collection system maintenance certification is required of staff.
9. Assist at Diamond Valley Ranch as needed or requested.
10. TV and identify lateral connections for new construction in conjunction with the inspection department.
11. Continue repairs and TV'ing of "C" Line.

Number of employees: 10.25

## **Water**

## **Underground Repair**

**2024**

Three or more crews comprise Underground Repair Water. These crews are responsible for repairing water leaks, installing new main lines, maintaining and repairing fire hydrants, installing and/or repairing valve boxes, installing blow offs on dead-end lines to assist with the state required flushing and valve exercising programs, maintaining and repairing about 400 miles of water and service lines, and installing new services during the building season as time allows. Other duties include help in reviewing and setting up the following year's water projects, keeping track of asphalt patching, helping with erosion control projects during summer months, assisting contractors on water line projects, snow removal at the plant, pump stations in the area, and Diamond Valley Ranch (DVR), as well as assist with improvements at DVR.

The goals of the department are to continue to work with the fire departments, both City and County, on replacing, repairing, and installing fire lines and fire hydrants; raise or lower water boxes when a street overlay is being done, which creates a cost savings to the District by not having to hire a private contractor to perform this function; and to keep water lines in good repair. Continue working with contractors the District hires to help upgrade the water system. Continue with District and State required staff training to meet the California Department of Health Services certification requirements.

Number of employees: 10.25

The pump crew is responsible for drinking water quality, production, storage, treatment, and delivery. It operates and maintains wells, booster pump stations, pressure reducing valves, storage tanks, advanced corrosion treatment system, and water treatment equipment. All employees are required to be certified by the California Department of Water Resources.

The pump crew also operates and maintains all sewage pump stations including Fallen Leaf Lake sewer system and Luther Pass Pump Station (LPPS). These sewer stations pump raw sewage to the treatment plant and LPPS pumps recycled water to Harvey Place Reservoir in Alpine County.

The major goal is to pump sewage to the wastewater treatment plant and to prevent sewage spills while doing so. The department continues to improve its preventive maintenance program to accomplish this objective. One or two pump stations are scheduled for modernization every year with new pumps, motors, control systems, and variable frequency drives.

During 2022/2023, the Sewer/Water Operations Departments (in conjunction with the Engineering Department) will apply itself to the below goals:

1. Pump sewage to the treatment plant and recycled water to Alpine County without spills.
2. Increase water supply by rehabilitating existing wells or drilling new wells.
3. Meet existing, new, or proposed drinking water regulations for Methyl Tertiary-Butyl Ether (MTBE), radon, arsenic, uranium, or other contaminants.
4. Improve the reliability of the existing drinking water system through repair, replacement, security, or maintenance. The 2002 Firm Source Capacity Plan and Ten-Year Capital Outlay Plan serve as guides to meet these goals.
5. Install fencing or cameras for facilities security.
6. Develop and implement a distribution system operations plan with the Underground Repair Water crew.
7. Continue to utilize a Sewer System Management Plan with the Underground Repair Sewer crew consistent with the industry's highest standards.
8. Increase the department's use of the computerized maintenance management system and use of asset management principles in the department.
9. Continue the flushing program consisting of flushing 150 dead-ends at least yearly per the California Department of Water Resources.

Number of employees: 11.25

## **Sewer/Water**

## **Equipment Repair**

**1028/2028**

This department maintains 100+ pieces of equipment. This includes cars, pick-up trucks, and dump trucks, as well as backhoes, loaders, snow removal equipment, four mobile and 43 stationary standby generators at the District and Alpine County facilities. A computer program on preventive maintenance has been in use 16 years to assist this department.

The goal of this crew is to keep all trucks, cars, and various heavy equipment in safe running and working condition. They also advise the District when it is more cost effective to replace vehicles or equipment. This equipment ranges in age from 1984 through 2016.

Number of employees: 3.25



This department performs engineering functions for the District including planning, design, construction, system assessment, asset management, modeling, permitting, consultant management, project management, and construction management of new facilities. The department also performs assessment and improvement of existing facilities, processes, and structures. The goals and objectives of this department are:

1. Complete the Water Meter Installation Phase 5a project.
2. Design and begin construction of the Water Meter Installation Phase 5b project.
3. Complete construction of the Treatment Plant Generator project.
4. Complete construction of the Diamond Valley Ranch Irrigation and C-Hydro project.
5. Complete construction of the Heavenly Tank Rehabilitation
6. Complete construction of private services associated with the Ponderosa and Marlette Waterline projects.
7. Ongoing adaptive management of the Upper Truckee Marsh Sewer Facilities project.
8. Complete sewer system upgrades at Fallen Leaf Lake.
9. Complete design and begin construction for Keller Tank Replacement.
10. Implement Sustainable Groundwater Master Plan as the Groundwater Management Agency.
11. Continue coordination, design, and system modifications for Caltrans Highway 50 projects.
12. Coordinate with City and County on erosion control, paving, and other infrastructure projects.
13. Continue updates to the comprehensive waterline replacement plan.
14. Continue updates to the comprehensive sewer line assessment and replacement plan.
15. Complete South Y Plume Remediation Alternatives project.
16. Begin construction of Rocky II Waterline project.
17. Complete design of Tahoe Keys and Upper Truckee Pump Station improvements.
18. Complete design and begin construction of Apache Avenue Sewer Replacement Project.
19. Complete design and begin construction of Tahoe Keys & Upper Truckee Force Main Bypass Project.
20. Complete design and begin construction of Luther Pass Tanks and Site Improvements Project.
21. Continue design of Rocky I, Bowers, Bijou, and Black Bart waterline projects.
22. Continue design of Price Road and Susquehana PRV Replacement Projects.
23. Complete construction of Rocky Point PRV Replacement Project.
24. Complete design and begin construction of Phase I Field Communication Improvements Project.
25. Complete design and begin installation of miscellaneous instrumentation and ancillary improvements including water tanks backup power and Luther Pass pump efficiency monitoring.
26. Begin design of Sewer Replacement Priority I Project.
27. Continue to assess condition of District assets with a focus on underground piping (water, sewer, treatment plant), Plant electrical, and plant structures.
28. Complete design and begin construction of Secondary Clarifier Rehabilitation.

Number of employees: 13

The Laboratory analyzes drinking water, wastewater, streams, ground waters, reservoirs, and soils. The Lab's results are used to determine compliance with State and Federal water reclamation criteria, Safe Drinking Water requirements and other regulations. Lab results are used by District staff to determine treatment efficiency and needs. The Lab's activities are divided into three main categories: wastewater, drinking water, and Alpine County monitoring (where the recycled wastewater is applied for irrigation). Indian Creek Reservoir (ICR) monitoring has increased to assess the efficacy of the hypolimnetic oxygenation system (HOS).

Sampling and testing of monitoring wells in Alpine County has increased. This will increase the time and supplies required by the Laboratory for sampling and testing. Thirteen new wells have been installed in Diamond Valley and seven more to replace or augment existing domestic wells throughout the land application areas.

The Lab is still sampling MTBE treatment systems' discharge to our sewer at underground storage tank (UST) sites. This program has decreased since many UST treatment systems are discharging to infiltration galleries or have remediated the contamination.

Microbiological monitoring is performed throughout the drinking water distribution system at: customers' homes, businesses, all wells, water storage tanks, in new and repaired mains and tanks, and in response to customer concerns. The Lab performs Total Coliform, E. coli, and Heterotrophic Bacteria Plate Counts on the new water mains and all water tanks. The Lab also develops and maintains records of daily drinking water production.

The Lab continues collecting and testing drinking water samples for the Arsenic Treatment System (ATS). Arsenic tests are done on raw water and at various stages of the treatment process. The South Upper Truckee Well #3 Carbon Dioxide Removal System is also tested monthly for performance and State requirements.

Samples from small water systems in El Dorado, Alpine and Mono counties are routinely tested for coliforms, nitrates, and several other chemical tests. A fee is charged to cover all costs for these services.

The Lab will continue to automate sampling, analyses and reporting to increase the productivity of this division. A Laboratory Information Management System (LIMS) was purchased and was placed online in January 2013. The LIMS can schedule sample events, import electronic data from instruments and contract laboratories, ensure the quality of the test results by comparing to defined quality assurance criteria, link test results to GIS systems (District wells; storage tanks; mains, Alpine County sample sites) and customer databases, track test trends, alert personnel to outliers and violations, maintain history of instrument maintenance, track chemical inventory, and produce billing of tests. The LIMS enables laboratory staff to track all laboratory operations faster and easier.

Number of employees: 6

The District's Water Reuse Department manages the recycled water that the District is required to export out of the Tahoe Basin to its facilities in Alpine County. The department oversees the operational safety of the District's recycled water storage reservoir, as well as the conveyance system used to distribute the recycled water to end users for agricultural irrigation purposes. The department also manages an extensive fresh water distribution associated with Alpine County's Indian Creek Reservoir and the District's Diamond Valley Ranch.

Number of employees: 4

Under the guidance of the General Manager, this department is responsible for the efficient administration of all of the affairs of the District, as provided by all applicable Ordinances, Resolutions, or regulations of the District. The General Manager provides leadership and works with staff to make recommendations and implement the policies, decisions, vision, and mission as directed by the Board of Directors. The areas of responsibility under the General Manager's domain include: the operation and management of the District, including the supervision and control of all the District's property; administrative activities; personnel; public information; business and operations, subject to the budgetary guidelines and directives of the Board of Directors. The Administrative staff plans, directs, organizes, coordinates, and provides high quality, effective support to the Board of Directors, the General Manager, and department managers.

Major goals for 2022/2023 for this department are:

1. Continue to provide support for the Board of Directors through frequent communication and data-drive recommendations.
2. Expand community partnerships to identify opportunities for collaboration and efficiencies.
3. Collaborate with local water and fire entities to identify roles in maintaining fire hydrants, identifying deficiencies in fire flow, recommending improvements for fire security, improving communication, and addressing impacts to insurance.
4. Continue to develop/incorporate the Strategic Planning Process into the annual budget process.
5. Continue implementing the District Staff Development Program.
6. Adjust budget and expenditures as needed in response to economic situations or special circumstances.
7. Provide leadership, set goals and objectives, and motivate staff to contribute effectively and efficiently while ensuring a customer-service oriented work environment that supports achieving the District's vision, mission, and goals.

Number of employees: 3

The Human Resources department is responsible for all aspects of the District's Human Resources, Safety, and Risk Management programs, including administration of labor relations contracts, assistance with collective bargaining, policy development, and oversight of the District's recruitment, training, performance evaluation, discipline, and employee benefits programs. Utilizing an online recruitment program has increased the Tahoe applicant pool and streamlined the recruitment process throughout the District. The Human Resources Director also serves as the District's Safety Officer, responsible for implementing, directing, overseeing, and maintaining the District's Injury and Illness Prevention Safety Program and other required safety programs. This department also reviews the District's liability, property, workers' compensation, and employee benefits programs and recommends appropriate insurance according to the District's needs.

The goals and objectives of this department are:

1. Recruit and retain outstanding employees.
2. Provide guidance to all departments to achieve a fair and consistent application of District employment policies.
3. Administer benefits programs in the most cost-efficient manner.
4. Comply with all federal and state regulations for public employers, including implementation and training of all required policies.
5. Provide a safe workplace for employees and maintain workers' compensation "Ex-mod" rate of 1.0 or lower.
6. Obtain cost-effective liability, property, and other ancillary insurance policies which best meet the District's needs.

Number of employees: 2

## **Sewer/Water**

## **Finance**

**1050/2050**

Finance is responsible for financial planning, purchasing, warehouse operations, surplus property disposal, grant administration, general accounting functions including accounts payable, payroll, financial reporting, and repayment of loan obligations.

The goals and objectives of this department include:

1. Providing financial accountability to the public through accurate financial reporting, budget development and monitoring.
2. Planning for the financial needs of the District by costing out both operational expenses and capital outlay projects into the next ten years. This enables the District to provide its customers with stable sewer and water service rates. Moreover, funding is available for needed infrastructure, thereby ensuring quality sewer and water services to the public.
3. Promoting financial stewardship throughout the District.
4. Assisting employees in purchasing quality materials and services at cost-effective prices while assuring that all applicable government regulations are met and utilizing best purchasing practices.
5. Maintaining a warehouse with the goals of maximizing responsiveness to customers, increasing employee productivity, and reducing costs by purchasing in bulk.
6. Maximizing available grant funds to help offset capital project costs and operational expenses. Important to this end is identifying potential grants, preparing quality grant applications, submitting required documentation, following all grant regulations, and maintaining timely and accurate grant records.

Number of employees: 9.5 (This Department also includes Accounting and Purchasing.)

The Information Technology (IT) Department provides expert, prompt and courteous hardware and software support, local and wide area network services, training, and telephone system support throughout the District and its service area to enable efficient use of data as an asset. The Department stays current on new technology trends and applications and evaluates the possible value to the District. The Department supports a wide variety of technologies including wired and wireless network infrastructure, server and client computers, telephones, utility billing and financial applications, the District's website and both physical and virtual security systems. During the past year, the Department has upgraded the District's storage area network, updated phone system, and improved the reliability and resiliency of the server and network infrastructures. Additional projects included submitting for and being awarded the Municipal Information Systems Association of California (MISAC) Excellence in Technology Practices Award for 2018, provided training opportunities for in-house staff, launched an in-house forms portal to digitize standard paper forms and manual processes, supported the launch of WaterSmart (customer portal) and Sensus Analytics for the District's Advanced Meter Infrastructure, collaborated with District Engineers and contractors to develop a future field communications plan to support better data analytics to optimize pump, tank, and other field equipment and processes, assisted with the replacement, training and support of the District's new sewer camera truck software and hardware, supported field staff with remote access technologies and upgraded our network and Supervisory Control and Data Acquisition (SCADA) infrastructures in preparation of secure remote access to the SCADA application and other resources for field crews.

The goals for the 2022/2023 budget year are:

1. Continue support for integration efforts with other databases, training, and report writing with Tyler New World
2. Complete upgrade of phone system
3. Be awarded the MISAC Excellence in Technology Practices Award
4. Perform a network security audit
5. Develop our disaster recovery site with a more reliable power solution and hardware
6. Establish relationships with IT colleagues in the area
7. Continue "Food 4 Thought" training opportunities for in-house staff
8. Continue to design and develop field wide-area wireless network
9. Deploy a secure remote access technology to enable field crews to access SCADA away from the plant
10. Continue to deploy mobile technology to enable field crews
11. Provide IT Staff with training opportunities to keep their skill-set current
12. Provide technical support for the District's GIS and Asset Management systems
13. Continue to develop electronic forms and workflows to replace common paper forms
14. Continue development of automated and on-demand reports using SQL Server Reporting Services
15. Research and implement another five year, IT Strategic Plan

Number of employees: 4

Customer Service is a department title and it's also what we do! Greeting our customers and District guests at the front desk, in the field, and over the telephone makes our group the vital "front line." Our primary responsibility is generating the District's annual sewer revenue of \$15 million and \$13.2 million in water revenue through accurate and equitable quarterly billings to more than 18,000 customers. We collect and process all payments. All new customers, whether a modest home builder or giant hotel complex, bring their plans to Customer Service for review and approval, and the final inspection is then performed in the field.

The fair and consistent application of District rules and regulations is a full-time commitment of the Customer Service staff. The protection of the collection system through pretreatment, grease management, and careful inspection of existing and new facilities, extends to protect the unique Lake Tahoe environment.

The Customer Service Team communicates information to water customers every day concerning water quality, water conservation, water rates, water meters, and protection of our precious groundwater resources at Lake Tahoe. Our department reads the meters and generates and collects the quarterly water bills for more than 14,000 water customers. The inspection of all new water service installations and monitoring of use is part of this department's responsibility.

Vigorous protection of the community's water supply from contamination through cross connections is our highest priority. The District Inspectors conduct an aggressive Backflow Protection Program to ensure our water supply is protected.

Each time a developer, contractor, excavator, or homeowner reports to the central USA Alert that there will be digging in the ground, a special report is distributed and a District Inspector is dispatched to mark the water and sewer lines in the area in order to protect our lines from damage.

Number of employees: 11 (This Department includes Inspections.)



**Sewer/Water****Public Affairs/Water Conservation****1064/2064**

The Public Affairs and Water Conservation Department is responsible for overseeing the development, management, and implementation of programs that communicate, promote, and market the District, as well as managing the District's multi-faceted water conservation program. This department is responsible for the oversight and collaboration of public affairs, community education and outreach, media relations, and represents the District at meetings and events. It also manages the water conservation program, offering a wide array of rebates and services to increase water savings in South Lake Tahoe.

Major goals in 2022/2023 for this department are:

1. Develop a strategic communication plan to identify and prioritize key messages, update outreach material for consistency, and develop metrics to evaluate success at reaching customers.
2. Utilize traditional media to inform customers and expand to include social media and targeted messaging using WaterSmart.
3. Identify opportunities to improve internal communication to improve efficiencies.
4. Build community partnerships and attend/present at community events.
5. Work with South Tahoe Environmental Education Coalition to host annual hands-on, place-based environmental education programs.
6. Implement water conservation rebates, services, and mandatory watering days to increase water efficiency throughout the District's service area.
7. Implement a data driven approach to expand the water conservation program and increase water savings.
8. Create a demonstration garden at the District with supplemental educational materials.
9. Continually anticipate and meet state mandates pertaining to water use, conservation, and internal loss.

Number of Employees: 1

**Sewer/Water****Non-Crew****1080/2080**

The non-crew department could be called the "overhead" division.

This department is charged with expenses that are not controlled by any one supervisor, manager, or administrator. Some examples of expenses accounted for in this department are utilities, insurance, and depreciation.

Number of employees: No employees are assigned to this department, as it is administered by the Finance Division.

# COMBINED FUNDS

## FISCAL YEAR 2022/23 BUDGET SUMMARY

	2022/23 FORECAST	2022/23 FORECAST
	<u>ENTERPRISE FUND</u>	<u>CAPITAL FUND</u>
BEGINNING CASH BALANCES	6,115,208	27,657,029
REVENUES	45,289,944	4,576,240
BORROWINGS	0	7,874,433
<b>AVAILABLE FUNDS</b>	<b>\$ 51,405,152</b>	<b>\$ 40,107,702</b>
SALARIES	11,574,001	1,913,242
BENEFITS	6,208,894	798,564
OPERATIONS AND MAINTENANCE	12,636,950	2,148,718
CAPITAL OUTLAY	0	21,927,900
DEBT SERVICE PAYMENTS	1,246,000	3,695,000
<b>TOTAL CASH OUTLAYS</b>	<b>\$ 31,665,845</b>	<b>\$ 30,483,424</b>
BALANCE BEFORE TRANSFERS	19,739,306	9,624,278
AVAILABLE TO TRANSFER TO CAPITAL FUND	-14,094,795	14,094,795
TRANSFER TO RESERVE FUNDS	0	-10,472,250
ACCRUAL TO CASH ADJUSTMENT	9,051	0
<b>OPERATING AND CAPITAL RESERVES</b>	<b>\$ 5,653,561</b>	<b>\$ 13,246,823</b>
<b>RATE STABILIZATION RESERVE</b>	<b>\$ -</b>	<b>\$ 8,004,801</b>
<b>DEBT RESERVE</b>	<b>\$ -</b>	<b>\$ 2,467,449</b>
<b>TOTAL RESERVE(CASH) BALANCES 6/30/19</b>	<b>\$ 5,653,561</b>	<b>\$ 23,719,073</b>



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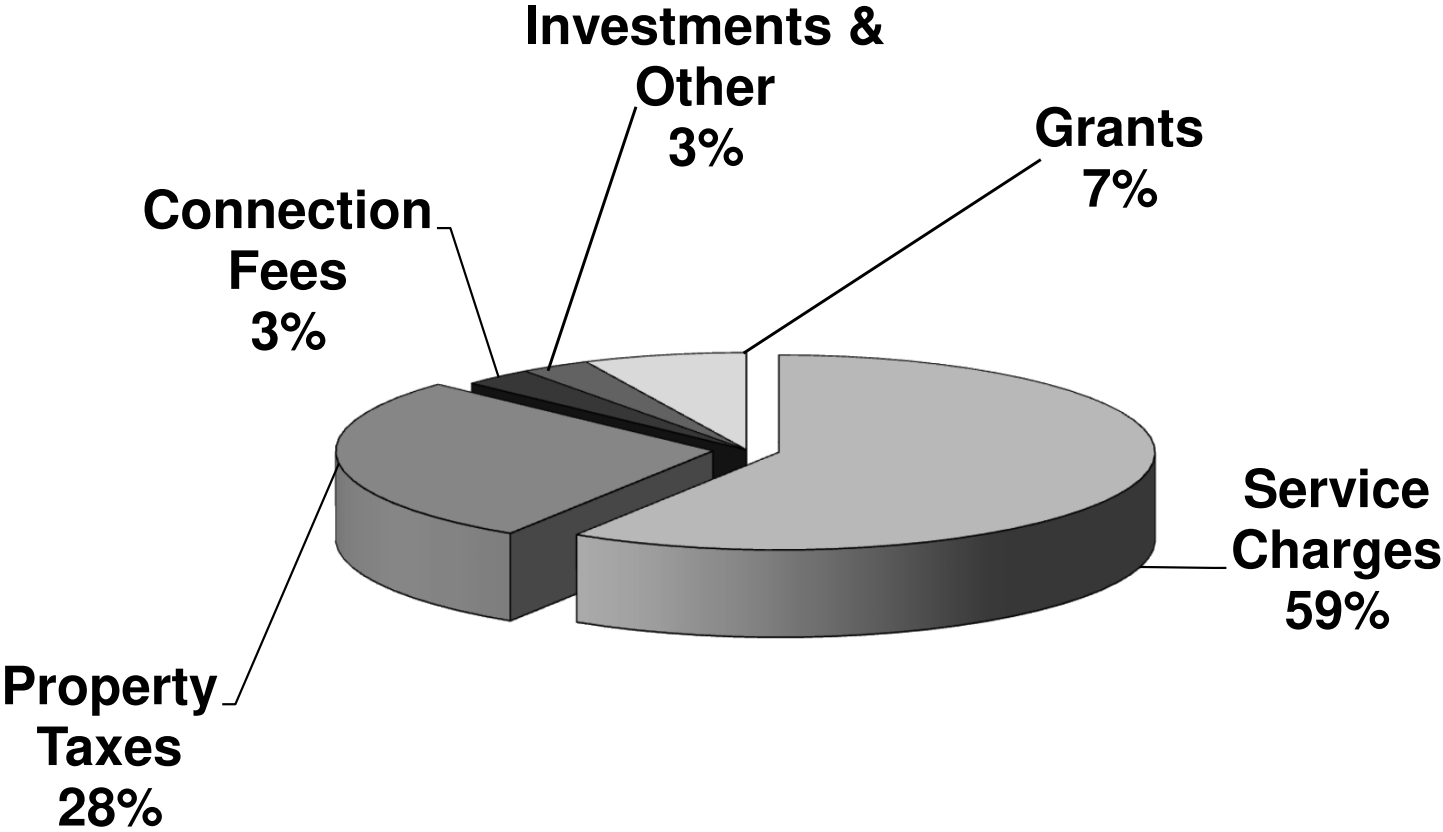
# SEWER FUND

## FISCAL YEAR 2022/23 BUDGET SUMMARY

	2022/23 FORECAST	2022/23 FORECAST
	<u>ENTERPRISE FUND</u>	<u>CAPITAL FUND</u>
BEGINNING CASH BALANCES	3,885,421	21,537,728
REVENUES		2,810,240
BORROWINGS	0	3,790,100
<b>AVAILABLE FUNDS</b>	<b>\$ 29,019,121</b>	<b>\$ 28,138,068</b>
SALARIES	7,146,588	956,621
BENEFITS	3,883,973	399,282
OPERATIONS AND MAINTENANCE	7,848,436	1,642,250
CAPITAL OUTLAY	0	11,323,000
DEBT SERVICE PAYMENTS	723,000	2,770,000
<b>TOTAL CASH OUTLAYS</b>	<b>\$ 19,601,997</b>	<b>\$ 17,091,153</b>
BALANCE BEFORE TRANSFERS	9,417,124	11,046,915
AVAILABLE TO TRANSFER TO CAPITAL FUND	-6,238,765	6,238,765
TRANSFER TO RESERVE FUNDS	0	-8,295,000
<b>OPERATING AND CAPITAL RESERVES</b>	<b>\$ 3,178,358</b>	<b>\$ 8,990,680</b>
<b>RATE STABILIZATION RESERVE</b>	<b>\$ -</b>	<b>\$ 6,598,832</b>
<b>DEBT RESERVE</b>	<b>\$ -</b>	<b>\$ 1,696,168</b>
<b>TOTAL RESERVE(CASH) BALANCES 6/30/23</b>	<b>\$ 3,178,358</b>	<b>\$ 17,285,680</b>

# SEWER ENTERPRISE FUND

## 2022/23 Funding Sources





# Adopted Budget - Revenue

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted																									
<b>Fund 10 - Sewer Fund</b>																																		
Department <b>80 - Non Crew</b>																																		
3101	Service Charge Revenue	13,533,532.25	14,389,466.02	15,191,266.52	14,846,515.24	15,206,000.00	15,243,130.33	15,363,000.00	16,611,000.00																									
3104	Plant Dumping Fees	17,899.20	15,986.05	16,350.54	16,425.73	18,000.00	59,383.49	58,000.00	16,500.00																									
3105	Repairs	259.76	2,152.50	.00	10,748.92	500.00	3,246.38	3,200.00	500.00																									
3107	Returned Check Charges	1,700.00	2,150.00	2,700.00	1,250.00	2,000.00	1,950.00	1,875.00	1,250.00																									
3301	Sewer Permit Fee	23,850.00	20,700.00	24,300.00	20,400.00	22,000.00	14,650.00	20,000.00	20,000.00																									
3401	Capacity Charge	1,100,225.00	1,324,005.00	1,317,338.00	1,018,395.00	992,900.00	875,274.00	992,872.00	893,585.00																									
<table border="1"> <thead> <tr> <th colspan="2">Comments</th> </tr> <tr> <th>Level</th> <th>Comment</th> </tr> </thead> <tbody> <tr> <td>Finance Committee</td> <td>10% Reduction from 2022</td> </tr> </tbody> </table>										Comments		Level	Comment	Finance Committee	10% Reduction from 2022																			
Comments																																		
Level	Comment																																	
Finance Committee	10% Reduction from 2022																																	
3501	Secured Taxes	8,113,633.29	8,499,827.50	8,819,908.82	8,853,757.95	8,288,800.00	8,864,592.92	8,291,470.00	7,545,806.00																									
<table border="1"> <thead> <tr> <th colspan="2">Comments</th> </tr> <tr> <th>Level</th> <th>Comment</th> </tr> </thead> <tbody> <tr> <td>Finance Committee</td> <td>75% Allocated to Sewer Fund</td> </tr> </tbody> </table>										Comments		Level	Comment	Finance Committee	75% Allocated to Sewer Fund																			
Comments																																		
Level	Comment																																	
Finance Committee	75% Allocated to Sewer Fund																																	
3502	Unsecured Taxes	136,460.77	145,934.53	159,046.89	170,444.42	160,000.00	166,651.14	170,000.00	175,000.00																									
3504	Sale of Surplus Assets	11,875.00	546.00	28,167.50	.00	.00	.00	.00	.00																									
3509	Realized Gain - Loss on Investments	(63,769.05)	(49,266.25)	167,794.01	184,290.72	.00	4,413.33	.00	.00																									
3510	Interest Income	410,840.35	824,743.41	607,219.21	352,378.34	420,000.00	138,211.48	443,267.00	370,032.00																									
3511	Fair Market Value Unrealized Gain/Loss	(138,953.75)	449,300.76	285,663.79	(409,186.56)	.00	(123,730.61)	.00	.00																									
3514	Rents and Leases	112,750.00	206,180.00	146,457.68	291,102.71	12,550.00	23,865.80	22,000.00	27,000.00																									
<table border="1"> <thead> <tr> <th colspan="2">Budget Transactions</th> <th>Number of Units</th> <th>Cost Per Unit</th> <th>Total Amount</th> </tr> <tr> <th>Level</th> <th>Transaction</th> <th></th> <th></th> <th></th> </tr> </thead> <tbody> <tr> <td>Finance Committee</td> <td>AT&amp;T Cell Tower Lease</td> <td>12.0000</td> <td>750.00</td> <td>9,000.00</td> </tr> <tr> <td>Finance Committee</td> <td>Verizon Cell Tower Lease</td> <td>12.0000</td> <td>1,500.00</td> <td>18,000.00</td> </tr> <tr> <td colspan="4">Finance Committee Totals</td> <td>\$27,000.00</td> </tr> </tbody> </table>										Budget Transactions		Number of Units	Cost Per Unit	Total Amount	Level	Transaction				Finance Committee	AT&T Cell Tower Lease	12.0000	750.00	9,000.00	Finance Committee	Verizon Cell Tower Lease	12.0000	1,500.00	18,000.00	Finance Committee Totals				\$27,000.00
Budget Transactions		Number of Units	Cost Per Unit	Total Amount																														
Level	Transaction																																	
Finance Committee	AT&T Cell Tower Lease	12.0000	750.00	9,000.00																														
Finance Committee	Verizon Cell Tower Lease	12.0000	1,500.00	18,000.00																														
Finance Committee Totals				\$27,000.00																														
3516	Federal Aid	.00	.00	9,418.92	132,258.33	581,250.00	352,152.37	.00	1,366,655.00																									
3518	State Aid	4,508.47	.00	171,489.25	.00	.00	7,207.12	.00	550,000.00																									
3519	State Homeowner Exemption	74,278.70	75,094.98	74,663.09	73,898.57	75,000.00	37,078.97	75,000.00	75,000.00																									
3523	Interest/Penalty Charges	166,335.88	151,129.42	84,356.55	48,334.04	107,000.00	176,499.76	177,000.00	151,000.00																									
3530	Water Admin/Permit Fee	.00	900.00	.00	300.00	.00	.00	.00	.00																									
3540	Other Miscellaneous Income	88,670.86	48,184.51	4,638.66	6,510.79	6,000.00	14,987.76	8,900.00	5,000.00																									
3542	Diamond Valley Ranch Revenue	.00	.00	16,067.60	55,169.35	178,000.00	244,273.36	180,000.00	180,000.00																									
3620	Local Aid	.00	.00	.00	23,052.32	.00	.00	.00	.00																									



# Adopted Budget - Revenue

Budget Year 2023

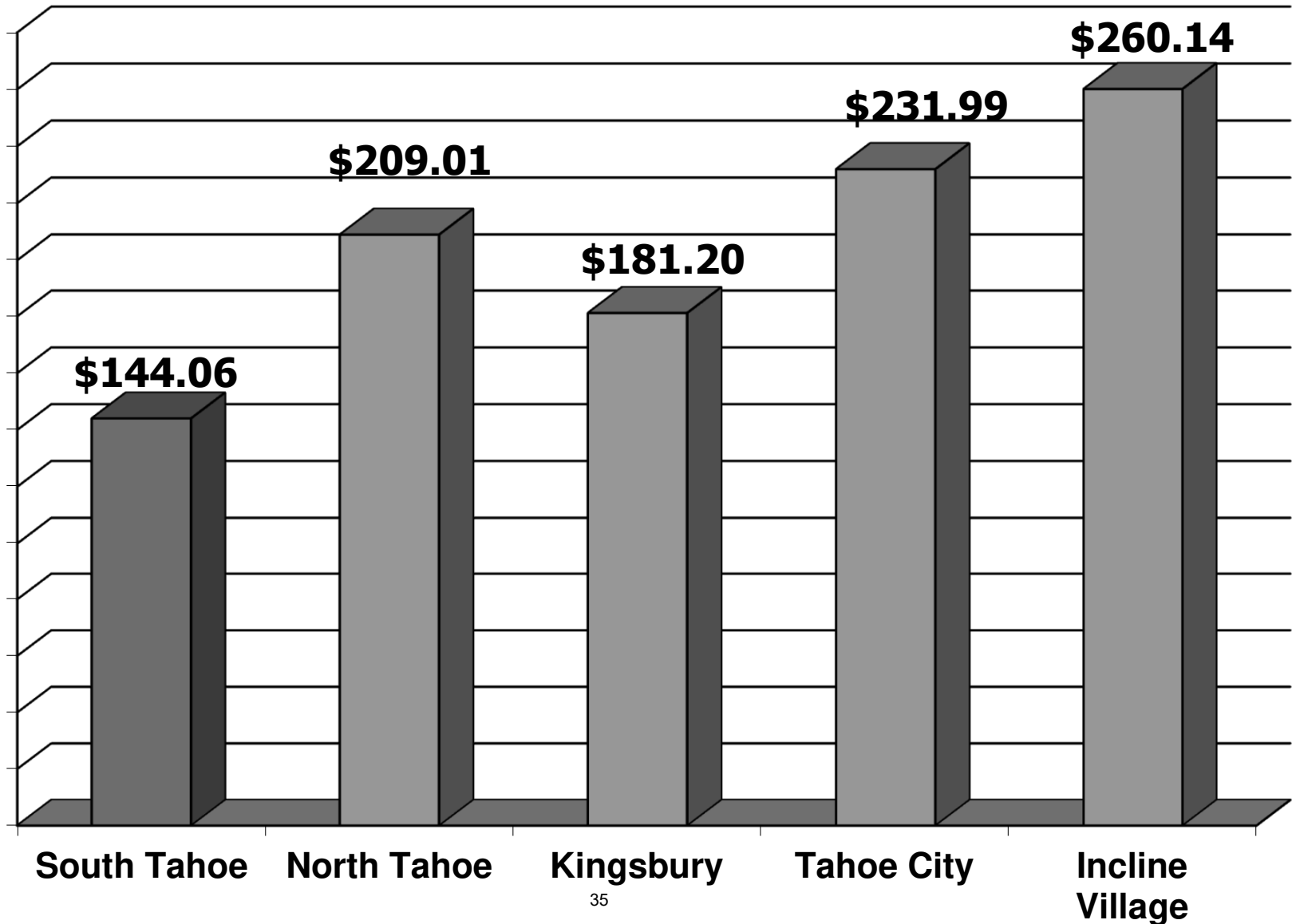
Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted
Fund	<b>10 - Sewer Fund</b>								
	Department <b>80 - Non Crew</b>								
3701	Street Light Revenues	22,348.07	21,942.28	13,519.98	.00	.00	(10.00)	.00	.00
3999	Low Income Discount - Contra Revenue	.00	.00	.00	(12,286.09)	.00	(49,956.02)	(41,000.00)	(44,388.00)
	Department <b>80 - Non Crew Totals</b>	<b>\$23,616,444.80</b>	<b>\$26,128,976.71</b>	<b>\$27,140,367.01</b>	<b>\$25,683,759.78</b>	<b>\$26,070,000.00</b>	<b>\$26,053,871.58</b>	<b>\$25,765,584.00</b>	<b>\$27,943,940.00</b>



# SEWER ENTERPRISE FUND

## 2022/23 Local Quarterly Sewer Rates

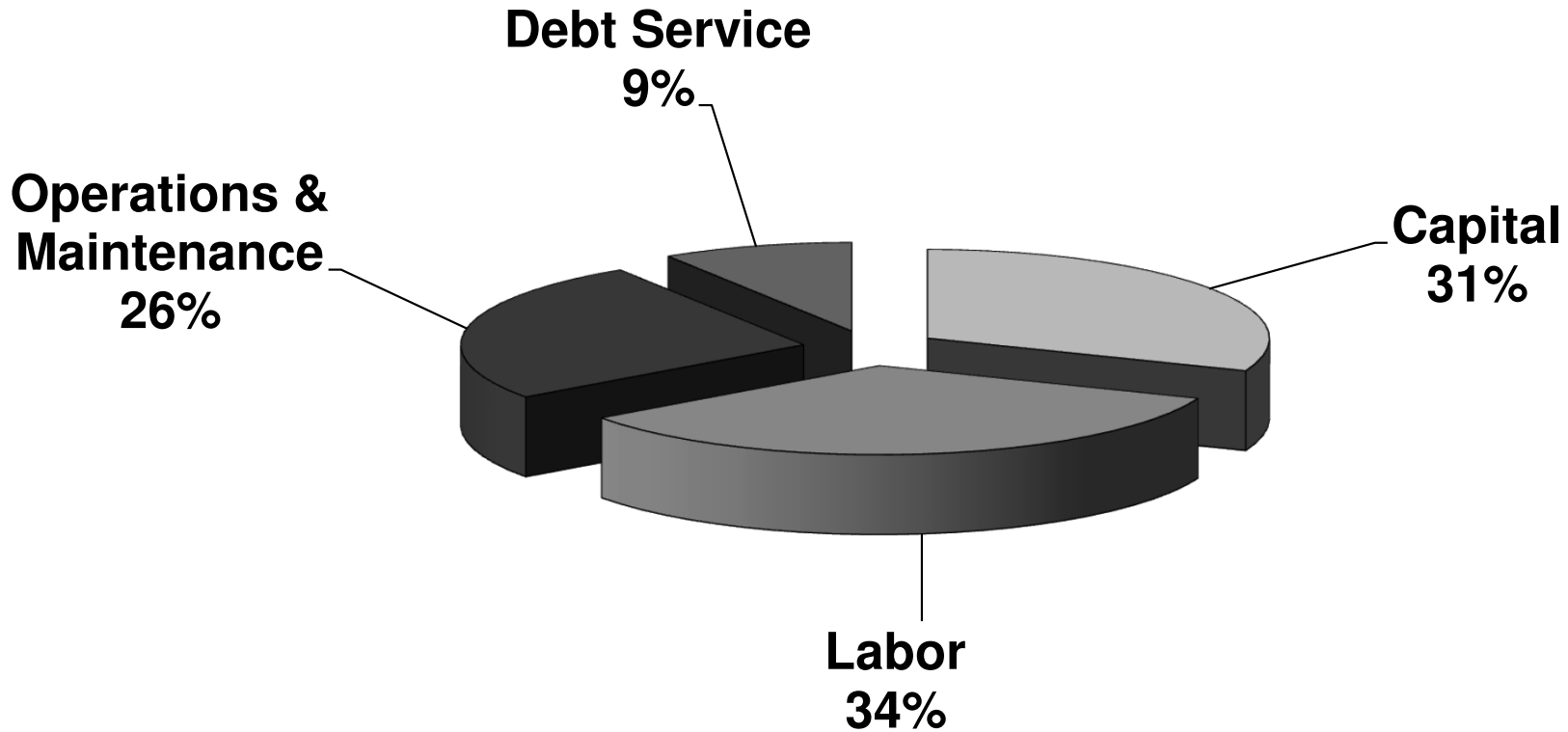
As of July 1, 2022



# MOST RECENT TEN-YEAR BOARD ADOPTED SEWER RATE HISTORY

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Avg.
Sewer	5.0%	0.0%	6.0%	6.0%	6.0%	6.0%	6.0%	5.0%	0%	0%	4.0
CPI (May to May)	0.7%	1.7%	0.8%	0.4%	2.0%	3.0%	2.8%	0.5%	5.4%	8.4%	2.57%
Typical Quarterly Sewer Bill	94.35	94.35	100.02	106.02	112.38	119.13	126.27	133.38	133.38	133.38	

# SEWER ENTERPRISE FUND 2022/23 Expense Allocation



## SUMMARY OF OPERATIONS AND MAINTENANCE

### 2022/23 SEWER BUDGET

ADOPTED		PLANT	OPS	ELECTRIC	HEAVY	FIELD OPS	U/R SEWER	PUMPS	EQUIP	LAB	WATER	ADMIN	BOARD OF	HUMAN	PUB AFFRS/	FINANCE	ACCOUNTING	PURCHASING	INFO TECH	CUSTOMER	INSPECTIONS	NON-CREW	22/23	21/22	INCREASE	
		OPS			MAINT				REPAIR		REUSE		DIRECTORS	RESOURCES	WTR CONS				TECH	SERVICE			BUDGET	BUDGET	(DECREASE)	
44XX	PROFESSIONAL SERVICES	100	0	10,000	0	250	50,000	0	0	0	47,500	55,800	25,250	15,700	1,925	53,550	31,895	450	32,500	11,250	0	0	336,170	353,075	(16,905)	
45XX	INSURANCE	0	0	0	0	0	2,500	0	0	0	0	0	0	0	0	0	0	0	0	1,500	0	299,700	303,700	303,700	0	
46XX	PETROLEUM PRODUCTS	0	2,000	2,500	9,000	500	38,000	14,550	6,500	1,600	17,800	1,100	0	0	0	0	0	325	0	0	4,300	0	98,175	98,050	125	
47XX	OPERATING SUPPLIES	0	293,300	0	0	0	0	12,000	0	31,500	7,000	0	0	0	0	0	0	0	0	0	0	0	0	343,800	329,800	14,000
48XX	OFFICE EXPENSES	625	2,000	875	600	500	1,500	700	1,000	3,250	800	1,800	950	1,300	775	1,225	1,500	1,250	64,000	43,300	250	300	128,500	104,675	23,825	
49XX	PRINTING AND PUBLICATIONS	0	0	0	0	0	0	0	0	0	0	100	0	7,100	1,000	1,000	0	100	0	19,900	0	0	29,200	18,825	10,375	
50XX	RENTS AND LEASES	0	0	0	0	0	0	0	0	0	10,000	0	0	0	0	0	0	0	0	1,100	0	192,000	203,100	203,100	0	
60XX	REPAIRS AND MAINTENANCE	100	31,850	72,400	102,675	650,100	313,600	289,850	64,525	10,550	70,151	1,100	0	42,900	100	2,125	100	32,340	226,238	84,900	4,750	3,000	2,003,354	1,361,900	641,454	
61XX	RESEARCH/MONITORING	0	0	0	0	0	0	0	0	30,000	0	0	0	0	0	0	0	0	0	0	0	0	0	30,000	36,000	(6,000)
62XX	TRAVEL/EDUC/MEMBERSHPS	3,300	6,500	1,952	4,700	225	12,001	1,250	350	6,725	8,872	1,056	26,600	15,700	1,825	2,485	3,738	1,235	15,850	3,416	1,700	0	119,480	81,675	37,805	
63XX	UTILITIES	0	400	500	0	0	4,150	5,000	0	0	14,100	0	0	0	0	0	0	0	650	130	2,000	2,477,100	2,504,030	1,946,200	557,830	
65XX	MISC EXPENSES	200	500	200	150	100	400	325	200	100	500	1,250	250	50	100	200	200	50	250	250	50	100	5,425	5,575	(150)	
66XX	OTHER OPERATING EXP	203,625	228,000	3,300	7,500	98,600	5,000	0	0	3,600	147,000	4,650	8,500	1,825	31,250	0	0	0	0	5,000	0	710,050	1,457,900	1,327,800	130,100	
67XX	NON OPERATING EXP	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	24,050	0	0	0	0	0	262,675	286,725	232,550	54,175
	22/23 BUDGET	207,950	564,550	91,727	124,625	750,275	427,151	323,675	72,575	87,325	323,723	66,856	61,550	84,575	36,975	60,585	61,483	35,750	339,488	170,746	13,050	3,944,925	7,849,559	6,402,925	1,446,634	
	21/22 ADOPTED BUDGET	167,925	542,150	96,425	126,425	47,175	417,900	416,875	75,475	94,150	308,550	66,700	53,050	92,075	35,975	56,600	68,525	34,725	288,675	85,800	12,050	3,259,050		6,346,275		
	INCREASE/(DECREASE)	40,025	22,400	(4,698)	(1,800)	703,100	9,251	(93,200)	(6,825)	15,173	156	8,500	(7,500)	1,000	3,985	(7,042)	1,025	50,813	84,946	1,000	685,875	1,503,284				

## SUMMARY OF SALARIES AND BENEFITS

### 2022/23 SEWER BUDGET

ADOPTED

	PLANT OPS	OPS	ELECTRIC	HEAVY MAINT	FIELD OPS	UR SEWER	PUMP CREW	EQUIP REPAIR	LAB	WATER REUSE	ADMIN	BOARD OF DIRECTORS	HUMAN RESOURCES	PUBLIC INFO/WATER CONS	FINANCE	ACCOUNTING	PURCHASING	INFO TECH	CUSTOMER SERVICE	INSPECTIONS	22/23 BUDGET	21/22 BUDGET	INCREASE (DECREASE)	
REGULAR WAGES	176,024	1,812,767	225,318	683,173	90,205	856,283	494,185	151,719	261,697	223,507	247,619	12,000	131,105	69,629	266,868	213,974	112,999	258,710	295,168	207,840	6,790,790	6,549,350	241,440	
NEW POSITIONS																					0	0	0	
SUB-TOTAL	176,024	1,812,767	225,318	683,173	90,205	856,283	494,185	151,719	261,697	223,507	247,619	12,000	131,105	69,629	266,868	213,974	112,999	258,710	295,168	207,840	6,790,790	6,549,350	241,440	
COST OF LIVING ADJ	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL REGULAR	176,024	1,812,767	225,318	683,173	90,205	856,283	494,185	151,719	261,697	223,507	247,619	12,000	131,105	69,629	266,868	213,974	112,999	258,710	295,168	207,840	6,790,790	6,549,350	241,440	
OVERTIME	0	70,000	5,000	5,000	0	20,000	15,000	2,250	4,250	5,000	50	0	500	0	15,500	5,000	280	7,500	6,287	3,355	164,972	217,450	(52,478)	
COST OF LIVING ADJ	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL OVERTIME	0	70,000	5,000	5,000	0	20,000	15,000	2,250	4,250	5,000	50	0	500	0	15,500	5,000	280	7,500	6,287	3,355	164,972	217,450	(52,478)	
DOUBLE TIME	0	48,000	750	500	0	1,500	4,000	25	2,750	1,000	0	0	0	0	0	0	0	500	700	0	59,725	52,775	6,950	
COST OF LIVING ADJ	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DOUBLE TIME	0	48,000	750	500	0	1,500	4,000	25	2,750	1,000	0	0	0	0	0	0	0	500	700	0	59,725	52,775	6,950	
PART TIME/SEASONAL	0	0	0	0	0	36,000	17,000	9,000	11,000	0	0	0	0	0	0	0	0	0	0	0	0	73,000	114,100	(41,100)
PART TIME (NEW)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6,925	0	0	0	0	0	6,925	0	6,925
SEASONAL (NEW)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PART TIME OVERTIME	0	0	0	0	0	200	1,000	0	250	0	0	0	0	0	0	0	0	0	0	0	0	1,450	1,375	75
DOUBLE TIME	0	0	0	0	0	0	0	0	250	0	0	0	0	0	0	0	0	0	0	0	0	250	1,375	(1,125)
GRAND TOTAL SALARIES	176,024	1,930,767	231,068	688,673	90,205	913,983	531,185	162,994	280,197	229,507	247,669	12,000	131,605	69,629	282,368	225,899	113,279	266,710	302,155	211,195	7,097,112	6,936,425	160,687	
22/23 BUDGETED BENEFITS	85,351	1,058,354	123,633	416,292	42,794	489,996	290,655	87,621	122,690	114,022	104,711	75,325	72,656	40,335	138,973	116,923	66,677	137,318	158,001	119,578	3,861,905	3,892,700	(30,795)	
TOTAL SALARIES AND BENEFITS	261,375	2,989,121	354,701	1,104,965	132,999	1,403,979	821,840	250,615	402,887	343,529	352,380	87,325	204,261	109,964	421,341	342,822	179,956	404,028	460,156	330,773	10,959,017	10,829,125	129,892	
21/22 BUDGETED	253,325	2,933,125	352,900	1,062,350	126,700	1,356,850	858,450	232,850	399,175	524,200	326,625	92,200	183,950	100,350	412,150	317,300	166,950	377,200	429,200	323,275		10,829,125		
INCREASE/(DECREASE)	8,050	55,996	1,801	42,615	6,299	47,129	(36,610)	17,765	3,712	(180,671)	25,755	(4,875)	20,311	9,614	9,191	25,522	13,006	26,828	30,956	7,498	129,892			

## 2022/23 SEWER CAPITAL OUTLAY

ADOPTED

### DETAIL OF ENGINEERING OPERATING EXPENSES

		22/23 BUDGET	21/22 BUDGET	INCREASE (DECREASE)
44XX	<u>PROFESSIONAL SERVICES**</u>	1,375,500	1,136,500	239,000
46XX	<u>PETROLEUM PRODUCTS</u>	5,300	5,300	0
48XX	<u>OFFICE EXPENSES</u>	6,325	6,325	0
49XX	<u>PRINTING AND PUBLICATIONS</u>	125	125	0
60XX	<u>REPAIRS AND MAINTENANCE</u>	225,500	200,500	25,000
62XX	<u>TRAVEL/MEETINGS/ED</u>	23,000	8,650	14,350
63XX	<u>UTILITIES</u>	2,500	2,500	0
65XX	<u>MISCELLANEOUS EXPENSES</u>	625	625	0
66XX	<u>OTHER OPERATING EXP</u>	3,375	3,375	0
<b>TOTAL EXPENSES</b>		<b>1,642,250</b>	<b>1,363,900</b>	<b>278,350</b>

\*\*Includes one-time expenditures and transfers from capital outlay budget

## 2022/23 SEWER CAPITAL OUTLAY

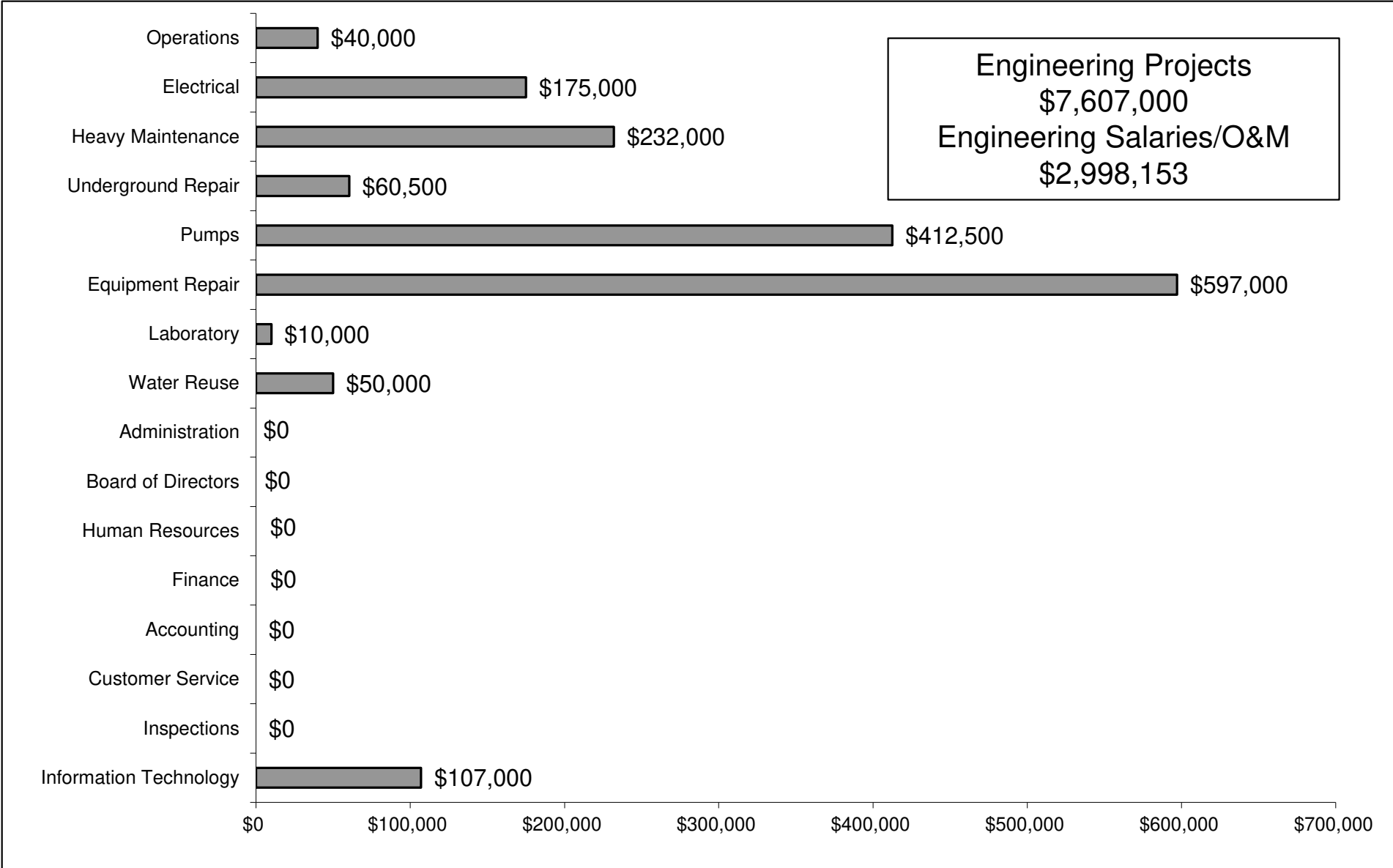
ADOPTED

### DETAIL OF ENGINEERING SALARIES AND BENEFITS

	22/23 BUDGET	21/22 PY BUDGET	INCREASE (DECREASE)
REGULAR WAGES	907,086	843,800	63,286
NEW POSITIONS		0	0
SUB-TOTAL	907,086	843,800	63,286
COST OF LIVING ADJ	0	0	
TOTAL REGULAR	907,086	843,800	63,286
OVERTIME	37,500	50,000	(12,500)
COST OF LIVING ADJ	0	0	
TOTAL OVERTIME	37,500	50,000	(12,500)
DOUBLE TIME	500	0	500
COST OF LIVING ADJ	0	0	
TOTAL DOUBLE TIME	500	0	500
PART TIME	11,535	0	11,535
PART TIME OVERTIME	0	0	0
SUB-TOTAL	11,535	0	11,535
<hr/>			
GRAND TOTAL SALARIES	956,621	893,800	62,821
<hr/>			
BENEFITS	399,282	382,275	17,007
<hr/>			
<b>TOTAL SALARIES AND BENEFITS</b>	<b>1,355,903</b>	<b>1,276,075</b>	<b>79,828</b>

# SEWER ENTERPRISE FUND CAPITAL PROJECTS

All Other  
Departments





**2022/23 SEWER CAPITAL OUTLAY**

ADOPTED

ACCT #	DESCRIPTION	PLANT OPS	OPS	ELECTRIC	HEAVY MAINT	FIELD OPS	U/R SEWER	PUMPS	EQUIP REPAIR	ENGINEERING	LAB	WATER REUSE	ADMIN	BOARD OF DIRECTORS	HUMAN RESOURCES	PAWC	FINANCE	ACCOUNTING	PURCHASING	INFO TECH	CUSTOMER SERVICE	INSPECTIONS	TOTAL
<b>PLANT OPERATIONS</b>																							
<b>OPERATIONS</b>																							
8204	Replace Chemical Storage Tank		25,000																				25,000
8324	Replace Hypo Pumps		15,000																				15,000
<b>ELECTRICAL</b>																							
8200	Misc Sewer Motor Rebuilds (TBD)			65,000																			65,000
8201	Replace VFD SPS (TBD)			15,000																			15,000
8308	WWTP Fire Alarm Standardization			55,000																			55,000
8309	Replace WWTP Voice Radio/Headsets			40,000																			40,000
<b>HEAVY MAINTENANCE</b>																							
8336	ERB Repairs				15,000																		15,000
8337	Replace #3 Water Pump				20,000																		20,000
8338	Final/Secondary Pump Rebuilds				20,000																		20,000
8339	Replace Welder				17,000																		17,000
8340	Replace Rollup Door				12,000																		12,000
8341	Replace Sludge Pump				12,000																		12,000
8342	Major Rebuild Centrifuge				100,000																		100,000
8343	Rebuild Liners for Sludge Augers				20,000																		20,000
8398	New Filter Valves				16,000																		16,000
<b>FIELD OPERATIONS</b>																							
<b>UNDERGROUND REPAIR SEWER</b>																							
8261	Smart Cover						16,000																16,000
8394	Replace Hydraulic Jackhammer						5,000																5,000
8395	Confined Space Equipment						7,500																7,500
8396	Replace Stand Alone Later Camera						20,000																20,000
8397	Replace TV Cable						12,000																12,000
<b>PUMPS</b>																							
8212	Security Measures								26,500														26,500
8213	Misc Sewer Pump Rebuilds (TBD)								50,000														50,000
8214	Replace Bijou SPS Pump #2								25,000														25,000
8216	Replace Bellevue SPS Pump #1								21,000														21,000
8315	Rebuild LPPS Pumps #1 and #2								200,000														200,000
8316	At Tahoe PS Spare Pump								90,000														90,000
<b>EQUIPMENT REPAIR</b>																							
8062	Carbon Monoxide Removal System								10,000														10,000
8074	Replace Vehicle 62								30,000														30,000
8158	Replace Generator (TBD)								60,000														60,000
8232	Replace Engine/Transmission TBD								10,000														10,000
8379	Replace Truck 59								40,000														40,000
8380	Replace Truck 2								40,000														40,000
8381	Replace Truck 19								40,000														40,000
8382	Replace Truck 14								140,000														140,000
8383	Replace Water Reuse Utility Vehicle								27,000														27,000
8384	Replace Water Reuse Backhoe #29								120,000														120,000
8385	Replace Vehicle 76								35,000														35,000
8386	New Engineering Vehicle (Hybrid)								45,000														45,000

2022/23 SEWER CAPITAL OUTLAY (CONTINUED)

ACCT #	DESCRIPTION	PLANT OPS	OPS	ELECTRIC	HEAVY MAINT	FIELD OPS	U/R SEWER	PUMPS	EQUIP REPAIR	ENGINEERING	LAB	WATER REUSE	ADMIN	BOARD OF DIRECTORS	HUMAN RESOURCES	PAWC	FINANCE	ACCOUNTING	PURCHASING	INFO TECH	CUSTOMER SERVICE	INSPECTIONS	TOTAL	
<b>ENGINEERING</b>																								
7014	Tahoe Creek Sewer Crossing									514,000													514,000	
7055	Tahoe Keys Sewer PS Rehab									2,982,000													2,982,000	
7056	Upper Truckee Sewer PS Rehab									1,386,000													1,386,000	
7057	Luther Pass PS Tanks Rehab									470,000													470,000	
8068	Bijou PS Rehab									103,000													103,000	
8159	Water Reuse Road Improvements									52,000													52,000	
8275	Misc Sewer Projects (TBD)									500,000													500,000	
8345	Water Reuse Dressler Ditch Erosion Control									397,000													397,000	
8346	FM Inspection Ports - Bijou									103,000													103,000	
8347	FM ARV Replacement									52,000													52,000	
8348	Bal Bijou GM - MH Install									26,000													26,000	
8349	HWY 50 - Ski Run to PT GM Replacement									103,000													103,000	
8350	Fremont.HWY 50 GM Replacement									16,000													16,000	
8351	LPSPS Fire Pump Control Improvement									52,000													52,000	
8352	Pope Beach #1 Rehab									54,000													54,000	
8353	Pope Beach PS #2 Rehab									54,000													54,000	
8354	WWTP UG Piping Access Improvement									159,000													159,000	
8355	Mixed Liquor Splitter Box Rehab									73,000													73,000	
8356	Emergency PS Wetwell Rehab									52,000													52,000	
8357	AB Splitter Box Rehab									52,000													52,000	
8358	Primary Effluent Junction Box Rehab									52,000													52,000	
8360	SCADA Historian Upgrades									155,000													155,000	
8361	SRT Controller for Secondary									73,000													73,000	
8362	Engineering Office Upgrades									31,000													31,000	
8363	Pump Testing Equipment									26,000													26,000	
8364	Engineering Copier									20,000													20,000	
8399	GS Replacement Program									50,000													50,000	
	Engineering Staff and Expenses									2,998,153													2,998,153	
<b>LAB</b>																								
8311	Replace Hydrolab Data Sonde										10,000												10,000	
<b>WATER REUSE</b>																								
8301	Altafa Field Rehabilitation											25,000											25,000	
8302	Snowshoe Thompson II Ditch Piping											25,000											25,000	
<b>ADMINISTRATION</b>																								
<b>BOARD OF DIRECTORS</b>																								
<b>HUMAN RESOURCES</b>																								
<b>PUBLIC AFFAIRS/WATER CONSERVATION</b>																								
<b>FINANCE</b>																								
<b>ACCOUNTING</b>																								
<b>PURCHASING</b>																								
<b>INFORMATION TECHNOLOGY</b>																								
8355	Virtual Server/Host																				20,000		20,000	
8326	Backup Power - Server Room																					6,000	6,000	
8327	Network Improvements																					11,000	11,000	
8328	Finance System Enhancements																					10,000	10,000	
8329	SQL Additional Licenses																					10,000	10,000	
8331	Replace Domain Controller																					10,000	10,000	
8332	Antivirus Replacement																					40,000	40,000	
<b>CUSTOMER SERVICE</b>																								
<b>INSPECTIONS</b>																								
TOTAL CAPITAL OUTLAY 22/23		0	40,000	175,000	232,000	0	60,500	412,500	597,000	10,605,153	10,000	50,000	0	0	0	0	0	0	0	0	107,000	0	0	12,289,153
ESTIMATED TOTAL 21/22			15,000	50,000	132,665		16,000	22,000	378,157	14,019,536	81,000	12,000	19,000	5,000							371,000	50,000		15,171,358
INCREASE(DECREASE)		0	25,000	125,000	99,335	0	44,500	390,500	218,843	(3,414,383)	(71,000)	38,000	(19,000)	(5,000)	0	0	0	0	0	0	(264,000)	(50,000)	0	(2,882,205)

+++INDICATES BUDGETED ROLLOVERS FROM 21/22

**SEWER  
EXPENSE DETAIL  
BY CREW**



# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted
<b>Fund 10 - Sewer Fund</b>									
Department <b>10 - Plant Operations</b>									
4101	Regular Salaries - Wages	39,624.16	151,755.87	173,257.21	174,920.49	168,775.00	133,208.21	168,775.00	176,024.00
4301	FICA Taxes	2,824.32	10,211.19	10,658.26	12,249.11	11,300.00	9,053.02	11,300.00	11,666.00
4302	Dental Self Insured	518.33	1,411.24	1,409.80	1,394.44	1,650.00	1,516.24	1,650.00	1,654.00
4304	Vision	70.98	283.92	283.92	283.92	300.00	260.26	300.00	284.00
4305	Retirement Health Savings Account	571.14	2,541.31	2,731.24	2,877.09	2,850.00	2,737.57	2,850.00	2,986.00
4306	Workers Compensation	587.83	959.82	985.22	954.80	1,000.00	764.52	1,000.00	1,038.00
4309	Health Savings Account - ER Portion	.00	2,400.00	2,400.00	.00	.00	2,600.00	.00	.00
4310	ACWA Medical Insurance	7,462.89	26,849.76	21,962.16	20,355.30	23,575.00	18,453.90	23,575.00	22,003.00
4311	Life Insurance	106.50	442.50	469.50	490.50	500.00	459.25	500.00	501.00
4312	Long Term Disability - Management	240.06	996.84	1,058.22	1,108.98	1,100.00	1,054.13	1,100.00	1,135.00
4315	CalPERS Classic ER Contribution	6,692.66	28,263.76	33,818.31	39,055.65	42,275.00	19,274.49	42,275.00	44,084.00
4330	Health Savings Account Admin fee - ER Por	.00	17.70	35.40	17.70	.00	14.75	.00	.00
4405	Contractual Services	.00	.00	.00	.00	.00	33,792.20	100,000.00	.00
4460	Special Reports	.00	.00	.00	.00	100.00	.00	.00	100.00
4820	Office Supplies	286.51	894.98	1,207.81	669.57	625.00	376.87	350.00	625.00
6075	Safety Equipment - Physicals	.00	.00	.00	.00	100.00	.00	100.00	100.00
6200	Travel - Meetings - Education	.00	562.71	2,803.25	5.00	100.00	199.67	100.00	2,500.00

Comments	
Level	Comment
Department	May need to represent the District at CASA conferences.

Budget Transactions				
Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Finance Committee	CASA Conference (tentative)	1.0000	2,500.00	2,500.00
Finance Committee Totals				\$2,500.00

6250	Dues - Memberships - Certification	110.00	360.00	635.00	542.00	800.00	105.00	600.00	800.00
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Budget Transactions				
Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Finance Committee	AWWA	1.0000	105.00	105.00
Finance Committee	SWRCB	1.0000	175.00	175.00
Finance Committee	WEF	1.0000	275.00	275.00
Finance Committee Totals				\$555.00



# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted
Fund 10 - Sewer Fund									
Department 10 - Plant Operations									
6520	Supplies	12.65	19.92	68.03	32.23	200.00	7.18	200.00	200.00
	Comments								
	Level	Comment							
	Department	Retirement Gifts; Retirement Party Supplies							
6650	Regulatory Operating Permits	116,307.78	134,198.49	149,911.29	160,816.29	166,000.00	186,885.77	200,000.00	203,625.00
	Comments								
	Level	Comment							
	Department	Estimate 5% increase next year, may be higher.							
	Budget Transactions								
	Level	Transaction			Number of Units	Cost Per Unit	Total Amount		
	Finance Committee	CA Dept of Water Resources - ERB			1.0000	9,000.00	9,000.00		
	Finance Committee	El Dorado County Air Quality			1.0000	1,850.00	1,850.00		
	Finance Committee	El Dorado County Environmental Mgmt			1.0000	1,200.00	1,200.00		
	Finance Committee	Expected Increases			1.0000	13,250.00	13,250.00		
	Finance Committee	SWRCB			1.0000	4,325.00	4,325.00		
	Finance Committee	SWRCB - WWTP Permit			1.0000	174,000.00	174,000.00		
						Finance Committee Totals	\$203,625.00		
Department 10 - Plant Operations	Totals	\$175,415.81	\$362,170.01	\$403,694.62	\$415,773.07	\$421,250.00	\$410,763.03	\$554,675.00	\$469,325.00



# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted
Fund 10 - Sewer Fund									
Department 12 - Operations									
4101	Regular Salaries - Wages	1,413,560.51	1,337,321.12	1,401,004.12	1,466,529.22	1,701,200.00	1,315,823.05	1,701,200.00	1,812,767.00
4102	Wages Overtime	93,332.77	94,209.03	91,430.38	73,699.50	75,000.00	63,870.63	35,000.00	70,000.00
4103	Wages Double Time	40,728.20	42,003.01	44,351.33	46,169.24	43,000.00	39,544.59	20,000.00	48,000.00
4201	Wages - Part Time	.00	.00	28,994.56	44,109.77	47,150.00	13,476.58	13,500.00	.00
4202	Wages - Part Time Overtime	.00	.00	.00	1,771.17	500.00	554.80	600.00	.00
4203	Wages - Part Time Double Time	.00	.00	518.20	1,938.50	1,000.00	.00	.00	.00
4301	FICA Taxes	114,805.70	108,625.03	119,149.80	109,906.55	142,800.00	102,812.26	142,800.00	147,354.00
4302	Dental Self Insured	29,540.75	21,168.67	20,819.85	20,600.65	24,725.00	23,570.64	24,725.00	26,465.00
4304	Vision	4,684.68	4,258.80	4,306.12	4,542.72	4,550.00	4,116.84	4,550.00	4,543.00
4305	Retirement Health Savings Account	22,656.98	20,991.60	21,433.50	21,466.80	21,475.00	20,274.20	21,475.00	22,898.00
4306	Workers Compensation	60,213.97	32,369.72	33,721.90	32,874.63	37,700.00	26,722.33	37,700.00	38,986.00
4308	Uniforms	6,663.52	6,410.54	6,497.40	6,779.03	6,500.00	5,894.85	6,500.00	6,500.00
4309	Health Savings Account - ER Portion	18,500.00	22,000.00	22,000.00	22,000.00	22,000.00	22,000.00	22,000.00	22,000.00
4310	ACWA Medical Insurance	410,333.63	373,120.01	373,105.20	391,770.90	408,000.00	342,460.76	408,000.00	370,098.00
4311	Life Insurance	3,457.98	3,011.22	3,013.20	3,013.20	3,025.00	2,857.59	3,025.00	3,202.00
4313	AFLAC Administrative fee - ER Portion	126.00	143.50	108.00	108.00	150.00	122.00	150.00	150.00
4314	Long Term Disability - Union	3,439.38	3,297.84	3,312.00	3,312.00	3,325.00	3,144.64	3,325.00	3,533.00
4315	CalPERS Classic ER Contribution	213,462.21	214,974.24	250,903.11	291,702.50	363,100.00	142,384.27	363,100.00	381,321.00
4325	CalPERS PEPRER ER Contribution	11,955.56	13,839.76	17,810.26	23,826.70	27,600.00	21,377.04	27,600.00	30,985.00
4330	Health Savings Account Admin fee - ER Por	185.85	283.20	318.60	318.60	325.00	292.05	325.00	319.00
4610	Gasoline Expense	801.11	1,339.73	1,385.66	594.92	900.00	929.70	1,510.00	1,500.00
Comments									
Level									
Department		Travel restrictions reduced and cost of gas increasing.							
4620	Diesel	.00	565.30	639.05	60.02	1,000.00	408.27	250.00	500.00
4720	Polymer	89,217.04	97,119.81	127,133.07	110,265.28	130,000.00	108,381.12	130,000.00	130,000.00
4740	Carbon	10,983.12	.00	10,543.12	10,983.12	12,000.00	.00	12,000.00	13,200.00
Comments									
Level									
Department		Assume 10% increase due to manufacturing and transportation costs.							



# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted	
Fund 10 - Sewer Fund										
Department 12 - Operations										
4755	Hypochlorite	73,935.40	113,385.32	101,441.63	106,945.28	120,000.00	101,742.80	123,759.00	132,000.00	
	Comments									
	Level	<i>Comment</i>								
	Department	Increase of transport and manufacturing costs. Price increased 9% this year over last. With current CPI info assuming 10% next year at least.								
4760	Laboratory Supplies	3,836.59	2,989.89	4,091.96	3,472.17	3,500.00	2,020.39	3,500.00	3,500.00	
4770	Sodium Hydroxide	6,832.97	14,518.18	7,084.59	6,364.82	8,000.00	10,373.96	8,000.00	8,800.00	
	Comments									
	Level	<i>Comment</i>								
	Department	Assume 10% increase due to raw materials scarcity, manufacturing and transportation cost increases.								
4790	Other Supplies	2,801.94	4,968.72	.00	41.84	5,800.00	3,840.00	3,840.00	5,800.00	
4820	Office Supplies	5,446.12	2,111.75	991.56	1,530.55	2,600.00	1,214.39	2,000.00	2,000.00	
6020	Headworks Equipment & Building	1,408.55	1,299.02	1,827.55	2,727.97	1,800.00	2,251.60	3,728.00	3,500.00	
	Comments									
	Level	<i>Comment</i>								
	Department	Resumed using cartridges on grit classifiers and ongoing repairs to failing plastic piping.								
6021	Primary Equipment	.00	.00	.00	.00	1,000.00	4,849.98	5,000.00	1,000.00	
6022	Secondary Equipment	42.79	3,002.88	.00	.00	2,500.00	5,961.20	6,000.00	1,500.00	
6023	Filter Equipment - Building	.00	.00	.00	.00	500.00	.00	.00	500.00	
6025	Laboratory Equipment	3,005.02	904.04	2,539.71	741.80	2,600.00	2,841.25	2,600.00	2,600.00	
6030	Service Contracts	2,368.48	566.90	1,910.24	2,374.98	1,700.00	1,708.27	1,393.00	1,700.00	
6040	Emergency Retention Basin	.00	.00	.00	.00	1,500.00	.00	.00	1,500.00	
6041	Buildings	400.00	.00	227.60	.00	750.00	.00	.00	750.00	
6042	Grounds & Maintenance	3,611.22	5,649.36	7,069.97	5,837.72	10,500.00	5,942.83	7,500.00	7,500.00	
	Comments									
	Level	<i>Comment</i>								
	Base	Removed 1x Snow Blower \$3000								
	Budget Transactions									
	Level	<i>Transaction</i>								
	Finance Committee						<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
							1.0000	7,500.00	7,500.00	
							<i>Finance Committee Totals</i>		<u>7,500.00</u>	
6056	Radio Repairs - Replacement	.00	.00	.00	.00	100.00	.00	.00	100.00	



# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted																														
Fund 10 - Sewer Fund																																							
Department 12 - Operations																																							
6071	Shop Supplies	5,272.77	6,575.13	6,364.88	7,015.70	4,200.00	4,443.33	4,300.00	5,000.00																														
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Level	Comment																																						
Department	Increasing cost of tools and equipment.																																						
6073	Small Tools	1,249.34	974.95	1,307.52	542.21	1,200.00	827.83	1,200.00	1,200.00																														
6075	Safety Equipment - Physicals	4,649.11	3,469.38	1,708.44	5,151.81	5,000.00	2,505.11	4,050.00	5,000.00																														
6200	Travel - Meetings - Education	18,491.83	8,961.31	7,097.77	1,111.90	1,500.00	3,172.55	2,432.00	3,000.00																														
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Budget Transactions		Number of Units	Cost Per Unit	Total Amount																																			
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Finance Committee	CEU's	15.0000	130.00	1,950.00																																			
Finance Committee	CWEA (Virtual)	3.0000	430.00	1,290.00																																			
Finance Committee Totals				\$3,240.00																																			
6230	Tuition & Reimbursement Program	3,200.00	.00	.00	1,381.75	.00	.00	.00	.00																														
6250	Dues - Memberships - Certification	6,603.40	2,276.00	2,885.00	2,988.95	3,500.00	2,024.40	3,500.00	3,500.00																														
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Budget Transactions		Number of Units	Cost Per Unit	Total Amount																																			
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Finance Committee	CWEA	1.0000	2,000.00	2,000.00																																			
Finance Committee	SWRCB	1.0000	1,300.00	1,300.00																																			
Finance Committee	WEF	1.0000	200.00	200.00																																			
Finance Committee Totals				\$3,500.00																																			
6310	Telephone	442.45	485.38	342.76	349.17	400.00	320.24	316.00	400.00																														
6520	Supplies	926.05	501.76	450.45	85.31	600.00	.00	500.00	500.00																														
<table border="1"> <thead> <tr> <th colspan="2">Comments</th> </tr> <tr> <th>Level</th> <th>Comment</th> </tr> </thead> <tbody> <tr> <td>Department</td> <td>Retirement Gifts; Retirement Party Supplies</td> </tr> </tbody> </table>										Comments		Level	Comment	Department	Retirement Gifts; Retirement Party Supplies																								
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# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted
Fund 10 - Sewer Fund									
Department 12 - Operations									
6652	Biosolid Disposal Costs	206,986.88	241,321.70	228,683.68	262,088.32	215,000.00	197,928.36	221,662.00	225,000.00
	Comments								
	Level								
	Department	Hauling portion of budget has annual increase indexed to CPI.							
6653	Biosolids Equipment - Building	1,502.77	2,102.57	49.84	67.77	4,000.00	1,491.85	1,272.00	3,000.00
8204	Replace Chemical Storage Tank	.00	.00	.00	.00	20,000.00	.00	.00	25,000.00
	Comments								
	Level								
	Department	Planning on moving forward with project in FY23. No expenses in FY22, increase to \$25k.							
8209	Aeration Basin #1 Dissolved Oxygen Control Instrument	.00	.00	.00	.00	15,000.00	.00	15,000.00	.00
	Comments								
	Level								
	Department	Planning on moving forward with project.							
8324	Replace Hypo Pumps	.00	.00	.00	.00	.00	.00	.00	15,000.00
	Department 12 - Operations Totals	\$2,901,662.64	\$2,813,116.37	\$2,958,573.58	\$3,099,163.04	\$3,510,275.00	\$2,616,478.55	\$3,400,887.00	\$3,593,671.00



# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted
<b>Fund 10 - Sewer Fund</b>									
Department <b>14 - Electric</b>									
4101	Regular Salaries - Wages	173,108.98	173,419.55	220,267.18	217,074.50	220,150.00	213,512.66	220,150.00	225,318.00
4102	Wages Overtime	3,796.31	4,689.40	6,762.63	4,793.57	7,000.00	9,957.65	10,000.00	5,000.00
4103	Wages Double Time	504.00	822.84	703.96	1,228.32	200.00	1,588.17	800.00	750.00
4301	FICA Taxes	12,567.15	13,668.37	16,048.09	16,770.29	17,400.00	15,375.72	17,400.00	17,647.00
4302	Dental Self Insured	3,664.13	2,832.54	3,088.56	3,004.28	3,300.00	3,208.09	3,300.00	3,308.00
4304	Vision	578.90	569.57	611.13	603.67	575.00	550.61	575.00	568.00
4305	Retirement Health Savings Account	2,714.06	2,807.12	3,075.78	3,042.95	2,875.00	2,775.72	2,875.00	2,862.00
4306	Workers Compensation	6,623.80	5,407.47	6,029.57	5,982.95	6,250.00	4,975.10	6,250.00	6,298.00
4308	Uniforms	975.19	1,094.74	1,096.27	1,671.22	1,100.00	1,467.21	1,100.00	1,100.00
4309	Health Savings Account - ER Portion	3,614.53	3,612.81	3,608.28	3,869.57	3,600.00	3,643.13	3,600.00	3,600.00
4310	ACWA Medical Insurance	52,204.70	50,865.21	54,728.00	54,181.55	53,075.00	48,153.37	53,075.00	49,563.00
4311	Life Insurance	409.58	402.91	432.29	427.11	425.00	389.59	425.00	402.00
4314	Long Term Disability - Union	441.60	544.33	441.60	515.20	450.00	809.60	450.00	442.00
4315	CalPERS Classic ER Contribution	16,314.81	18,635.27	24,210.35	27,694.66	28,850.00	14,058.42	28,850.00	30,042.00
4325	CalPERS PEPRa ER Contribution	4,384.24	4,934.51	6,135.57	7,569.46	7,575.00	6,326.02	7,575.00	7,748.00
4330	Health Savings Account Admin fee - ER Por	44.48	53.36	57.18	56.36	75.00	52.26	75.00	53.00
4405	Contractual Services	.00	.00	.00	.00	14,950.00	.00	.00	10,000.00

Comments	
Level	Comment
Base	Removed 1x Transformer Testing

Budget Transactions				
Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Finance Committee	Base	1.0000	10,000.00	10,000.00
Finance Committee Totals				\$10,000.00

4610	Gasoline Expense	3,211.48	2,950.65	3,061.25	2,866.00	2,500.00	3,753.54	2,500.00	2,500.00
4820	Office Supplies	529.10	798.91	292.75	221.43	875.00	648.54	500.00	875.00
6021	Primary Equipment	10,019.06	6,085.36	22,515.63	16,888.55	5,000.00	5,886.43	5,000.00	5,000.00
6022	Secondary Equipment	4,786.48	10,103.56	17,232.87	10,771.02	5,000.00	7,331.57	5,000.00	5,000.00
6023	Filter Equipment - Building	5,248.29	5,306.84	7,472.63	965.51	4,000.00	1,087.25	3,000.00	4,000.00



# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted
Fund 10 - Sewer Fund									
Department 14 - Electric									
6041	Buildings	18,881.16	19,660.54	30,974.76	21,335.47	17,800.00	13,939.75	15,000.00	17,800.00
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	16,800.00	16,800.00	
	Finance Committee					1.0000	(1,000.00)	(1,000.00)	
	Finance Committee					1.0000	2,000.00	2,000.00	
						Finance Committee Totals		\$17,800.00	
6048	Luther Pass Pump Station	629.26	2,450.37	3,114.97	322.63	4,000.00	12,691.37	4,000.00	4,000.00
6051	Pump Stations	35,058.48	50,908.49	17,945.47	28,713.33	19,950.00	50,970.80	19,950.00	20,000.00
Comments									
	<i>Level</i>								
	Base							Removed 1x PLC \$4950	
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	5,000.00	5,000.00	
	Finance Committee					1.0000	15,000.00	15,000.00	
						Finance Committee Totals		\$20,000.00	
6056	Radio Repairs - Replacement	1,209.49	587.29	750.00	.00	1,000.00	.00	1,000.00	1,000.00
6066	SCADA	.00	.00	.00	.00	7,500.00	2,052.96	7,500.00	7,500.00
Comments									
	<i>Level</i>								
	Base							Removed 1x Scada FIU/RTU's \$7500	
6071	Shop Supplies	5,611.01	4,057.13	3,788.26	4,661.55	3,900.00	6,279.69	4,900.00	3,900.00
6073	Small Tools	2,275.36	2,934.32	1,492.16	2,878.48	2,200.00	2,890.25	2,200.00	2,200.00
6075	Safety Equipment - Physicals	656.05	3,105.00	355.30	616.30	2,000.00	1,566.67	1,000.00	2,000.00
6200	Travel - Meetings - Education	538.38	378.86	630.97	.00	1,000.00	.00	1,000.00	1,202.00
Comments									
	<i>Level</i>								
	Base							Removed 1x Virtual Training \$800	
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	200.00	200.00	
	Finance Committee					1.0000	1.00	1.00	



# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted
Fund 10 - Sewer Fund									
Department 14 - Electric									
	Finance Committee					1.0000	1,000.00	1,000.00	
	Finance Committee					1.0000	1.00	1.00	
						Finance Committee Totals		\$1,202.00	
6250	Dues - Memberships - Certification	1,050.00	463.00	1,193.00	1,490.50	750.00	588.74	750.00	750.00
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	750.00	750.00	
	Finance Committee					1.0000	1.00	1.00	
						Finance Committee Totals		\$751.00	
6310	Telephone	66.08	74.44	79.37	68.41	500.00	2.77	250.00	500.00
6520	Supplies	94.30	29.87	107.21	.00	200.00	8.61	.00	200.00
	Comments								
	<i>Level</i>								
	Department								
6653	Biosolids Equipment - Building	13,728.86	9,116.21	6,340.86	19,440.01	3,300.00	5,400.57	3,300.00	3,300.00
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	3,300.00	3,300.00	
						Finance Committee Totals		\$3,300.00	
7533	Ponderosa Sewer Flow Meter	.00	.00	.00	.00	.00	5,674.48	.00	.00
8200	Misc Sewer Motor Rebuilds (TBD)	.00	.00	.00	.00	40,000.00	.00	20,000.00	65,000.00
	Comments								
	<i>Level</i>								
	Department								
8201	Replace VFD SPS (TBD)	.00	.00	.00	.00	10,000.00	.00	10,000.00	15,000.00
8288	Rebuild Secondary Motor	.00	.00	.00	.00	10,000.00	.00	20,000.00	.00
8308	WWTP Fire Alarm Standardization	.00	.00	.00	.00	.00	.00	.00	55,000.00
	Comments								
	<i>Level</i>								
	Department								
8309	Replace WWTP Voice Radio/Handsets	.00	.00	.00	.00	.00	.00	.00	40,000.00
8853	Redundant FIU SCADA	.00	.00	.00	8,366.46	.00	.00	.00	.00
	Department 14 - Electric Totals	\$385,539.30	\$403,370.84	\$464,643.90	\$468,091.31	\$509,325.00	\$447,617.31	\$483,350.00	\$621,428.00



# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted
Fund 10 - Sewer Fund									
	Department 16 - Heavy Maintenance								
4101	Regular Salaries - Wages	478,905.60	452,731.39	442,699.50	549,506.29	642,450.00	482,705.02	630,000.00	683,173.00
4102	Wages Overtime	7,001.34	4,669.98	6,216.28	8,572.06	4,000.00	2,448.44	2,000.00	5,000.00
4103	Wages Double Time	789.98	1,008.00	1,277.46	1,215.26	500.00	1,392.11	800.00	500.00
4110	Moving Expense Reimbursement	.00	.00	.00	1,445.36	.00	.00	.00	.00
4201	Wages - Part Time	.00	16,837.61	7,726.93	.00	.00	.00	.00	.00
4301	FICA Taxes	42,189.01	37,348.38	38,582.48	37,701.19	49,500.00	43,916.85	49,500.00	52,684.00
4302	Dental Self Insured	10,656.74	8,467.47	7,869.88	8,165.44	11,550.00	10,654.56	11,550.00	11,579.00
4303	Unemployment Insurance	.00	184.00	454.92	2,329.07	.00	732.00	.00	.00
4304	Vision	1,681.02	1,703.52	1,608.88	1,729.51	2,000.00	1,828.84	2,000.00	1,987.00
4305	Retirement Health Savings Account	7,885.49	8,396.64	8,096.36	8,717.71	10,025.00	9,218.39	10,025.00	10,018.00
4306	Workers Compensation	22,314.43	11,090.98	10,947.04	11,160.81	13,350.00	9,833.89	13,350.00	14,216.00
4308	Uniforms	4,068.48	4,171.13	3,862.46	4,303.13	4,200.00	4,260.86	4,200.00	4,200.00
4309	Health Savings Account - ER Portion	.00	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00
4310	ACWA Medical Insurance	118,252.92	120,555.72	117,596.82	142,912.98	177,275.00	152,539.04	177,275.00	165,576.00
4311	Life Insurance	1,154.66	1,169.64	1,106.64	1,199.91	1,400.00	1,271.87	1,400.00	1,382.00
4313	AFLAC Administrative fee - ER Portion	66.00	72.00	72.00	72.00	75.00	66.00	75.00	75.00
4314	Long Term Disability - Union	1,291.52	1,296.72	1,249.64	1,343.20	1,550.00	1,416.80	1,550.00	1,546.00
4315	CalPERS Classic ER Contribution	76,961.53	76,722.83	86,117.10	111,209.49	136,600.00	58,733.04	136,600.00	144,523.00
4325	CalPERS PEPRA ER Contribution	1,003.84	4,036.02	4,589.17	5,787.90	6,525.00	5,837.25	6,525.00	7,171.00
4330	Health Savings Account Admin fee - ER Por	8.85	35.40	35.40	35.69	50.00	33.33	50.00	35.00
4610	Gasoline Expense	7,496.69	6,895.31	6,483.31	4,969.71	6,500.00	4,281.74	6,500.00	6,500.00
4620	Diesel	2,042.97	523.40	946.97	627.27	1,000.00	613.66	1,000.00	1,000.00
4630	Oil & Lubricants	4,105.56	.00	1,620.08	.00	1,500.00	473.88	1,500.00	1,500.00
4820	Office Supplies	732.83	37.48	.00	689.58	600.00	.00	600.00	600.00
6012	Mobile Equipment	2,763.38	409.83	3,459.98	.00	1,575.00	3,067.93	1,575.00	1,575.00
6021	Primary Equipment	19,277.89	17,049.96	24,150.16	9,859.14	12,000.00	1,240.07	12,000.00	12,000.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Finance Committee	ACE Hardware	1.0000	100.00	100.00
Finance Committee	Applied Industrial	1.0000	3,100.00	3,100.00
Finance Committee	Base	1.0000	2,000.00	2,000.00
Finance Committee	Ferguson	1.0000	75.00	75.00
Finance Committee	Flyers	1.0000	200.00	200.00



# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted
<b>Fund 10 - Sewer Fund</b>									
<b>Department 16 - Heavy Maintenance</b>									
	Finance Committee Foster Flow Control					1.0000	2,800.00	2,800.00	
	Finance Committee MC Master CARR					1.0000	500.00	500.00	
	Finance Committee Meeks					1.0000	100.00	100.00	
	Finance Committee NAPA Auto Parts					1.0000	25.00	25.00	
	Finance Committee PAN Pacific					1.0000	1,100.00	1,100.00	
	Finance Committee Western Nevada					1.0000	2,000.00	2,000.00	
								<u>12,000.00</u>	
6022	Secondary Equipment	22,868.12	27,560.21	22,772.32	11,281.82	15,000.00	1,622.14	15,000.00	15,000.00
	<b>Budget Transactions</b>								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee Fergusen					1.0000	175.00	175.00	
	Finance Committee Grainger					1.0000	2,300.00	2,300.00	
	Finance Committee MC Master CARR					1.0000	500.00	500.00	
	Finance Committee Meeks					1.0000	100.00	100.00	
	Finance Committee Napa					1.0000	50.00	50.00	
	Finance Committee REED Electric					1.0000	675.00	675.00	
	Finance Committee Shape Inc					1.0000	4,300.00	4,300.00	
	Finance Committee USA Blue Book					1.0000	3,100.00	3,100.00	
	Finance Committee Western Nevada					1.0000	3,800.00	3,800.00	
								<u>15,000.00</u>	
6023	Filter Equipment - Building	370.29	6,994.13	3,429.60	1,926.39	6,000.00	4,030.92	6,000.00	6,000.00
6030	Service Contracts	.00	5,350.00	6,000.00	9,091.00	6,700.00	7,150.00	6,700.00	6,700.00
	<b>Comments</b>								
	<i>Level</i>								
	General Manager								
6041	Buildings	21,639.86	15,398.89	18,929.06	9,648.37	16,300.00	23,703.88	16,300.00	16,300.00
	<b>Budget Transactions</b>								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee Base					1.0000	16,300.00	16,300.00	
								<u>16,300.00</u>	
6042	Grounds & Maintenance	13,850.71	26,796.80	8,042.54	5,421.85	14,100.00	10,065.30	14,100.00	11,100.00
	<b>Comments</b>								
	<i>Level</i>								
	Base								



# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted
Fund 10	<b>Sewer Fund</b>								
	Department 16 - Heavy Maintenance								
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	11,100.00	11,100.00	
	<i>Transaction</i>								
	Base								
						Finance Committee Totals		\$11,100.00	
6047	Force Mains	347.89	8,694.87	1,285.09	809.86	7,500.00	(1,438.62)	7,500.00	7,500.00
6051	Pump Stations	87.62	263.19	395.14	.00	500.00	12.20	500.00	500.00
6056	Radio Repairs - Replacement	.00	.00	.00	.00	500.00	.00	100.00	500.00
6071	Shop Supplies	21,854.41	18,012.06	17,402.88	15,391.89	18,000.00	19,021.32	18,000.00	18,000.00
6073	Small Tools	5,368.20	4,334.41	1,258.37	7,362.59	3,500.00	4,109.55	3,500.00	3,500.00
6075	Safety Equipment - Physicals	3,879.42	1,977.41	1,742.89	1,904.36	4,000.00	409.80	3,500.00	4,000.00
6200	Travel - Meetings - Education	3,627.67	7,139.20	694.59	54.00	800.00	325.00	800.00	2,000.00
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	1,800.00	1,800.00	
	<i>Transaction</i>								
	Certified Crane Operator								
	Finance Committee					1.0000	25.00	25.00	
	<i>Transaction</i>								
	Certified Welder (Placeholder)								
	Finance Committee					1.0000	175.00	175.00	
	<i>Transaction</i>								
	Misc								
						Finance Committee Totals		\$2,000.00	
6250	Dues - Memberships - Certification	2,471.36	2,902.70	1,943.50	3,050.90	2,700.00	1,489.00	2,700.00	2,700.00
Comments									
	<i>Level</i>								
	Department								
	<i>Comment</i>								
	Matt Stevens Crane Cert.								
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	25.00	25.00	
	<i>Transaction</i>								
	Crane Certification (Placeholder-every five years)								
	Finance Committee					1.0000	2,650.00	2,650.00	
	<i>Transaction</i>								
	CWEA								
	Finance Committee					1.0000	25.00	25.00	
	<i>Transaction</i>								
	DMV Commercial Driver License (Placeholder)								
						Finance Committee Totals		\$2,700.00	
6520	Supplies	.00	.00	.00	.00	150.00	361.96	150.00	150.00
Comments									
	<i>Level</i>								
	Department								
	<i>Comment</i>								
	Retirement Gifts; Retirement Party Supplies								
6653	Biosolids Equipment - Building	12,216.34	17,752.52	4,333.39	6,765.85	7,500.00	20,906.40	14,000.00	7,500.00
7005	Centrifuge #2 Rebuild and Motor Replacement	.00	.00	.00	94,164.39	.00	26,217.26	20,835.00	.00



# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted																														
Fund <b>10 - Sewer Fund</b>																																							
Department <b>16 - Heavy Maintenance</b>																																							
7506	ERB Liner Repairs	.00	.00	5,837.50	5,837.50	.00	.00	.00	.00																														
7515	ERB Repairs	.00	.00	.00	.00	.00	23,421.78	23,421.00	.00																														
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2">Comments</th> <th colspan="8"></th> </tr> <tr> <th>Level</th> <th>Comment</th> <th colspan="8"></th> </tr> </thead> <tbody> <tr> <td>Base</td> <td>No Budget Transfer - No Funds to Transfer</td> <td colspan="8"></td> </tr> </tbody> </table>										Comments										Level	Comment									Base	No Budget Transfer - No Funds to Transfer								
Comments																																							
Level	Comment																																						
Base	No Budget Transfer - No Funds to Transfer																																						
7584	Pump, Biosolids Waste Site PS	.00	.00	5,142.01	.00	.00	.00	3,857.00	.00																														
8029	Replace 8" #3 Water PRV	.00	.00	.00	.00	.00	10,872.83	10,873.00	.00																														
8113	Air Gap Package Unit	.00	.00	.00	21,116.23	.00	12,679.01	12,679.00	.00																														
8196	Rebuild Biosolids Sludge Pump	.00	.00	.00	.00	.00	.00	8,000.00	.00																														
8197	Replace Roll Up Door	.00	.00	.00	.00	.00	.00	12,000.00	.00																														
8270	Replace 16" Filter Valve	.00	.00	.00	.00	8,000.00	.00	8,000.00	.00																														
8271	Replace 10" Filter Valve	.00	.00	.00	.00	8,000.00	.00	8,000.00	.00																														
8273	Replace Scum Pump	.00	.00	.00	.00	10,000.00	.00	15,000.00	.00																														
8274	Rebuild Secondary Pump	.00	.00	.00	.00	10,000.00	.00	10,000.00	.00																														
8336	ERB Repairs	.00	.00	.00	.00	.00	.00	.00	15,000.00																														
8337	Replace #3 Water Pump	.00	.00	.00	.00	.00	.00	.00	20,000.00																														
8338	Final/Secondary Pump Rebuilds	.00	.00	.00	.00	.00	.00	.00	20,000.00																														
8339	Replace Welder	.00	.00	.00	.00	.00	.00	.00	17,000.00																														
8340	Replace Rollup Door	.00	.00	.00	.00	.00	.00	.00	12,000.00																														
8341	Replace Sludge Pump	.00	.00	.00	.00	.00	.00	.00	12,000.00																														
8342	Major Rebuild Centrifuge	.00	.00	.00	.00	.00	.00	.00	100,000.00																														
8343	Rebuild Liners for Sludge Augers	.00	.00	.00	.00	.00	.00	.00	20,000.00																														
8398	New Filter Valves	.00	.00	.00	.00	.00	.00	.00	16,000.00																														
Department <b>16 - Heavy Maintenance Totals</b>		\$919,232.62	\$919,889.80	\$877,278.34	\$1,108,679.70	\$1,224,775.00	\$962,825.30	\$1,312,890.00	\$1,461,590.00																														





# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted
<b>Fund 10 - Sewer Fund</b>									
Department <b>20 - Field Operations</b>									
4101	Regular Salaries - Wages	20,776.56	71,256.88	75,305.53	83,835.63	84,875.00	90,064.33	84,875.00	90,205.00
4301	FICA Taxes	1,188.25	5,133.42	6,384.56	5,650.57	5,650.00	6,951.10	5,650.00	5,865.00
4302	Dental Self Insured	261.11	704.38	694.85	708.34	825.00	814.40	825.00	827.00
4304	Vision	35.80	141.78	140.30	143.88	150.00	139.82	150.00	142.00
4305	Retirement Health Savings Account	255.26	1,123.50	1,237.16	1,392.47	1,350.00	1,427.38	1,350.00	1,449.00
4306	Workers Compensation	261.82	426.03	443.98	446.08	500.00	425.30	500.00	532.00
4310	ACWA Medical Insurance	2,800.64	11,300.32	11,292.27	11,461.88	11,500.00	10,884.82	11,500.00	10,733.00
4311	Life Insurance	47.31	193.98	207.61	232.72	225.00	236.31	225.00	240.00
4312	Long Term Disability - Management	104.60	434.12	471.78	622.70	500.00	1,010.83	500.00	540.00
4315	CalPERS Classic ER Contribution	3,053.55	12,477.62	15,257.86	18,252.61	21,125.00	9,944.06	21,125.00	22,466.00
4480	Legal-Regular	.00	.00	.00	.00	250.00	.00	250.00	250.00
4610	Gasoline Expense	.00	75.99	.00	266.02	500.00	631.78	500.00	500.00
4820	Office Supplies	143.28	521.01	198.67	544.91	500.00	1,046.05	500.00	500.00
6042	Grounds & Maintenance	.00	.00	.00	.00	.00	.00	100,000.00	650,000.00

Comments	
Level	Comment
Chief Financial Officer	Added FY23 - 1x Grants Fuel Reduction Detail

Budget Transactions		Number of Units	Cost Per Unit	Total Amount
Level	Transaction			
Finance Committee	1x CTC - Fuels Reduction, Field Locations	1.0000	150,000.00	150,000.00
Finance Committee	1x Forest Service - Community Wide Fuels Reduction	1.0000	500,000.00	500,000.00
Finance Committee Totals				\$650,000.00

6075	Safety Equipment - Physicals	.00	.00	.00	83.19	100.00	.00	100.00	100.00
6200	Travel - Meetings - Education	.00	244.39	167.16	37.28	50.00	235.31	50.00	50.00
6250	Dues - Memberships - Certification	.00	.00	291.00	307.13	175.00	353.00	175.00	175.00
6520	Supplies	6.32	9.97	34.05	16.13	100.00	3.59	100.00	100.00

Comments	
Level	Comment
Department	Retirement Gifts; Retirement Party Supplies



# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted
Fund 10 - Sewer Fund									
Department 20 - Field Operations									
6650	Regulatory Operating Permits	.00	36,196.61	24,184.41	98,807.88	45,500.00	93,075.91	100,000.00	98,600.00
Comments									
<i>Level</i>		<i>Comment</i>							
Department		Seeing 25-30% increases							
Budget Transactions									
<i>Level</i>		<i>Transaction</i>		<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>	
Finance Committee		El Dorado County Air Quality		1.0000		34,800.00		34,800.00	
Finance Committee		Misc/Escalator		1.0000		2,200.00		2,200.00	
Finance Committee		USFS SUP (actual 2022 billing)		1.0000		61,600.00		61,600.00	
				Finance Committee Totals				\$98,600.00	
Department 20 - Field Operations Totals		\$28,934.50	\$140,240.00	\$136,311.19	\$222,809.42	\$173,875.00	\$217,243.99	\$328,375.00	\$883,274.00



# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted
Fund 10 - Sewer Fund									
Department 22 - Underground Repair - Sewer									
4101	Regular Salaries - Wages	683,235.02	780,653.10	823,936.87	818,053.51	820,675.00	564,870.15	820,675.00	856,283.00
4102	Wages Overtime	53,476.20	40,946.61	22,147.19	13,266.80	17,000.00	20,131.34	19,000.00	20,000.00
4103	Wages Double Time	1,655.22	1,923.06	2,369.14	2,449.54	500.00	4,040.41	1,500.00	1,500.00
4201	Wages - Part Time	26,033.16	43,170.53	28,501.32	4,337.28	37,950.00	13,928.74	36,000.00	36,000.00
4202	Wages - Part Time Overtime	347.78	24.42	67.51	.00	500.00	147.74	300.00	200.00
4301	FICA Taxes	55,612.00	66,395.35	66,801.21	66,996.67	67,075.00	49,329.11	67,075.00	69,920.00
4302	Dental Self Insured	17,116.75	15,439.93	14,582.77	14,107.84	16,500.00	14,747.19	16,500.00	16,541.00
4304	Vision	2,702.95	3,059.99	2,971.45	2,864.53	2,850.00	2,531.31	2,850.00	2,839.00
4305	Retirement Health Savings Account	12,587.75	15,085.97	14,953.61	14,438.87	14,325.00	12,759.37	14,325.00	14,311.00
4306	Workers Compensation	33,357.38	18,976.61	18,893.72	16,336.53	18,025.00	12,687.18	18,025.00	18,760.00
4308	Uniforms	3,646.45	3,926.34	4,076.47	3,244.56	3,700.00	2,527.57	3,700.00	3,700.00
4309	Health Savings Account - ER Portion	5,200.00	.00	1,300.00	2,600.00	2,600.00	4,800.00	2,600.00	2,600.00
4310	ACWA Medical Insurance	216,758.69	256,129.03	244,776.16	216,335.23	214,375.00	205,004.95	214,375.00	232,907.00
4311	Life Insurance	1,882.17	2,123.70	2,059.32	1,981.17	1,975.00	1,767.57	1,975.00	1,985.00
4314	Long Term Disability - Union	1,885.56	2,188.76	2,031.98	2,028.20	2,125.00	1,959.44	2,125.00	2,127.00
4315	CalPERS Classic ER Contribution	85,989.87	107,889.80	119,578.48	110,084.81	109,050.00	37,086.19	90,000.00	88,716.00
4325	CalPERS PEPPRA ER Contribution	11,546.71	12,133.65	15,113.22	23,209.42	27,550.00	25,654.01	25,000.00	35,519.00
4330	Health Savings Account Admin fee - ER Por	41.03	.00	11.80	55.40	75.00	62.97	75.00	71.00
4405	Contractual Services	.00	.00	.00	4,042.38	50,000.00	1,747.24	5,000.00	50,000.00
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	45,000.00	45,000.00	
	Finance Committee					1.0000	5,000.00	5,000.00	
						Finance Committee Totals		\$50,000.00	
4520	Miscellaneous Liability Claims	6,611.08	4,076.16	5,822.00	.00	2,500.00	.00	2,500.00	2,500.00
4610	Gasoline Expense	10,428.12	14,433.40	13,295.07	10,757.35	13,000.00	11,853.59	13,000.00	13,000.00
4620	Diesel	21,988.37	37,077.95	27,358.82	24,697.26	25,000.00	27,320.56	25,000.00	25,000.00
4820	Office Supplies	1,309.18	34.42	955.10	391.07	1,500.00	282.00	1,500.00	1,500.00
6012	Mobile Equipment	22.51	199.84	.00	.00	300.00	127.56	300.00	300.00



# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted
Fund 10 - Sewer Fund									
Department 22 - Underground Repair - Sewer									
6030	Service Contracts	.00	.00	.00	800.00	800.00	.00	800.00	800.00
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	800.00	800.00	
								800.00	
						Finance Committee Totals		\$800.00	
6043	Caltrans - City - County - Improvements	73,618.00	24,000.00	.00	.00	15,000.00	.00	15,000.00	15,000.00
6047	Force Mains	8,172.04	3,214.61	10,550.79	.00	20,000.00	.00	20,000.00	20,000.00
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	20,000.00	20,000.00	
								20,000.00	
						Finance Committee Totals		\$20,000.00	
6052	Pipe - Covers & Manholes	82,799.03	99,578.44	65,844.24	49,269.70	75,000.00	34,836.22	75,000.00	75,000.00
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	74,880.00	74,880.00	
	Finance Committee					12.0000	10.00	120.00	
								\$75,000.00	
6055	Infiltration & Inflow	30,190.82	49,204.95	130,235.73	26,739.23	181,000.00	58,361.21	181,000.00	181,000.00
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	20,000.00	20,000.00	
	Finance Committee					1.0000	20,000.00	20,000.00	
	Finance Committee					1.0000	20,000.00	20,000.00	
	Finance Committee					1.0000	116,000.00	116,000.00	
	Finance Committee					1.0000	5,000.00	5,000.00	
								\$181,000.00	
6056	Radio Repairs - Replacement	.00	.00	.00	.00	500.00	.00	500.00	500.00
6071	Shop Supplies	5,831.55	5,973.56	6,369.32	5,738.23	7,000.00	4,383.36	7,000.00	7,000.00
6073	Small Tools	2,954.46	1,199.76	2,226.83	11.84	4,000.00	861.12	4,000.00	4,000.00
6075	Safety Equipment - Physicals	9,193.51	6,297.32	3,306.67	3,280.14	7,000.00	1,781.50	7,000.00	7,000.00



# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted
Fund 10 - Sewer Fund									
Department 22 - Underground Repair - Sewer									
6083	Standby Accommodations	.00	.00	.00	4,050.00	750.00	4,265.00	3,000.00	3,000.00
	Comments								
	Level	<i>Comment</i>							
	Department	Increased Pricing This Year							
6200	Travel - Meetings - Education	6,559.24	11,049.31	5,466.45	2,538.30	1,000.00	1,831.43	2,000.00	8,000.00
	Comments								
	Level	<i>Comment</i>							
	Department	CEU's ~ \$140 per course. Unsure of # of EE's to enroll							
	Budget Transactions								
	Level	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee	CEU's				1.0000	140.00	140.00	
	Finance Committee	Trenches/Confined Spaces - TENTATIVE				1.0000	8,000.00	8,000.00	
						Finance Committee Totals		\$8,140.00	
6250	Dues - Memberships - Certification	3,978.00	4,891.59	3,366.00	4,932.66	4,000.00	9,746.00	10,000.00	4,001.00
	Comments								
	Level	<i>Comment</i>							
	Department	NASSCO - \$7500 (3 EE's) every 3 years							
	Budget Transactions								
	Level	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee	CA DMV Renewals				1.0000	100.00	100.00	
	Finance Committee	CWEA				1.0000	3,900.00	3,900.00	
	Finance Committee	NASSCO (Last FY22, next FY25)				1.0000	1.00	1.00	
						Finance Committee Totals		\$4,001.00	
6310	Telephone	2,968.02	3,605.96	4,277.95	3,486.99	4,000.00	2,745.79	4,000.00	4,000.00
6360	Propane	55.01	56.17	17.41	14.34	150.00	37.15	150.00	150.00
6520	Supplies	.00	1,235.05	18.26	1,422.00	400.00	72.07	400.00	400.00
	Comments								
	Level	<i>Comment</i>							
	Department	Retirement Gifts; Retirement Party Supplies							
6648	Construction & Excavation Permit	.00	.00	.00	.00	5,000.00	.00	5,000.00	5,000.00
7071	IBAK Portable Camera System	.00	.00	113,060.10	.00	.00	.00	.00	.00
8036	Hydraulic Unit Roller, Lay Flat Hose	.00	.00	12,359.43	.00	.00	.00	.00	.00



# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted						
<b>Fund 10 - Sewer Fund</b>															
Department <b>22 - Underground Repair - Sewer</b>															
8037	Racks and Reels, Lay Flat Hose	.00	.00	.00	64,850.75	.00	19,353.25	.00	.00						
8038	40 Foot Storage Container	.00	.00	.00	.00	.00	.00	10,000.00	.00						
8261	Smart Cover	.00	.00	.00	.00	6,000.00	.00	6,000.00	16,000.00						
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2">Comments</th> </tr> <tr> <th style="width: 10%;">Level</th> <th>Comment</th> </tr> </thead> <tbody> <tr> <td>Department</td> <td>Increased pricing, buying ~3/year</td> </tr> </tbody> </table>										Comments		Level	Comment	Department	Increased pricing, buying ~3/year
Comments															
Level	Comment														
Department	Increased pricing, buying ~3/year														
8394	Replace Hydraulic Jackhammer	.00	.00	.00	.00	.00	.00	.00	5,000.00						
8395	Confined Space Equipment	.00	.00	.00	.00	.00	.00	.00	7,500.00						
8396	Replace Stand Alone Lateral Camera	.00	.00	.00	.00	.00	.00	.00	20,000.00						
8397	Replace TV Cable	.00	.00	.00	.00	.00	.00	.00	12,000.00						
<b>Department 22 - Underground Repair - Sewer Totals</b>		<b>\$1,479,753.63</b>	<b>\$1,636,195.34</b>	<b>\$1,788,702.39</b>	<b>\$1,519,412.60</b>	<b>\$1,780,750.00</b>	<b>\$1,153,640.29</b>	<b>\$1,734,250.00</b>	<b>\$1,891,630.00</b>						



# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted
Fund 10 - Sewer Fund									
Department 26 - Pumps									
4101	Regular Salaries - Wages	454,144.21	446,180.71	511,885.36	477,538.39	510,475.00	438,038.36	510,475.00	494,185.00
	Comments								
	Level								
	Department								
4102	Wages Overtime	26,440.01	27,084.58	26,054.72	24,589.03	27,000.00	31,914.92	27,000.00	15,000.00
4103	Wages Double Time	6,306.56	6,096.58	5,414.39	4,989.32	5,000.00	5,872.58	5,000.00	4,000.00
4201	Wages - Part Time	8,253.63	11,740.13	11,455.68	.00	18,000.00	.00	.00	17,000.00
4202	Wages - Part Time Overtime	.00	122.10	.00	.00	125.00	.00	.00	1,000.00
4301	FICA Taxes	44,726.59	37,173.05	41,136.83	36,683.45	42,900.00	37,484.86	42,900.00	40,636.00
4302	Dental Self Insured	10,406.19	7,602.54	8,333.74	7,953.73	9,075.00	8,654.46	9,075.00	9,094.00
4303	Unemployment Insurance	.00	1,930.50	2,970.50	1,084.25	.00	1,966.12	.00	.00
4304	Vision	1,662.22	1,523.28	1,680.72	1,607.64	1,575.00	1,485.47	1,575.00	1,562.00
4305	Retirement Health Savings Account	7,800.37	7,570.70	8,461.10	8,103.50	7,875.00	7,487.93	7,875.00	7,871.00
4306	Workers Compensation	21,358.11	11,900.39	12,648.42	10,853.06	12,825.00	8,945.66	12,825.00	12,098.00
4308	Uniforms	3,030.60	2,945.91	3,061.22	4,095.57	3,100.00	3,660.43	3,100.00	3,250.00
4309	Health Savings Account - ER Portion	3,053.76	6,180.10	3,700.08	6,399.29	4,900.00	6,386.20	4,900.00	4,900.00
4310	ACWA Medical Insurance	137,560.34	134,524.31	150,393.85	146,379.69	148,475.00	128,843.60	148,475.00	137,300.00
4311	Life Insurance	1,171.63	1,070.90	1,161.50	1,136.47	1,125.00	1,045.65	1,125.00	1,099.00
4313	AFLAC Administrative fee - ER Portion	15.78	2.75	.00	.00	.00	.00	.00	.00
4314	Long Term Disability - Union	1,260.00	1,152.89	1,115.51	1,372.92	1,200.00	2,169.97	1,200.00	1,205.00
4315	CalPERS Classic ER Contribution	67,939.91	57,822.00	60,574.81	55,584.57	38,775.00	22,915.02	38,775.00	49,923.00
4325	CalPERS PEPPRA ER Contribution	4,999.27	8,302.16	13,873.11	20,455.30	25,950.00	17,090.38	25,950.00	21,646.00
4330	Health Savings Account Admin fee - ER Por	35.82	59.46	57.96	78.53	75.00	85.71	75.00	71.00
4610	Gasoline Expense	10,199.30	10,067.91	10,488.85	8,333.59	9,500.00	10,431.33	9,500.00	9,500.00
4620	Diesel	3,555.18	3,196.73	7,723.05	945.21	4,500.00	4,559.62	4,500.00	4,500.00
4630	Oil & Lubricants	1,619.37	380.69	243.41	.00	550.00	.00	550.00	550.00
4740	Carbon	4,842.21	9,955.79	4,725.22	10,794.71	12,000.00	.00	12,000.00	12,000.00
4820	Office Supplies	1,204.92	561.39	912.13	184.15	700.00	639.60	700.00	700.00
6012	Mobile Equipment	4,472.93	1,041.79	1,410.79	537.24	500.00	248.37	500.00	500.00
6041	Buildings	2,452.55	1,004.51	9,733.35	2,017.28	1,000.00	9,504.21	1,000.00	1,000.00



# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted																																																		
Fund 10 - Sewer Fund																																																											
Department 26 - Pumps																																																											
6042	Grounds & Maintenance	602.78	879.00	271.52	81,964.98	300,000.00	25,370.06	200,000.00	200,000.00																																																		
<table border="1"> <thead> <tr> <th colspan="2">Comments</th> <th colspan="8"></th> </tr> <tr> <th>Level</th> <th>Comment</th> <th colspan="8"></th> </tr> </thead> <tbody> <tr> <td>Base</td> <td>Removed 1x Fire Abatement - Tree Removal \$299200</td> <td colspan="8"></td> </tr> <tr> <td>Chief Financial Officer</td> <td>Added 1x Fuels Reduction Planning, Fire Vulnerability Asses, Ken Jenks</td> <td colspan="8"></td> </tr> </tbody> </table>										Comments										Level	Comment									Base	Removed 1x Fire Abatement - Tree Removal \$299200									Chief Financial Officer	Added 1x Fuels Reduction Planning, Fire Vulnerability Asses, Ken Jenks																		
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Budget Transactions																																																											
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6047	Force Mains	.00	.00	.00	.00	25.00	.00	25.00	25.00																																																		
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Budget Transactions																																																											
Level	Transaction	Number of Units	Cost Per Unit	Total Amount																																																							
Finance Committee	Base	1.0000	1.00	1.00																																																							
Finance Committee	Placeholder for addition of access points	1.0000	24.00	24.00																																																							
			Finance Committee Totals	\$25.00																																																							
6048	Luther Pass Pump Station	9,454.11	16,885.99	15,931.24	11,178.41	15,000.00	124,135.51	45,000.00	15,000.00																																																		
6051	Pump Stations	51,040.47	79,598.93	44,099.25	18,689.39	34,000.00	24,012.30	34,000.00	34,000.00																																																		
<table border="1"> <thead> <tr> <th colspan="2">Budget Transactions</th> <th colspan="8"></th> </tr> <tr> <th>Level</th> <th>Transaction</th> <th>Number of Units</th> <th>Cost Per Unit</th> <th>Total Amount</th> <th colspan="5"></th> </tr> </thead> <tbody> <tr> <td>Finance Committee</td> <td>Annual Crane Insp, Maint &amp; Cert</td> <td>1.0000</td> <td>3,425.00</td> <td>3,425.00</td> <td colspan="5"></td> </tr> <tr> <td>Finance Committee</td> <td>Base Budget</td> <td>1.0000</td> <td>30,575.00</td> <td>30,575.00</td> <td colspan="5"></td> </tr> <tr> <td colspan="3"></td> <td>Finance Committee Totals</td> <td>\$34,000.00</td> <td colspan="5"></td> </tr> </tbody> </table>										Budget Transactions										Level	Transaction	Number of Units	Cost Per Unit	Total Amount						Finance Committee	Annual Crane Insp, Maint & Cert	1.0000	3,425.00	3,425.00						Finance Committee	Base Budget	1.0000	30,575.00	30,575.00									Finance Committee Totals	\$34,000.00					
Budget Transactions																																																											
Level	Transaction	Number of Units	Cost Per Unit	Total Amount																																																							
Finance Committee	Annual Crane Insp, Maint & Cert	1.0000	3,425.00	3,425.00																																																							
Finance Committee	Base Budget	1.0000	30,575.00	30,575.00																																																							
			Finance Committee Totals	\$34,000.00																																																							
6056	Radio Repairs - Replacement	534.44	.00	.00	.00	275.00	.00	275.00	275.00																																																		
6071	Shop Supplies	9,369.64	20,075.83	17,421.04	14,912.75	15,000.00	14,679.22	15,000.00	15,000.00																																																		
6073	Small Tools	5,962.64	6,337.61	3,729.26	7,411.00	4,050.00	2,277.99	4,050.00	4,050.00																																																		
6075	Safety Equipment - Physicals	7,627.50	7,169.26	8,574.40	3,560.62	5,000.00	6,249.98	5,000.00	5,000.00																																																		
6083	Standby Accommodations	6,972.99	12,762.32	7,427.50	7,335.00	10,000.00	8,861.15	12,000.00	15,000.00																																																		
<table border="1"> <thead> <tr> <th colspan="2">Comments</th> <th colspan="8"></th> </tr> <tr> <th>Level</th> <th>Comment</th> <th colspan="8"></th> </tr> </thead> <tbody> <tr> <td>Department</td> <td>Increased off the hill hires</td> <td colspan="8"></td> </tr> </tbody> </table>										Comments										Level	Comment									Department	Increased off the hill hires																												
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# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted
Fund 10 - Sewer Fund									
Department 26 - Pumps									
6200	Travel - Meetings - Education	1,350.18	5,135.92	6,180.78	1,354.37	650.00	2,455.14	650.00	750.00
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	625.00	625.00	
	Finance Committee					1.0000	25.00	25.00	
	Finance Committee					1.0000	25.00	25.00	
	Finance Committee					1.0000	25.00	25.00	
	Finance Committee					1.0000	25.00	25.00	
	Finance Committee					1.0000	25.00	25.00	
	Finance Committee					1.0000	25.00	25.00	
								<u>750.00</u>	
								Finance Committee Totals	
6250	Dues - Memberships - Certification	510.00	613.87	751.88	576.00	500.00	713.24	500.00	500.00
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	25.00	25.00	
	Finance Committee					1.0000	500.00	500.00	
	Finance Committee					1.0000	25.00	25.00	
								<u>550.00</u>	
								Finance Committee Totals	
6310	Telephone	3,164.20	3,236.79	3,488.61	3,465.51	3,300.00	3,561.91	5,000.00	5,000.00
6520	Supplies	546.43	351.10	294.89	398.85	325.00	79.80	325.00	325.00
Comments									
	<i>Level</i>								
	Department								
7516	ABS Pump Fallen Leaf Lake, FL #13	.00	.00	.00	.00	.00	6,858.98	.00	.00
7517	ABS Pump Fallen Leaf Lake, FL #14	.00	.00	.00	.00	.00	6,858.98	.00	.00
7522	Fallen Leaf PS13 Upgrade	.00	.00	.00	.00	.00	6,879.33	.00	.00
7537	Fluke 810 Vibration Tester	.00	.00	.00	.00	.00	10,820.61	.00	.00
8047	LPPS #2 New Pump	.00	.00	.00	317,351.46	.00	9,605.53	.00	.00
8212	Security Measures	.00	.00	.00	.00	10,000.00	.00	10,000.00	26,500.00
8213	Misc Sewer Pump Rebuilds (TBD)	.00	.00	.00	.00	30,000.00	.00	.00	50,000.00
Comments									
	<i>Level</i>								
	Department								



# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted
Fund	<b>10 - Sewer Fund</b>								
	Department <b>26 - Pumps</b>								
8214	Replace Bijou SPS Pump #2	.00	.00	.00	.00	15,000.00	.00	.00	25,000.00
	Comments								
	Level								
	Department	Still need to do. Roll over to next year and increase by \$10k.							
8215	Replace Taylor Creek SPS Pump #2	.00	.00	.00	.00	15,000.00	13,096.40	.00	.00
8216	Replace Bellevue SPS Pump #1	.00	.00	.00	.00	11,000.00	.00	.00	21,000.00
	Comments								
	Level								
	Department	Roll over from last year and increase by \$10k.							
8218	Confined Space Rescue Trailer/Equipment	.00	.00	.00	.00	12,000.00	2,720.19	12,000.00	.00
8315	Rebuild LPPS Pumps #1 and #2	.00	.00	.00	.00	.00	.00	.00	200,000.00
	Comments								
	Level								
	Department	Rebuild #1 and #2 into one good spare pump							
8316	Al Tahoe PS Spare Pump	.00	.00	.00	.00	.00	.00	.00	90,000.00
8903	LPPS Pump #1 New	.00	.00	.00	320,857.46	.00	13,824.47	.00	.00
	Department <b>26 - Pumps Totals</b>	<b>\$925,646.84</b>	<b>\$950,240.47</b>	<b>\$1,007,386.67</b>	<b>\$1,620,772.69</b>	<b>\$1,368,325.00</b>	<b>\$1,032,491.24</b>	<b>\$1,212,900.00</b>	<b>\$1,558,015.00</b>



# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted										
<b>Fund 10 - Sewer Fund</b>																			
Department <b>28 - Equipment Repair</b>																			
4101	Regular Salaries - Wages	117,980.77	123,035.01	136,175.77	145,562.51	143,200.00	141,751.89	143,200.00	151,719.00										
4102	Wages Overtime	8,267.05	4,987.30	6,871.23	6,063.66	2,000.00	9,471.11	4,000.00	2,250.00										
4103	Wages Double Time	828.04	576.00	823.50	828.00	25.00	1,044.00	600.00	25.00										
4201	Wages - Part Time	.00	.00	.00	.00	.00	.00	.00	9,000.00										
4301	FICA Taxes	9,904.90	9,668.48	11,648.41	11,685.63	11,125.00	11,187.38	11,125.00	11,781.00										
4302	Dental Self Insured	2,709.17	2,134.25	2,353.42	2,259.63	2,475.00	2,396.41	2,475.00	2,481.00										
4304	Vision	427.75	428.80	464.32	453.79	450.00	411.40	450.00	426.00										
4305	Retirement Health Savings Account	2,006.74	2,113.41	2,336.96	2,287.34	2,150.00	2,073.41	2,150.00	2,147.00										
4306	Workers Compensation	5,133.25	3,282.94	3,633.26	3,501.77	3,475.00	2,975.64	3,475.00	3,657.00										
4308	Uniforms	493.03	497.05	509.41	828.21	500.00	719.47	500.00	500.00										
4309	Health Savings Account - ER Portion	.00	1,311.22	1,309.51	1,316.50	1,300.00	1,315.68	1,300.00	1,300.00										
4310	ACWA Medical Insurance	41,467.86	37,614.72	38,741.83	37,689.16	36,800.00	33,325.03	36,800.00	34,380.00										
4311	Life Insurance	296.75	297.44	322.04	314.70	300.00	285.28	300.00	295.00										
4314	Long Term Disability - Union	313.68	320.76	327.81	386.40	350.00	607.20	350.00	331.00										
4315	CalPERS Classic ER Contribution	15,697.79	17,462.49	22,706.89	25,432.26	25,750.00	12,564.80	25,750.00	27,217.00										
4325	CalPERS PEPPRA ER Contribution	1,700.28	1,917.16	2,356.68	2,841.75	2,925.00	2,447.08	2,925.00	3,088.00										
4330	Health Savings Account Admin fee - ER Por	.00	8.94	19.35	18.72	25.00	17.30	25.00	18.00										
4405	Contractual Services	.00	.00	.00	.00	4,500.00	.00	.00	.00										
<table border="1"> <thead> <tr> <th colspan="2">Comments</th> </tr> <tr> <th>Level</th> <th>Comment</th> </tr> </thead> <tbody> <tr> <td>Base</td> <td>Removed 1x Temp Help \$4500</td> </tr> <tr> <td>Department</td> <td>Adding 1 part timer May - Oct</td> </tr> <tr> <td>Chief Financial Officer</td> <td>Direct hire. No longer in 4405.</td> </tr> </tbody> </table>										Comments		Level	Comment	Base	Removed 1x Temp Help \$4500	Department	Adding 1 part timer May - Oct	Chief Financial Officer	Direct hire. No longer in 4405.
Comments																			
Level	Comment																		
Base	Removed 1x Temp Help \$4500																		
Department	Adding 1 part timer May - Oct																		
Chief Financial Officer	Direct hire. No longer in 4405.																		
4610	Gasoline Expense	1,613.18	1,464.24	1,522.36	1,085.29	1,000.00	1,526.12	1,000.00	1,000.00										
4620	Diesel	926.09	467.96	645.70	750.84	1,000.00	5,524.24	1,000.00	1,000.00										
4630	Oil & Lubricants	2,812.56	3,607.46	3,027.88	2,351.26	4,500.00	3,735.66	4,500.00	4,500.00										
4820	Office Supplies	147.11	64.66	294.97	32.11	800.00	34.78	800.00	1,000.00										
<table border="1"> <thead> <tr> <th colspan="2">Comments</th> </tr> <tr> <th>Level</th> <th>Comment</th> </tr> </thead> <tbody> <tr> <td>Department</td> <td>1x Office Furniture</td> </tr> </tbody> </table>										Comments		Level	Comment	Department	1x Office Furniture				
Comments																			
Level	Comment																		
Department	1x Office Furniture																		



# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted
Fund 10 - Sewer Fund									
	Department 28 - Equipment Repair								
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	(1,000.00)	(1,000.00)	
	Finance Committee					1.0000	2,000.00	2,000.00	
						Finance Committee Totals		\$1,000.00	
6011	Automotive	56,922.37	51,838.53	48,468.37	36,077.84	40,625.00	55,791.23	45,000.00	40,625.00
6012	Mobile Equipment	134.26	142.32	3,526.18	431.20	200.00	.00	200.00	200.00
6013	Generators	8,914.58	2,565.04	4,672.59	3,104.75	6,600.00	18,805.12	25,000.00	8,000.00
Comments									
	<i>Level</i>								
	Department							\$4k/month Rental	
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	(8,000.00)	(8,000.00)	
	Finance Committee					1.0000	16,000.00	16,000.00	
						Finance Committee Totals		\$8,000.00	
6030	Service Contracts	5,677.68	7,336.28	8,443.96	8,732.70	10,600.00	13,966.93	10,600.00	10,600.00
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	(10,600.00)	(10,600.00)	
	Finance Committee					1.0000	800.00	800.00	
	Finance Committee					1.0000	2,275.00	2,275.00	
	Finance Committee					1.0000	2,000.00	2,000.00	
	Finance Committee					1.0000	1,400.00	1,400.00	
	Finance Committee					1.0000	6,225.00	6,225.00	
	Finance Committee					1.0000	8,500.00	8,500.00	
						Finance Committee Totals		\$10,600.00	
6071	Shop Supplies	6,364.42	8,696.21	7,951.92	3,352.40	3,000.00	4,535.17	3,000.00	3,000.00
6073	Small Tools	1,129.73	3,391.84	805.05	529.38	1,500.00	1,593.66	1,500.00	1,500.00
6075	Safety Equipment - Physicals	236.03	228.47	375.58	228.47	600.00	260.98	600.00	600.00
6200	Travel - Meetings - Education	3,268.66	1,059.38	137.79	372.85	150.00	132.70	2,000.00	150.00
6250	Dues - Memberships - Certification	48.26	82.50	.00	.00	200.00	.00	.00	200.00



# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted
Fund 10 - Sewer Fund									
Department 28 - Equipment Repair									
6520	Supplies	.00	.00	.00	399.63	200.00	478.06	200.00	200.00
	Comments								
	Level	Comment							
	Department	Retirement Gifts; Retirement Party Supplies							
7010	Al Tahoe/Upper Truckee PS Generators	.00	.00	.00	.00	.00	.00	150,000.00	.00
	Comments								
	Level	Comment							
	Department	2 Generators ~\$72k/each. Grant Funded.							
8062	Carbon Monoxide Removal System	.00	.00	.00	.00	.00	.00	.00	10,000.00
8063	Replace Generator Fallen Leaf Lake Main Station	.00	.00	.00	.00	.00	.00	60,000.00	.00
8069	New 60,000# Truck Lift	.00	.00	.00	144,847.46	.00	39,936.29	33,157.00	.00
8070	Replace Vehicle 16	.00	.00	.00	.00	.00	.00	55,000.00	.00
8074	Replace Vehicle 62	.00	.00	.00	.00	.00	.00	.00	30,000.00
8198	Replace Generator (TBD)	.00	.00	.00	.00	.00	.00	.00	60,000.00
8231	New 8" Godwin Pump, Pumps	.00	.00	.00	.00	80,000.00	.00	80,000.00	.00
8232	Replace Engine/Transmission TBD	.00	.00	.00	.00	10,000.00	.00	.00	10,000.00
8379	Replace Truck 59	.00	.00	.00	.00	.00	.00	.00	40,000.00
8380	Replace Truck 2	.00	.00	.00	.00	.00	.00	.00	40,000.00
8381	Replace Truck 19	.00	.00	.00	.00	.00	.00	.00	40,000.00
8382	Replace Truck 14	.00	.00	.00	.00	.00	.00	.00	140,000.00
8383	Replace Water Reuse Utility Vehicle	.00	.00	.00	.00	.00	.00	.00	27,000.00
8384	Replace Water Reuse Backhoe #29	.00	.00	.00	.00	.00	.00	.00	120,000.00
8385	Replace Vehicle 76	.00	.00	.00	.00	.00	.00	.00	35,000.00
8386	New Engineering Vehicle (Hybrid)	.00	.00	.00	.00	.00	.00	.00	45,000.00
8912	Replace Vehicle 66 W/Bobcat	.00	.00	84,457.68	.00	.00	.00	.00	.00
	Department 28 - Equipment Repair Totals	\$295,421.99	\$286,600.86	\$394,930.42	\$443,766.21	\$398,325.00	\$368,914.02	\$708,982.00	\$920,190.00



# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted
Fund 10 - Sewer Fund									
	Department 30 - Engineering								
4101	Regular Salaries - Wages	839,898.55	720,778.53	806,790.95	940,150.67	843,800.00	825,709.74	843,800.00	907,086.00
4102	Wages Overtime	36,310.32	46,529.63	47,094.29	41,953.24	50,000.00	45,398.86	50,000.00	37,500.00
4103	Wages Double Time	633.76	.00	259.29	229.74	.00	108.37	200.00	500.00
4110	Moving Expense Reimbursement	.00	.00	1,141.20	.00	.00	.00	.00	.00
4201	Wages - Part Time	212.63	.00	.00	.00	.00	10,016.01	8,000.00	11,535.00
	Budget Transactions								
	Level					Number of Units	Cost Per Unit	Total Amount	
	Finance Committee		Transaction			1.0000	11,535.00	11,535.00	
			Renee Roberts PT						
						Finance Committee Totals		\$11,535.00	
4301	FICA Taxes	61,054.47	50,389.24	56,427.97	64,998.15	64,675.00	56,505.11	64,675.00	68,953.00
4302	Dental Self Insured	12,490.31	8,144.68	8,168.38	9,231.74	10,725.00	10,206.69	10,725.00	11,579.00
4304	Vision	1,978.26	1,649.80	1,654.35	1,875.10	1,850.00	1,751.72	1,850.00	1,987.00
4305	Retirement Health Savings Account	12,605.63	11,481.56	12,353.55	19,863.88	12,875.00	13,109.70	12,875.00	14,881.00
4306	Workers Compensation	2,859.53	5,410.29	5,772.24	5,997.46	5,825.00	5,460.92	5,825.00	6,284.00
4308	Uniforms	459.34	319.67	439.48	554.14	300.00	400.80	300.00	300.00
4309	Health Savings Account - ER Portion	12,797.77	8,493.53	9,657.49	8,713.06	8,800.00	8,484.23	8,800.00	8,800.00
4310	ACWA Medical Insurance	153,685.43	132,308.47	132,163.30	147,184.05	145,375.00	136,089.31	145,375.00	144,728.00
4311	Life Insurance	2,147.49	1,846.32	1,918.91	2,211.76	2,000.00	2,024.61	2,000.00	2,314.00
4312	Long Term Disability - Management	3,297.23	2,882.48	3,179.64	3,897.29	2,900.00	5,815.64	2,900.00	3,560.00
4313	AFLAC Administrative fee - ER Portion	40.92	22.08	36.59	46.77	25.00	24.41	25.00	25.00
4314	Long Term Disability - Union	883.20	786.34	779.65	920.00	775.00	1,416.80	775.00	773.00
4315	CalPERS Classic ER Contribution	97,079.54	80,778.37	81,458.09	91,688.59	92,575.00	44,085.20	92,575.00	99,207.00
4325	CalPERS PEPPRA ER Contribution	12,789.84	15,550.83	24,086.93	34,321.47	33,425.00	30,815.47	33,425.00	35,749.00
4330	Health Savings Account Admin fee - ER Por	123.73	133.47	122.75	139.49	150.00	114.87	150.00	142.00



# Adopted Budget - Expense

Budget Year 2023

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Fund 10 - Sewer Fund									
	Department 30 - Engineering								
4405	Contractual Services	239,728.44	506,872.14	688,188.19	501,461.94	1,099,000.00	385,097.63	1,099,000.00	1,338,000.00

Comments	
Level	Comment
Base	Removed the following; 1X AI Tool Baseform (Placeholder pend EDWA/BOR Funds) \$1 1X CivicSparks (temporary staffing) \$13000 1X DVRIRR Reporting \$35000 1X Recycled Water Master Plan \$219000 1X Sewer Crossing Assessment \$328000 1X Sewer Force Main Monit (Placeholder pend EDWA/BOR Funds) \$1 1X Sewer stations electrical assessments \$140000 1X Tank AM Prog Bio Sludge Tnk; Filter Bckwsh Tk; 2 LPPS Tnks \$41000 1X TP Solar \$20000 1X WWTP Master Plan \$260000
Department	Sewer Force Main Monitoring - Applying for EDWA & BOR Grants
General Manager	Removed Contracts Admin Support \$13k

Budget Transactions				
Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Finance Committee	1x Cathodic Protection Assessment	1.0000	155,000.00	155,000.00
Finance Committee	1x CMMS Tech Review	1.0000	35,000.00	35,000.00
Finance Committee	1x Sewer Crossings Assessment (phase 2/2)	1.0000	338,000.00	338,000.00
Finance Committee	1x Sewer Force Main Monitoring	1.0000	25,000.00	25,000.00
Finance Committee	1x WWTP Solar Support	1.0000	25,000.00	25,000.00
Finance Committee	Blue Ribbon - Eng Intern x2	1.0000	35,000.00	35,000.00
Finance Committee	CivicSparks Fellow	1.0000	13,000.00	13,000.00
Finance Committee	DVRIRR Reporting	1.0000	35,000.00	35,000.00
Finance Committee	GIS/AM support Arete	1.0000	15,000.00	15,000.00
Finance Committee	Recycled Water Strategic Plan - Year 2 of 3	1.0000	281,000.00	281,000.00
Finance Committee	Scanning	1.0000	20,000.00	20,000.00
Finance Committee	Sewer Modeling Planning Services (Carollo)	1.0000	15,000.00	15,000.00
Finance Committee	Shop Facilities Master Plan - year 1 of 2	1.0000	126,000.00	126,000.00
Finance Committee	WWTP Master Plan - final year	1.0000	220,000.00	220,000.00
Finance Committee Totals				\$1,338,000.00

4420	Mapping	.00	54.55	.00	.00	2,500.00	.00	2,500.00	2,500.00
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# Adopted Budget - Expense

Budget Year 2023

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Fund 10 - Sewer Fund									
Department 30 - Engineering									
4475	Legal-Special Projects	25,139.50	13,072.46	19,833.64	111,912.83	32,500.00	93,965.90	100,000.00	32,500.00
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	1.00	1.00	
	Finance Committee					1.0000	1.00	1.00	
						Finance Committee Totals		\$2.00	
4480	Legal-Regular	907.50	12,585.76	7,297.67	4,963.70	2,500.00	3,183.60	2,500.00	2,500.00
4610	Gasoline Expense	4,593.46	4,536.19	5,274.17	3,247.69	5,300.00	3,429.27	5,300.00	5,300.00
4810	Postage Expenses	.00	2.71	.00	130.98	175.00	8.16	175.00	175.00
4820	Office Supplies	5,360.35	7,054.11	5,485.73	3,801.02	6,050.00	2,256.47	6,050.00	6,050.00
4830	Subscription Expense	38.00	.00	.00	.00	100.00	54.00	100.00	100.00
4930	Ads-Legal Notices	.00	.00	334.21	.00	125.00	.00	125.00	125.00
6027	Office Equipment Repair	68.78	68.60	240.27	.00	1,000.00	.00	1,000.00	1,000.00
6030	Service Contracts	2,482.50	2,243.89	2,216.88	3,951.45	2,000.00	4,366.81	2,000.00	2,000.00
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	1,725.00	1,725.00	
	Finance Committee					1.0000	275.00	275.00	
	Finance Committee					1.0000	2,940.00	2,940.00	
						Finance Committee Totals		\$4,940.00	
6042	Grounds & Maintenance	.00	33,857.50	185,622.88	36,560.00	112,500.00	1,251.83	112,500.00	112,500.00
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	70,000.00	70,000.00	
						Finance Committee Totals		\$70,000.00	
6052	Pipe - Covers & Manholes	.00	.00	.00	.00	.00	.00	.00	25,000.00
Comments									
	<i>Level</i>								
	Department								





# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted
Fund 10 - Sewer Fund									
Department 30 - Engineering									
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	25,000.00	25,000.00	
								<u>25,000.00</u>	
								Finance Committee Totals	\$25,000.00
6065	Sewer Flow Meters	.00	.00	.00	32,403.12	70,000.00	1,045.10	70,000.00	70,000.00
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	2,000.00	2,000.00	
	Finance Committee					1.0000	35,000.00	35,000.00	
	Finance Committee					1.0000	33,000.00	33,000.00	
								<u>\$70,000.00</u>	
								Finance Committee Totals	\$70,000.00
6066	SCADA	.00	.00	.00	.00	11,000.00	.00	11,000.00	11,000.00
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	11,000.00	11,000.00	
								<u>\$11,000.00</u>	
								Finance Committee Totals	\$11,000.00
6071	Shop Supplies	5,720.75	2,690.30	1,306.96	3,077.00	2,500.00	1,437.26	2,500.00	2,500.00
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	500.00	500.00	
	Finance Committee					1.0000	2,000.00	2,000.00	
								<u>\$2,500.00</u>	
								Finance Committee Totals	\$2,500.00
6075	Safety Equipment - Physicals	2,054.55	863.31	252.00	853.75	1,500.00	318.32	1,500.00	1,500.00
6200	Travel - Meetings - Education	12,531.50	10,627.68	14,416.52	1,173.02	650.00	1,582.74	650.00	15,000.00
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	1.00	1.00	
								<u>\$1.00</u>	
								Finance Committee Totals	\$1.00
6230	Tuition & Reimbursement Program	.00	173.20	.00	.00	.00	.00	.00	.00
6250	Dues - Memberships - Certification	10,957.00	1,385.50	7,572.63	6,880.00	8,000.00	7,520.50	8,000.00	8,000.00
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	(6,000.00)	(6,000.00)	
	Finance Committee					1.0000	1.00	1.00	
								<u>1.00</u>	
								Finance Committee Totals	1.00



# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted	
<b>Fund 10 - Sewer Fund</b>										
Department <b>30 - Engineering</b>										
	Finance Committee					1.0000	2,000.00	2,000.00		
	Finance Committee					1.0000	12,000.00	12,000.00		
						Finance Committee Totals		<u>\$8,001.00</u>		
6310	Telephone	1,846.07	1,897.57	1,416.65	1,181.76	2,500.00	281.94	2,500.00	2,500.00	
6520	Supplies	527.15	15,715.69	300.59	56.41	625.00	26.34	625.00	625.00	
Comments										
	Level	Comment								
	Department	Retirement Gifts; Retirement Party Supplies								
6650	Regulatory Operating Permits	27,710.41	2,060.00	3,719.50	5,577.87	3,375.00	2,156.00	3,375.00	3,375.00	
Budget Transactions										
	Level	Transaction				Number of Units	Cost Per Unit	Total Amount		
	Finance Committee	CA DEPT OF PUBLIC HEALTH RADIOACTIVE MATLS LIC FEE				1.0000	1,563.50	1,564.00		
	Finance Committee	TRPA MOU ANNUAL FEE				1.0000	1,811.50	1,812.00		
						Finance Committee Totals		<u>\$3,376.00</u>		
7003	Secondary Clarifier #3 Rehab	.00	.00	.00	810,196.99	1,302,000.00	1,360,665.60	1,755,803.00	.00	
7014	Tallac Creek Sewer Crossing	71,474.66	1,112.64	.00	7,481.88	.00	32,188.75	41,405.00	514,000.00	
7026	Breakpoint Chamber Modification	158,508.40	569,047.26	5,294.57	.00	.00	4,431.57	65,000.00	.00	
7041	700 hp Pump Luther Pass Pump Station	44.09	.00	.00	.00	.00	.00	.00	.00	
7046	Emergency Pump Station Rehab	.00	146,101.66	340,748.34	16,070.00	.00	.00	43,930.00	.00	
7047	Fuel System Replacment	.00	48,400.00	45,450.00	35,100.00	.00	.00	5,900.00	.00	
7055	Tahoe Keys Sewer PS Rehab	.00	81,053.86	283,610.59	4,900.31	3,025,000.00	261,926.00	3,040,099.00	2,982,000.00	
7056	Upper Truckee Sewer PS Rehab	.00	39,048.88	94,188.23	131,058.00	.00	1,719.00	3,239.00	1,386,000.00	
7057	Luther Pass PS Tanks Rehab	.00	14,963.66	196,211.50	857,583.64	483,000.00	422,715.51	971,416.00	470,000.00	
7058	LPPS Valve and Pipe Improvements	.00	.00	80,650.56	709,889.22	.00	23,697.74	.00	.00	
7064	Geronimo Sewer Project	.00	.00	208,507.23	.00	.00	.00	.00	.00	
7079	Aeration Basin #2 Coating Rehab	.00	.00	.00	31,052.00	.00	.00	.00	.00	
7081	WWTP Backwash Tank Coating	.00	.00	.00	.00	.00	.00	33,000.00	.00	
7082	WWTP Solids Tank Coating	.00	.00	.00	.00	.00	.00	26,000.00	.00	
7535	Engineering Offices Remodel	.00	.00	.00	.00	.00	8,616.29	.00	.00	
7546	FLL Sewer PS 6 Upgrade	13,266.43	.00	245,808.58	121,008.53	.00	9,741.25	.00	.00	
7800	LPPS Pump Efficiency Monitoring	.00	.00	.00	.00	.00	66,666.81	80,000.00	.00	
7801	Sewer Pump Station Monitoring Program	.00	.00	.00	.00	.00	.00	172,000.00	.00	
8058	Bijou PS Rehab	.00	.00	.00	.00	.00	.00	206,000.00	103,000.00	



# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted
Fund 10 - Sewer Fund									
	Department 30 - Engineering								
8082	Forcemain Bypass Upper Truckee PS	.00	.00	5,378.57	235,055.48	.00	.00	.00	.00
8086	Water Reuse Inverted Siphon	.00	.00	823.87	238,766.66	88,000.00	18,000.00	30,000.00	.00
8088	Secondary Clarifier #1 Rehab	.00	.00	135,972.09	24,347.52	.00	169,080.00	653.00	.00
8089	Apache Ave Sewer Replacement	.00	.00	596,170.93	976,822.16	.00	.00	.00	.00
8090	Forcemain Bypass Tahoe Keys PS	.00	.00	6,188.34	221,260.71	.00	.00	37,550.00	.00
8096	Secondary Clarifier #2 Rehab	.00	.00	170,782.60	74,347.51	1,323,000.00	139,080.00	1,323,000.00	.00
8156	Blower System Upgrades	.00	.00	.00	23,494.52	258,000.00	161,955.19	434,505.00	.00
8159	Water Reuse Road Improvements	.00	.00	.00	.00	.00	.00	50,000.00	52,000.00
8161	DVR Irrigation Improvements	748,573.10	292,390.52	18,126.69	.00	.00	.00	1,873.00	.00
8162	Hay Barn, Water Reuse	.00	.00	5,097.93	2,319.63	52,000.00	.00	358,680.00	.00
8163	Sewer Field Communication Upgrades Phase 2	.00	.00	.00	2,411.00	132,000.00	2,456.35	257,589.00	.00
8164	Generator, Emergency Blower	.00	.00	.00	312,351.30	1,094,000.00	1,203,918.88	1,208,648.00	.00
8265	Bio Building HVAC Upgrades	.00	.00	.00	.00	31,000.00	.00	31,000.00	.00
8267	Server Room HVAC Upgrades	.00	.00	.00	.00	103,000.00	.00	103,000.00	.00
8275	Misc Sewer Projects (TBD)	.00	.00	.00	.00	500,000.00	.00	313,600.00	500,000.00
8276	Sewer System Access Imp Phase I	.00	.00	.00	.00	50,000.00	.00	50,000.00	.00
8277	Sewer Field Communication Upgrades Phase 3	.00	.00	.00	.00	150,000.00	.00	150,000.00	.00
8278	LPPS Fuel Tank	.00	.00	.00	.00	106,000.00	.00	106,000.00	.00
8330	LPPS Power/Control Upgrade	546,498.74	38,644.35	45,921.95	24,067.05	.00	2,610.25	26,900.00	.00
8345	Water Reuse Dressler Ditch Erosion Control	.00	.00	.00	.00	.00	.00	.00	397,000.00
8346	FM Inspection Ports - Bijou	.00	.00	.00	.00	.00	.00	.00	103,000.00
8347	FM ARV Replacement	.00	.00	.00	.00	.00	.00	.00	52,000.00
8348	Bal Bijou GM - MH Install	.00	.00	.00	.00	.00	.00	.00	26,000.00
8349	HWY 50 - Ski Run to PT GM Replacement	.00	.00	.00	.00	.00	.00	.00	103,000.00
8350	Fremont/HWY 50 GM Improvement	.00	.00	.00	.00	.00	.00	.00	16,000.00
8351	LPPS Fire Pump Control Improvement	.00	.00	.00	.00	.00	.00	.00	52,000.00
8352	Pope Beach #1 Rehab	.00	.00	.00	.00	.00	.00	.00	54,000.00
8353	Pope Beach PS #2 Rehab	.00	.00	.00	.00	.00	.00	.00	54,000.00
8354	WWTP UG Piping Access Improvement	.00	.00	.00	.00	.00	.00	.00	159,000.00
8355	Mixed Liquor Splitter Box Rehab	.00	.00	.00	.00	.00	.00	.00	73,000.00
8356	Emergency PS Wetwell Rehab	.00	.00	.00	.00	.00	.00	.00	52,000.00
8357	AB Splitter Box Rehab	.00	.00	.00	.00	.00	.00	.00	52,000.00



# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted
Fund	<b>10 - Sewer Fund</b>								
	Department <b>30 - Engineering</b>								
8358	Primary Effluent Junction Box Rehab	.00	.00	.00	.00	.00	.00	.00	52,000.00
8360	SCADA Historian Upgrades	.00	.00	.00	.00	.00	.00	.00	155,000.00
8361	SRT Controller for Secondary	.00	.00	.00	.00	.00	.00	.00	73,000.00
8362	Engineering Office Upgrades	.00	.00	.00	.00	.00	.00	.00	31,000.00
8363	Pump Testing Equipment	.00	.00	.00	.00	.00	.00	.00	26,000.00
8364	Engineering Copier	.00	.00	.00	.00	.00	.00	.00	20,000.00
8399	GS Replacement Program	.00	.00	.00	.00	.00	.00	.00	50,000.00
8426	Upper Truckee Marsh Adaptive Management	18,454.34	4,504.00	.00	.00	.00	5,857.77	6,093.00	.00
8629	Replace Treatment Plant Generator	305,728.68	3,258,357.63	1,410,101.22	103,054.36	.00	25,828.58	75,500.00	.00
	Department <b>30 - Engineering Totals</b>	<b>\$3,453,562.35</b>	<b>\$6,196,890.91</b>	<b>\$6,032,017.33</b>	<b>\$7,053,847.61</b>	<b>\$11,336,975.00</b>	<b>\$5,626,675.87</b>	<b>\$13,724,058.00</b>	<b>\$10,605,153.00</b>



# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted																																								
<b>Fund 10 - Sewer Fund</b>																																																	
Department <b>32 - Laboratory</b>																																																	
4101	Regular Salaries - Wages	245,129.34	225,322.78	236,372.50	252,108.34	252,325.00	235,597.60	252,325.00	261,697.00																																								
4102	Wages Overtime	6,380.05	5,618.00	3,274.71	3,243.75	3,500.00	6,450.43	4,000.00	4,250.00																																								
4103	Wages Double Time	2,971.67	2,398.08	2,564.40	2,841.19	3,000.00	2,194.02	2,000.00	2,750.00																																								
4201	Wages - Part Time	4,106.18	4,168.03	6,723.62	5,721.40	11,000.00	5,623.54	7,000.00	11,000.00																																								
4202	Wages - Part Time Overtime	31.59	172.96	137.41	391.50	250.00	150.08	250.00	250.00																																								
4203	Wages - Part Time Double Time	123.48	128.86	274.74	63.25	375.00	54.22	150.00	250.00																																								
4301	FICA Taxes	23,293.05	16,849.49	18,199.14	18,809.59	20,700.00	20,097.96	20,700.00	20,555.00																																								
4302	Dental Self Insured	4,266.93	3,238.73	3,531.60	3,358.92	4,125.00	3,854.73	4,125.00	4,135.00																																								
4304	Vision	686.85	661.70	711.00	715.14	725.00	661.69	725.00	710.00																																								
4305	Retirement Health Savings Account	15,175.16	3,462.46	3,882.39	4,007.95	3,950.00	3,785.66	3,950.00	4,030.00																																								
4306	Workers Compensation	8,324.14	4,192.41	4,560.18	4,092.51	3,175.00	3,306.45	3,175.00	2,869.00																																								
4308	Uniforms	588.55	590.82	651.82	933.33	600.00	716.71	600.00	600.00																																								
4309	Health Savings Account - ER Portion	4,366.36	5,652.06	3,059.47	6,442.18	5,100.00	3,855.21	5,100.00	3,800.00																																								
4310	ACWA Medical Insurance	40,545.12	35,807.31	38,746.12	40,774.86	40,775.00	40,525.39	40,775.00	43,842.00																																								
4311	Life Insurance	547.67	503.17	552.59	578.90	575.00	540.41	575.00	579.00																																								
4312	Long Term Disability - Management	387.87	336.99	375.75	497.86	425.00	821.19	425.00	429.00																																								
4313	AFLAC Administrative fee - ER Portion	.00	.00	.00	.00	.00	7.09	.00	.00																																								
4314	Long Term Disability - Union	432.40	404.45	441.60	501.06	450.00	797.48	450.00	429.00																																								
4315	CalPERS Classic ER Contribution	39,513.24	27,703.16	33,542.78	39,050.71	42,200.00	14,764.72	42,200.00	30,707.00																																								
4325	CalPERS PEPRER ER Contribution	.00	3,577.63	4,710.23	5,314.14	5,825.00	6,894.37	5,825.00	9,934.00																																								
4330	Health Savings Account Admin fee - ER Por	69.46	82.58	71.04	77.38	100.00	67.50	100.00	71.00																																								
4405	Contractual Services	8,675.36	5,143.68	.00	.00	.00	.00	.00	.00																																								
4610	Gasoline Expense	1,547.52	1,153.17	1,167.22	981.01	1,600.00	1,182.70	1,200.00	1,600.00																																								
4760	Laboratory Supplies	27,867.72	32,802.67	27,927.55	30,162.84	30,500.00	28,082.97	30,500.00	30,500.00																																								
4790	Other Supplies	1,222.58	1,948.09	1,411.41	835.29	1,000.00	780.17	1,000.00	1,000.00																																								
4810	Postage Expenses	1,480.56	1,366.61	1,203.59	2,188.90	1,250.00	1,358.43	1,500.00	1,250.00																																								
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2">Budget Transactions</th> <th colspan="2"></th> <th colspan="2"></th> <th colspan="2"></th> <th colspan="2"></th> </tr> <tr> <th>Level</th> <th>Transaction</th> <th colspan="2"></th> <th>Number of Units</th> <th>Cost Per Unit</th> <th colspan="2">Total Amount</th> <th colspan="2"></th> </tr> </thead> <tbody> <tr> <td>Finance Committee</td> <td>Base</td> <td colspan="2"></td> <td>1.0000</td> <td>1,250.00</td> <td colspan="2">1,250.00</td> <td colspan="2"></td> </tr> <tr> <td colspan="4"></td> <td colspan="2">Finance Committee Totals</td> <td colspan="2"><u>\$1,250.00</u></td> <td colspan="2"></td> </tr> </tbody> </table>										Budget Transactions										Level	Transaction			Number of Units	Cost Per Unit	Total Amount				Finance Committee	Base			1.0000	1,250.00	1,250.00								Finance Committee Totals		<u>\$1,250.00</u>			
Budget Transactions																																																	
Level	Transaction			Number of Units	Cost Per Unit	Total Amount																																											
Finance Committee	Base			1.0000	1,250.00	1,250.00																																											
				Finance Committee Totals		<u>\$1,250.00</u>																																											
4820	Office Supplies	1,587.51	3,304.01	1,149.90	1,098.92	2,000.00	1,238.49	2,000.00	2,000.00																																								



# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted																														
Fund 10 - Sewer Fund																																							
Department 32 - Laboratory																																							
6025	Laboratory Equipment	8,779.81	3,018.99	4,267.49	7,075.55	7,950.00	4,393.76	6,000.00	6,000.00																														
<table border="1"> <thead> <tr> <th colspan="2">Comments</th> </tr> <tr> <th>Level</th> <th>Comment</th> </tr> </thead> <tbody> <tr> <td>Base</td> <td>Removed 1X \$4,500 Fultz Pump Controller \$1950</td> </tr> </tbody> </table>										Comments		Level	Comment	Base	Removed 1X \$4,500 Fultz Pump Controller \$1950																								
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Level	Comment																																						
Base	Removed 1X \$4,500 Fultz Pump Controller \$1950																																						
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Budget Transactions		Number of Units	Cost Per Unit	Total Amount																																			
Level	Transaction																																						
Finance Committee	Base	1.0000	6,000.00	6,000.00																																			
Finance Committee Totals				\$6,000.00																																			
6030	Service Contracts	3,131.80	647.58	3,434.78	3,421.99	3,000.00	2,810.00	3,000.00	3,000.00																														
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Finance Committee	Misc	1.0000	700.00	700.00																																			
Finance Committee Totals				\$3,000.00																																			
6041	Buildings	.00	.00	.00	.00	500.00	.00	.00	500.00																														
6042	Grounds & Maintenance	.00	.00	.00	.00	100.00	.00	100.00	100.00																														
6056	Radio Repairs - Replacement	.00	.00	.00	.00	150.00	.00	150.00	150.00																														
6075	Safety Equipment - Physicals	645.08	501.70	463.61	492.76	800.00	221.59	800.00	800.00																														
6110	Monitoring	23,485.50	36,227.00	27,990.00	46,828.86	36,000.00	26,730.50	30,000.00	30,000.00																														
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Finance Committee	Base	1.0000	30,000.00	30,000.00																																			
Finance Committee Totals				\$30,000.00																																			
6200	Travel - Meetings - Education	7,272.62	2,876.19	3,509.75	309.52	2,000.00	433.00	600.00	3,125.00																														
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# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted
Fund 10 - Sewer Fund									
	Department 32 - Laboratory								
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	(3,125.00)	(3,125.00)	
	Finance Committee					1.0000	250.00	250.00	
	Finance Committee					1.0000	6,000.00	6,000.00	
								<u>\$3,125.00</u>	
	Finance Committee Totals							\$3,125.00	
6250	Dues - Memberships - Certification	915.50	742.00	1,483.70	7,403.93	3,600.00	1,600.94	3,600.00	3,600.00
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	(3,600.00)	(3,600.00)	
	Finance Committee					1.0000	225.00	225.00	
	Finance Committee					1.0000	5,275.00	5,275.00	
	Finance Committee					1.0000	1,700.00	1,700.00	
								<u>\$3,600.00</u>	
	Finance Committee Totals							\$3,600.00	
6520	Supplies	27.11	.00	.00	27.59	100.00	135.27	200.00	100.00
	Comments								
	<i>Level</i>								
	Department								
	Retirement Gifts; Retirement Party Supplies								
6650	Regulatory Operating Permits	2,684.50	2,754.50	622.24	258.79	3,600.00	.00	3,600.00	3,600.00
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	2,590.00	2,590.00	
	Finance Committee					1.0000	1,010.00	1,010.00	
								<u>\$3,600.00</u>	
	Finance Committee Totals							\$3,600.00	
7534	Lund Boat 14'	.00	.00	.00	.00	.00	6,682.14	6,000.00	.00
8042	Replace Discreet Analyzer	.00	.00	.00	.00	.00	.00	75,000.00	.00
8311	Replace Hydrolab Data Sonde	.00	.00	.00	.00	.00	.00	.00	10,000.00
	Department 32 - Laboratory Totals	\$486,262.28	\$433,357.86	\$437,014.33	\$490,609.91	\$493,325.00	\$426,416.41	\$559,700.00	\$500,212.00



# Adopted Budget - Expense

Budget Year 2023

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Fund 10 - Sewer Fund									
Department 34 - Water Reuse									
4101	Regular Salaries - Wages	317,891.61	342,691.49	360,880.77	320,485.43	364,000.00	299,265.46	290,000.00	223,507.00
	Comments								
	Level	Comment							
	General Manager	Removed OPEN DVR Manager position							
4102	Wages Overtime	12,016.50	14,892.52	14,010.26	10,666.67	8,000.00	13,183.92	8,000.00	5,000.00
4103	Wages Double Time	892.33	1,128.61	652.36	1,400.88	500.00	1,016.70	1,000.00	1,000.00
4201	Wages - Part Time	.00	162.80	.00	.00	.00	.00	.00	.00
4301	FICA Taxes	24,519.74	28,141.81	24,334.86	23,092.08	26,900.00	22,561.69	21,000.00	17,557.00
4302	Dental Self Insured	6,786.44	5,782.64	5,639.20	4,072.17	6,600.00	5,395.60	5,800.00	4,962.00
4304	Vision	1,067.78	1,109.37	1,135.68	888.39	1,150.00	926.14	1,000.00	852.00
4305	Retirement Health Savings Account	5,699.45	6,364.11	6,755.98	5,662.47	6,875.00	5,317.02	5,500.00	4,293.00
4306	Workers Compensation	13,852.93	7,765.38	7,949.75	6,360.30	7,400.00	4,922.98	7,000.00	4,705.00
4308	Uniforms	643.97	1,035.26	1,082.61	984.89	1,000.00	816.97	1,000.00	1,000.00
4309	Health Savings Account - ER Portion	.00	1,300.00	3,700.00	1,300.00	5,200.00	.00	.00	.00
4310	ACWA Medical Insurance	64,465.09	59,702.95	74,196.90	56,316.73	68,900.00	61,951.86	65,000.00	62,160.00
4311	Life Insurance	895.25	943.75	997.26	847.76	1,025.00	764.30	800.00	591.00
4312	Long Term Disability - Management	833.40	896.94	954.72	1,005.72	1,000.00	515.94	500.00	.00
4314	Long Term Disability - Union	568.63	586.60	635.04	437.36	625.00	562.19	625.00	600.00
4315	CalPERS Classic ER Contribution	14,064.80	13,078.05	79.01	101.02	.00	79.03	.00	.00
4325	CalPERS PEPRER Contribution	14,153.10	17,518.28	23,063.86	22,273.14	24,950.00	17,390.56	18,000.00	17,302.00
4330	Health Savings Account Admin fee - ER Por	26.55	35.40	70.80	34.06	75.00	17.70	.00	.00
4405	Contractual Services	23,435.58	70,592.85	4,516.63	4,137.90	46,000.00	2,220.62	23,000.00	46,000.00
4475	Legal-Special Projects	23,675.00	10,912.00	22,508.00	1,483.50	500.00	4,762.50	8,000.00	500.00
	Comments								
	Level	Comment							
	Department	Ongoing legal - \$4k spent thru 11/2021, projected for remainder of FY.							
4476	Legal Litigation Confidential	.00	.00	.00	76,110.00	.00	213,605.50	100,000.00	.00
	Comments								
	Level	Comment							
	Department	\$30k spent as of 11/2021.							
4480	Legal-Regular	241.50	4,968.00	13,187.00	1,725.00	1,000.00	900.00	1,000.00	1,000.00
4610	Gasoline Expense	9,627.28	11,173.24	11,855.04	10,645.09	10,000.00	9,807.55	10,000.00	10,000.00





# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted
<b>Fund 10 - Sewer Fund</b>									
Department <b>34 - Water Reuse</b>									
4620	Diesel	5,029.68	6,142.96	7,406.94	4,352.09	7,000.00	13,737.58	7,000.00	7,000.00
4630	Oil & Lubricants	292.60	1,463.71	111.26	411.25	800.00	778.98	800.00	800.00
4790	Other Supplies	.00	.00	.00	8,231.14	7,000.00	707.85	7,000.00	7,000.00
4820	Office Supplies	702.53	232.90	547.66	1,129.28	800.00	125.93	300.00	800.00
5010	Land and Buildings	32,900.00	(23,500.00)	.00	.00	.00	.00	.00	.00
5020	Equipment Rental- Lease	7,711.28	6,908.57	10,382.39	865.90	10,000.00	2,680.18	10,000.00	10,000.00
6042	Grounds & Maintenance	106,003.36	56,462.00	38,211.46	57,105.21	50,000.00	159,845.70	185,000.00	55,001.00

Comments	
Level	Comment
Department	'22 Estimated figure reflects Diamond Ditch Cleanup and Consultant Evaluation re. Tamarack Fire

Budget Transactions				
Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Finance Committee	1x Compressors for Harvey Place Aeration System	2.0000	2,500.00	5,000.00
Finance Committee	Base Budget (\$50,000)	1.0000	49,975.00	49,975.00
Finance Committee	Disc in field/Plant Cover Crop (Next FY23 then each 7 yrs)	1.0000	25.00	25.00
Finance Committee	Tamarack Fire Hazard Tree Removal (placeholder)	1.0000	1.00	1.00
Finance Committee Totals				<b>\$55,001.00</b>

6047	Force Mains	3.06	3,827.93	4,305.77	.00	8,000.00	.00	.00	8,000.00
6051	Pump Stations	1,772.17	3,244.75	5,665.26	6,542.84	2,000.00	8,153.14	10,000.00	2,000.00

Comments	
Level	Comment
Department	\$4.3k spent through 11/2021. Estimated for remainder of FY.

6071	Shop Supplies	1,415.25	2,343.06	462.77	1,423.74	500.00	4,147.85	500.00	500.00
6073	Small Tools	1,888.40	1,615.08	2,751.60	3,851.43	2,000.00	2,689.25	4,000.00	2,000.00

Comments	
Level	Comment
Department	\$2700 spent as of 11/2021

6075	Safety Equipment - Physicals	6,612.65	10,545.79	1,484.06	1,647.38	2,650.00	2,021.06	2,000.00	2,650.00
6200	Travel - Meetings - Education	4,385.18	6,269.47	4,024.76	171.00	750.00	6,985.51	750.00	6,420.00

Comments	
Level	Comment
Base	Removed 1X Virtual Training \$350



# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted
Fund 10 - Sewer Fund									
Department 34 - Water Reuse									
Department	1) CA Alfalfa symposium requested for 3x employees; provides CEUs needed for herbicide applicator licenses and current best practices for haying operations. 2) Added training budget for truck driving school to obtain CDL. CDL required for position. 3) Added training budget for Qualified Applicator Certification (QAC) for herbicide use. Required for position.								
Budget Transactions									
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
Finance Committee	1x CDL/Truck Driving School					1.0000	5,000.00	5,000.00	
Finance Committee	1x Herbicide Applicator Training & Certification					1.0000	1,000.00	1,000.00	
Finance Committee	Base					1.0000	395.00	395.00	
Finance Committee	CA Alfalfa & Forage Symposium (placeholder)					1.0000	25.00	25.00	
						Finance Committee Totals		\$6,420.00	
6250	Dues - Memberships - Certification	1,882.00	2,366.21	2,558.00	2,143.99	2,300.00	1,765.74	2,000.00	2,452.00
Budget Transactions									
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
Finance Committee	Glaze CWEA					1.0000	192.00	192.00	
Finance Committee	Irrigation Association					1.0000	425.00	425.00	
Finance Committee	Misc					1.0000	175.00	175.00	
Finance Committee	Northern Tool & Equipment					1.0000	40.00	40.00	
Finance Committee	Pesticide App Prof Assoc (Annual Membership)					3.0000	50.00	150.00	
Finance Committee	Pesticide Qualified Applicator Cert					1.0000	60.00	60.00	
Finance Committee	SWRCB - D2 Goligoski					1.0000	80.00	80.00	
Finance Committee	SWRCB - T2 Goligoski					1.0000	80.00	80.00	
Finance Committee	Water Reuse Assoc					1.0000	1,100.00	1,100.00	
Finance Committee	Water Reuse Mgr Membership AAMSI					1.0000	150.00	150.00	
						Finance Committee Totals		\$2,452.00	
6310	Telephone	9,115.08	8,254.09	7,825.52	8,162.85	7,600.00	8,919.56	7,600.00	7,600.00
6360	Propane	6,816.24	7,917.62	6,558.59	5,641.18	6,500.00	6,633.24	6,500.00	6,500.00
6520	Supplies	259.96	396.50	194.89	347.04	500.00	592.76	500.00	500.00
Comments									
<i>Level</i>	<i>Comment</i>								
Department	Retirement Gifts; Retirement Party Supplies								
6650	Regulatory Operating Permits	154,553.41	160,923.93	63,178.20	41,423.07	55,000.00	56,633.37	55,000.00	54,000.00
Budget Transactions									
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
Finance Committee	BLM					1.0000	4,700.00	4,700.00	
Finance Committee	CA Dept of Water Resources (HPR Dam)					1.0000	19,000.00	19,000.00	



# Adopted Budget - Expense

Budget Year 2023

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<b>Fund 10 - Sewer Fund</b>									
<b>Department 34 - Water Reuse</b>									
	Finance Committee					1,000.00	18,500.00	18,500.00	
	Finance Committee					1,000.00	6,825.00	6,825.00	
	Finance Committee					1,000.00	75.00	75.00	
	Finance Committee					1,000.00	4,900.00	4,900.00	
								<b>Finance Committee Totals</b>	<b>\$54,000.00</b>
6651	Land Taxes	71,306.82	75,689.54	82,685.52	85,738.41	87,650.00	90,745.62	90,000.00	93,000.00
	Comments								
	Level	<i>Comment</i>							
	Department	Increase based on 5yr Trend							
8224	Fencing, Water Reuse	.00	.00	.00	.00	7,000.00	60,351.44	7,000.00	.00
	Comments								
	Level	<i>Comment</i>							
	Department	Reduced due to majority of fencing being handled by grazing permit lease holder.							
8225	Inverted Siphon Vault - In House Project	.00	.00	.00	.00	5,000.00	.00	.00	.00
	Comments								
	Level	<i>Comment</i>							
	Department	Need to delete - project too large for in house capacity, project will be added to Diamond Ditch rehab under engineering CIP.							
8226	Mine Reveg	.00	.00	.00	.00	5,000.00	.00	5,000.00	.00
	Comments								
	Level	<i>Comment</i>							
	Department	Completing reveg in 2022.							
8301	Alfalfa Field Rehabilitation	.00	.00	.00	.00	.00	.00	.00	25,000.00
8302	Snowshoe Thompson II Ditch Piping	.00	.00	.00	.00	.00	.00	.00	25,000.00
	Department 34 - Water Reuse Totals	\$948,006.60	\$931,886.16	\$816,560.38	\$779,218.36	\$849,750.00	\$1,093,498.99	\$968,175.00	\$717,252.00



# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted
<b>Fund 10 - Sewer Fund</b>									
Department <b>40 - Administration</b>									
4101	Regular Salaries - Wages	216,639.32	215,899.16	220,462.59	238,447.71	225,600.00	234,740.33	225,600.00	247,619.00
4102	Wages Overtime	3.04	26.51	14.23	57.36	25.00	92.26	100.00	50.00
4301	FICA Taxes	13,211.15	17,437.45	13,308.54	14,140.10	14,250.00	9,034.05	14,250.00	15,123.00
4302	Dental Self Insured	2,696.93	2,098.02	2,124.00	2,130.87	2,475.00	2,390.04	2,475.00	2,481.00
4304	Vision	425.65	422.75	427.41	432.54	450.00	410.28	450.00	426.00
4305	Retirement Health Savings Account	3,478.57	26,285.53	3,580.60	3,887.17	3,700.00	3,955.43	3,700.00	3,998.00
4306	Workers Compensation	721.41	1,391.93	1,421.94	1,408.14	1,475.00	1,221.07	1,475.00	1,623.00
4309	Health Savings Account - ER Portion	644.86	645.00	3,276.07	1,994.51	1,950.00	1,991.21	1,950.00	1,950.00
4310	ACWA Medical Insurance	30,235.25	30,218.57	33,251.88	31,139.80	29,750.00	26,563.61	29,750.00	27,779.00
4311	Life Insurance	578.47	551.14	560.69	611.38	600.00	587.28	600.00	600.00
4312	Long Term Disability - Management	1,130.97	1,081.47	1,027.53	1,376.55	1,125.00	2,199.67	1,125.00	1,190.00
4313	AFLAC Administrative fee - ER Portion	25.60	20.29	.00	.00	50.00	.00	50.00	50.00
4314	Long Term Disability - Union	99.99	107.04	110.40	128.80	125.00	202.40	125.00	110.00
4315	CalPERS Classic ER Contribution	25,313.31	26,158.02	30,463.03	36,651.90	39,825.00	19,476.84	39,825.00	44,224.00
4325	CalPERS PEPRRA ER Contribution	3,729.77	4,013.26	4,304.96	5,093.15	5,175.00	4,404.22	5,175.00	5,122.00
4330	Health Savings Account Admin fee - ER Por	8.76	25.20	35.84	36.18	50.00	34.27	50.00	35.00
4405	Contractual Services	.00	1,911.34	420.00	32,600.00	54,300.00	33,800.00	54,300.00	54,300.00
Budget Transactions									
	<i>Level</i>		<i>Transaction</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>		<i>Total Amount</i>
	Finance Committee		Base			1.0000	500.00		500.00
	Finance Committee		ENS			1.0000	45,300.00		45,300.00
	Finance Committee		Sierra Business Council			1.0000	8,500.00		8,500.00
						Finance Committee Totals			\$54,300.00
4475	Legal-Special Projects	.00	.00	2,335.00	845.25	1,000.00	.00	1,000.00	1,000.00
4476	Legal Litigation Confidential	.00	2,788.75	.00	1,790.75	.00	3,337.50	.00	.00
4480	Legal-Regular	931.50	693.25	4,111.75	400.50	500.00	656.25	500.00	500.00
4610	Gasoline Expense	1,281.14	744.46	537.53	519.13	1,100.00	939.84	1,100.00	1,100.00
4820	Office Supplies	1,119.40	1,597.24	1,123.19	619.22	1,800.00	849.76	1,800.00	1,800.00
4920	Printing	.00	.00	.00	2.80	100.00	.00	100.00	100.00
6030	Service Contracts	683.29	1,000.62	934.38	1,470.18	1,000.00	1,578.98	1,000.00	1,000.00
6075	Safety Equipment - Physicals	.00	.00	305.62	.00	100.00	.00	100.00	100.00



# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted																																																												
Fund 10 - Sewer Fund																																																																					
Department 40 - Administration																																																																					
6200	Travel - Meetings - Education	3,745.92	5,044.63	2,716.23	1,312.37	150.00	1,069.48	150.00	306.00																																																												
<table border="1"> <thead> <tr> <th colspan="2">Comments</th> </tr> <tr> <th>Level</th> <th>Comment</th> </tr> </thead> <tbody> <tr> <td>Department</td> <td>Notary last FY21-22, next FY 25/26 ~ \$450</td> </tr> </tbody> </table>										Comments		Level	Comment	Department	Notary last FY21-22, next FY 25/26 ~ \$450																																																						
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Budget Transactions																																																																					
Level	Transaction	Number of Units	Cost Per Unit	Total Amount																																																																	
Finance Committee	CASA (Placeholder) 100% Sewer	1.0000	1.00	1.00																																																																	
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Finance Committee	Laserfiche (placeholder)	1.0000	1.00	1.00																																																																	
Finance Committee	Misc Virtual Training	1.0000	300.00	300.00																																																																	
Finance Committee	Notary (placeholder, last FY 21/22 next FY25/26)	1.0000	1.00	1.00																																																																	
Finance Committee	WEF (Placeholder) 100% Sewer	1.0000	1.00	1.00																																																																	
Finance Committee Totals				\$306.00																																																																	
6250	Dues - Memberships - Certification	591.50	231.41	175.50	.00	750.00	189.50	750.00	750.00																																																												
<table border="1"> <thead> <tr> <th colspan="2">Comments</th> </tr> <tr> <th>Level</th> <th>Comment</th> </tr> </thead> <tbody> <tr> <td>Department</td> <td>Notary last FY21/22, next FY25/26 ~ \$200</td> </tr> </tbody> </table>										Comments		Level	Comment	Department	Notary last FY21/22, next FY25/26 ~ \$200																																																						
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Department	Notary last FY21/22, next FY25/26 ~ \$200																																																																				
6520	Supplies	462.40	376.31	618.07	416.35	1,250.00	466.16	1,250.00	1,250.00																																																												
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6621	Incentive & Recognition Program	5,354.73	5,198.70	4,744.41	1,568.22	4,650.00	3,142.13	4,650.00	4,650.00																																																												
8286	Replace Copier Admin	.00	.00	.00	.00	19,000.00	.00	19,000.00	.00																																																												
Department 40 - Administration Totals		\$313,112.93	\$345,968.05	\$332,391.39	\$379,080.93	\$412,325.00	\$353,332.56	\$412,400.00	\$419,236.00																																																												



# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted
Fund 10 - Sewer Fund									
	Department 42 - Board of Directors								
4101	Regular Salaries - Wages	11,900.30	12,037.22	11,837.83	12,079.68	12,000.00	10,384.87	12,000.00	12,000.00
4301	FICA Taxes	924.32	924.54	908.03	927.62	925.00	797.12	925.00	925.00
4302	Dental Self Insured	4,267.80	4,267.80	4,268.88	4,276.20	4,125.00	3,790.60	4,125.00	4,125.00
4304	Vision	709.80	709.80	697.97	709.80	725.00	650.65	725.00	725.00
4306	Workers Compensation	135.75	81.24	80.05	72.69	75.00	55.07	75.00	75.00
4310	ACWA Medical Insurance	60,010.68	61,591.68	58,210.79	69,412.02	74,200.00	63,764.91	74,200.00	69,325.00
4311	Life Insurance	115.32	115.32	114.47	131.40	150.00	120.45	150.00	150.00
4315	CalPERS Classic ER Contribution	426.30	465.07	445.66	3.93	.00	.00	.00	.00
4475	Legal-Special Projects	.00	.00	.00	.00	250.00	.00	250.00	250.00
4480	Legal-Regular	24,236.25	27,237.75	26,572.25	32,069.75	25,000.00	23,596.25	25,000.00	25,000.00
4820	Office Supplies	11.72	20.74	1,647.08	66.95	950.00	.00	500.00	950.00
6200	Travel - Meetings - Education	5,407.94	5,665.08	3,946.50	21.04	250.00	.00	250.00	250.00
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	1.00	1.00	
	Finance Committee					1.0000	1.00	1.00	
	Finance Committee					1.0000	248.00	248.00	
						Finance Committee Totals		\$250.00	
6250	Dues - Memberships - Certification	19,489.00	20,337.00	25,101.38	21,002.50	26,350.00	21,197.50	26,350.00	26,350.00
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	800.00	800.00	
	Finance Committee					1.0000	17,100.00	17,100.00	
	Finance Committee					1.0000	3,850.00	3,850.00	
	Finance Committee					1.0000	4,600.00	4,600.00	
						Finance Committee Totals		\$26,350.00	
6520	Supplies	25.00	104.50	.00	279.94	250.00	.00	250.00	250.00
	Comments								
	<i>Level</i>								
	Department								



# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted
Fund	<b>10 - Sewer Fund</b>								
	Department <b>42 - Board of Directors</b>								
6610	Election Expense	.00	6,916.47	114.00	12,800.36	.00	.00	.00	8,500.00
	Comments								
	Level	Comment							
	Department	2022 is an election year for Directors Cefalu, Romsos and Exline - increasing budget from \$15,000 in 2020 to \$17,000 for 2022							
8289	Board Room Security Improvements	.00	.00	.00	.00	5,000.00	1,450.90	5,000.00	.00
	Department <b>42 - Board of Directors Totals</b>	<u>\$127,660.18</u>	<u>\$140,474.21</u>	<u>\$133,944.89</u>	<u>\$153,853.88</u>	<u>\$150,250.00</u>	<u>\$125,808.32</u>	<u>\$149,800.00</u>	<u>\$148,875.00</u>



# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted
Fund 10 - Sewer Fund									
	Department 44 - Human Resources								
4101	Regular Salaries - Wages	109,776.72	115,010.03	106,116.50	90,800.87	110,250.00	113,433.07	110,250.00	131,105.00
4102	Wages Overtime	183.19	180.19	1,971.22	26.68	2,000.00	578.39	1,100.00	500.00
4301	FICA Taxes	6,897.08	8,014.61	8,055.46	5,478.32	8,600.00	7,801.17	8,600.00	9,571.00
4302	Dental Self Insured	1,789.04	1,403.19	1,536.02	1,611.97	2,475.00	2,325.87	2,475.00	2,478.00
4304	Vision	282.32	282.57	304.23	321.51	425.00	411.56	425.00	426.00
4305	Retirement Health Savings Account	1,777.15	1,901.03	2,094.78	1,552.34	2,025.00	1,941.76	2,025.00	2,016.00
4306	Workers Compensation	428.02	717.38	705.29	492.90	650.00	576.05	650.00	775.00
4309	Health Savings Account - ER Portion	1,295.27	1,295.23	1,280.73	1,209.62	.00	2,435.84	.00	1,200.00
4310	ACWA Medical Insurance	23,172.13	23,854.18	26,326.32	25,012.06	35,925.00	28,826.78	35,925.00	30,950.00
4311	Life Insurance	308.05	313.54	334.83	419.75	525.00	339.02	525.00	514.00
4312	Long Term Disability - Management	470.49	482.25	499.26	511.91	500.00	851.83	500.00	439.00
4313	AFLAC Administrative fee - ER Portion	16.38	17.88	20.83	18.34	25.00	15.38	25.00	25.00
4314	Long Term Disability - Union	110.40	110.40	110.40	55.20	125.00	202.40	125.00	110.00
4315	CalPERS Classic ER Contribution	17,716.39	21,365.29	24,055.20	17,725.76	17,375.00	8,960.96	17,375.00	20,411.00
4325	CalPERS PEPRA ER Contribution	.00	.00	.00	767.49	3,025.00	2,813.20	3,025.00	3,723.00
4330	Health Savings Account Admin fee - ER Por	17.61	17.64	17.42	8.80	25.00	23.83	25.00	18.00
4405	Contractual Services	31,473.74	36,834.25	11,800.48	5,936.80	19,200.00	2,310.60	6,100.00	5,700.00
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	(5,700.00)	(5,700.00)	
	Finance Committee					1.0000	3,000.00	3,000.00	
	Finance Committee					1.0000	3,400.00	3,400.00	
	Finance Committee					1.0000	5,000.00	5,000.00	
						Finance Committee Totals		\$5,700.00	
4445	Personnel Legal	5,309.99	11,916.44	7,064.78	34,012.15	10,000.00	6,955.40	10,000.00	10,000.00
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	10,000.00	10,000.00	
						Finance Committee Totals		\$10,000.00	
4810	Postage Expenses	.00	82.18	.00	.00	75.00	15.75	75.00	75.00





# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted
Fund 10 - Sewer Fund									
	Department 44 - Human Resources								
4820	Office Supplies	1,727.66	1,699.49	893.30	528.83	1,100.00	571.86	1,000.00	1,100.00
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	(1,100.00)	(1,100.00)	
	Finance Committee					1.0000	1,000.00	1,000.00	
	Finance Committee					1.0000	1,000.00	1,000.00	
	Finance Committee					1.0000	200.00	200.00	
						Finance Committee Totals		\$1,100.00	
4830	Subscription Expense	52.50	91.74	91.74	.00	125.00	92.58	125.00	125.00
4920	Printing	.00	.00	.00	.00	100.00	.00	100.00	100.00
4930	Ads-Legal Notices	11,541.38	6,785.56	7,291.23	3,472.00	7,000.00	6,527.87	8,000.00	7,000.00
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	(7,000.00)	(7,000.00)	
	Finance Committee					7.0000	2,000.00	14,000.00	
						Finance Committee Totals		\$7,000.00	
6030	Service Contracts	10,996.68	10,691.79	9,759.52	11,249.86	10,300.00	8,555.28	10,300.00	10,300.00
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	(10,300.00)	(10,300.00)	
	Finance Committee					1.0000	15,500.00	15,500.00	
	Finance Committee					1.0000	1,000.00	1,000.00	
	Finance Committee					1.0000	100.00	100.00	
	Finance Committee					1.0000	4,000.00	4,000.00	
						Finance Committee Totals		\$10,300.00	
6075	Safety Equipment - Physicals	605.95	897.00	868.70	4,053.21	2,550.00	1,256.26	2,550.00	2,550.00
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	(2,550.00)	(2,550.00)	
	Finance Committee					1.0000	4,000.00	4,000.00	
	Finance Committee					1.0000	1,100.00	1,100.00	
						Finance Committee Totals		\$2,550.00	



# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted
Fund 10 - Sewer Fund									
	Department 44 - Human Resources								
6079	Safety Programs	44,371.58	33,644.96	20,416.56	6,608.79	26,050.00	15,270.38	26,050.00	30,050.00
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	(30,050.00)	(30,050.00)	
	Finance Committee					1.0000	10,000.00	10,000.00	
	Finance Committee					1.0000	7,000.00	7,000.00	
	Finance Committee					12.0000	375.00	4,500.00	
	Finance Committee					1.0000	25.00	25.00	
	Finance Committee					1.0000	1,500.00	1,500.00	
	Finance Committee					1.0000	1,975.00	1,975.00	
	Finance Committee					1.0000	5,000.00	5,000.00	
	Finance Committee					1.0000	2,500.00	2,500.00	
	Finance Committee					1.0000	50.00	50.00	
	Finance Committee					1.0000	15,400.00	15,400.00	
	Finance Committee					1.0000	1,800.00	1,800.00	
	Finance Committee					1.0000	1,000.00	1,000.00	
	Finance Committee					1.0000	150.00	150.00	
	Finance Committee					1.0000	8,000.00	8,000.00	
	Finance Committee					1.0000	1,200.00	1,200.00	
							Finance Committee Totals	\$30,050.00	
6200	Travel - Meetings - Education	4,719.52	5,854.42	2,751.44	562.99	100.00	30.00	2,100.00	2,100.00
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	1,500.00	1,500.00	
	Finance Committee					1.0000	600.00	600.00	
							Finance Committee Totals	\$2,100.00	
6225	Staff Development	7,695.42	8,682.57	5,854.74	.00	12,700.00	.00	1,000.00	12,700.00
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	(12,700.00)	(12,700.00)	
	Finance Committee					1.0000	100.00	100.00	
	Finance Committee					1.0000	300.00	300.00	
	Finance Committee					1.0000	25,000.00	25,000.00	
							Finance Committee Totals	\$12,700.00	



# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted
Fund 10 - Sewer Fund									
Department 44 - Human Resources									
6250	Dues - Memberships - Certification	736.00	655.50	504.50	318.00	900.00	109.50	400.00	900.00
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	(900.00)	(900.00)	
	Finance Committee					2.0000	350.00	700.00	
	Finance Committee					1.0000	300.00	300.00	
	Finance Committee					1.0000	400.00	400.00	
	Finance Committee					1.0000	400.00	400.00	
						Finance Committee Totals		\$900.00	
6520	Supplies	67.79	19.94	68.05	32.26	50.00	7.18	50.00	50.00
	Comments								
	<i>Level</i>								
	Department								
6670	Personnel Expense	1,483.27	1,861.18	1,006.74	658.08	1,825.00	1,087.93	1,825.00	1,825.00
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	(1,825.00)	(1,825.00)	
	Finance Committee					7.0000	40.00	280.00	
	Finance Committee					5.0000	40.00	200.00	
	Finance Committee					7.0000	150.00	1,050.00	
	Finance Committee					1.0000	520.00	520.00	
	Finance Committee					1.0000	1,600.00	1,600.00	
						Finance Committee Totals		\$1,825.00	
	Department 44 - Human Resources Totals	\$285,021.72	\$294,682.43	\$241,800.27	\$213,446.49	\$276,025.00	\$214,327.70	\$252,725.00	\$288,836.00



# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted
<b>Fund 10 - Sewer Fund</b>									
Department <b>46 - Public Affairs/Water Cons</b>									
4101	Regular Salaries - Wages	.00	16,984.96	58,656.78	57,843.76	63,050.00	65,043.50	63,050.00	69,629.00
4301	FICA Taxes	.00	1,016.17	4,154.40	4,630.88	4,825.00	4,246.75	4,825.00	6,933.00
4302	Dental Self Insured	.00	65.57	778.51	710.55	825.00	854.41	825.00	827.00
4304	Vision	.00	35.52	153.80	144.21	150.00	146.63	150.00	142.00
4305	Retirement Health Savings Account	.00	216.66	981.92	1,040.47	1,025.00	1,140.38	1,025.00	1,115.00
4306	Workers Compensation	.00	101.31	274.28	342.84	375.00	314.97	375.00	411.00
4309	Health Savings Account - ER Portion	.00	.00	1,199.20	1,233.57	1,200.00	1,231.89	1,200.00	1,200.00
4310	ACWA Medical Insurance	.00	2,982.58	12,962.24	12,179.55	12,500.00	12,116.28	12,500.00	11,662.00
4311	Life Insurance	.00	39.39	177.63	179.18	175.00	189.07	175.00	183.00
4312	Long Term Disability - Management	.00	.00	62.81	471.41	400.00	773.80	400.00	409.00
4315	CalPERS Classic ER Contribution	.00	2,964.20	12,104.82	14,032.00	15,800.00	7,929.16	15,800.00	17,435.00
4330	Health Savings Account Admin fee - ER Por	.00	4.44	19.18	17.98	25.00	18.25	25.00	18.00
4405	Contractual Services	42,971.33	44,557.78	21,622.44	6,726.58	1,925.00	1,497.67	1,925.00	1,925.00
Budget Transactions									
	<i>Level</i>		<i>Transaction</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee		DirecTV			1.0000	425.00	425.00	
	Finance Committee		Website upgrades			1.0000	1,500.00	1,500.00	
						Finance Committee Totals		\$1,925.00	
4610	Gasoline Expense	.00	.00	4.65	.00	.00	.00	.00	.00
4810	Postage Expenses	.00	7,565.64	.00	.00	25.00	.00	.00	25.00
4820	Office Supplies	.00	250.12	181.37	148.98	750.00	135.27	750.00	750.00
4920	Printing	1,924.92	.00	400.29	354.10	1,000.00	474.10	375.00	1,000.00
Budget Transactions									
	<i>Level</i>		<i>Transaction</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee		District calendar			1.0000	375.00	375.00	
	Finance Committee		MIsc			1.0000	625.00	625.00	
						Finance Committee Totals		\$1,000.00	
6075	Safety Equipment - Physicals	.00	.00	.00	.00	100.00	.00	.00	100.00
6200	Travel - Meetings - Education	6,045.47	5,370.89	578.05	226.03	250.00	216.95	250.00	1,250.00
Comments									
	<i>Level</i>		<i>Comment</i>						
	Department		Allowing for In Person Conferences and Training						



# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted
Fund 10 - Sewer Fund									
	Department 46 - Public Affairs/Water Cons								
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	1,000.00	1,000.00	
	Transaction								
	Capio/CSDA GM Summit (Placeholder)								
	Finance Committee					1.0000	250.00	250.00	
	Misc Virtual Training								
	Finance Committee Totals							\$1,250.00	
6250	Dues - Memberships - Certification	112.50	537.50	535.00	525.00	575.00	2,322.32	575.00	575.00
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	(575.00)	(575.00)	
	Transaction								
	50% Water								
	Finance Committee					1.0000	275.00	275.00	
	CAPIO								
	Finance Committee					1.0000	75.00	75.00	
	South Tahoe Chamber (CA)								
	Finance Committee					1.0000	800.00	800.00	
	Tahoe (NV) Chamber Of Commerce								
	Finance Committee Totals							\$575.00	
6520	Supplies	.00	67.98	34.05	16.13	100.00	41.11	100.00	100.00
	Comments								
	<i>Level</i>								
	Department								
	Retirement Gifts; Retirement Party Supplies								
6620	Public Relations Expense	29,701.14	31,168.21	26,430.69	26,536.97	31,250.00	17,641.81	31,250.00	31,250.00
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	(31,250.00)	(31,250.00)	
	Transaction								
	50% Water								
	Finance Committee					1.0000	20,000.00	20,000.00	
	D&H Broadcasting (KRLT)								
	Finance Committee					1.0000	1,000.00	1,000.00	
	Misc								
	Finance Committee					1.0000	5,000.00	5,000.00	
	Nevada County Publishing								
	Finance Committee					1.0000	5,000.00	5,000.00	
	Outside Integrated Media								
	Finance Committee					1.0000	9,000.00	9,000.00	
	SoundPros								
	Finance Committee					1.0000	4,000.00	4,000.00	
	South Tahoe Now								
	Finance Committee					1.0000	7,500.00	7,500.00	
	Tahoe Daily Tribune								
	Finance Committee					1.0000	11,000.00	11,000.00	
	Tahoe Mountain News								
	Finance Committee Totals							\$31,250.00	
	Department 46 - Public Affairs/Water Cons Totals	\$80,755.36	\$113,928.92	\$141,312.11	\$127,360.19	\$136,325.00	\$116,334.32	\$135,575.00	\$146,939.00



# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted
<b>Fund 10 - Sewer Fund</b>									
Department 50 - Finance									
4101	Regular Salaries - Wages	382,046.90	166,298.86	188,233.26	236,724.28	233,600.00	221,234.28	233,600.00	266,868.00
4102	Wages Overtime	34,526.02	34,136.95	41,283.10	47,270.52	42,500.00	45,131.35	42,500.00	15,500.00
4103	Wages Double Time	279.96	.00	.00	.00	.00	124.30	200.00	.00
4201	Wages - Part Time	.00	.00	10,886.93	845.35	.00	.00	.00	.00
4202	Wages - Part Time Overtime	.00	.00	21.31	.00	.00	.00	.00	.00
4301	FICA Taxes	26,347.40	11,615.32	13,185.90	15,096.07	19,550.00	16,059.34	19,550.00	19,863.00
4302	Dental Self Insured	6,263.15	1,781.35	1,828.72	2,330.87	3,300.00	2,432.31	3,300.00	3,305.00
4304	Vision	1,018.85	370.07	379.01	492.55	575.00	417.46	575.00	568.00
4305	Retirement Health Savings Account	5,983.83	2,650.60	2,827.76	3,515.49	3,850.00	3,172.34	3,850.00	3,964.00
4306	Workers Compensation	618.81	1,085.15	1,228.82	1,425.33	1,550.00	1,166.55	1,550.00	1,600.00
4309	Health Savings Account - ER Portion	2,411.90	783.46	1,451.39	1,489.72	1,300.00	1,154.02	1,300.00	1,300.00
4310	ACWA Medical Insurance	89,981.81	30,117.32	32,443.45	43,461.92	52,425.00	33,398.42	52,425.00	49,987.00
4311	Life Insurance	1,005.62	428.90	445.60	544.22	600.00	489.34	600.00	603.00
4312	Long Term Disability - Management	1,208.49	610.17	634.14	793.69	675.00	1,276.41	675.00	685.00
4313	AFLAC Administrative fee - ER Portion	64.04	17.88	17.88	18.02	25.00	16.61	25.00	25.00
4314	Long Term Disability - Union	552.00	220.80	220.80	386.40	350.00	460.00	350.00	331.00
4315	CalPERS Classic ER Contribution	59,984.62	29,372.09	35,652.66	44,389.99	49,050.00	22,745.91	49,050.00	52,842.00
4325	CalPERS PEPRA ER Contribution	.00	.00	815.13	1,857.99	2,775.00	446.32	2,775.00	3,882.00
4330	Health Savings Account Admin fee - ER Por	18.02	10.98	12.10	14.36	25.00	14.07	25.00	18.00
4405	Contractual Services	20,433.54	9,424.92	3,904.52	2,500.00	2,500.00	17,164.51	6,855.00	2,500.00

Budget Transactions		Number of Units	Cost Per Unit	Total Amount
Level	Transaction			
Finance Committee	GovInvest	1.0000	2,500.00	2,500.00
Finance Committee Totals				\$2,500.00

4440	Advisory	6,299.14	44,152.49	11,825.53	17,488.33	18,700.00	17,091.12	18,700.00	21,000.00
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Comments	
Level	Comment
Department	Expect cost of CAFR production to be hire if we outsource the entire project.

Budget Transactions		Number of Units	Cost Per Unit	Total Amount
Level	Transaction			
Finance Committee	CAFR Production	1.0000	5,000.00	5,000.00



# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted
Fund 10	Sewer Fund								
Department 50	Finance								
	Finance Committee					1.0000	16,000.00	16,000.00	
	Liberty Rate Intervention								
						Finance Committee Totals		\$21,000.00	
4470	Auditing	29,250.00	25,750.00	26,587.50	26,650.00	29,300.00	18,410.00	29,300.00	29,300.00
4475	Legal-Special Projects	15,766.50	.00	.00	3,435.00	250.00	5,812.50	10,000.00	250.00
4480	Legal-Regular	803.25	2,411.25	485.25	9,848.50	500.00	5,903.30	500.00	500.00
4810	Postage Expenses	108.97	55.21	54.77	5.46	50.00	9.76	50.00	50.00
4820	Office Supplies	3,260.32	1,405.25	816.93	1,332.58	750.00	833.10	750.00	750.00
4830	Subscription Expense	784.45	259.81	190.50	235.50	425.00	193.50	425.00	425.00
	Budget Transactions								
	Level					Number of Units	Cost Per Unit	Total Amount	
	Finance Committee					1.0000	175.00	175.00	
	Finance Committee					1.0000	250.00	250.00	
						Finance Committee Totals		\$425.00	
4920	Printing	586.70	1,628.87	561.99	622.88	700.00	1,167.72	700.00	700.00
4930	Ads-Legal Notices	656.98	.00	.00	.00	300.00	.00	300.00	300.00
6027	Office Equipment Repair	.00	.00	.00	.00	75.00	.00	75.00	75.00
6030	Service Contracts	1,787.30	2,509.13	1,940.08	2,234.09	1,950.00	1,421.98	1,950.00	1,950.00
6075	Safety Equipment - Physicals	1,070.00	.00	82.50	99.50	100.00	94.21	100.00	100.00
6200	Travel - Meetings - Education	6,185.53	1,832.50	745.17	1,139.58	500.00	863.03	300.00	2,350.00
	Budget Transactions								
	Level					Number of Units	Cost Per Unit	Total Amount	
	Finance Committee					1.0000	1,100.00	1,100.00	
	Finance Committee					1.0000	750.00	750.00	
	Finance Committee					1.0000	500.00	500.00	
						Finance Committee Totals		\$2,350.00	
6230	Tuition & Reimbursement Program	.00	227.46	.00	.00	.00	.00	.00	.00
6250	Dues - Memberships - Certification	309.50	135.00	135.00	135.00	150.00	135.00	150.00	135.00
	Budget Transactions								
	Level					Number of Units	Cost Per Unit	Total Amount	
	Finance Committee					1.0000	55.00	55.00	
	Finance Committee					1.0000	80.00	80.00	
						Finance Committee Totals		\$135.00	



# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted
Fund 10 - Sewer Fund									
6520	Department 50 - Finance Supplies	211.47	29.89	102.07	64.51	350.00	88.01	200.00	200.00
	Comments								
	Level	Comment							
	Department	Retirement Gifts; Retirement Party Supplies							
8769	Replace ERP System	143,420.00	179,521.71	202,357.09	78,799.00	.00	10,990.00	.00	.00
	Department 50 - Finance Totals	\$843,245.07	\$548,843.39	\$581,356.86	\$545,246.70	\$468,750.00	\$429,916.77	\$482,705.00	\$481,926.00





# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted
<b>Fund 10 - Sewer Fund</b>									
Department 52 - Accounting									
4101	Regular Salaries - Wages	51,558.35	198,523.47	197,165.54	220,667.40	200,625.00	198,331.32	200,625.00	213,974.00
4102	Wages Overtime	1,452.03	6,173.78	6,351.61	5,038.44	4,650.00	4,164.05	4,650.00	5,000.00
4201	Wages - Part Time	.00	.00	.00	.00	.00	.00	.00	6,925.00
4301	FICA Taxes	3,595.68	14,727.74	15,351.11	19,489.94	15,350.00	12,576.98	15,350.00	16,734.00
4302	Dental Self Insured	1,016.05	2,686.60	2,732.95	2,980.44	3,300.00	2,945.01	3,300.00	3,308.00
4304	Vision	138.55	545.23	553.75	600.91	575.00	505.50	575.00	568.00
4305	Retirement Health Savings Account	744.58	3,083.88	3,267.44	3,612.10	3,425.00	3,170.86	3,425.00	3,516.00
4306	Workers Compensation	775.01	1,188.76	1,201.49	1,240.80	1,200.00	901.94	1,200.00	1,299.00
4309	Health Savings Account - ER Portion	.00	1,293.64	1,293.54	1,961.18	650.00	653.70	650.00	650.00
4310	ACWA Medical Insurance	11,887.21	44,726.83	45,521.01	47,401.65	43,875.00	39,257.43	43,875.00	44,557.00
4311	Life Insurance	121.23	480.84	495.78	543.07	525.00	472.35	525.00	522.00
4312	Long Term Disability - Management	108.05	437.58	459.15	589.22	475.00	954.15	475.00	510.00
4313	AFLAC Administrative fee - ER Portion	8.97	35.88	36.99	41.91	50.00	56.08	50.00	50.00
4314	Long Term Disability - Union	82.80	331.20	331.20	495.63	350.00	607.20	350.00	331.00
4315	CalPERS Classic ER Contribution	8,436.66	33,592.76	40,205.03	45,417.02	38,900.00	16,969.49	38,900.00	40,587.00
4325	CalPERS PEPPRA ER Contribution	.00	.00	324.30	1,622.08	3,325.00	3,191.70	3,325.00	4,266.00
4330	Health Savings Account Admin fee - ER Por	5.07	18.25	17.64	22.16	25.00	16.28	25.00	25.00
4405	Contractual Services	6,005.27	24,983.82	29,935.69	33,242.98	40,400.00	30,053.54	40,400.00	31,545.00
Budget Transactions									
<i>Level</i>		<i>Transaction</i>		<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>	
Finance Committee		ADP		1.0000		27,800.00		27,800.00	
Finance Committee		eTools		1.0000		3,745.00		3,745.00	
Finance Committee Totals								<b>\$31,545.00</b>	
4440	Advisory	.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00
Comments									
<i>Level</i>		<i>Comment</i>							
Department		CalPERS GASB68 Fee							
4810	Postage Expenses	.00	6.44	3.47	12.18	25.00	.00	25.00	25.00
4820	Office Supplies	806.88	2,210.88	1,890.07	1,837.02	1,000.00	1,488.16	1,000.00	1,200.00
Comments									
<i>Level</i>		<i>Comment</i>							
Department		Increase based on Actuals 5yr Trend							



# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted
Fund 10 - Sewer Fund									
Department 52 - Accounting									
4830	Subscription Expense	.00	435.00	584.50	419.50	450.00	270.00	450.00	275.00
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	275.00	275.00	
								275.00	
						Finance Committee Totals		\$275.00	
6075	Safety Equipment - Physicals	.00	273.50	297.00	129.50	100.00	259.50	100.00	100.00
6200	Travel - Meetings - Education	1,010.99	2,228.11	2,113.88	592.00	525.00	3,148.39	3,025.00	3,663.00
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	(3,820.00)	(3,820.00)	
	Finance Committee					1.0000	98.00	98.00	
	Finance Committee					1.0000	300.00	300.00	
	Finance Committee					1.0000	1,845.00	1,845.00	
	Finance Committee					1.0000	2,170.00	2,170.00	
	Finance Committee					1.0000	2,570.00	2,570.00	
	Finance Committee					1.0000	100.00	100.00	
	Finance Committee					1.0000	400.00	400.00	
						Finance Committee Totals		\$3,663.00	
6250	Dues - Memberships - Certification	55.00	55.00	55.00	55.00	75.00	55.00	75.00	75.00
Comments									
	<i>Level</i>								
	Department								
6520	Supplies	25.29	242.81	242.12	350.18	100.00	62.45	100.00	200.00
Comments									
	<i>Level</i>								
	Department								
6709	Loan Principal Payments	2,031,980.20	2,595,254.66	2,648,106.75	9,592,141.09	2,778,050.00	2,577,508.60	2,778,050.00	2,736,300.00
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	465,000.00	465,000.00	
	Finance Committee					1.0000	964,356.00	964,356.00	
	Finance Committee					1.0000	604,989.00	604,989.00	
	Finance Committee					1.0000	314,007.00	314,007.00	
	Finance Committee					1.0000	19.00	19.00	



# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted
<b>Fund 10 - Sewer Fund</b>									
<b>Department 52 - Accounting</b>									
	Finance Committee					1.0000	29,547.00	29,547.00	
	Finance Committee					1.0000	216,581.00	216,581.00	
	Finance Committee					1.0000	125,788.00	125,788.00	
	Finance Committee					1.0000	16,013.00	16,013.00	
							<b>Finance Committee Totals</b>		<b>\$2,736,300.00</b>
6710	Interest Expense	637,204.33	849,596.05	786,128.57	923,183.01	629,500.00	220,993.54	629,500.00	554,740.00
	<b>Budget Transactions</b>								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	197,775.00	197,775.00	
	Finance Committee					1.0000	50,903.00	50,903.00	
	Finance Committee					1.0000	82,849.00	82,849.00	
	Finance Committee					1.0000	78,142.00	78,142.00	
	Finance Committee					1.0000	6,692.00	6,692.00	
	Finance Committee					1.0000	110,652.00	110,652.00	
	Finance Committee					1.0000	24,100.00	24,100.00	
	Finance Committee					1.0000	3,627.00	3,627.00	
							<b>Finance Committee Totals</b>		<b>\$554,740.00</b>
6730	Fiscal Agent Fees	24,271.18	26,351.91	27,830.88	31,620.75	25,500.00	22,122.85	25,500.00	24,050.00
	<b>Budget Transactions</b>								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					12.0000	25.00	300.00	
	Finance Committee					1.0000	1,250.00	1,250.00	
	Finance Committee					1.0000	500.00	500.00	
	Finance Committee					1.0000	10,000.00	10,000.00	
	Finance Committee					1.0000	12,000.00	12,000.00	
							<b>Finance Committee Totals</b>		<b>\$24,050.00</b>
6731	SRF Service Charge Fee	.00	.00	.00	.00	56,600.00	15,189.11	56,600.00	54,906.00
	<b>Budget Transactions</b>								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	9,559.00	9,559.00	
	Finance Committee					1.0000	40,166.00	40,166.00	
	Finance Committee					1.0000	5,181.00	5,181.00	
							<b>Finance Committee Totals</b>		<b>\$54,906.00</b>
	<b>Department 52 - Accounting Totals</b>	<b>\$2,781,289.38</b>	<b>\$3,809,834.62</b>	<b>\$3,812,846.46</b>	<b>\$10,935,657.16</b>	<b>\$3,849,975.00</b>	<b>\$3,156,275.18</b>	<b>\$3,852,475.00</b>	<b>\$3,750,251.00</b>



# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted
Fund 10	<b>Sewer Fund</b>								
	Department 54 - Purchasing								
4101	Regular Salaries - Wages	26,928.65	134,482.90	89,860.30	91,480.58	102,175.00	105,590.60	102,175.00	112,999.00
4102	Wages Overtime	.00	95.00	.00	.00	125.00	836.20	1,000.00	280.00
4301	FICA Taxes	1,773.07	9,374.97	9,162.19	7,127.58	7,825.00	6,545.44	7,825.00	8,644.00
4302	Dental Self Insured	514.17	1,745.59	1,671.22	1,410.77	1,650.00	1,542.22	1,650.00	1,654.00
4304	Vision	70.29	364.14	327.08	286.70	300.00	264.73	300.00	284.00
4305	Retirement Health Savings Account	400.92	2,185.03	14,154.14	1,768.62	1,725.00	1,737.80	1,725.00	1,860.00
4306	Workers Compensation	376.64	794.19	708.95	549.98	600.00	475.47	600.00	660.00
4308	Uniforms	116.85	101.57	132.59	192.55	100.00	159.43	100.00	100.00
4309	Health Savings Account - ER Portion	.00	1,301.35	1,299.37	1,336.52	1,300.00	1,334.65	1,300.00	1,300.00
4310	ACWA Medical Insurance	7,389.60	34,904.96	28,627.74	24,232.49	25,025.00	21,830.76	25,025.00	23,379.00
4311	Life Insurance	68.94	371.75	311.78	278.47	275.00	263.52	275.00	282.00
4312	Long Term Disability - Management	99.74	628.20	456.44	467.00	375.00	772.15	375.00	405.00
4313	AFLAC Administrative fee - ER Portion	8.91	32.68	37.19	18.02	25.00	16.61	25.00	25.00
4314	Long Term Disability - Union	27.60	101.20	110.40	128.80	125.00	202.40	125.00	110.00
4315	CalPERS Classic ER Contribution	4,355.69	23,743.73	22,761.95	22,830.33	25,300.00	12,081.47	25,300.00	27,956.00
4330	Health Savings Account Admin fee - ER Por	.00	10.34	17.70	17.97	25.00	16.61	25.00	18.00
4405	Contractual Services	.00	4,882.70	12,088.74	14,087.22	.00	.00	.00	.00
4440	Advisory	.00	.00	.00	.00	100.00	.00	.00	100.00
4480	Legal-Regular	.00	120.75	741.75	901.50	250.00	.00	250.00	350.00
Budget Transactions									
	<i>Level</i>		<i>Transaction</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>		<i>Total Amount</i>
	Finance Committee		Legal Bid Review			1.0000	350.00		350.00
						Finance Committee Totals			\$350.00
4610	Gasoline Expense	153.97	198.67	203.11	139.63	250.00	148.45	203.00	250.00
4620	Diesel	.00	2.16	2.08	66.44	50.00	117.82	13.00	75.00
Comments									
	<i>Level</i>		<i>Comment</i>						
	Department		Forklift						
4810	Postage Expenses	.00	.00	.00	.00	25.00	.00	25.00	25.00



# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted
Fund 10 - Sewer Fund									
Department 54 - Purchasing									
4820	Office Supplies	286.52	1,080.55	734.48	781.82	1,000.00	382.90	797.00	1,200.00
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	550.00	550.00	
	Finance Committee					1.0000	650.00	650.00	
								<u>1,200.00</u>	
						Finance Committee Totals		\$1,200.00	
4830	Subscription Expense	.00	.00	.00	.00	25.00	.00	25.00	25.00
4930	Ads-Legal Notices	.00	121.19	.00	881.23	100.00	.00	.00	100.00
6030	Service Contracts	.00	.00	.00	.00	1,325.00	1,337.50	1,325.00	1,340.00
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	1,340.00	1,340.00	
								<u>1,340.00</u>	
						Finance Committee Totals		\$1,340.00	
6072	Janitorial Supplies	3,138.91	3,648.47	7,230.55	3,930.45	5,000.00	4,007.28	3,818.00	5,000.00
6074	Janitorial Services	20,152.00	25,077.00	25,452.00	25,452.00	26,225.00	24,195.20	16,968.00	25,900.00
Comments									
	<i>Level</i>								
	Department							\$4250 @ 12 months \$800/yr Board room chairs	
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	(25,900.00)	(25,900.00)	
	Finance Committee					1.0000	51,000.00	51,000.00	
	Finance Committee					1.0000	800.00	800.00	
								<u>\$25,900.00</u>	
						Finance Committee Totals		\$25,900.00	
6075	Safety Equipment - Physicals	213.33	123.86	69.50	106.66	100.00	.00	100.00	100.00
6200	Travel - Meetings - Education	.00	877.42	883.17	149.50	150.00	77.10	300.00	1,160.00
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	(1,160.00)	(1,160.00)	
	Finance Committee					1.0000	1,820.00	1,820.00	
	Finance Committee					1.0000	200.00	200.00	
	Finance Committee					1.0000	300.00	300.00	
								<u>\$1,160.00</u>	
						Finance Committee Totals		\$1,160.00	



# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted
Fund 10 - Sewer Fund									
Department 54 - Purchasing									
6250	Dues - Memberships - Certification	.00	65.00	65.00	65.00	75.00	65.00	75.00	75.00
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	75.00	75.00	
								Finance Committee Totals	\$75.00
6520	Supplies	.57	7.52	30.02	14.11	50.00	.00	50.00	50.00
	Comments								
	<i>Level</i>								
	Department								IFTA; Retirement Gifts; Retirement Party Supplies
	Department 54 - Purchasing Totals	\$66,076.37	\$246,442.89	\$217,139.44	\$198,701.94	\$201,675.00	\$184,001.31	\$191,774.00	\$215,706.00



# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted
<b>Fund 10 - Sewer Fund</b>									
Department <b>56 - Information Technology</b>									
4101	Regular Salaries - Wages	188,609.81	200,947.78	251,720.99	246,395.62	235,600.00	228,631.63	235,600.00	258,710.00
4102	Wages Overtime	5,965.96	7,997.19	8,611.29	6,397.13	7,325.00	8,061.06	10,000.00	7,500.00
4103	Wages Double Time	89.37	21.30	.00	44.57	50.00	1,486.95	2,000.00	500.00
4301	FICA Taxes	13,860.15	15,231.60	18,619.32	18,225.35	18,600.00	15,991.67	18,600.00	20,403.00
4302	Dental Self Insured	3,657.68	2,911.71	3,282.10	3,144.02	3,300.00	3,187.94	3,300.00	3,308.00
4304	Vision	577.90	582.74	643.33	625.92	575.00	547.22	575.00	568.00
4305	Retirement Health Savings Account	3,016.18	3,274.54	3,918.50	3,920.52	3,500.00	3,503.42	3,500.00	3,634.00
4306	Workers Compensation	767.13	1,264.58	1,452.83	1,362.66	1,425.00	1,185.52	1,425.00	1,557.00
4309	Health Savings Account - ER Portion	1,854.10	1,851.78	3,502.30	2,860.71	2,400.00	2,447.24	2,400.00	2,400.00
4310	ACWA Medical Insurance	42,326.25	44,002.86	52,924.28	54,841.54	52,350.00	47,370.17	52,350.00	48,903.00
4311	Life Insurance	480.68	497.04	590.02	593.24	525.00	520.45	525.00	540.00
4312	Long Term Disability - Management	397.26	427.59	471.99	622.00	500.00	1,018.06	500.00	539.00
4313	AFLAC Administrative fee - ER Portion	16.45	18.12	9.10	.00	25.00	.00	25.00	25.00
4314	Long Term Disability - Union	323.34	329.16	331.20	386.40	350.00	607.20	350.00	331.00
4315	CalPERS Classic ER Contribution	25,805.31	29,817.61	42,808.37	47,502.72	47,000.00	22,791.27	47,000.00	50,938.00
4325	CalPERS PEPPRA ER Contribution	1,977.35	2,362.48	2,732.72	2,345.94	3,625.00	3,269.72	3,625.00	4,137.00
4330	Health Savings Account Admin fee - ER Por	36.51	36.24	41.11	39.45	50.00	34.25	50.00	35.00
4405	Contractual Services	14,031.37	17,760.11	22,453.77	17,207.28	20,000.00	19,079.90	30,000.00	32,500.00
Budget Transactions									
	<i>Level</i>		<i>Transaction</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee		Blue Ribbon			1.0000	20,000.00	20,000.00	
	Finance Committee		Second Temp Blue Ribbon			1.0000	12,500.00	12,500.00	
						Finance Committee Totals		\$32,500.00	
4810	Postage Expenses	.00	.00	.00	.00	75.00	.00	.00	75.00
4820	Office Supplies	1,755.63	1,813.06	1,405.13	941.69	3,000.00	1,758.49	2,500.00	3,000.00
4830	Subscription Expense	.00	.00	.00	.00	175.00	.00	.00	175.00
4840	District Computer Supplies	36,024.23	28,835.62	24,092.83	26,649.78	32,000.00	24,980.50	32,000.00	32,000.00
Budget Transactions									
	<i>Level</i>		<i>Transaction</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee		Base Budget			1.0000	32,000.00	32,000.00	
						Finance Committee Totals		\$32,000.00	
4845	Computer Purchases	26,466.05	23,078.40	28,958.94	26,934.73	28,750.00	30,159.41	28,750.00	28,750.00



# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted
Fund 10	<b>Sewer Fund</b>								
	Department 56 - Information Technology								
6030	Service Contracts	94,262.21	96,877.76	187,643.57	185,933.82	193,025.00	192,253.74	193,025.00	226,038.00

Comments	
Level	Comment
Department	5% Annual Increase
Chief Financial Officer	Office 365 Licensing New Office 365 Licensing

Budget Transactions		Number of Units	Cost Per Unit	Total Amount
Level	Transaction			
Finance Committee	Adobe Acrobat Pro	1.0000	2,100.00	2,100.00
Finance Committee	Antivirus (ESET)	1.0000	1,900.00	1,900.00
Finance Committee	ArcticWolf SOCaaS Contract	1.0000	22,500.00	22,500.00
Finance Committee	Autodesk AutoCAD	1.0000	6,000.00	6,000.00
Finance Committee	BarTender Barcode Software	1.0000	500.00	500.00
Finance Committee	Civic Clerk Board Meeting Manager	1.0000	1,350.00	1,350.00
Finance Committee	Comodo SSL Certificates	1.0000	1,000.00	1,000.00
Finance Committee	Cradel Point Device Manager	1.0000	90.00	90.00
Finance Committee	ESRI Small Utility License Contract	1.0000	12,500.00	12,500.00
Finance Committee	Firewall - Palo Alto Maintenance and Service	1.0000	1,500.00	1,500.00
Finance Committee	Firewall - SonicWall Support and Maintenance	1.0000	2,000.00	2,000.00
Finance Committee	Golden Grapher Software (ENG)	1.0000	90.00	90.00
Finance Committee	Grammarly	1.0000	1,000.00	1,000.00
Finance Committee	Innovyze Modeling Software (Water and Sewer)	1.0000	6,050.00	6,050.00
Finance Committee	KnowBe4 Services	1.0000	5,000.00	5,000.00
Finance Committee	Labworks	1.0000	3,250.00	3,250.00
Finance Committee	Laserfiche	1.0000	7,500.00	7,500.00
Finance Committee	Liberty Meeting Recorder (Board Recording)	1.0000	225.00	225.00
Finance Committee	LogMeIn - Central (Remote Assist)	1.0000	1,750.00	1,750.00
Finance Committee	LogMeIn - GoToMyPC	1.0000	1,500.00	1,500.00
Finance Committee	Maintenance Connection	1.0000	12,500.00	12,500.00
Finance Committee	Microsoft Office 365	1.0000	20,000.00	20,000.00
Finance Committee	Microsoft Software Assurance	1.0000	13,500.00	13,500.00
Finance Committee	Mimecast Email Filter and Archive Service	1.0000	10,000.00	10,000.00
Finance Committee	Mitel Phone System	1.0000	10,000.00	10,000.00
Finance Committee	NetMotion VPN Software	1.0000	4,000.00	4,000.00
Finance Committee	Ninite Pro	1.0000	300.00	300.00
Finance Committee	No-IP Dynamic DNS Service	1.0000	12.50	12.50
Finance Committee	PolicyPak	1.0000	1,250.00	1,250.00
Finance Committee	RemitPlus Software Maintenance and Support	1.0000	1,750.00	1,750.00





# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted
<b>Fund 10 - Sewer Fund</b>									
<b>Department 56 - Information Technology</b>									
	Finance Committee					1.0000	1,800.00	1,800.00	
	Finance Committee					1.0000	1,600.00	1,600.00	
	Finance Committee					1.0000	1,800.00	1,800.00	
	Finance Committee					1.0000	25,000.00	25,000.00	
	Finance Committee					1.0000	425.00	425.00	
	Finance Committee					1.0000	1,850.00	1,850.00	
	Finance Committee					1.0000	18,375.00	18,375.00	
	Finance Committee					1.0000	187.50	187.50	
	Finance Committee					1.0000	750.00	750.00	
	Finance Committee					1.0000	5,000.00	5,000.00	
	Finance Committee					1.0000	750.00	750.00	
	Finance Committee					1.0000	1,250.00	1,250.00	
	Finance Committee					1.0000	16,132.50	16,132.50	
							Finance Committee Totals		\$226,037.50
6075	Safety Equipment - Physicals	432.57	.00	.00	.00	200.00	.00	.00	200.00
6200	Travel - Meetings - Education	9,633.06	10,630.67	9,231.20	1,032.54	9,700.00	3,148.53	9,700.00	15,000.00
	<b>Budget Transactions</b>								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	(15,000.00)	(15,000.00)	
	Finance Committee					2.0000	2,400.00	4,800.00	
	Finance Committee					1.0000	2,400.00	2,400.00	
	Finance Committee					2.0000	2,850.00	5,700.00	
	Finance Committee					2.0000	3,250.00	6,500.00	
	Finance Committee					1.0000	10,600.00	10,600.00	
							Finance Committee Totals		\$15,000.00
6230	Tuition & Reimbursement Program	.00	.00	.00	.00	.00	1,600.00	.00	.00
6250	Dues - Memberships - Certification	412.50	585.00	50.00	440.00	850.00	440.00	600.00	850.00
6310	Telephone	2,036.62	646.78	713.85	581.43	650.00	1,901.84	650.00	650.00
6520	Supplies	2,864.10	55.92	136.08	64.51	250.00	14.36	250.00	250.00
	<b>Comments</b>								
	<i>Level</i>								
	Department								
8007	Water Reuse Infrastructure Upgrades	.00	.00	.00	14,515.56	.00	17,391.01	.00	.00
8182	SQL Additional Licenses	.00	.00	.00	.00	.00	.00	10,000.00	.00
8183	Microsoft Office Upgrade	.00	.00	.00	17,250.00	.00	17,252.53	50,000.00	.00



# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted
Fund	<b>10 - Sewer Fund</b>								
	Department <b>56 - Information Technology</b>								
8188	Network/Equipment Improvements-SCADA	.00	.00	.00	.00	.00	.00	15,000.00	.00
8247	WWTP Access Controls, Ops/Shops	.00	.00	.00	.00	30,000.00	.00	30,000.00	.00
8248	Remote SCADA Access	.00	.00	.00	.00	20,000.00	.00	20,000.00	.00
8249	Strategic Plan Update	.00	.00	.00	.00	40,000.00	16,141.17	40,000.00	.00
8250	Backup Power Server Room, DVR	.00	.00	.00	.00	6,000.00	.00	6,000.00	.00
8287	Backup Server Replacement	.00	.00	.00	.00	200,000.00	188,042.48	200,000.00	.00
8325	Virtual Server/Host	.00	.00	.00	.00	.00	.00	.00	20,000.00
8326	Backup Power - Sever Room	.00	.00	.00	.00	.00	.00	.00	6,000.00
8327	Network Improvements	.00	.00	.00	.00	.00	.00	.00	11,000.00
8328	Finance System Enhancements	.00	.00	.00	.00	.00	.00	.00	10,000.00
8329	SQL Additional Licenses	.00	.00	.00	.00	.00	.00	.00	10,000.00
8331	Replace Domain Controller	.00	.00	.00	.00	.00	.00	.00	10,000.00
8332	Antivirus Replacement	.00	.00	.00	.00	.00	.00	.00	40,000.00
	Department <b>56 - Information Technology Totals</b>	<b>\$477,679.77</b>	<b>\$491,857.64</b>	<b>\$666,344.82</b>	<b>\$680,859.13</b>	<b>\$961,875.00</b>	<b>\$854,817.73</b>	<b>\$1,050,300.00</b>	<b>\$850,516.00</b>



# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted						
<b>Fund 10 - Sewer Fund</b>															
Department <b>60 - Customer Service</b>															
4101	Regular Salaries - Wages	348,614.75	230,092.97	244,597.66	260,634.25	260,775.00	255,483.11	260,775.00	295,168.00						
4102	Wages Overtime	6,797.63	1,416.43	8,264.91	13,030.29	12,000.00	3,328.95	5,000.00	6,287.00						
4103	Wages Double Time	.00	.00	.00	335.06	.00	737.22	1,000.00	700.00						
4301	FICA Taxes	25,342.06	16,970.02	20,547.17	19,850.06	20,875.00	13,541.46	20,875.00	23,777.00						
4302	Dental Self Insured	7,729.02	3,911.36	4,170.49	4,070.50	4,950.00	4,549.44	4,950.00	5,789.00						
4303	Unemployment Insurance	.00	.00	.00	.00	.00	2,142.00	.00	.00						
4304	Vision	1,239.82	798.17	842.22	831.18	875.00	780.89	875.00	994.00						
4305	Retirement Health Savings Account	6,149.94	4,322.29	4,726.12	4,785.37	4,825.00	4,526.66	4,825.00	5,618.00						
4306	Workers Compensation	719.16	1,432.41	1,485.16	1,453.04	1,600.00	1,208.87	1,600.00	1,820.00						
4309	Health Savings Account - ER Portion	5,000.51	3,778.93	3,136.21	3,190.62	3,150.00	3,190.13	3,150.00	3,150.00						
4310	ACWA Medical Insurance	93,209.89	58,460.51	58,717.76	61,926.66	63,725.00	57,547.42	63,725.00	63,920.00						
4311	Life Insurance	955.06	651.33	690.28	701.42	700.00	661.25	700.00	807.00						
4312	Long Term Disability - Management	423.75	434.34	454.50	579.16	475.00	932.24	475.00	518.00						
4313	AFLAC Administrative fee - ER Portion	16.38	17.88	16.66	14.66	25.00	.00	25.00	25.00						
4314	Long Term Disability - Union	1,015.30	575.59	556.53	494.97	500.00	925.54	500.00	598.00						
4315	CalPERS Classic ER Contribution	42,952.24	32,425.92	38,307.25	45,269.24	50,100.00	19,861.91	50,100.00	40,767.00						
4325	CalPERS PEPPRA ER Contribution	5,454.75	3,500.80	3,655.33	4,091.73	4,550.00	5,384.93	4,550.00	10,165.00						
4330	Health Savings Account Admin fee - ER Por	72.59	55.85	60.85	54.31	75.00	49.77	75.00	53.00						
4405	Contractual Services	.00	8,714.33	9,403.34	24,505.08	5,000.00	320.00	5,000.00	5,000.00						
<table border="1"> <thead> <tr> <th colspan="2">Comments</th> </tr> <tr> <th>Level</th> <th>Comment</th> </tr> </thead> <tbody> <tr> <td>Department</td> <td>Possible temp in Spring 2022.</td> </tr> </tbody> </table>										Comments		Level	Comment	Department	Possible temp in Spring 2022.
Comments															
Level	Comment														
Department	Possible temp in Spring 2022.														
4475	Legal-Special Projects	6,261.75	276.00	12,351.00	.00	1,250.00	.00	1,250.00	1,250.00						
4476	Legal Litigation Confidential	50,809.96	1,650.95	.00	.00	.00	.00	.00	.00						
4480	Legal-Regular	3,639.75	14,005.77	828.00	13,636.60	5,000.00	13,992.50	5,000.00	5,000.00						
<table border="1"> <thead> <tr> <th colspan="2">Comments</th> </tr> <tr> <th>Level</th> <th>Comment</th> </tr> </thead> <tbody> <tr> <td>Department</td> <td>Ordinances are being updated.</td> </tr> </tbody> </table>										Comments		Level	Comment	Department	Ordinances are being updated.
Comments															
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4520	Miscellaneous Liability Claims	.00	3,428.21	4,185.00	1,518.03	1,500.00	7,500.00	10,000.00	1,500.00						
<table border="1"> <thead> <tr> <th colspan="2">Comments</th> </tr> <tr> <th>Level</th> <th>Comment</th> </tr> </thead> <tbody> <tr> <td>Department</td> <td>22 Est. John &amp; Gary have been working on affordable housing and will continue to do so..</td> </tr> </tbody> </table>										Comments		Level	Comment	Department	22 Est. John & Gary have been working on affordable housing and will continue to do so..
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# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted																														
<b>Fund 10 - Sewer Fund</b>																																							
Department <b>60 - Customer Service</b>																																							
4521	CSRMA Liability Claims	52,741.30	2,986.37	460.80	.00	.00	.00	.00	.00																														
4810	Postage Expenses	16,852.57	16,583.81	15,340.09	16,631.94	17,000.00	13,338.63	17,000.00	41,000.00																														
<table border="1"> <thead> <tr> <th colspan="2">Comments</th> </tr> <tr> <th>Level</th> <th>Comment</th> </tr> </thead> <tbody> <tr> <td>Department</td> <td>Increase in postal expenses.</td> </tr> <tr> <td>Finance Committee</td> <td>Increased \$48k 50/50, monthly billing</td> </tr> </tbody> </table>										Comments		Level	Comment	Department	Increase in postal expenses.	Finance Committee	Increased \$48k 50/50, monthly billing																						
Comments																																							
Level	Comment																																						
Department	Increase in postal expenses.																																						
Finance Committee	Increased \$48k 50/50, monthly billing																																						
4820	Office Supplies	3,211.06	3,642.73	2,068.12	3,133.23	2,300.00	1,784.63	2,300.00	2,300.00																														
4920	Printing	5,340.62	5,596.93	5,290.56	7,212.42	8,000.00	4,520.07	8,000.00	18,400.00																														
<table border="1"> <thead> <tr> <th colspan="2">Comments</th> </tr> <tr> <th>Level</th> <th>Comment</th> </tr> </thead> <tbody> <tr> <td>Finance Committee</td> <td>Increased \$20,800 50/50, monthly billing costs</td> </tr> </tbody> </table>										Comments		Level	Comment	Finance Committee	Increased \$20,800 50/50, monthly billing costs																								
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4930	Ads-Legal Notices	.00	515.79	1,451.61	1,225.76	1,500.00	.00	1,500.00	1,500.00																														
5020	Equipment Rental- Lease	1,053.64	1,053.38	1,078.53	1,087.05	1,100.00	814.11	1,100.00	1,100.00																														
6027	Office Equipment Repair	.00	.00	.00	.00	100.00	.00	100.00	100.00																														
6030	Service Contracts	32,782.05	35,112.05	39,906.92	47,536.61	37,000.00	57,113.92	47,000.00	84,500.00																														
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Level	Comment																																						
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Finance Committee	Increased \$95k 50/50, AMS costs w/ monthly billing																																						
6075	Safety Equipment - Physicals	200.00	424.50	204.00	343.42	300.00	64.21	350.00	300.00																														
<table border="1"> <thead> <tr> <th colspan="2">Comments</th> </tr> <tr> <th>Level</th> <th>Comment</th> </tr> </thead> <tbody> <tr> <td>Department</td> <td>22 Est. Rachel and Chelsea physicals</td> </tr> </tbody> </table>										Comments		Level	Comment	Department	22 Est. Rachel and Chelsea physicals																								
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Department	22 Est. Rachel and Chelsea physicals																																						
6200	Travel - Meetings - Education	4,737.60	1,759.62	2,372.05	632.55	300.00	259.00	300.00	2,776.00																														
<table border="1"> <thead> <tr> <th colspan="2">Comments</th> </tr> <tr> <th>Level</th> <th>Comment</th> </tr> </thead> <tbody> <tr> <td>Department</td> <td>Tyler and LF</td> </tr> </tbody> </table>										Comments		Level	Comment	Department	Tyler and LF																								
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Budget Transactions		Number of Units	Cost Per Unit	Total Amount																																			
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# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted																											
<b>Fund 10 - Sewer Fund</b>																																				
Department <b>60 - Customer Service</b>																																				
6230	Tuition & Reimbursement Program	.00	2,959.49	3,038.18	2,318.80	.00	.00	.00	.00																											
6250	Dues - Memberships - Certification	332.00	.00	314.55	.00	100.00	.00	100.00	640.00																											
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2">Comments</th> </tr> <tr> <th>Level</th> <th>Comment</th> </tr> </thead> <tbody> <tr> <td>Department</td> <td>Rachel or Chelsea - Notary</td> </tr> </tbody> </table>										Comments		Level	Comment	Department	Rachel or Chelsea - Notary																					
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Budget Transactions																																				
Level	Transaction	Number of Units	Cost Per Unit	Total Amount																																
Finance Committee	Base	1.0000	90.00	90.00																																
Finance Committee	Notary (Placeholder - LK last 20/21 New FY23)	1.0000	550.00	550.00																																
Finance Committee Totals				<u>\$640.00</u>																																
6310	Telephone	2,680.62	114.23	97.42	138.21	100.00	122.32	130.00	130.00																											
6520	Supplies	495.45	(82.74)	244.48	279.62	250.00	177.65	250.00	250.00																											
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2">Comments</th> </tr> <tr> <th>Level</th> <th>Comment</th> </tr> </thead> <tbody> <tr> <td>Department</td> <td>Retirement Gifts; Retirement Party Supplies</td> </tr> </tbody> </table>										Comments		Level	Comment	Department	Retirement Gifts; Retirement Party Supplies																					
Comments																																				
Level	Comment																																			
Department	Retirement Gifts; Retirement Party Supplies																																			
6640	Bad Debt Expense	15,000.00	15,000.00	.00	.00	5,000.00	.00	5,000.00	5,000.00																											
8193	Customer Service Office Remodel	.00	.00	.00	.00	.00	1,472.50	50,000.00	.00																											
Department <b>60 - Customer Service Totals</b>		<u>\$741,831.22</u>	<u>\$472,586.22</u>	<u>\$488,863.75</u>	<u>\$541,511.84</u>	<u>\$515,000.00</u>	<u>\$476,331.33</u>	<u>\$577,580.00</u>	<u>\$630,902.00</u>																											



# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted						
<b>Fund 10 - Sewer Fund</b>															
Department <b>62 - Inspections</b>															
4101	Regular Salaries - Wages	50,628.01	178,912.27	220,176.35	244,586.93	197,550.00	203,854.01	197,550.00	207,840.00						
4102	Wages Overtime	819.42	7,055.69	6,316.46	3,352.81	5,325.00	5,171.45	6,000.00	3,355.00						
4301	FICA Taxes	3,796.12	14,033.28	17,192.55	14,476.84	15,525.00	17,676.59	15,525.00	16,156.00						
4302	Dental Self Insured	1,248.33	3,003.71	3,313.61	3,602.93	3,300.00	3,852.11	3,300.00	3,308.00						
4303	Unemployment Insurance	.00	.00	.00	201.00	.00	.00	.00	.00						
4304	Vision	169.53	597.98	663.40	727.74	575.00	661.16	575.00	568.00						
4305	Retirement Health Savings Account	802.63	2,946.08	3,399.80	3,668.02	2,875.00	3,332.78	2,875.00	2,862.00						
4306	Workers Compensation	505.41	1,441.18	1,586.25	1,678.09	1,250.00	1,419.68	1,250.00	1,312.00						
4308	Uniforms	1,036.00	1,149.32	963.25	1,492.48	975.00	1,283.56	975.00	750.00						
4309	Health Savings Account - ER Portion	.00	1,997.16	1,311.34	1,323.37	1,300.00	1,321.84	1,300.00	1,300.00						
4310	ACWA Medical Insurance	12,394.30	42,465.86	60,891.25	65,984.17	52,425.00	58,101.08	52,425.00	48,958.00						
4311	Life Insurance	118.20	417.24	477.85	514.91	400.00	467.81	400.00	402.00						
4313	AFLAC Administrative fee - ER Portion	.00	4.26	19.67	26.21	25.00	21.86	25.00	25.00						
4314	Long Term Disability - Union	119.60	441.60	466.10	515.20	450.00	809.60	450.00	442.00						
4315	CalPERS Classic ER Contribution	6,925.55	25,669.92	35,979.91	41,349.90	37,600.00	21,714.18	37,600.00	39,627.00						
4325	CalPERS PEPPRA ER Contribution	654.19	2,792.96	3,138.66	5,112.57	3,675.00	3,950.62	3,675.00	3,850.00						
4330	Health Savings Account Admin fee - ER Por	9.55	35.36	17.88	17.93	25.00	16.50	25.00	18.00						
4610	Gasoline Expense	2,554.83	3,983.62	4,300.01	4,120.92	4,300.00	3,565.47	6,500.00	4,300.00						
<table border="1"> <thead> <tr> <th colspan="2">Comments</th> </tr> <tr> <th>Level</th> <th>Comment</th> </tr> </thead> <tbody> <tr> <td>Department</td> <td>22 Est. Increased Fuel Costs</td> </tr> </tbody> </table>										Comments		Level	Comment	Department	22 Est. Increased Fuel Costs
Comments															
Level	Comment														
Department	22 Est. Increased Fuel Costs														
4820	Office Supplies	14.66	133.18	640.12	361.41	250.00	306.63	250.00	250.00						
6030	Service Contracts	.00	2,250.17	1,473.93	1,847.14	2,800.00	3,457.38	3,000.00	2,800.00						
<table border="1"> <thead> <tr> <th colspan="2">Comments</th> </tr> <tr> <th>Level</th> <th>Comment</th> </tr> </thead> <tbody> <tr> <td>Department</td> <td>State of California California Underground Facilities Safe Excavation Board</td> </tr> </tbody> </table>										Comments		Level	Comment	Department	State of California California Underground Facilities Safe Excavation Board
Comments															
Level	Comment														
Department	State of California California Underground Facilities Safe Excavation Board														
6071	Shop Supplies	1,540.00	2,348.02	1,514.41	2,007.79	1,500.00	1,605.47	1,500.00	1,500.00						
6073	Small Tools	.00	25.23	22.28	.00	100.00	.00	100.00	100.00						
6075	Safety Equipment - Physicals	495.69	200.30	164.84	342.69	350.00	78.00	350.00	350.00						



# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted
Fund 10 - Sewer Fund									
Department 62 - Inspections									
6200	Travel - Meetings - Education	67.00	253.41	478.82	1,092.30	500.00	174.39	500.00	500.00
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	300.00	300.00	
	Finance Committee					1.0000	200.00	200.00	
						Finance Committee Totals		\$500.00	
6250	Dues - Memberships - Certification	75.00	234.00	192.00	1,096.05	200.00	192.00	200.00	1,200.00
	Comments								
	<i>Level</i>								
	Department								
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	200.00	200.00	
	Finance Committee					1.0000	1,000.00	1,000.00	
						Finance Committee Totals		\$1,200.00	
6310	Telephone	.00	2,575.16	2,141.61	1,773.69	2,000.00	973.97	2,000.00	2,000.00
6520	Supplies	.00	.00	.00	27.59	50.00	.00	50.00	50.00
	Comments								
	<i>Level</i>								
	Department								
7505	Tokay Software Upgrade	.00	.00	.00	.00	.00	6,400.00	.00	.00
	Department 62 - Inspections Totals	\$83,974.02	\$294,966.96	\$366,842.35	\$401,300.68	\$335,325.00	\$340,408.14	\$338,400.00	\$343,823.00



# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted																								
<b>Fund 10 - Sewer Fund</b>																																	
Department <b>80 - Non Crew</b>																																	
4510	Insurance Expense	142,274.08	193,144.22	265,039.13	278,322.28	299,700.00	290,690.78	299,700.00	299,700.00																								
4810	Postage Expenses	150.00	150.00	.00	150.00	300.00	458.00	300.00	300.00																								
5010	Land and Buildings	191,875.52	191,875.52	191,875.52	191,875.52	192,000.00	143,906.64	192,000.00	192,000.00																								
6075	Safety Equipment - Physicals	3,305.06	3,508.73	2,820.94	3,294.33	3,000.00	1,849.21	3,000.00	3,000.00																								
6310	Telephone	20,261.77	17,490.30	19,149.76	23,340.58	20,000.00	19,708.01	23,000.00	23,000.00																								
6320	Signal Charges	398.66	399.21	399.12	401.39	400.00	370.89	400.00	400.00																								
6330	Electricity	1,698,966.21	1,640,746.71	1,507,705.64	1,884,020.53	1,750,000.00	1,835,534.00	2,100,000.00	2,310,000.00																								
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2">Comments</th> </tr> <tr> <th>Level</th> <th>Comment</th> </tr> </thead> <tbody> <tr> <td>Department</td> <td>2023 budget is a 10% increase over 2022 YE estimate.</td> </tr> </tbody> </table>										Comments		Level	Comment	Department	2023 budget is a 10% increase over 2022 YE estimate.																		
Comments																																	
Level	Comment																																
Department	2023 budget is a 10% increase over 2022 YE estimate.																																
6340	Water	12,826.15	13,722.45	14,125.61	.00	15,100.00	.00	.00	.00																								
6350	Natural Gas	69,478.20	85,407.36	90,754.52	86,281.46	95,000.00	121,291.44	90,000.00	95,000.00																								
6360	Propane	.00	.00	376.55	.00	500.00	.00	500.00	500.00																								
6370	Refuse Disposal	41,180.34	48,238.49	37,392.77	42,785.36	40,000.00	35,728.77	40,000.00	40,000.00																								
6380	Other Utilities	.00	.00	.00	6,405.66	.00	8,180.64	8,200.00	8,200.00																								
6510	Miscellaneous Corrections	50.46	(29.84)	2,163.65	32,989.49	.00	(219.02)	.00	.00																								
6520	Supplies	114.20	6.85	48.48	(105.11)	100.00	.00	100.00	100.00																								
6530	Misc Emergency Incident Expenses	.00	.00	.00	.00	.00	123,656.49	.00	.00																								
6631	RDA Tax Transfer	371,954.84	423,424.00	442,428.85	470,792.46	476,000.00	460,769.91	476,000.00	476,000.00																								
6633	County Administration Fee	142,481.10	155,965.74	169,090.01	172,472.00	182,000.00	162,776.75	178,500.00	184,700.00																								
6634	Transportation System Mitigation	40,554.25	39,711.00	51,943.55	39,755.13	20,000.00	23,675.64	38,700.00	34,850.00																								
6635	LAFCO Administrative Costs	11,291.42	14,332.44	14,488.36	14,252.36	14,500.00	15,471.29	14,500.00	14,500.00																								
6711	Sewer Refunding Debt Cost Amortization Expense	6,748.48	6,748.48	6,748.48	6,748.48	6,750.00	5,061.36	6,750.00	6,750.00																								
6712	Sewer Refunding Debt Cost Amortization Expense	18,741.92	18,741.92	18,741.92	18,741.92	18,750.00	14,056.44	18,750.00	18,750.00																								
6717	2021 Sewer Refunding Amortization	.00	.00	.00	(14,450.74)	.00	(65,028.33)	86,725.00	86,725.00																								
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th colspan="3">Budget Transactions</th> <th>Number of Units</th> <th>Cost Per Unit</th> <th>Total Amount</th> </tr> <tr> <th>Level</th> <th>Transaction</th> <th></th> <th></th> <th></th> <th></th> </tr> </thead> <tbody> <tr> <td>Finance Committee</td> <td>Annual Expense</td> <td></td> <td>1.0000</td> <td>86,725.00</td> <td>86,725.00</td> </tr> <tr> <td colspan="3"></td> <td colspan="2" style="text-align: right;">Finance Committee Totals</td> <td style="border-top: 1px solid black;">\$86,725.00</td> </tr> </tbody> </table>										Budget Transactions			Number of Units	Cost Per Unit	Total Amount	Level	Transaction					Finance Committee	Annual Expense		1.0000	86,725.00	86,725.00				Finance Committee Totals		\$86,725.00
Budget Transactions			Number of Units	Cost Per Unit	Total Amount																												
Level	Transaction																																
Finance Committee	Annual Expense		1.0000	86,725.00	86,725.00																												
			Finance Committee Totals		\$86,725.00																												
6740	Street Lighting Expense	21,222.85	47,052.28	15,326.64	475.84	450.00	401.01	450.00	450.00																								
6750	Contingency Fund	.00	.00	.00	.00	150,000.00	.00	.00	150,000.00																								
6770	Loss on Retired Assets	.00	.00	2,052.00	1,957.63	.00	.00	.00	.00																								





# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted
Fund	<b>10 - Sewer Fund</b>								
	Department <b>80 - Non Crew</b>								
6800	Loan Cost Expense	74,871.00	.00	.00	.00	.00	.00	.00	.00
6816	Depreciation Expense	4,802,028.00	4,915,498.48	4,748,936.98	4,809,909.31	4,941,000.00	4,966,051.14	4,906,000.00	5,004,000.00
<div style="border: 1px solid black; padding: 5px;"> <p>Comments</p> <p><i>Level</i>                      <i>Comment</i></p> <p>Department                2023 budget is a 2% increase over 2022 YE estimate.</p> </div>									
	Department <b>80 - Non Crew Totals</b>	\$7,670,774.51	\$7,816,134.34	\$7,601,608.48	\$8,070,415.88	\$8,225,550.00	\$8,164,391.06	\$8,483,575.00	\$8,948,925.00





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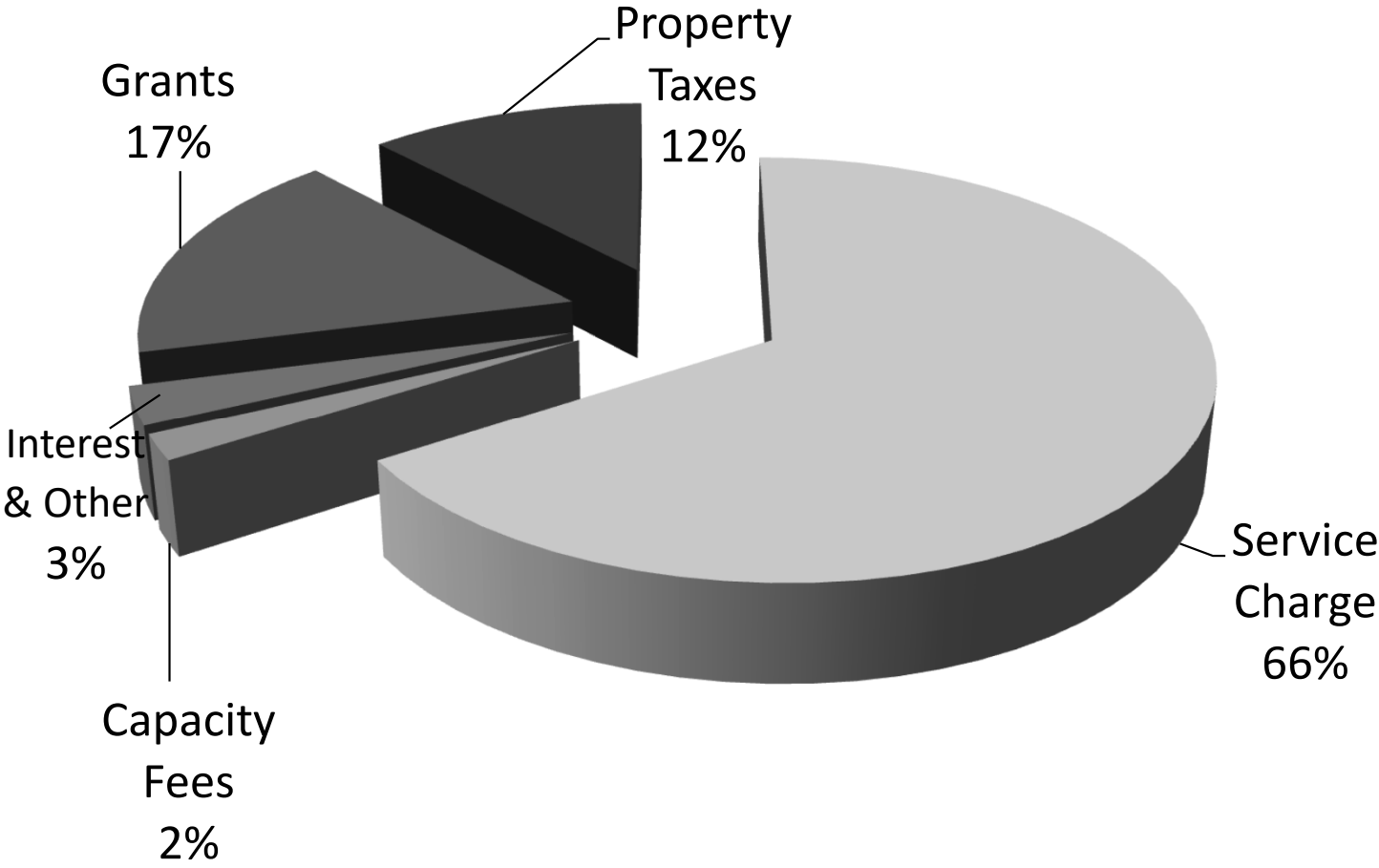


# WATER FUND

## FISCAL YEAR 2022/23 BUDGET SUMMARY

	2022/23 FORECAST	2022/23 FORECAST
	<u>ENTERPRISE FUND</u>	<u>CAPITAL FUND</u>
BEGINNING CASH BALANCES	2,229,787	6,119,301
REVENUES	20,156,244	1,766,000
BORROWINGS	0	4,084,333
<b>AVAILABLE FUNDS</b>	<b>\$ 22,386,030</b>	<b>\$ 11,969,634</b>
SALARIES	4,427,413	956,621
BENEFITS	2,324,921	399,282
OPERATIONS AND MAINTENANCE	4,788,514	506,468
	0	10,604,900
DEBT SERVICE PAYMENTS	523,000	925,000
<b>TOTAL CASH OUTLAYS</b>	<b>\$ 12,063,848</b>	<b>\$ 13,392,271</b>
BALANCE BEFORE TRANSFERS	10,322,182	-1,422,637
AVAILABLE TO TRANSFER TO CAPITAL FUND	-7,856,030	7,856,030
TRANSFER TO RESERVE FUNDS	0	-2,177,250
ACCRUAL TO CASH ADJUSTMENT	9,051	0
<b>OPERATING AND CAPITAL RESERVES</b>	<b>\$ 2,475,203</b>	<b>\$ 4,256,143</b>
<b>RATE STABILIZATION RESERVE</b>	<b>\$ -</b>	<b>\$ 1,405,969</b>
<b>DEBT RESERVE</b>	<b>\$ -</b>	<b>\$ 771,281</b>
<b>TOTAL RESERVE(CASH) BALANCES 6/30/20</b>	<b>\$ 2,475,203</b>	<b>\$ 6,433,393</b>

# WATER ENTERPRISE FUND 2022/23 Funding Sources





# Adopted Budget - Revenue

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted
Fund 20 - Water Fund									
Department 80 - Non Crew									
3105	Repairs	16,323.84	7,372.96	14,523.82	31,645.99	5,000.00	.00	5,000.00	5,000.00
3110	Residential Service Charge Revenue	6,078,082.32	6,392,693.45	6,227,936.63	6,015,758.56	6,228,000.00	6,137,644.28	6,137,000.00	6,689,000.00
3111	Non-Residential Service Charge Revenue	1,278,449.62	1,362,734.00	1,354,845.17	1,346,549.96	1,355,000.00	1,368,360.99	1,376,000.00	1,500,000.00
3113	Interfund Service Charge Revenue	3,847.20	4,040.00	4,075.84	.00	4,000.00	.00	.00	.00
3114	Service Call - Water Exemption Fees	5,017.40	3,500.00	2,386.52	3,208.48	3,000.00	5,610.00	5,600.00	3,000.00
3120	Multi-Family Residence Service Charge Revenue	1,239,899.02	1,217,124.20	1,125,002.88	1,079,822.86	1,125,000.00	1,091,463.11	1,052,000.00	1,147,000.00
3121	Metered Consumption Revenue	2,023,771.78	2,369,638.02	2,855,995.52	3,380,266.40	2,899,000.00	2,377,173.56	3,000,000.00	3,659,000.00
3216	Restricted Revenue for Capital	1,448,000.00	1,448,000.00	1,448,000.00	1,448,000.00	1,448,000.00	1,086,000.00	1,448,000.00	1,448,000.00
3401	Capacity Charge	621,771.60	671,897.40	1,033,094.05	469,656.60	318,000.00	352,430.90	350,000.00	318,000.00
3404	Fire Service Capacity Charge	8,504.00	9,301.00	63,077.02	4,321.00	1,000.00	3,072.00	2,600.00	1,000.00
3405	Physical Connection Fee	284,025.59	235,961.75	213,759.00	334,449.06	215,000.00	358,785.17	361,000.00	303,000.00
3501	Secured Taxes	36,056.94	39,688.03	236,272.86	687,341.01	1,504,000.00	728,807.72	1,504,000.00	2,598,000.00
Comments									
<i>Level</i>		<i>Comment</i>							
Finance Committee		25% Allocated to Water Fund							
3504	Sale of Surplus Assets	73,625.00	.00	23,180.00	.00	.00	.00	.00	.00
3509	Realized Gain - Loss on Investments	(25,178.48)	(15,110.82)	56,287.62	70,201.63	.00	1,401.98	.00	.00
3510	Interest Income	146,857.94	164,642.50	180,717.73	153,606.64	72,000.00	50,570.02	119,000.00	83,000.00
3511	Fair Market Value Unrealized Gain/Loss	(91,622.62)	201,080.54	180,063.79	(219,008.68)	.00	(43,472.91)	.00	.00
3514	Rents and Leases	191,875.52	192,375.52	224,085.19	223,570.85	192,000.00	167,772.44	210,000.00	219,000.00
Budget Transactions									
<i>Level</i>		<i>Transaction</i>		<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>	
Finance Committee		AT&T Cell Tower Lease		12.0000		750.00		9,000.00	
Finance Committee		Verizon Cell Tower Lease		12.0000		1,500.00		18,000.00	
				Finance Committee Totals				\$27,000.00	
3516	Federal Aid	622,587.93	64,851.05	4,065,609.35	21,422.41	309,375.00	31,008.47	.00	2,944,000.00
3518	State Aid	163,410.33	214,505.75	147,497.98	303,666.42	560,000.00	88,365.38	215,000.00	685,000.00
3523	Interest/Penalty Charges	110,260.91	123,497.03	64,272.01	.00	120,000.00	133,394.36	138,000.00	138,000.00
3529	Fire Hydrant Permits	7,927.92	43,243.58	23,564.40	18,210.95	23,000.00	18,011.52	20,000.00	20,000.00
3530	Water Admin/Permit Fee	11,250.00	7,200.00	13,200.00	14,100.00	10,000.00	12,749.60	13,000.00	13,000.00
3540	Other Miscellaneous Income	31,259.27	51,723.47	(125,175.53)	405.95	127,625.00	65,819.95	65,000.00	20,000.00
3541	Lab Monitoring Revenue	34,755.10	31,879.00	25,810.00	36,180.00	25,000.00	35,770.00	31,000.00	30,000.00



# Adopted Budget - Revenue

Budget Year 2023

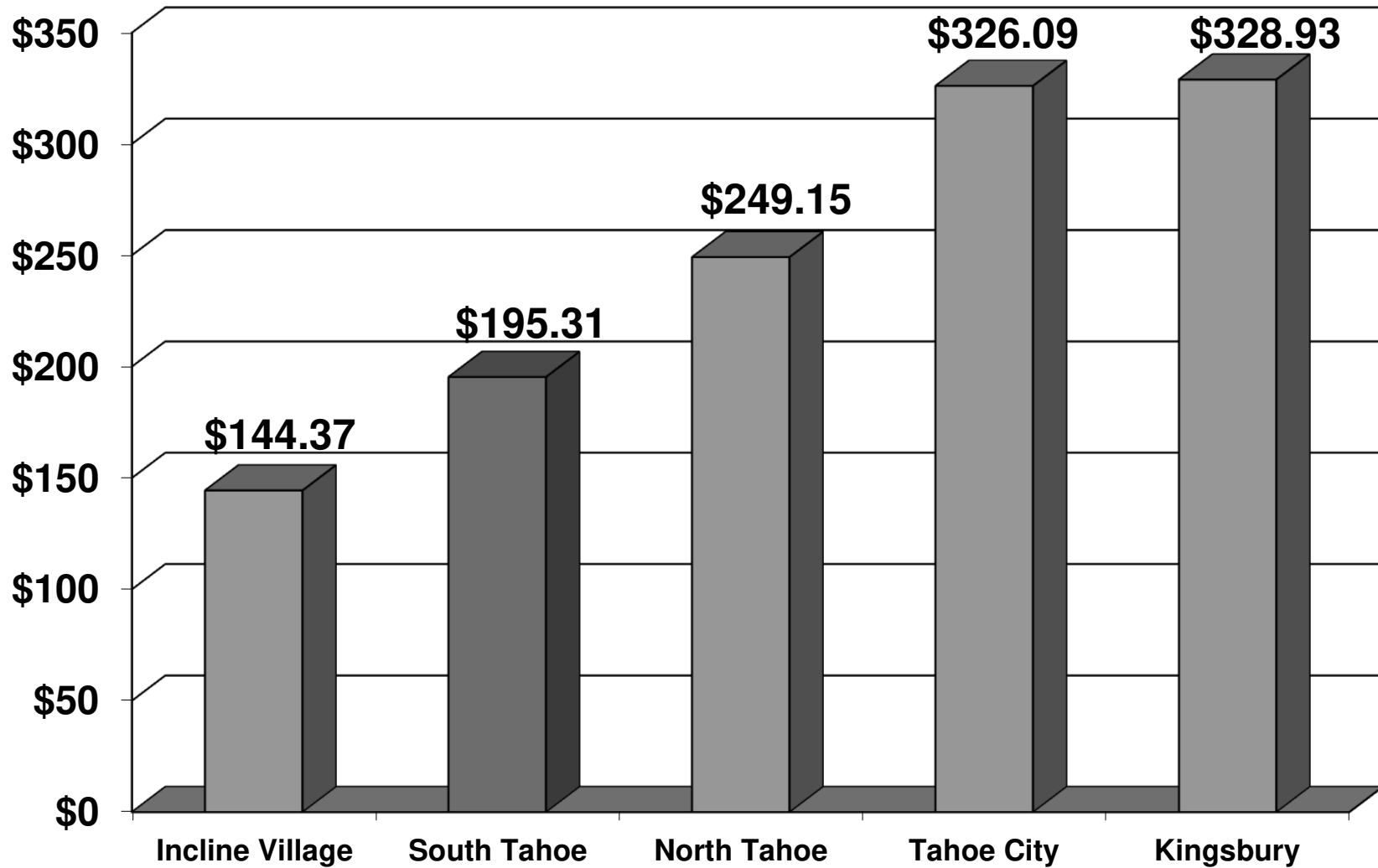
Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted
Fund	<b>20 - Water Fund</b>								
	Department <b>80 - Non Crew</b>								
3545	Water & Fire Meter Sales	(240.82)	.00	80,440.00	(2,064.00)	.00	7,372.00	5,000.00	.00
3620	Local Aid	430,136.81	102,527.12	236,709.50	154,489.63	235,000.00	115,000.00	235,000.00	160,000.00
3999	Low Income Discount - Contra Revenue	.00	.00	.00	(12,405.26)	.00	(56,065.29)	(56,000.00)	(61,000.00)
	Department <b>80 - Non Crew Totals</b>	<b>\$14,750,654.12</b>	<b>\$14,944,365.55</b>	<b>\$19,775,231.35</b>	<b>\$15,563,396.46</b>	<b>\$16,779,000.00</b>	<b>\$14,137,045.25</b>	<b>\$16,236,200.00</b>	<b>\$21,922,000.00</b>



# WATER ENTERPRISE FUND

## 2022/23 Local Quarterly Water Rates

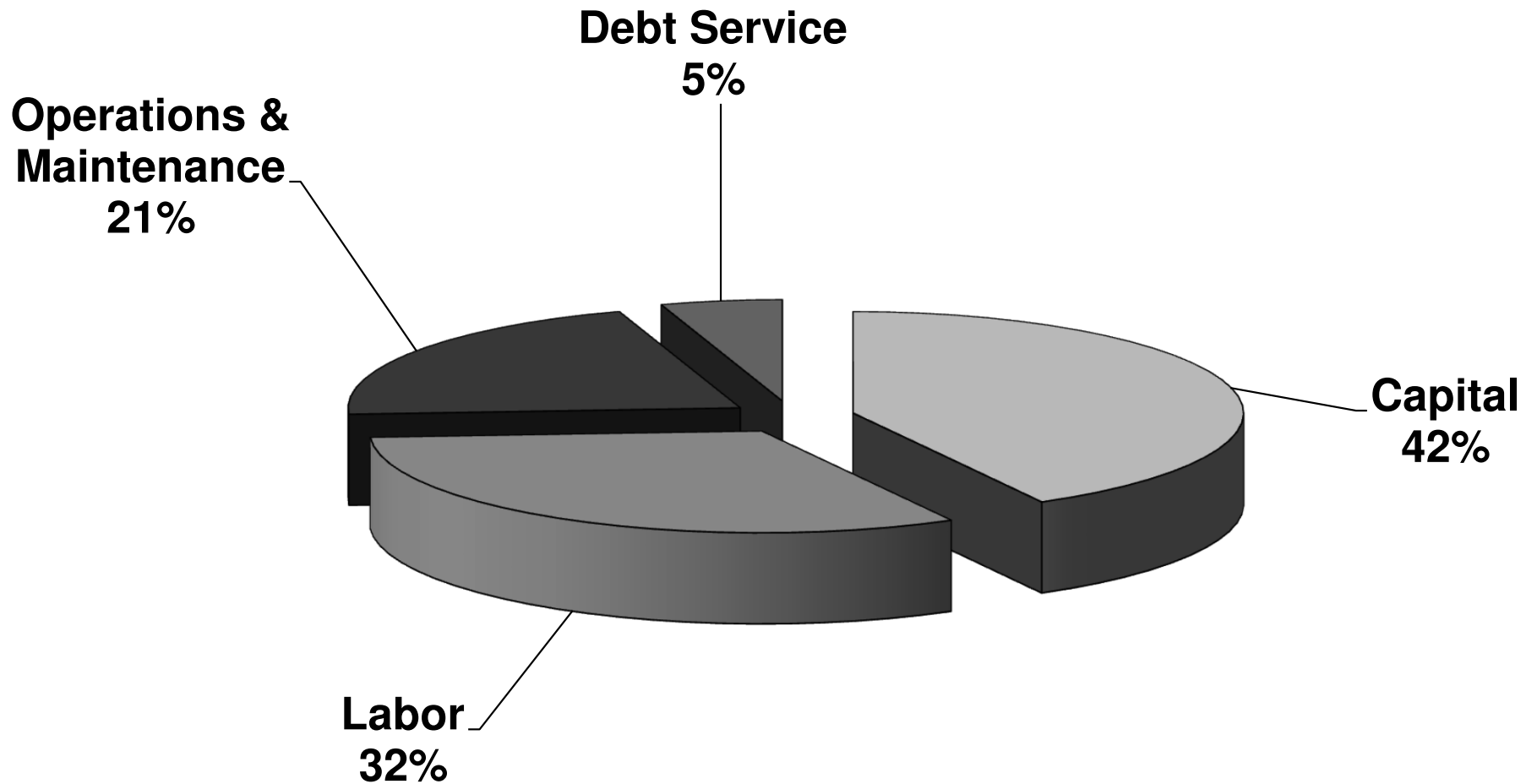
As of July 1, 2022



# MOST RECENT TEN-YEAR BOARD ADOPTED WATER RATE HISTORY

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	Avg.
Water	2.0%	0.0%	6.5%	6.5%	6.5%	6.5%	5.0%	4.0%	0%	0%	3.70%
CPI (May to May)	0.7%	1.7%	0.8%	0.4%	2.0%	3.0%	2.8%	0.5%	5.4%	8.4%	2.57%
Typical Quarterly Water Bill	122.30	122.30	130.25	138.70	147.70	157.30	165.20	179.24	179.24	179.24	

# WATER ENTERPRISE FUND 2022/23 Expense Allocation



## SUMMARY OF OPERATIONS AND MAINTENANCE

### 2022/23 WATER BUDGET

ADOPTED

	ELECTRIC	HEAVY MAINT	FIELD OPS	U/R WATER	PUMP CREW	EQUIP REPAIR	LAB	ADMIN	BOARD OF DIRECTORS	HUMAN RESOURCES	PUBLIC OUTREACH	FINANCE	ACCOUNTING	PURCHASING	INFO TECH	CUSTOMER SERVICE	INSPECTIONS	NON-CREW	22/23 BUDGET	21/22 BUDGET	INCREASE (DECREASE)
44XX PROFESSIONAL SERVICES	1,000	0	2,750	0	0	0	0	55,800	25,250	15,700	40,925	53,550	31,895	650	32,000	11,500	0	0	271,020	316,300	(45,280)
45XX INSURANCE	0	0	0	2,000	0	0	0	0	0	0	0	0	0	0	0	1,000	0	272,350	275,350	276,350	(1,000)
46XX PETROLEUM PRODUCTS	2,500	0	500	41,000	14,550	6,500	1,600	1,100	0	0	0	0	0	325	0	0	4,300	0	72,375	70,350	2,025
47XX OPERATING SUPPLIES	0	0	0	0	50,000	0	30,200	0	0	0	0	0	0	0	0	0	0	0	80,200	52,200	28,000
48XX OFFICE EXPENSES	575	0	500	1,000	700	1,000	2,750	1,800	950	1,300	3,025	1,225	1,500	1,250	64,000	43,300	250	300	125,425	102,250	23,175
49XX PRINTING AND PUBLICATIONS	0	0	0	0	0	0	0	100	0	7,100	2,000	1,000	0	600	0	19,900	0	0	30,700	19,850	10,850
50XX RENTS AND LEASES	0	0	0	500	0	0	0	0	0	0	0	0	0	0	0	1,050	0	0	1,550	1,550	0
60XX REPAIRS AND MAINTENANCE	53,925	19,300	100	1,084,300	144,075	57,750	11,050	750	0	42,900	100	2,125	100	32,340	226,238	82,800	156,300	500	1,914,653	1,495,995	418,658
61XX RESEARCH/MONITORING	0	0	0	0	0	0	40,000	0	0	0	0	0	0	0	0	0	0	0	40,000	40,000	0
62XX TRAVEL/EDUC/MEMBRSHPS	1,953	0	300	9,475	7,100	350	6,725	904	59,950	15,700	1,825	2,485	3,895	1,235	15,850	6,516	6,876	0	141,139	118,875	22,264
63XX UTILITIES	500	0	0	3,800	2,900	0	0	0	0	0	0	0	0	0	650	130	2,000	1,217,600	1,227,580	863,750	363,830
65XX MISC EXPENSES	200	0	100	350	325	300	100	1,250	250	50	100	250	200	50	250	250	50	200	4,275	4,425	(150)
66XX OTHER OPERATING EXP	0	0	107,050	30,000	0	0	1,190	4,650	8,500	1,825	251,725	0	0	0	0	5,000	0	14,500	424,440	405,400	19,040
67XX NON OPERATING EXP	0	0	0	0	0	0	0	0	0	0	0	0	30,930	0	0	0	0	150,000	180,930	175,700	5,230
22/23 BUDGET	60,653	19,300	111,300	1,172,425	219,650	65,900	93,615	66,354	94,900	84,575	299,700	60,635	68,520	36,450	338,988	171,446	169,776	1,655,450	4,789,637	3,942,995	846,642
21/22 ADOPTED BUDGET	56,400	19,300	88,550	848,975	176,650	64,700	99,800	66,200	96,400	92,075	341,125	56,900	68,725	34,725	288,670	83,400	168,700	1,291,650		3,942,945	
INCREASE/(DECREASE)	4,253	0	22,750	323,450	43,000	1,200	(6,185)	154	(1,500)	(7,500)	(41,425)	3,735	(205)	1,725	50,318	88,046	1,076	363,800	846,692		

## SUMMARY OF SALARIES AND BENEFITS 2022/23 WATER BUDGET

ADOPTED

	ELECTRIC	FIELD OPS	U/R WATER	PUMP CREW	EQUIP REPAIR	LAB	ADMIN	BOARD OF DIRECTORS	HUMAN RESOURCES	PUBLIC INFO/WATER CONS	FINANCE	ACCTG	PURCH	INFO TECH	CUSTOMER SERVICE	INSPECTIONS	22/23 BUDGET	21/22 BUDGET	INCREASE (DECREASE)
REGULAR WAGES	225,318	90,205	977,355	494,185	151,719	261,697	247,619	12,000	131,105	69,629	266,868	213,974	112,999	258,710	295,168	291,864	4,100,415	3,759,725	340,690
NEW POSITIONS																	0	0	0
SUB-TOTAL	225,318	90,205	977,355	494,185	151,719	261,697	247,619	12,000	131,105	69,629	266,868	213,974	112,999	258,710	295,168	291,864	4,100,415	3,759,725	340,690
COST OF LIVING ADJ	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL REGULAR	225,318	90,205	977,355	494,185	151,719	261,697	247,619	12,000	131,105	69,629	266,868	213,974	112,999	258,710	295,168	291,864	4,100,415	3,759,725	340,690
OVERTIME	5,000	0	75,000	15,000	2,250	4,250	50	0	500	0	15,500	5,000	280	7,500	6,287	3,355	139,972	172,450	(32,478)
COST OF LIVING ADJ	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL OVERTIME	5,000	0	75,000	15,000	2,250	4,250	50	0	500	0	15,500	5,000	280	7,500	6,287	3,355	139,972	172,450	(32,478)
DOUBLE TIME	750	0	3,600	4,000	25	2,750	0	0	0	0	0	0	0	500	0	0	11,625	9,775	1,850
COST OF LIVING ADJ	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DOUBLE TIME	750	0	3,600	4,000	25	2,750	0	0	0	0	0	0	0	500	0	0	11,625	9,775	1,850
PART TIME/SEASONAL	0	0	37,000	17,000	9,000	11,000	0	0	0	42,000	0	0	0	0	18,000	0	134,000	66,950	67,050
PART TIME (NEW)	0	0	0	0	0	0	0	0	0	0	0	6,925	0	0	0	0	6,925	0	6,925
SEASONAL (NEW)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PART TIME OVERTIME	0	0	1,500	1,000	0	250	0	0	0	0	0	0	0	0	0	0	2,750	875	1,875
DOUBLE TIME	0	0	0	0	0	250	0	0	0	0	0	0	0	0	0	0	250	375	(125)
GRAND TOTAL SALARIES	231,068	90,205	1,094,455	531,185	162,994	280,197	247,669	12,000	131,605	111,629	282,368	225,899	113,279	266,710	319,455	295,219	4,395,937	4,010,150	385,787
22/23 BUDGETED BENEFITS	123,633	42,794	564,857	290,655	87,621	122,690	104,711	75,325	72,656	51,158	138,973	116,923	66,677	137,318	158,000	148,861	2,302,852	2,267,000	35,852
TOTAL SALARIES AND BENEFITS	354,701	132,999	1,659,312	821,840	250,615	402,887	352,380	87,325	204,261	162,787	421,341	342,822	179,956	404,028	477,455	444,080	6,698,789	6,277,150	421,639
21/22 BUDGETED	352,900	126,700	1,469,100	858,450	232,850	399,175	326,625	92,200	183,950	100,350	412,150	317,300	166,950	377,200	429,200	432,050		6,277,150	
INCREASE/(DECREASE)	1,801	6,299	190,212	(36,610)	17,765	3,712	25,755	(4,875)	20,311	62,437	9,191	25,522	13,006	26,828	48,255	12,030	421,639		

## 2022/23 WATER CAPITAL OUTLAY

ADOPTED

### DETAIL OF ENGINEERING OPERATING EXPENSES

	22/23 BUDGET	21/22 BUDGET	INCREASE (DECREASE)
44XX <u>PROFESSIONAL SERVICES**</u>	256,002	369,000	(112,998)
46XX <u>PETROLEUM PRODUCTS</u>	5,300	5,300	0
48XX <u>OFFICE EXPENSES</u>	6,325	6,325	0
49XX <u>PRINTING AND PUBLICATIONS</u>	125	125	0
60XX <u>REPAIRS AND MAINTENANCE</u>	209,216	38,000	171,216
62XX <u>TRAVEL/MEETINGS/ED</u>	23,000	8,650	14,350
63XX <u>UTILITIES</u>	2,500	2,500	0
65XX <u>MISCELLANEOUS EXPENSES</u>	625	625	0
66XX <u>OTHER OPERATING EXP</u>	3,375	3,475	(100)
<b>TOTAL EXPENSES</b>	<b>506,468</b>	<b>434,000</b>	<b>72,468</b>

\*\*Includes one-time expenditures and transfers from capital outlay budget

## 2022/23 WATER CAPITAL OUTLAY

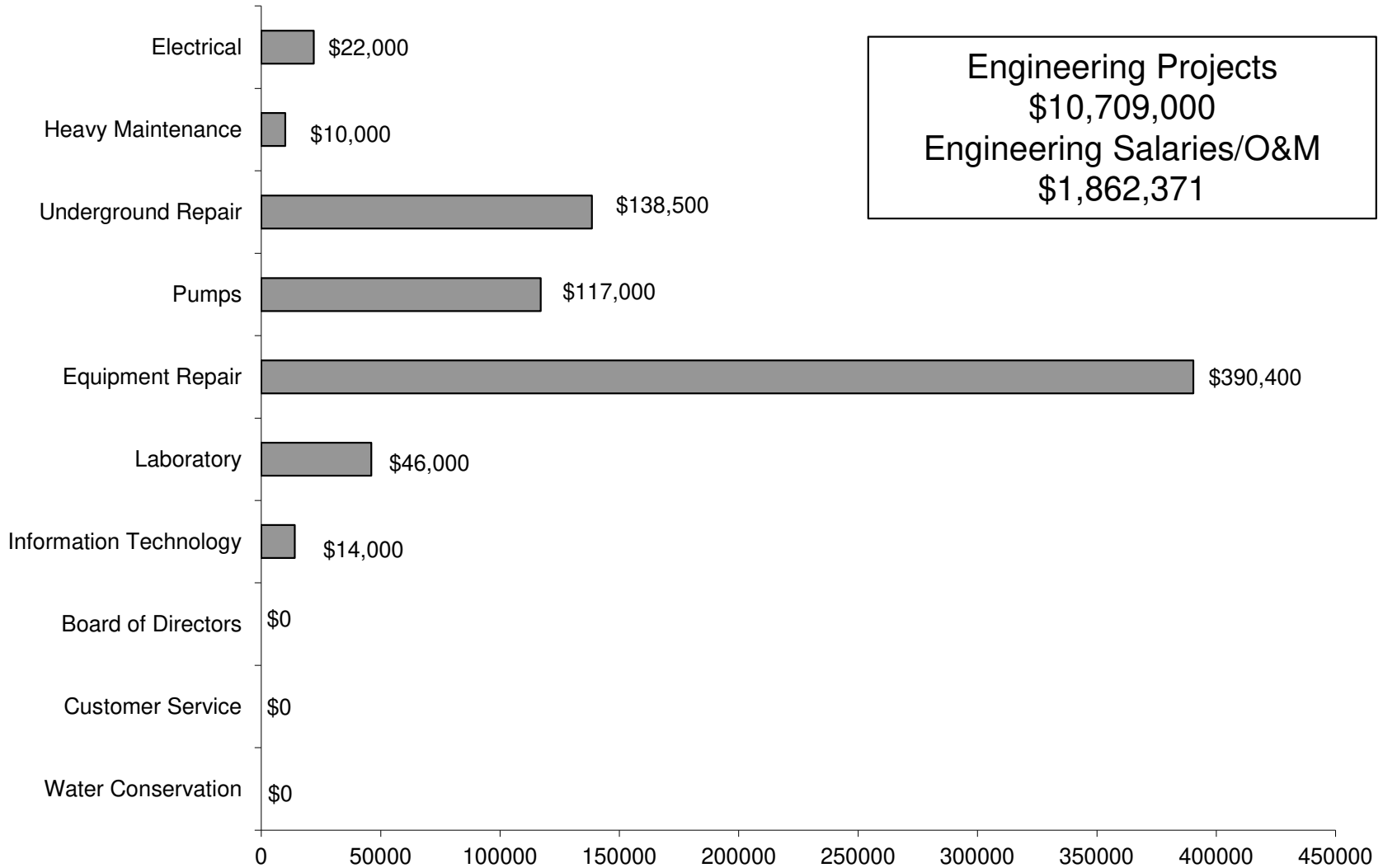
ADOPTED

### DETAIL OF ENGINEERING SALARIES AND BENEFITS

	22/23 BUDGET	21/22 PY BUDGET	INCREASE (DECREASE)
REGULAR WAGES	907,086	843,800	63,286
NEW POSITIONS		0	0
SUB-TOTAL	907,086	843,800	63,286
COST OF LIVING ADJ	0		
TOTAL REGULAR	907,086	843,800	63,286
OVERTIME	37,500	50,000	(12,500)
COST OF LIVING ADJ	0		
TOTAL OVERTIME	37,500	50,000	(12,500)
DOUBLE TIME	500		500
COST OF LIVING ADJ	0		
TOTAL DOUBLE TIME	500	0	500
PART TIME	11,535	0	11,535
PART TIME OVERTIME	0	0	0
SUB-TOTAL	11,535	0	11,535
<hr/>			
GRAND TOTAL SALARIES	956,621	893,800	62,821
<hr/>			
BENEFITS	399,282	382,275	17,007
<hr/>			
<b>TOTAL SALARIES AND BENEFITS</b>	<b>1,355,903</b>	<b>1,276,075</b>	<b>79,828</b>

# WATER ENTERPRISE FUND CAPITAL PROJECTS

All Other  
Departments





**2022/23 WATER CAPITAL OUTLAY**

**ADOPTED**

ACCT #	DESCRIPTION	ELECTRIC	HEAVY MAINT	FIELD OPS	U/R WATER	PUMPS	EQUIP REPAIR	ENGINEERING	LAB	ADMIN	BOARD OF DIRECTORS	HUMAN RESOURCES	FINANCE	ACCOUNTING	PURCHASING	INFO TECH	CUSTOMER SERVICE	INSPECTIONS	TOTAL
<i>ELECTRICAL</i>																			
8203	Misc Motor Rebuilds, Water	10,000																	10,000
8310	Sunset Well - VFD, Pressure Trans., Enclosure	12,000																	12,000
<i>HEAVY MAINTENANCE</i>																			
8344	Admin Parking Lot Seal & Stripe		10,000																10,000
<i>FIELD OPERATIONS</i>																			
<i>UNDERGROUND REPAIR WATER</i>																			
8304	Replace Mole				8,000														8,000
8305	Replace Wacker				5,000														5,000
8306	Replace Vacuum - Trk 77				19,000														19,000
8307	Line Locator				6,500														6,500
8905	Waterline - In House Upsizing				100,000														100,000
<i>PUMPS</i>																			
8220	Misc Water Pump Rebuilds (TBD)					50,000													50,000
8317	PRV Flagpole Booster					10,000													10,000
8318	H Street Tank Mixer					9,000													9,000
8319	Angora Tank Mixer					9,000													9,000
8320	Lockout Tank Mixer					9,000													9,000
8321	Arrowhead Tank Mixer					10,000													10,000
8322	Christmas Valley Tank Mixer					9,000													9,000
8323	Filter Plant Pump #1					6,000													6,000
8393	Security Measures					5,000													5,000
<i>EQUIPMENT REPAIR</i>																			
8242	Replace Engine/Transmission						7,400												7,400
8243	Eq Repair Shop Improvements						10,000												10,000
8387	Replace Backhoe #47						150,000												150,000
8388	Replace Truck 61						50,000												50,000
8389	Replace Truck 46						63,000												63,000
8390	Replace Truck 33						45,000												45,000
8391	Replace Truck 37						35,000												35,000
8392	New IT Truck						30,000												30,000

2022/23 WATER CAPITAL OUTLAY (CONTINUED)

ACCT #	DESCRIPTION	ELECTRIC	HEAVY MAINT	FIELD OPS	U/R WATER	PUMPS	EQUIP REPAIR	ENGINEERING	LAB	ADMIN	BOARD OF DIRECTORS	HUMAN RESOURCES	FINANCE	ACCOUNTING	PURCHASING	INFO TECH	CUSTOMER SERVICE	INSPECTIONS	TOTAL
<b>ENGINEERING</b>																			
7004	Valve and Hydrant Replacements							349,000											349,000
7009	Paloma Well Rehabilitation 2021							400,000											400,000
7022	Keller Heavenly Water System Improvement							1,644,000											1,644,000
7077	Flagpole Tank 2 Coasting							84,000											84,000
7084	Lockout Tank Access Road							248,000											248,000
7085	Keller Booster Station Improvements							296,000											296,000
7520	Bijou #1 Waterline Replacement							150,000											150,000
7521	Lake Tahoe Blvd Waterline Replacement							30,000											30,000
7530	Arrowhead Well Control Building							52,000											52,000
7805	PRV, Washoan-Nadawa							121,000											121,000
8094	Waterline, Bowers							1,301,000											1,301,000
8098	Waterline, Black Bart							1,304,000											1,304,000
8157	Waterline, Upper Truckee River Crossing							52,000											52,000
8158	Tanks Backup Power							509,000											509,000
8222	Misc Water Projects (TBD)							500,000											500,000
8279	Meter Installations Final Phase							409,000											409,000
8281	Bijou #2 & #3 Waterline Replacement							1,343,000											1,343,000
8282	Apache Ave Waterline Improvements							303,000											303,000
8365	Glenwood Rancho WL							52,000											52,000
8366	Tahoe Mtn WL							30,000											30,000
8367	Park Ave #1 WL							25,000											25,000
8368	Pioneer Tr WL Impr. - Larch to Ski Run							123,000											123,000
8369	Keller BS Generator							197,000											197,000
8370	Paloma Well Generator							197,000											197,000
8371	Al Tahoe Well Rehab							222,000											222,000
8372	Al Tahoe/Bayview Backup Power							258,000											258,000
8373	Bayview Well VFD & Controls Upgrade							132,000											132,000
8374	Angora Creek Waterline							30,000											30,000
8375	Clearview MT Meadow Waterline							30,000											30,000
8376	View Circle WL Repair & Paving							214,000											214,000
8377	O'Reilly Loop Line/HWY 50							52,000											52,000
8378	Pioneer Tr/Cold Crk Ct WL Abandonment							52,000											52,000
	Engineering Staff and Expenses							1,862,371											1,862,371
<b>LAB</b>																			
8312	Replace Sterilizing Oven								6,000										6,000
8313	Replace Lab pH Meter								5,000										5,000
8314	Lab Design Evaluation								35,000										35,000
<b>ADMINISTRATION</b>																			
<b>BOARD OF DIRECTORS</b>																			
<b>HUMAN RESOURCES</b>																			
<b>PUBLIC AFFAIRS/WATER CONSERVATION</b>																			
<b>FINANCE</b>																			
<b>ACCOUNTING</b>																			
<b>PURCHASING</b>																			
<b>INFORMATION TECHNOLOGY</b>																			
8333	Software Upgrades																8,000		8,000
8334	AutoCAD Licenses																6,000		6,000
<b>CUSTOMER SERVICE</b>																			
<b>INSPECTIONS</b>																			
TOTAL CAPITAL OUTLAY 22/23		22,000	10,000	0	138,500	117,000	390,400	12,571,371	46,000	0	0	0	0	0	0	0	14,000	0	13,309,271
ESTIMATED TOTAL 21/22		58,138	0	0	107,000	0	322,044	0	20,000		10,000						165,545		682,727
INCREASE(DECREASE)		(36,138)	10,000	0	31,500	117,000	68,356	12,571,371	26,000	0	(10,000)	0	0	0	0	0	(151,545)	0	12,626,544

+++INDICATES BUDGETED ROLLOVERS FROM 21/22

**WATER  
EXPENSE DETAIL  
BY CREW**



# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted
Fund 20 - Water Fund									
	Department 14 - Electric								
4101	Regular Salaries - Wages	168,706.07	172,883.51	188,136.69	192,843.47	220,150.00	166,747.67	220,150.00	225,318.00
4102	Wages Overtime	3,096.13	4,689.40	6,762.04	4,793.58	7,000.00	5,641.81	6,000.00	5,000.00
4103	Wages Double Time	504.00	822.84	703.98	1,228.31	200.00	484.81	200.00	750.00
4301	FICA Taxes	12,358.74	13,235.72	13,832.33	15,074.93	17,400.00	12,367.30	17,400.00	17,647.00
4302	Dental Self Insured	3,530.55	2,812.44	2,550.64	2,559.00	3,300.00	2,856.87	3,300.00	3,308.00
4304	Vision	556.78	566.11	524.55	529.68	575.00	490.43	575.00	568.00
4305	Retirement Health Savings Account	2,613.94	2,790.64	2,639.82	2,669.80	2,875.00	2,471.72	2,875.00	2,862.00
4306	Workers Compensation	6,465.11	5,368.56	5,362.17	5,339.16	6,250.00	4,411.47	6,250.00	6,298.00
4308	Uniforms	975.20	1,094.75	1,096.27	546.34	1,100.00	453.51	1,100.00	1,100.00
4309	Health Savings Account - ER Portion	3,585.47	3,587.19	3,591.72	3,330.43	3,600.00	3,556.87	3,600.00	3,600.00
4310	ACWA Medical Insurance	50,030.32	50,580.09	46,936.42	47,522.79	53,075.00	43,040.31	53,075.00	49,563.00
4311	Life Insurance	393.94	400.61	371.23	374.76	425.00	346.97	425.00	402.00
4314	Long Term Disability - Union	441.60	338.87	441.60	368.00	450.00	.00	450.00	442.00
4315	CalPERS Classic ER Contribution	16,126.56	18,435.71	20,585.31	24,937.56	28,850.00	12,382.72	28,850.00	30,042.00
4325	CalPERS PEPRA ER Contribution	4,181.48	4,932.07	5,172.06	6,667.87	7,575.00	5,776.33	7,575.00	7,748.00
4330	Health Savings Account Admin fee - ER Por	44.02	52.84	49.02	49.55	75.00	45.09	75.00	53.00
4405	Contractual Services	.00	.00	.00	.00	1,000.00	.00	.00	1,000.00
4610	Gasoline Expense	3,211.45	2,950.64	3,061.22	2,865.99	2,500.00	3,753.52	2,500.00	2,500.00
4820	Office Supplies	395.54	721.50	292.79	214.96	575.00	597.53	400.00	575.00
6041	Buildings	7,300.28	6,123.25	11,601.45	8,545.14	5,800.00	4,538.46	4,000.00	5,800.00

Budget Transactions				
Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Finance Committee	Base	1.0000	4,800.00	4,800.00
Finance Committee	Tri Signal Water Portion	1.0000	1,000.00	1,000.00
Finance Committee Totals				\$5,800.00

6050	Wells	3,352.63	10,098.08	9,909.64	8,673.31	8,000.00	15,666.76	8,000.00	10,000.00
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Budget Transactions				
Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Finance Committee	Base	1.0000	5,000.00	5,000.00
Finance Committee Totals				\$5,000.00



# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted																																			
Fund 20 - Water Fund																																												
Department 14 - Electric																																												
6051	Pump Stations	1,709.49	6,095.90	20,673.05	6,257.51	13,950.00	11,596.64	10,000.00	14,000.00																																			
<table border="1"> <thead> <tr> <th colspan="2">Comments</th> </tr> <tr> <th>Level</th> <th>Comment</th> </tr> </thead> <tbody> <tr> <td>Base</td> <td>Removed 1X PLC \$4950</td> </tr> </tbody> </table>										Comments		Level	Comment	Base	Removed 1X PLC \$4950																													
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Budget Transactions		Number of Units	Cost Per Unit	Total Amount																																								
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Finance Committee	1x PLC	1.0000	5,000.00	5,000.00																																								
Finance Committee	Base	1.0000	9,000.00	9,000.00																																								
			Finance Committee Totals	\$14,000.00																																								
6054	Repair - Maintenance Water Tanks	6,167.48	3,372.28	17,025.65	724.06	8,000.00	18,054.41	13,000.00	10,000.00																																			
6056	Radio Repairs - Replacement	654.44	1,179.21	.00	25.46	500.00	.00	500.00	500.00																																			
6066	SCADA	.00	.00	.00	.00	7,500.00	2,052.96	7,500.00	7,500.00																																			
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Comments																																												
Level	Comment																																											
Base	Removed 1x SCADA FIU/RTUs \$7500																																											
6071	Shop Supplies	4,224.69	3,229.03	3,227.25	3,178.19	2,625.00	5,621.29	4,000.00	2,625.00																																			
6073	Small Tools	1,484.87	2,379.25	1,355.65	2,523.15	1,500.00	7,029.54	2,000.00	1,500.00																																			
6075	Safety Equipment - Physicals	644.09	2,960.99	363.78	538.04	2,000.00	1,575.91	1,000.00	2,000.00																																			
6200	Travel - Meetings - Education	325.36	36.11	14.88	.00	1,000.00	.00	1,000.00	1,202.00																																			
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Budget Transactions		Number of Units	Cost Per Unit	Total Amount																																								
Level	Transaction																																											
Finance Committee	Base	1.0000	200.00	200.00																																								
Finance Committee	CWEA Conference (placeholder)	1.0000	1.00	1.00																																								
Finance Committee	Misc Virtual Training	1.0000	1,000.00	1,000.00																																								
Finance Committee	WEF Conference (placeholder)	1.0000	1.00	1.00																																								
			Finance Committee Totals	\$1,202.00																																								
6250	Dues - Memberships - Certification	160.00	516.00	192.00	97.50	750.00	332.00	750.00	751.00																																			
<table border="1"> <thead> <tr> <th colspan="2">Budget Transactions</th> <th>Number of Units</th> <th>Cost Per Unit</th> <th>Total Amount</th> </tr> <tr> <th>Level</th> <th>Transaction</th> <th></th> <th></th> <th></th> </tr> </thead> <tbody> <tr> <td>Finance Committee</td> <td>CWEA</td> <td>1.0000</td> <td>750.00</td> <td>750.00</td> </tr> </tbody> </table>										Budget Transactions		Number of Units	Cost Per Unit	Total Amount	Level	Transaction				Finance Committee	CWEA	1.0000	750.00	750.00																				
Budget Transactions		Number of Units	Cost Per Unit	Total Amount																																								
Level	Transaction																																											
Finance Committee	CWEA	1.0000	750.00	750.00																																								



# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted
Fund	<b>20 - Water Fund</b>								
Department	<b>14 - Electric</b>								
	Finance Committee					1.0000	1.00	1.00	
	WEF								
						Finance Committee Totals		\$751.00	
6310	Telephone	66.02	74.37	79.35	68.38	500.00	2.76	100.00	500.00
6520	Supplies	59.14	13.76	30.27	.00	200.00	8.61	.00	200.00
	Comments								
	Level								
	Department								
7514	Trystar TMTS-3	.00	.00	.00	.00	.00	6,628.97	6,629.00	.00
7525	Al Tahoe VFD	.00	.00	.00	.00	.00	14,784.23	14,785.00	.00
7531	Al Tahoe Well Motor Rebuild	.00	.00	.00	.00	.00	21,059.49	20,724.00	.00
8202	VFD, Valhalla Well	.00	.00	.00	.00	6,000.00	.00	6,000.00	.00
8203	Misc Motor Rebuilds, Water	.00	.00	.00	.00	40,000.00	.00	10,000.00	10,000.00
8310	Sunset Well - VFD, Pressure Trans., Enclosure	.00	.00	.00	.00	.00	.00	.00	12,000.00
	Department <b>14 - Electric Totals</b>	\$303,365.39	\$322,341.72	\$366,582.83	\$342,546.92	\$455,300.00	\$374,376.96	\$464,788.00	\$437,354.00



# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted
Fund 20 - Water Fund									
	Department 16 - Heavy Maintenance								
6030	Service Contracts	.00	3,788.59	4,891.86	4,041.19	4,350.00	4,173.79	4,350.00	4,350.00
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	300.00	300.00	
	Finance Committee					1.0000	4,050.00	4,050.00	
						Finance Committee Totals		\$4,350.00	
6041	Buildings	28,799.16	22,044.70	32,732.31	10,734.41	13,950.00	16,994.60	13,950.00	13,950.00
6042	Grounds & Maintenance	.00	.00	552.56	2,859.54	1,000.00	880.62	1,000.00	1,000.00
8344	Admin Parking Lot Seal & Stripe	.00	.00	.00	.00	.00	.00	.00	10,000.00
	Department 16 - Heavy Maintenance Totals	\$28,799.16	\$25,833.29	\$38,176.73	\$17,635.14	\$19,300.00	\$22,049.01	\$19,300.00	\$29,300.00



# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted
Fund	<b>20 - Water Fund</b>								
	Department <b>20 - Field Operations</b>								
4101	Regular Salaries - Wages	20,464.25	69,462.50	72,093.71	87,694.98	84,875.00	62,240.91	84,875.00	90,205.00
4301	FICA Taxes	1,080.29	5,403.77	6,132.77	5,603.99	5,650.00	4,965.15	5,650.00	5,865.00
4302	Dental Self Insured	257.22	706.86	714.95	686.10	825.00	701.84	825.00	827.00
4304	Vision	35.18	142.14	143.62	140.04	150.00	120.44	150.00	142.00
4305	Retirement Health Savings Account	250.70	1,126.82	1,265.24	1,354.86	1,350.00	1,230.00	1,350.00	1,449.00
4306	Workers Compensation	260.67	426.74	444.63	447.91	500.00	347.80	500.00	532.00
4310	ACWA Medical Insurance	2,750.08	11,333.36	11,561.25	11,157.70	11,500.00	9,357.98	11,500.00	10,733.00
4311	Life Insurance	46.44	194.52	212.39	226.28	225.00	203.69	225.00	240.00
4312	Long Term Disability - Management	104.59	434.50	471.78	411.10	500.00	.00	500.00	540.00
4315	CalPERS Classic ER Contribution	3,001.97	12,494.21	15,273.94	18,333.00	21,125.00	8,765.82	21,125.00	22,466.00
4405	Contractual Services	.00	2,500.00	2,500.00	79,924.50	2,500.00	3,165.12	2,500.00	2,500.00
4480	Legal-Regular	.00	.00	.00	.00	250.00	.00	250.00	250.00
4610	Gasoline Expense	.00	.00	.00	265.99	500.00	631.76	500.00	500.00
4820	Office Supplies	143.24	1,083.69	198.51	544.74	500.00	371.97	500.00	500.00
6075	Safety Equipment - Physicals	.00	167.00	.00	83.19	100.00	.00	100.00	100.00
6200	Travel - Meetings - Education	205.91	307.26	480.75	37.28	50.00	144.25	50.00	50.00
6250	Dues - Memberships - Certification	.00	94.00	.00	14.13	250.00	.00	250.00	250.00
6520	Supplies	6.33	9.95	33.93	16.07	100.00	3.59	100.00	100.00

Comments

Level

Comment

Department

Retirement Gifts; Retirement Party Supplies

6650	Regulatory Operating Permits	30,527.20	80,356.47	46,272.41	105,907.32	84,300.00	93,644.39	100,000.00	107,050.00
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Comments

Level

Comment

Department

Seeing 25-30% Increases

Budget Transactions

Level

Transaction

Number of Units

Cost Per Unit

Total Amount

Finance Committee	CA Dept of Fee & Tax Lead Poisoning Fee	1.0000	725.00	725.00
Finance Committee	El Dorado Co Air Quality	1.0000	10,000.00	10,000.00
Finance Committee	El Dorado Co Environmental Mgmt Wells & Booster Stns	1.0000	6,000.00	6,000.00
Finance Committee	Lake Valley Fire District - Boulder Mtn Fire Stn	1.0000	6,075.00	6,075.00
Finance Committee	Misc/Escalator	1.0000	6,000.00	6,000.00
Finance Committee	SWRCB Community Water Fee	1.0000	44,000.00	44,000.00





# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted
Fund	<b>20 - Water Fund</b>								
Department	<b>20 - Field Operations</b>								
Finance Committee	SWRCB Large water system fees					1.0000	11,250.00	11,250.00	
Finance Committee	USFS SUP					1.0000	20,000.00	20,000.00	
Finance Committee	Water Rights CDTF					1.0000	3,000.00	3,000.00	
								\$107,050.00	
	Department <b>20 - Field Operations</b> Totals	\$59,134.07	\$186,243.79	\$157,799.88	\$312,849.18	\$215,250.00	\$185,894.71	\$230,950.00	\$244,299.00



# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted
Fund 20 - Water Fund									
	Department 24 - Underground Repair - Water								
4101	Regular Salaries - Wages	713,659.43	860,966.04	799,494.27	785,038.12	827,850.00	609,111.99	827,850.00	977,355.00
4102	Wages Overtime	68,569.50	85,461.52	91,288.93	61,771.99	59,000.00	97,351.19	80,000.00	75,000.00
4103	Wages Double Time	3,650.80	2,926.54	4,795.36	4,075.07	1,500.00	9,020.72	7,000.00	3,600.00
4201	Wages - Part Time	48,806.28	43,120.94	15,502.32	23,721.28	37,950.00	14,986.85	37,950.00	37,000.00
	Comments								
	Level								
	Department								
								2 PT - 999hrs @ A Step	
4202	Wages - Part Time Overtime	1,612.35	1,051.83	398.34	945.40	500.00	546.03	1,000.00	1,500.00
4301	FICA Taxes	59,817.27	79,273.22	68,150.91	62,308.27	70,900.00	62,731.52	70,900.00	83,726.00
4302	Dental Self Insured	16,651.50	13,768.61	14,199.71	12,525.95	16,500.00	14,942.30	16,500.00	18,195.00
4303	Unemployment Insurance	9,097.31	8,076.11	7,861.00	1,142.50	.00	2,642.50	800.00	.00
4304	Vision	2,632.36	2,782.00	2,803.59	2,603.28	2,850.00	2,564.83	2,850.00	3,123.00
4305	Retirement Health Savings Account	12,353.69	13,711.51	14,110.52	13,122.03	14,325.00	12,928.14	14,325.00	15,742.00
4306	Workers Compensation	29,473.74	28,393.87	27,896.83	25,177.54	28,000.00	21,743.19	20,000.00	32,968.00
4308	Uniforms	3,083.81	3,253.99	3,317.12	3,068.79	3,100.00	2,800.37	3,100.00	3,100.00
4309	Health Savings Account - ER Portion	1,300.00	3,700.00	3,700.00	2,400.00	2,400.00	3,608.31	2,400.00	4,800.00
4310	ACWA Medical Insurance	234,231.50	235,126.83	247,151.73	229,867.88	259,375.00	215,341.14	259,375.00	247,429.00
4311	Life Insurance	1,844.54	1,944.58	1,962.67	1,817.14	1,975.00	1,799.82	1,975.00	2,186.00
4314	Long Term Disability - Union	1,998.88	2,171.62	2,246.59	2,088.88	2,100.00	1,975.54	2,100.00	2,386.00
4315	CalPERS Classic ER Contribution	80,301.36	85,512.08	92,833.38	106,513.69	114,175.00	48,555.35	114,175.00	114,247.00
4325	CalPERS PEPRA ER Contribution	12,676.61	17,887.10	20,075.71	21,381.71	26,525.00	23,183.33	26,525.00	36,884.00
4330	Health Savings Account Admin fee - ER Por	17.97	53.10	61.95	36.19	75.00	43.99	75.00	71.00
4520	Miscellaneous Liability Claims	.00	49.51	.00	.00	3,000.00	.00	500.00	2,000.00
4610	Gasoline Expense	18,498.09	20,762.23	22,010.12	17,396.64	14,000.00	20,307.67	20,000.00	16,000.00
4620	Diesel	26,753.49	22,582.78	33,745.58	23,280.71	25,000.00	23,260.69	25,000.00	25,000.00
4820	Office Supplies	1,338.15	73.14	367.40	418.18	1,000.00	1,319.15	1,000.00	1,000.00
5020	Equipment Rental- Lease	.00	.00	.00	.00	500.00	8,865.19	9,000.00	500.00
6012	Mobile Equipment	.00	473.16	.00	.00	500.00	768.48	500.00	500.00
6027	Office Equipment Repair	.00	.00	581.76	.00	200.00	.00	100.00	200.00
6030	Service Contracts	356.40	356.40	.00	.22	500.00	.00	50.00	100.00
6043	Caltrans - City - County - Improvements	37,083.26	41,109.00	.00	.00	37,000.00	.00	5,000.00	37,000.00



# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted																																																												
Fund 20 - Water Fund																																																																					
Department 24 - Underground Repair - Water																																																																					
6052	Pipe - Covers & Manholes	514,569.56	508,942.71	773,977.20	734,231.40	700,000.00	982,138.38	1,500,000.00	1,014,000.00																																																												
<table border="1"> <thead> <tr> <th colspan="2">Comments</th> <th colspan="8"></th> </tr> <tr> <th>Level</th> <th>Comment</th> <th colspan="8"></th> </tr> </thead> <tbody> <tr> <td>Department</td> <td>Permanent Increase - No Des Flushing</td> <td colspan="8"></td> </tr> </tbody> </table>										Comments										Level	Comment									Department	Permanent Increase - No Des Flushing																																						
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Finance Committee	Paving and Patching			1.0000	350,000.00	350,000.00																																																															
					Finance Committee Totals		<u>\$1,014,000.00</u>																																																														
6056	Radio Repairs - Replacement	.00	2,885.57	.00	.00	1,000.00	.00	500.00	1,000.00																																																												
6071	Shop Supplies	8,401.36	14,058.96	13,280.30	11,746.28	8,500.00	16,706.02	13,000.00	9,500.00																																																												
6073	Small Tools	10,681.44	10,290.55	16,679.35	14,841.94	6,000.00	11,495.78	10,000.00	12,000.00																																																												
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Finance Committee	1X Pipe Freezing Unit			1.0000	4,000.00	4,000.00																																																															
Finance Committee	Base			1.0000	8,000.00	8,000.00																																																															
					Finance Committee Totals		<u>\$12,000.00</u>																																																														
6075	Safety Equipment - Physicals	8,869.84	3,894.90	6,051.32	3,537.65	5,000.00	9,051.41	11,000.00	5,000.00																																																												
6083	Standby Accommodations	2,811.65	9,626.99	8,569.50	5,833.00	8,000.00	5,290.00	4,500.00	5,000.00																																																												
6200	Travel - Meetings - Education	16,016.24	6,214.59	14,452.81	2,166.30	2,475.00	9,384.34	6,000.00	7,475.00																																																												
<table border="1"> <thead> <tr> <th colspan="2">Budget Transactions</th> <th colspan="8"></th> </tr> <tr> <th>Level</th> <th>Transaction</th> <th colspan="2"></th> <th>Number of Units</th> <th>Cost Per Unit</th> <th colspan="4">Total Amount</th> </tr> </thead> <tbody> <tr> <td>Finance Committee</td> <td>Commercial Truck Driving School</td> <td></td> <td></td> <td>1.0000</td> <td>5,000.00</td> <td colspan="4">5,000.00</td> </tr> <tr> <td>Finance Committee</td> <td>Misc Training</td> <td></td> <td></td> <td>10.0000</td> <td>100.00</td> <td colspan="4">1,000.00</td> </tr> <tr> <td>Finance Committee</td> <td>Water Distr Refresher Course</td> <td></td> <td></td> <td>5.0000</td> <td>295.00</td> <td colspan="4">1,475.00</td> </tr> <tr> <td colspan="5"></td> <td colspan="2">Finance Committee Totals</td> <td colspan="3"><u>\$7,475.00</u></td> </tr> </tbody> </table>										Budget Transactions										Level	Transaction			Number of Units	Cost Per Unit	Total Amount				Finance Committee	Commercial Truck Driving School			1.0000	5,000.00	5,000.00				Finance Committee	Misc Training			10.0000	100.00	1,000.00				Finance Committee	Water Distr Refresher Course			5.0000	295.00	1,475.00									Finance Committee Totals		<u>\$7,475.00</u>		
Budget Transactions																																																																					
Level	Transaction			Number of Units	Cost Per Unit	Total Amount																																																															
Finance Committee	Commercial Truck Driving School			1.0000	5,000.00	5,000.00																																																															
Finance Committee	Misc Training			10.0000	100.00	1,000.00																																																															
Finance Committee	Water Distr Refresher Course			5.0000	295.00	1,475.00																																																															
					Finance Committee Totals		<u>\$7,475.00</u>																																																														
6250	Dues - Memberships - Certification	2,193.25	1,561.00	1,995.00	1,142.00	2,000.00	1,052.82	2,000.00	2,000.00																																																												
6310	Telephone	2,258.04	2,232.60	2,032.34	1,674.87	3,500.00	716.24	3,500.00	3,500.00																																																												
6360	Propane	.00	.00	51.92	24.37	300.00	139.41	300.00	300.00																																																												



# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted
Fund 20 - Water Fund									
Department 24 - Underground Repair - Water									
6520	Supplies	215.50	8.57	74.84	198.91	500.00	136.34	350.00	350.00
	Comments								
	Level								
	Department	Retirement gifts; Retirement party supplies							
6648	Construction & Excavation Permit	.00	.00	.00	61,364.00	30,000.00	98,716.00	80,000.00	30,000.00
7513	Valve Exerciser & Data Collector Unit	.00	.00	.00	.00	.00	29,606.17	23,000.00	.00
7524	Reels with 10" Storage Rack	.00	.00	.00	.00	.00	7,528.32	9,000.00	.00
	Comments								
	Level								
	Base	CALDOR Fire - No Budget Transfer							
8304	Replace Mole	.00	.00	.00	.00	.00	.00	.00	8,000.00
	Comments								
	Level								
	Department	Replacement							
8305	Replace Wacker	.00	.00	.00	.00	.00	.00	.00	5,000.00
	Comments								
	Level								
	Department	Replacement							
8306	Replace Vacuum - Trk 77	.00	.00	.00	.00	.00	.00	.00	19,000.00
	Comments								
	Level								
	Department	Replacement							
8307	Line Locater	.00	.00	.00	.00	.00	.00	.00	6,500.00
	Comments								
	Level								
	Department	Replacement							
8905	Waterline - In House Upsizing	3,313.30	8,263.24	38,921.09	.00	75,000.00	.00	75,000.00	100,000.00
Department 24 - Underground Repair - Water Totals		\$1,955,138.47	\$2,142,567.39	\$2,350,641.46	\$2,237,462.18	\$2,393,075.00	\$2,372,359.52	\$3,288,200.00	\$2,970,237.00



# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted
Fund 20 - Water Fund									
Department 26 - Pumps									
4101	Regular Salaries - Wages	419,521.79	437,987.54	432,940.31	440,561.30	510,475.00	394,278.28	510,475.00	494,185.00
	Comments								
	Level								
	Department								
	Comment								
	S. Kallas OP II								
4102	Wages Overtime	22,098.00	26,549.96	26,305.01	25,156.07	27,000.00	19,040.07	11,000.00	15,000.00
4103	Wages Double Time	5,373.38	6,096.08	5,414.46	4,989.21	5,000.00	3,761.49	2,000.00	4,000.00
4201	Wages - Part Time	8,094.83	11,577.34	11,455.69	.00	18,000.00	.00	.00	17,000.00
4202	Wages - Part Time Overtime	.00	122.10	.00	.00	125.00	.00	.00	1,000.00
4301	FICA Taxes	42,296.62	35,547.59	37,915.31	34,220.86	42,900.00	30,397.11	42,900.00	40,636.00
4302	Dental Self Insured	9,907.39	7,341.41	6,599.48	6,985.95	9,075.00	8,059.64	9,075.00	9,094.00
4303	Unemployment Insurance	.00	1,930.50	2,970.51	1,084.25	.00	1,966.09	.00	.00
4304	Vision	1,602.86	1,479.76	1,400.54	1,447.46	1,575.00	1,383.48	1,575.00	1,562.00
4305	Retirement Health Savings Account	7,423.63	7,356.26	7,048.01	7,296.02	7,875.00	6,973.22	7,875.00	7,871.00
4306	Workers Compensation	19,888.40	11,679.30	11,346.85	9,979.58	12,825.00	8,344.56	12,825.00	12,098.00
4308	Uniforms	3,030.60	2,945.91	3,061.22	1,836.17	3,100.00	1,565.42	3,100.00	3,250.00
4309	Health Savings Account - ER Portion	3,046.24	6,219.90	3,699.92	6,000.71	4,900.00	7,405.49	4,900.00	4,900.00
4310	ACWA Medical Insurance	129,997.51	130,064.79	124,542.17	132,045.56	148,475.00	119,752.51	148,475.00	137,300.00
4311	Life Insurance	1,128.59	1,039.07	963.47	1,023.12	1,125.00	973.46	1,125.00	1,099.00
4313	AFLAC Administrative fee - ER Portion	14.22	2.75	.00	.00	.00	.00	.00	.00
4314	Long Term Disability - Union	1,259.99	1,152.89	1,115.50	964.67	1,200.00	.00	1,200.00	1,205.00
4315	CalPERS Classic ER Contribution	63,148.23	57,106.17	52,298.66	51,197.82	38,775.00	20,397.92	38,775.00	49,923.00
4325	CalPERS PEPPRA ER Contribution	4,444.99	8,111.63	11,529.41	18,863.68	25,950.00	16,385.84	25,950.00	21,646.00
4330	Health Savings Account Admin fee - ER Por	32.03	58.54	47.90	70.17	75.00	80.80	75.00	71.00
4610	Gasoline Expense	10,199.28	10,067.87	10,488.82	8,313.57	9,500.00	10,431.31	9,500.00	9,500.00
4620	Diesel	3,555.16	3,196.74	7,723.02	945.20	4,500.00	4,559.62	4,500.00	4,500.00
4630	Oil & Lubricants	441.90	287.89	56.20	.00	550.00	.00	550.00	550.00
4755	Hypochlorite	21,822.16	35,765.81	30,162.33	42,711.85	22,000.00	34,713.86	50,000.00	50,000.00
	Comments								
	Level								
	Department								
	Comment								
	Increased pricing								
4820	Office Supplies	1,200.79	565.42	912.12	184.15	700.00	639.62	700.00	700.00
6012	Mobile Equipment	144.05	558.58	714.79	388.30	150.00	209.32	150.00	150.00



# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted
Fund 20 - Water Fund									
	Department 26 - Pumps								
6041	Buildings	3,079.67	2,384.70	4,722.43	2,603.29	3,600.00	4,552.21	3,600.00	3,600.00
6042	Grounds & Maintenance	1,745.71	1,047.92	6,959.11	21,900.00	1,450.00	17,618.34	35,000.00	25,000.00
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	25,000.00	25,000.00	
								Finance Committee Totals	\$25,000.00
6050	Wells	11,020.62	22,893.92	29,106.36	25,375.27	18,000.00	33,344.17	30,000.00	15,000.00
Comments									
	<i>Level</i>								
	Base								Removed 1X Pump Enclosures Valhalla, Glenwood Elks Club \$3000
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	15,000.00	15,000.00	
								Finance Committee Totals	\$15,000.00
6051	Pump Stations	27,713.74	36,064.50	34,937.34	22,501.94	17,000.00	35,534.81	17,000.00	27,000.00
Comments									
	<i>Level</i>								
	Department								Added 1x Production Meter Testing Supplies \$10k
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	10,000.00	10,000.00	
	Finance Committee					1.0000	3,425.00	3,425.00	
	Finance Committee					1.0000	13,575.00	13,575.00	
								Finance Committee Totals	\$27,000.00
6054	Repair - Maintenance Water Tanks	8,673.61	4,005.97	20,742.04	6,777.25	45,000.00	19,641.76	15,000.00	20,000.00
Comments									
	<i>Level</i>								
	Base								Removed the following; 1X Five (5) Tank Mixers \$20000 1X Tank Cleaning \$10000 DO NOT BUDGET TANK MIXERS HERE - Should be Capital





# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted
Fund 20 - Water Fund									
Department 26 - Pumps									
6520	Supplies	309.54	71.56	100.00	120.94	325.00	.00	325.00	325.00
Comments									
Level									
Department		Retirement Gifts; Retirement Party Supplies							
7526	Stateline Tank #1 Mixer	.00	.00	.00	.00	.00	8,776.53	.00	.00
7527	Stateline Tank #2 Mixer	.00	.00	.00	.00	.00	9,566.16	.00	.00
7528	Gardner Mtn Tank #1 Mixer	.00	.00	.00	.00	.00	8,750.59	.00	.00
7529	Gardner Mtn Tank #2 Mixer	.00	.00	.00	.00	.00	8,740.81	.00	.00
7532	Cold Creek Tank Mixer	.00	.00	.00	.00	.00	8,272.64	.00	.00
7536	Peerless Pump	.00	.00	.00	.00	.00	8,771.00	.00	.00
8219	Replace Arrowhead Well Media	.00	.00	.00	.00	150,000.00	.00	.00	.00
Comments									
Level									
Department		Still needs to be done. roll to next years budget							
8220	Misc Water Pump Rebuilds (TBD)	.00	.00	.00	.00	28,000.00	.00	.00	50,000.00
Comments									
Level									
Department		roll to next years budget							
8317	PRV Flagpole Booster	.00	.00	.00	.00	.00	.00	.00	10,000.00
8318	H Street Tank Mixer	.00	.00	.00	.00	.00	.00	.00	9,000.00
8319	Angora Tank Mixer	.00	.00	.00	.00	.00	.00	.00	9,000.00
8320	Lookout Tank Mixer	.00	.00	.00	.00	.00	.00	.00	9,000.00
8321	Arrowhead Tank Mixer	.00	.00	.00	.00	.00	.00	.00	10,000.00
8322	Christmas Valley Tank Mixer	.00	.00	.00	.00	.00	.00	.00	9,000.00
8323	Filter Plant Pump #1	.00	.00	.00	.00	.00	.00	.00	6,000.00
8393	Security Measures	.00	.00	.00	.00	.00	.00	.00	5,000.00
Department 26 - Pumps Totals		\$869,955.20	\$927,360.68	\$942,133.10	\$917,386.93	\$1,213,100.00	\$900,760.34	\$1,034,475.00	\$1,158,490.00





# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted								
Fund	<b>20 - Water Fund</b>																
	Department <b>28 - Equipment Repair</b>																
4101	Regular Salaries - Wages	116,986.14	121,348.47	111,478.19	130,175.05	143,200.00	115,875.55	143,200.00	151,719.00								
4102	Wages Overtime	7,223.06	4,987.30	6,871.25	5,903.84	2,000.00	8,035.09	2,000.00	2,250.00								
4103	Wages Double Time	828.04	576.00	823.50	828.00	25.00	660.00	25.00	25.00								
4201	Wages - Part Time	.00	.00	.00	.00	.00	.00	.00	9,000.00								
4301	FICA Taxes	9,687.22	9,483.57	9,837.65	10,561.79	11,125.00	9,099.07	11,125.00	11,781.00								
4302	Dental Self Insured	2,686.84	2,099.48	1,875.98	1,923.70	2,475.00	2,152.31	2,475.00	2,481.00								
4304	Vision	424.01	422.96	387.44	397.97	450.00	369.38	450.00	426.00								
4305	Retirement Health Savings Account	1,989.26	2,084.91	1,949.74	2,006.02	2,150.00	1,862.17	2,150.00	2,147.00								
4306	Workers Compensation	5,059.04	3,240.35	3,200.18	3,129.92	3,475.00	2,649.71	3,475.00	3,657.00								
4308	Uniforms	493.04	497.06	509.42	184.26	500.00	140.56	500.00	500.00								
4309	Health Savings Account - ER Portion	.00	1,288.78	1,290.49	1,283.50	1,300.00	1,284.32	1,300.00	1,300.00								
4310	ACWA Medical Insurance	41,122.00	37,086.15	32,297.21	32,997.02	36,800.00	29,933.70	36,800.00	34,380.00								
4311	Life Insurance	294.01	293.32	268.72	276.06	300.00	256.25	300.00	295.00								
4314	Long Term Disability - Union	313.68	320.76	327.81	276.00	350.00	.00	350.00	331.00								
4315	CalPERS Classic ER Contribution	15,416.96	17,257.81	18,819.72	22,733.29	25,750.00	11,276.89	25,750.00	27,217.00								
4325	CalPERS PEPPRA ER Contribution	1,689.99	1,914.63	1,974.37	2,526.19	2,925.00	2,337.55	2,925.00	3,088.00								
4330	Health Savings Account Admin fee - ER Por	.00	8.76	16.05	16.68	25.00	15.15	25.00	18.00								
4405	Contractual Services	.00	.00	.00	.00	4,500.00	.00	.00	.00								
<table border="1"> <thead> <tr> <th colspan="2">Comments</th> </tr> <tr> <th>Level</th> <th>Comment</th> </tr> </thead> <tbody> <tr> <td>Base</td> <td>Removed 1X Temp Help \$4500</td> </tr> <tr> <td>Department</td> <td>Adding 1 Part Timer May - Oct</td> </tr> </tbody> </table>										Comments		Level	Comment	Base	Removed 1X Temp Help \$4500	Department	Adding 1 Part Timer May - Oct
Comments																	
Level	Comment																
Base	Removed 1X Temp Help \$4500																
Department	Adding 1 Part Timer May - Oct																
4610	Gasoline Expense	1,613.14	1,464.20	1,522.34	1,085.29	1,000.00	1,526.11	1,000.00	1,000.00								
4620	Diesel	926.07	467.98	645.69	750.82	1,000.00	2,183.63	1,000.00	1,000.00								
4630	Oil & Lubricants	2,658.54	3,607.48	3,027.89	2,351.28	4,500.00	3,735.69	4,500.00	4,500.00								
4820	Office Supplies	147.02	64.65	294.97	32.10	800.00	34.77	800.00	1,000.00								
<table border="1"> <thead> <tr> <th colspan="2">Comments</th> </tr> <tr> <th>Level</th> <th>Comment</th> </tr> </thead> <tbody> <tr> <td>Department</td> <td>1x Office Furniture</td> </tr> </tbody> </table>										Comments		Level	Comment	Department	1x Office Furniture		
Comments																	
Level	Comment																
Department	1x Office Furniture																



# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted
Fund 20 - Water Fund									
Department 28 - Equipment Repair									
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	1,000.00	1,000.00	
								<u>1,000.00</u>	
								Finance Committee Totals	\$1,000.00
6011	Automotive	52,864.80	52,628.13	42,884.20	39,396.28	33,800.00	78,352.05	33,800.00	33,800.00
6012	Mobile Equipment	.00	.00	286.40	.00	250.00	.00	250.00	250.00
6013	Generators	7,477.05	3,584.36	3,299.34	1,432.42	2,500.00	11,890.40	2,500.00	8,000.00
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	8,000.00	8,000.00	
								<u>8,000.00</u>	
								Finance Committee Totals	\$8,000.00
6030	Service Contracts	7,095.66	7,336.29	8,507.73	8,732.82	10,600.00	11,667.18	10,600.00	10,600.00
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	10,600.00	10,600.00	
								<u>10,600.00</u>	
								Finance Committee Totals	\$10,600.00
6071	Shop Supplies	6,298.58	6,775.97	6,406.33	2,862.70	3,000.00	4,582.60	3,000.00	3,000.00
6073	Small Tools	1,089.17	2,292.71	805.00	482.05	1,500.00	1,550.04	1,500.00	1,500.00
6075	Safety Equipment - Physicals	236.02	228.47	375.58	228.47	600.00	260.97	600.00	600.00
6200	Travel - Meetings - Education	3,268.65	583.55	154.77	355.84	150.00	132.69	2,000.00	150.00
6250	Dues - Memberships - Certification	48.24	82.50	.00	.00	200.00	.00	200.00	200.00
6520	Supplies	.00	.00	24.20	198.35	300.00	502.95	300.00	300.00
Comments									
	<i>Level</i>								
	Department								
7066	Snowblower, loader mounted	.00	.00	123,925.42	.00	.00	.00	.00	.00
8141	Replace Truck 80	.00	.00	.00	.00	.00	174,125.06	170,000.00	.00
8142	Replace Truck 17	.00	.00	.00	.00	.00	.00	60,000.00	.00
8148	Replace Engine/Transmission	.00	.00	.00	.00	.00	.00	10,000.00	.00
8149	Replace Generator Al Tahoe Well	.00	.00	.00	.00	.00	.00	60,000.00	.00
8242	Replace Engine/Transmission	.00	.00	.00	.00	7,000.00	5,336.19	.00	7,400.00



# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted						
Fund	<b>20 - Water Fund</b>														
	Department <b>28 - Equipment Repair</b>														
8243	Eq Repair Shop Improvements	.00	.00	.00	.00	10,000.00	6,042.38	22,044.00	10,000.00						
	<table border="1"> <thead> <tr> <th colspan="2">Comments</th> </tr> <tr> <th>Level</th> <th>Comment</th> </tr> </thead> <tbody> <tr> <td>Department</td> <td>Moved Snow blower here \$12,044</td> </tr> </tbody> </table>									Comments		Level	Comment	Department	Moved Snow blower here \$12,044
Comments															
Level	Comment														
Department	Moved Snow blower here \$12,044														
8387	Replace Backhoe #47	.00	.00	.00	.00	.00	.00	.00	150,000.00						
8388	Replace Truck Asset Mgmt Specialist	.00	.00	.00	.00	.00	.00	.00	50,000.00						
8389	Replace Truck 46	.00	.00	.00	.00	.00	.00	.00	63,000.00						
8390	Replace Truck 33	.00	.00	.00	.00	.00	.00	.00	45,000.00						
8391	Replace Truck 37	.00	.00	.00	.00	.00	.00	.00	35,000.00						
8392	New IT Truck	.00	.00	.00	.00	.00	.00	.00	30,000.00						
8851	Replace Vehicle 82	.00	29,373.41	.00	.00	.00	.00	.00	.00						
	Department <b>28 - Equipment Repair Totals</b>	<b>\$287,936.23</b>	<b>\$311,400.01</b>	<b>\$384,087.58</b>	<b>\$273,127.71</b>	<b>\$314,550.00</b>	<b>\$487,870.41</b>	<b>\$616,944.00</b>	<b>\$706,915.00</b>						



# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted
Fund	<b>20 - Water Fund</b>								
	Department <b>30 - Engineering</b>								
4101	Regular Salaries - Wages	899,984.97	823,998.21	890,879.00	1,025,433.56	843,800.00	655,433.36	873,800.00	907,086.00
4102	Wages Overtime	42,157.69	41,502.99	44,232.17	29,638.74	50,000.00	16,711.17	25,000.00	37,500.00
4103	Wages Double Time	168.00	.00	.00	.00	.00	.00	.00	500.00
4110	Moving Expense Reimbursement	.00	.00	1,141.20	.00	.00	.00	.00	.00
4201	Wages - Part Time	165.38	.00	.00	.00	.00	3,298.92	4,000.00	11,535.00
4301	FICA Taxes	66,027.32	56,296.75	63,677.95	69,702.50	64,675.00	42,645.61	64,675.00	68,953.00
4302	Dental Self Insured	13,641.11	9,967.16	10,051.13	10,124.00	10,725.00	9,492.20	10,725.00	11,579.00
4304	Vision	2,169.85	1,952.98	1,964.16	2,016.31	1,850.00	1,629.57	1,850.00	1,987.00
4305	Retirement Health Savings Account	13,748.37	13,115.29	13,907.30	14,537.40	12,875.00	11,666.10	12,875.00	14,881.00
4306	Workers Compensation	2,861.58	6,909.38	6,741.61	6,435.64	5,825.00	4,243.99	5,825.00	6,284.00
4308	Uniforms	459.35	319.67	439.48	176.03	300.00	59.50	300.00	300.00
4309	Health Savings Account - ER Portion	11,302.23	8,006.47	7,942.51	8,928.01	8,800.00	8,015.77	8,800.00	8,800.00
4310	ACWA Medical Insurance	166,956.91	151,246.48	165,538.49	155,072.31	145,375.00	116,877.17	145,375.00	144,728.00
4311	Life Insurance	2,338.62	2,102.57	2,171.44	2,283.83	2,000.00	1,796.88	2,000.00	2,314.00
4312	Long Term Disability - Management	3,297.22	2,882.47	3,179.64	3,018.75	2,900.00	.00	2,900.00	3,560.00
4313	AFLAC Administrative fee - ER Portion	22.08	13.92	17.41	18.23	25.00	14.09	25.00	25.00
4314	Long Term Disability - Union	883.20	786.34	779.65	679.63	775.00	.00	775.00	773.00
4315	CalPERS Classic ER Contribution	109,424.27	95,777.71	108,428.00	112,540.92	92,575.00	40,721.60	92,575.00	99,207.00
4325	CalPERS PEPRER ER Contribution	13,501.85	17,286.60	21,093.58	32,796.45	33,425.00	25,233.27	33,425.00	35,749.00
4330	Health Savings Account Admin fee - ER Por	124.07	132.03	111.39	143.80	150.00	129.98	150.00	142.00
4405	Contractual Services	224,363.53	325,484.12	308,192.71	313,588.03	333,000.00	122,958.86	333,000.00	220,001.00

Comments

Level	Comment
Base	Removed the following; 1x AI Tool (Placeholder pend EDWA/BOR Funds) \$1 1x Leak Detection (Placeholder pend EDWA/BOR Funds) \$1 1x CivicSparks (temporary staffing) \$13000 1x Groundwater Basin Model \$15000 1x Groundwater Sustainability Plan \$25000 1x Water Station Electrical Assessments \$140000 1x Waterline crossings assessment \$52000
General Manager	Removed Contracts Admin Support \$13k

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Finance Committee	1x Cathodic Protection Systems	1.0000	30,000.00	30,000.00



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Fund 20 - Water Fund									
Department 30 - Engineering									
Finance Committee	1x CMMS Tech Review					1.0000	35,000.00	35,000.00	
Finance Committee	1x Water Crossings Assessments (phase 2/2)					1.0000	52,000.00	52,000.00	
Finance Committee	Blue Ribbon - Eng Intern x2					1.0000	35,000.00	35,000.00	
Finance Committee	CivicSparks Fellow					1.0000	13,000.00	13,000.00	
Finance Committee	GIS/AM Support Arete					1.0000	15,000.00	15,000.00	
Finance Committee	Scanning					1.0000	20,000.00	20,000.00	
Finance Committee	TK Supply Assessment (placeholder)					1.0000	1.00	1.00	
Finance Committee	Water System Planning/Modeling (Carollo)					1.0000	20,000.00	20,000.00	
							Finance Committee Totals	\$220,001.00	
4420	Mapping	.00	47.21	.00	.00	2,500.00	.00	2,500.00	2,500.00
4475	Legal-Special Projects	169,622.00	261,688.73	244,614.16	163,023.57	31,000.00	267,139.10	200,000.00	31,000.00
	Budget Transactions								
	Level					Number of Units	Cost Per Unit	Total Amount	
	Finance Committee					1.0000	1.00	1.00	
	Finance Committee					1.0000	1.00	1.00	
							Finance Committee Totals	\$2.00	
4480	Legal-Regular	2,287.50	12,950.27	9,249.65	9,372.20	2,500.00	2,958.60	2,500.00	2,500.00
4610	Gasoline Expense	4,593.40	4,530.03	5,120.40	3,247.66	5,300.00	3,429.26	5,300.00	5,300.00
4810	Postage Expenses	.00	45.82	.00	.00	175.00	.00	175.00	175.00
4820	Office Supplies	7,148.72	7,054.11	5,485.52	3,800.95	6,050.00	2,376.26	6,050.00	6,050.00
4830	Subscription Expense	.00	10.00	.00	.00	100.00	54.00	100.00	100.00
4930	Ads-Legal Notices	424.51	(46.51)	2,033.66	.00	125.00	505.16	125.00	125.00
6027	Office Equipment Repair	70.27	68.63	240.27	.00	1,000.00	.00	1,000.00	1,000.00
6030	Service Contracts	2,482.44	3,323.83	3,604.07	4,094.14	2,000.00	4,366.74	2,000.00	3,215.00
	Budget Transactions								
	Level					Number of Units	Cost Per Unit	Total Amount	
	Finance Committee					1.0000	275.00	275.00	
	Finance Committee					1.0000	2,940.00	2,940.00	
							Finance Committee Totals	\$3,215.00	
6045	Water Meters & Parts	.00	.00	.00	.00	.00	.00	.00	50,001.00
	Budget Transactions								
	Level					Number of Units	Cost Per Unit	Total Amount	
	Finance Committee					1.0000	1.00	1.00	



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Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted
Fund 20 - Water Fund									
Department 30 - Engineering									
	Finance Committee								
	Production Meter Testing					1.0000	50,000.00	50,000.00	
								<u>\$50,001.00</u>	
6050	Wells	288,779.87	303,209.47	176,219.99	63,788.77	20,000.00	27,679.55	25,000.00	70,001.00
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	1.00	1.00	
	Finance Committee					1.0000	1.00	1.00	
	Finance Committee					1.0000	1.00	1.00	
	Finance Committee					1.0000	20,000.00	20,000.00	
	Finance Committee					1.0000	25,000.00	25,000.00	
	Finance Committee					1.0000	25,000.00	25,000.00	
								<u>\$70,003.00</u>	
6052	Pipe - Covers & Manholes	.00	.00	.00	.00	.00	.00	.00	70,000.00
	Comments								
	<i>Level</i>								
	Department								
									New - Added for FY23 AI Tool - Applying for EDWA & BOR Grants
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	30,000.00	30,000.00	
	Finance Committee					1.0000	40,000.00	40,000.00	
								<u>\$70,000.00</u>	
6066	SCADA	.00	.00	.00	.00	11,000.00	.00	11,000.00	11,000.00
6071	Shop Supplies	930.51	673.42	1,287.24	4,808.87	2,500.00	1,426.41	2,500.00	2,500.00
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	500.00	500.00	
	Finance Committee					1.0000	2,000.00	2,000.00	
								<u>\$2,500.00</u>	
6075	Safety Equipment - Physicals	1,278.64	863.27	252.00	853.76	1,500.00	318.33	1,500.00	1,500.00





# Adopted Budget - Expense

Budget Year 2023

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Fund 20 - Water Fund									
Department 30 - Engineering									
7061	Replace PRV, Price Road	.00	12,151.64	8,080.57	3,774.29	175,000.00	102,256.24	167,225.00	.00
7065	PRV, Rocky Point	.00	.00	64,179.60	197,817.54	.00	.00	25,000.00	.00
7075	Lookout Tank Coating	.00	.00	.00	.00	.00	.00	29,000.00	.00
7076	Iroquois Tank 1 Coating	.00	.00	.00	.00	.00	.00	42,000.00	.00
7077	Flagpole Tank 2 Coating	.00	.00	.00	.00	.00	.00	5,000.00	84,000.00
7078	Heavenly Tank Coating	.00	.00	.00	.00	.00	.00	5,000.00	.00
7083	Fire Hose/Fittings	.00	.00	.00	.00	.00	39,968.67	.00	.00
Comments									
Level		Comment							
Base		CALDOR Fire - No Budget Transfer							
7084	Lookout Tank Access Road	.00	.00	.00	.00	.00	18,156.51	.00	248,000.00
Comments									
Level		Comment							
Base		CALDOR Fire Damage - No Budget Transfer							
7085	Keller Booster Station Improvements	.00	.00	.00	.00	.00	4,699.71	75,000.00	296,000.00
7520	Bijou #1 Waterline Replacement	.00	.00	.00	.00	.00	3,672.95	6,000.00	150,000.00
7521	Lake Tahoe Blvd Waterline Replacement	.00	.00	.00	.00	.00	3,957.35	6,000.00	30,000.00
7530	Arrowhead Well Control Building	.00	.00	.00	.00	.00	2,997.50	.00	52,000.00
Comments									
Level		Comment							
Base		CALDOR Fire - No Budget Transfer							
7805	PRV, Washoan-Nadowa	.00	.00	.00	.00	.00	.00	.00	121,000.00
8094	Waterline, Bowers	.00	.00	822.29	.00	1,302,000.00	337,733.43	1,351,177.00	1,301,000.00
8098	Waterline, Black Bart	.00	.00	794.30	.00	.00	.00	49,205.00	1,304,000.00
8099	Rocky Point 1 Waterline	.00	441.62	844.29	100,551.44	845,000.00	1,466,391.87	1,621,603.00	.00
8155	Water Field Communication Upgrades Phase 2	.00	.00	.00	.00	132,000.00	.00	260,000.00	.00
8157	Waterline, Upper Truckee River Crossing Tahoe Paradise Park	.00	.00	.00	.00	226,000.00	.00	541,000.00	52,000.00
8158	Tanks Backup Power	.00	.00	.00	5,498.22	171,000.00	63,120.00	331,502.00	509,000.00
8222	Misc Water Projects (TBD)	.00	.00	.00	.00	500,000.00	.00	330,000.00	500,000.00
8266	Admin Building HVAC Upgrades	.00	.00	.00	.00	31,000.00	.00	31,000.00	.00
8279	Meter Installations Final Phase	.00	.00	.00	13,440.67	397,000.00	8,248.47	534,000.00	409,000.00
8280	Cornelian Waterline Replacement	.00	.00	.00	56,187.25	126,000.00	11,295.00	76,000.00	.00





# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted
Fund	<b>20 - Water Fund</b>								
	Department <b>30 - Engineering</b>								
8281	Bijou #2 & #3 Waterline Replacement	.00	.00	.00	.00	851,000.00	246,774.20	851,000.00	1,343,000.00
8282	Apache Ave Waterline Improvements	.00	.00	.00	.00	52,000.00	3,957.35	52,000.00	303,000.00
8283	Pioneer Tr Waterline Golden Bear to Pine Valley	.00	.00	.00	.00	52,000.00	79,748.60	52,000.00	.00
8284	Water Field Communication Upgrades Phase 3	.00	.00	.00	.00	150,000.00	.00	150,000.00	.00
8285	Elks Club Well Pump/Motor Replacement	.00	.00	.00	.00	258,000.00	.00	258,000.00	.00
8365	Glenwood Rancho WL	.00	.00	.00	.00	.00	.00	.00	52,000.00
8366	Tahoe Mtn WL	.00	.00	.00	.00	.00	.00	.00	30,000.00
8367	Park Ave #1 WL	.00	.00	.00	.00	.00	.00	.00	25,000.00
8368	Pioneer Tr WL Impr. - Larch to Ski Run	.00	.00	.00	.00	.00	.00	.00	123,000.00
8369	Keller BS Generator	.00	.00	.00	.00	.00	5,000.00	.00	197,000.00
8370	Paloma Well Generator	.00	.00	.00	.00	.00	5,000.00	.00	197,000.00
8371	Al Tahoe Well Rehab	.00	.00	.00	.00	.00	.00	.00	222,000.00
8372	Al Tahoe/Bayview Backup Power	.00	.00	.00	.00	.00	.00	.00	258,000.00
8373	Bayview Well VFD & Controls Upgrade	.00	.00	.00	.00	.00	.00	.00	132,000.00
8374	Angora Creek Waterline	.00	.00	.00	.00	.00	.00	.00	30,000.00
8375	Clearview MT Meadow Waterline	.00	.00	.00	.00	.00	.00	.00	30,000.00
8376	View Circle WL Repair & Paving	.00	.00	.00	.00	.00	.00	.00	214,000.00
8377	O'Reilly Loop Line/HWY 50	.00	.00	.00	.00	.00	.00	.00	52,000.00
8378	Pioneer Tr/Cold Crk Ct WL Abandonment	.00	.00	.00	.00	.00	.00	.00	52,000.00
8930	Heavenly Tank Rehabilitation	.00	40,707.46	580,468.12	10,572.81	.00	.00	233,928.00	.00
	Department <b>30 - Engineering Totals</b>	\$2,223,178.60	\$2,460,429.14	\$3,129,870.71	\$4,149,754.61	\$8,683,975.00	\$4,997,713.92	\$12,853,162.00	\$12,571,371.00



# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted
Fund	<b>20 - Water Fund</b>								
	Department <b>32 - Laboratory</b>								
4101	Regular Salaries - Wages	243,537.66	222,801.48	235,656.33	253,695.29	252,325.00	194,973.37	252,325.00	261,697.00
4102	Wages Overtime	6,789.99	5,627.75	3,262.27	3,234.53	3,500.00	6,443.21	4,000.00	4,250.00
4103	Wages Double Time	2,971.67	2,398.11	2,564.40	2,841.15	3,000.00	2,193.93	2,000.00	2,750.00
4201	Wages - Part Time	4,104.65	4,166.08	6,720.86	5,720.58	11,000.00	5,621.06	6,000.00	11,000.00
4202	Wages - Part Time Overtime	31.59	172.72	136.87	390.62	250.00	149.81	250.00	250.00
4203	Wages - Part Time Double Time	122.92	128.18	274.02	63.25	375.00	54.21	150.00	250.00
4301	FICA Taxes	23,714.76	16,649.17	18,339.39	18,915.12	20,700.00	14,886.77	20,700.00	20,555.00
4302	Dental Self Insured	4,258.80	3,248.45	3,517.40	3,283.71	4,125.00	3,726.47	4,125.00	4,135.00
4304	Vision	685.43	663.26	708.60	702.27	725.00	639.61	725.00	710.00
4305	Retirement Health Savings Account	3,530.04	3,472.07	3,871.04	3,930.91	3,950.00	3,650.59	3,950.00	4,030.00
4306	Workers Compensation	8,322.43	4,192.61	4,549.81	4,097.67	3,175.00	3,163.28	3,175.00	2,869.00
4308	Uniforms	588.56	590.82	651.83	355.50	600.00	363.18	600.00	600.00
4309	Health Savings Account - ER Portion	4,333.64	5,647.94	3,040.53	6,316.75	5,100.00	3,744.79	5,100.00	3,800.00
4310	ACWA Medical Insurance	40,466.91	35,748.21	38,562.32	40,062.11	40,775.00	39,304.15	40,775.00	43,842.00
4311	Life Insurance	547.34	504.59	551.17	567.45	575.00	520.76	575.00	579.00
4312	Long Term Disability - Management	387.86	336.99	375.75	344.60	425.00	.00	425.00	429.00
4313	AFLAC Administrative fee - ER Portion	.00	.00	.00	.00	.00	6.91	.00	.00
4314	Long Term Disability - Union	432.40	404.45	441.60	361.94	450.00	.00	450.00	429.00
4315	CalPERS Classic ER Contribution	39,526.13	27,651.46	33,416.42	38,582.48	42,200.00	14,206.95	42,200.00	30,707.00
4325	CalPERS PEPRER ER Contribution	.00	3,597.46	4,706.84	5,438.32	5,825.00	6,784.99	5,825.00	9,934.00
4330	Health Savings Account Admin fee - ER Por	69.19	82.62	70.56	75.93	100.00	65.25	100.00	71.00
4405	Contractual Services	8,675.39	5,143.71	.00	.00	.00	.00	.00	.00
4610	Gasoline Expense	1,547.50	1,264.59	1,167.20	981.01	1,600.00	1,182.68	1,600.00	1,600.00
4760	Laboratory Supplies	27,111.68	32,960.86	24,994.35	29,912.90	29,200.00	27,396.71	29,200.00	29,200.00
4790	Other Supplies	1,222.57	1,018.76	1,168.92	835.24	1,000.00	780.11	1,000.00	1,000.00
4810	Postage Expenses	2,189.97	3,406.17	2,252.38	1,627.16	2,000.00	2,866.55	3,000.00	750.00

Comments

Level

Comment

Base

Removed 1X VSOC Testing \$1250





# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted																																								
Fund 20 - Water Fund																																																	
Department 32 - Laboratory																																																	
6200	Travel - Meetings - Education	3,463.81	2,241.42	1,981.54	283.46	2,000.00	432.98	600.00	3,125.00																																								
	<table border="1"> <tr> <td colspan="10">Comments</td> </tr> <tr> <td>Level</td> <td colspan="9">Comment</td> </tr> <tr> <td>Base</td> <td colspan="9">Removed 1X Virtual Training \$1750</td> </tr> </table>									Comments										Level	Comment									Base	Removed 1X Virtual Training \$1750																		
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Budget Transactions																																																	
Level	Transaction					Number of Units	Cost Per Unit	Total Amount																																									
Finance Committee	50% Water (detail in sewer)					1.0000	3,125.00	3,125.00																																									
								Finance Committee Totals	\$3,125.00																																								
6250	Dues - Memberships - Certification	769.50	188.00	462.70	7,100.93	3,600.00	984.94	3,600.00	3,600.00																																								
	<table border="1"> <tr> <td colspan="10">Budget Transactions</td> </tr> <tr> <td>Level</td> <td>Transaction</td> <td></td> <td></td> <td></td> <td></td> <td>Number of Units</td> <td>Cost Per Unit</td> <td>Total Amount</td> <td></td> </tr> <tr> <td>Finance Committee</td> <td>50% Sewer</td> <td></td> <td></td> <td></td> <td></td> <td>1.0000</td> <td>3,600.00</td> <td>3,600.00</td> <td></td> </tr> <tr> <td colspan="8"></td> <td>Finance Committee Totals</td> <td>\$3,600.00</td> </tr> </table>									Budget Transactions										Level	Transaction					Number of Units	Cost Per Unit	Total Amount		Finance Committee	50% Sewer					1.0000	3,600.00	3,600.00										Finance Committee Totals	\$3,600.00
Budget Transactions																																																	
Level	Transaction					Number of Units	Cost Per Unit	Total Amount																																									
Finance Committee	50% Sewer					1.0000	3,600.00	3,600.00																																									
								Finance Committee Totals	\$3,600.00																																								
6520	Supplies	27.10	.00	.00	27.58	100.00	135.27	150.00	100.00																																								
	<table border="1"> <tr> <td colspan="10">Comments</td> </tr> <tr> <td>Level</td> <td colspan="9">Comment</td> </tr> <tr> <td>Department</td> <td colspan="9">Retirement Gifts; Retirement Party Supplies</td> </tr> </table>									Comments										Level	Comment									Department	Retirement Gifts; Retirement Party Supplies																		
Comments																																																	
Level	Comment																																																
Department	Retirement Gifts; Retirement Party Supplies																																																
6650	Regulatory Operating Permits	2,684.50	2,754.50	622.24	258.79	4,000.00	141.25	4,000.00	1,190.00																																								
	<table border="1"> <tr> <td colspan="10">Budget Transactions</td> </tr> <tr> <td>Level</td> <td>Transaction</td> <td></td> <td></td> <td></td> <td></td> <td>Number of Units</td> <td>Cost Per Unit</td> <td>Total Amount</td> <td></td> </tr> <tr> <td>Finance Committee</td> <td>Performance Eval Standards Water</td> <td></td> <td></td> <td></td> <td></td> <td>1.0000</td> <td>1,190.00</td> <td>1,190.00</td> <td></td> </tr> <tr> <td colspan="8"></td> <td>Finance Committee Totals</td> <td>\$1,190.00</td> </tr> </table>									Budget Transactions										Level	Transaction					Number of Units	Cost Per Unit	Total Amount		Finance Committee	Performance Eval Standards Water					1.0000	1,190.00	1,190.00										Finance Committee Totals	\$1,190.00
Budget Transactions																																																	
Level	Transaction					Number of Units	Cost Per Unit	Total Amount																																									
Finance Committee	Performance Eval Standards Water					1.0000	1,190.00	1,190.00																																									
								Finance Committee Totals	\$1,190.00																																								
8126	LIMS Software Upgrade	.00	.00	.00	.00	.00	7,700.00	5,000.00	.00																																								
8227	Replace Large Autoclave	.00	.00	.00	.00	10,000.00	.00	10,000.00	.00																																								
8228	Replace Block Digester	.00	.00	.00	.00	5,000.00	.00	5,000.00	.00																																								
8312	Replace Sterilizing Oven	.00	.00	.00	.00	.00	.00	.00	6,000.00																																								
8313	Replace Lab pH Meter	.00	.00	.00	.00	.00	.00	.00	5,000.00																																								
8314	Lab Design Evaluation	.00	.00	.00	.00	.00	.00	.00	35,000.00																																								
	Department 32 - Laboratory Totals	\$467,562.90	\$447,646.99	\$438,108.08	\$463,256.69	\$513,975.00	\$391,793.01	\$514,150.00	\$542,502.00																																								



# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted
Fund 20 - Water Fund									
	Department 40 - Administration								
4101	Regular Salaries - Wages	215,665.17	222,685.63	218,011.71	234,939.94	225,600.00	208,793.28	225,600.00	247,619.00
4102	Wages Overtime	3.04	26.51	14.24	57.36	25.00	375.06	400.00	50.00
4301	FICA Taxes	12,337.59	18,140.66	13,088.34	13,751.96	14,250.00	8,388.42	14,250.00	15,123.00
4302	Dental Self Insured	2,699.08	2,135.71	2,105.40	2,052.46	2,475.00	2,158.68	2,475.00	2,481.00
4304	Vision	426.11	429.01	424.35	419.22	450.00	370.50	450.00	426.00
4305	Retirement Health Savings Account	3,441.31	3,597.81	3,509.55	3,709.56	3,700.00	3,442.79	3,700.00	3,998.00
4306	Workers Compensation	692.17	1,391.88	1,383.23	1,340.88	1,475.00	1,092.72	1,475.00	1,623.00
4309	Health Savings Account - ER Portion	655.14	655.00	3,223.93	1,905.49	1,950.00	1,908.79	1,950.00	1,950.00
4310	ACWA Medical Insurance	30,285.67	30,790.88	33,228.30	30,503.12	29,750.00	24,549.44	29,750.00	27,779.00
4311	Life Insurance	572.03	560.34	550.69	584.00	600.00	512.61	600.00	600.00
4312	Long Term Disability - Management	1,130.97	1,051.07	1,027.53	931.65	1,125.00	.00	1,125.00	1,190.00
4313	AFLAC Administrative fee - ER Portion	25.40	21.21	.00	.00	50.00	.00	50.00	50.00
4314	Long Term Disability - Union	99.99	107.04	110.40	92.00	125.00	.00	125.00	110.00
4315	CalPERS Classic ER Contribution	24,164.04	26,040.66	28,702.09	34,371.70	39,825.00	17,087.30	39,825.00	44,224.00
4325	CalPERS PEPRRA ER Contribution	3,778.80	4,068.34	4,363.36	5,080.47	5,175.00	4,240.17	5,175.00	5,122.00
4330	Health Savings Account Admin fee - ER Por	8.94	24.95	34.96	34.62	50.00	30.63	50.00	35.00
4405	Contractual Services	.00	1,911.34	420.00	32,600.00	54,300.00	33,800.00	54,300.00	54,300.00
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	500.00	500.00	
	Finance Committee					1.0000	45,300.00	45,300.00	
	Finance Committee					1.0000	8,500.00	8,500.00	
						Finance Committee Totals		\$54,300.00	
4475	Legal-Special Projects	.00	.00	2,680.00	1,562.25	1,000.00	1,837.50	1,000.00	1,000.00
4476	Legal Litigation Confidential	.00	2,788.75	.00	1,790.75	.00	3,337.50	.00	.00
4480	Legal-Regular	931.50	693.25	4,111.75	400.50	500.00	656.25	500.00	500.00
4610	Gasoline Expense	1,281.12	744.45	537.52	519.14	1,100.00	939.83	1,100.00	1,100.00
4820	Office Supplies	1,105.21	1,589.71	1,123.05	619.82	1,800.00	905.90	1,800.00	1,800.00
4920	Printing	.00	.00	.00	2.79	100.00	.00	100.00	100.00
6030	Service Contracts	683.22	1,000.54	999.73	1,470.14	650.00	1,578.92	650.00	650.00
6075	Safety Equipment - Physicals	.00	.00	305.62	.00	100.00	.00	100.00	100.00



# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted
Fund 20 - Water Fund									
Department 40 - Administration									
6200	Travel - Meetings - Education	3,538.23	5,055.61	2,716.19	1,287.44	150.00	1,117.66	150.00	304.00
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	1.00	1.00	
	Finance Committee					1.0000	1.00	1.00	
	Finance Committee					1.0000	1.00	1.00	
	Finance Committee					1.0000	300.00	300.00	
	Finance Committee					1.0000	1.00	1.00	
						Finance Committee Totals		\$304.00	
6250	Dues - Memberships - Certification	403.50	551.41	175.50	.00	600.00	189.50	600.00	600.00
6520	Supplies	462.38	376.24	617.93	416.31	1,250.00	466.12	1,250.00	1,250.00
Comments									
	<i>Level</i>								
	Department								
6621	Incentive & Recognition Program	5,363.42	5,080.14	4,744.27	1,568.18	4,650.00	3,022.22	4,650.00	4,650.00
	Department 40 - Administration Totals	\$309,754.03	\$331,518.14	\$328,209.64	\$372,011.75	\$392,825.00	\$320,801.79	\$393,200.00	\$418,734.00



# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted
Fund	<b>20 - Water Fund</b>								
	Department <b>42 - Board of Directors</b>								
4101	Regular Salaries - Wages	11,900.30	11,963.37	11,745.52	12,079.71	12,000.00	10,384.87	12,000.00	12,000.00
4301	FICA Taxes	924.33	918.89	900.97	928.71	925.00	797.12	925.00	925.00
4302	Dental Self Insured	4,267.80	4,267.80	4,268.59	4,275.90	4,125.00	3,790.60	4,125.00	4,125.00
4304	Vision	709.80	709.80	697.97	709.80	725.00	650.65	725.00	725.00
4306	Workers Compensation	135.76	78.05	76.04	71.48	75.00	55.07	75.00	75.00
4310	ACWA Medical Insurance	60,010.20	61,591.26	58,210.66	69,411.96	74,200.00	63,764.65	74,200.00	69,325.00
4311	Life Insurance	114.72	114.72	113.88	130.80	150.00	119.90	150.00	150.00
4315	CalPERS Classic ER Contribution	426.30	465.07	445.66	3.95	.00	.00	.00	.00
4475	Legal-Special Projects	.00	.00	.00	.00	250.00	.00	.00	250.00
4480	Legal-Regular	24,236.25	27,237.75	26,572.25	32,069.75	25,000.00	23,596.25	25,000.00	25,000.00
4820	Office Supplies	11.72	20.74	1,647.08	66.97	950.00	.00	500.00	950.00
6200	Travel - Meetings - Education	6,887.00	5,377.60	7,207.96	846.03	250.00	1,128.90	250.00	250.00
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	1.00	1.00	
	Finance Committee					1.0000	1.00	1.00	
	Finance Committee					1.0000	248.00	248.00	
						Finance Committee Totals		\$250.00	
6250	Dues - Memberships - Certification	41,192.00	57,062.00	69,311.23	61,766.50	69,700.00	50,306.50	69,700.00	59,700.00

Comments	
<i>Level</i>	<i>Comment</i>
Department	Reduced TWSA to \$5,000 - decrease in voting members

Budget Transactions		<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
<i>Level</i>	<i>Transaction</i>			
Finance Committee	19/20 Estimated increase	1.0000	500.00	500.00
Finance Committee	ACWA	1.0000	27,000.00	27,000.00
Finance Committee	AWWA	1.0000	4,300.00	4,300.00
Finance Committee	Cal WEP	1.0000	3,400.00	3,400.00
Finance Committee	CSDA	1.0000	3,900.00	3,900.00
Finance Committee	Incline Village GID - Tahoe Wtr Suppliers Assoc	1.0000	5,000.00	5,000.00
Finance Committee	Mountain Counties Water	1.0000	11,000.00	11,000.00
Finance Committee	Sierra NV Alliance (Total \$9,200 split)	1.0000	4,600.00	4,600.00
		Finance Committee Totals		\$59,700.00



# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted
Fund	<b>20 - Water Fund</b>								
	Department <b>42 - Board of Directors</b>								
6520	Supplies	25.00	104.49	.00	279.94	250.00	.00	250.00	250.00
	Comments								
	Level								
	Department	Retirement Gifts; Retirement Party Supplies							
6610	Election Expense	.00	6,916.47	114.00	12,800.35	.00	.00	.00	8,500.00
	Comments								
	Level								
	Department	2022 is an election year for Directors Cefalu, Romsos and Exline - increasing budget from \$15,000 in 2020 to \$17,000 for 2022							
8221	Board Room Hearing Impaired Equipment	.00	.00	.00	.00	5,000.00	.00	5,000.00	.00
8290	Board Room Security Improvements	.00	.00	.00	.00	5,000.00	766.17	5,000.00	.00
	Department <b>42 - Board of Directors Totals</b>	<b>\$150,841.18</b>	<b>\$176,828.01</b>	<b>\$181,311.81</b>	<b>\$195,441.85</b>	<b>\$198,600.00</b>	<b>\$155,360.68</b>	<b>\$197,900.00</b>	<b>\$182,225.00</b>





# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted
Fund 20 - Water Fund									
	Department 44 - Human Resources								
4101	Regular Salaries - Wages	111,236.42	113,643.04	86,706.09	86,815.26	110,250.00	96,242.28	110,250.00	131,105.00
4102	Wages Overtime	181.14	180.19	1,720.14	26.68	2,000.00	103.30	500.00	500.00
4301	FICA Taxes	6,898.52	7,719.34	6,715.00	5,319.12	8,600.00	7,057.31	8,600.00	9,571.00
4302	Dental Self Insured	1,808.30	1,419.30	1,283.58	1,587.43	2,475.00	2,217.35	2,475.00	2,478.00
4304	Vision	285.52	285.27	263.61	317.31	425.00	392.88	425.00	426.00
4305	Retirement Health Savings Account	1,796.71	1,917.95	1,908.29	1,524.10	2,025.00	1,776.58	2,025.00	2,016.00
4306	Workers Compensation	429.41	720.89	646.45	463.94	650.00	505.19	650.00	775.00
4309	Health Savings Account - ER Portion	1,304.73	1,304.77	1,319.27	1,190.38	.00	2,364.16	.00	1,200.00
4310	ACWA Medical Insurance	23,444.75	24,092.36	21,859.20	24,523.31	35,925.00	26,967.96	35,925.00	30,950.00
4311	Life Insurance	311.33	316.34	310.05	414.94	525.00	314.12	525.00	514.00
4312	Long Term Disability - Management	470.49	482.25	499.26	146.26	500.00	.00	500.00	439.00
4313	AFLAC Administrative fee - ER Portion	16.62	18.12	15.17	17.66	25.00	13.62	25.00	25.00
4314	Long Term Disability - Union	110.40	110.40	110.40	55.20	125.00	.00	125.00	110.00
4315	CalPERS Classic ER Contribution	17,785.76	21,451.66	20,895.69	16,505.00	17,375.00	7,979.58	17,375.00	20,411.00
4325	CalPERS PEPRA ER Contribution	.00	.00	.00	763.10	3,025.00	2,707.41	3,025.00	3,723.00
4330	Health Savings Account Admin fee - ER Por	17.79	17.76	17.98	8.90	25.00	23.37	25.00	18.00
4405	Contractual Services	31,473.74	36,834.24	11,800.50	5,936.80	19,200.00	2,310.60	6,100.00	5,700.00
	Budget Transactions								
	Level					Number of Units	Cost Per Unit	Total Amount	
	Finance Committee					1.0000	5,700.00	5,700.00	
								Finance Committee Totals	\$5,700.00
4445	Personnel Legal	5,310.01	11,916.45	7,064.77	34,012.15	10,000.00	6,955.40	10,000.00	10,000.00
	Budget Transactions								
	Level					Number of Units	Cost Per Unit	Total Amount	
	Finance Committee					1.0000	10,000.00	10,000.00	
								Finance Committee Totals	\$10,000.00
4810	Postage Expenses	.00	82.17	.00	.00	75.00	.00	75.00	75.00
4820	Office Supplies	1,724.01	1,699.35	893.16	528.69	1,100.00	531.21	1,000.00	1,100.00
4830	Subscription Expense	52.50	91.73	91.73	.00	125.00	92.59	125.00	125.00
4920	Printing	.00	.00	.00	.00	100.00	.00	100.00	100.00



# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted
Fund 20 - Water Fund									
	Department 44 - Human Resources								
4930	Ads-Legal Notices	11,541.37	5,956.56	7,291.22	2,295.50	7,000.00	8,086.88	8,000.00	7,000.00
	Budget Transactions								
	Level Transaction					Number of Units	Cost Per Unit	Total Amount	
	Finance Committee 50% in Sewer					1.0000	7,000.00	7,000.00	
						Finance Committee Totals		\$7,000.00	
6030	Service Contracts	10,835.74	10,786.00	9,694.07	11,249.86	10,300.00	8,553.14	10,300.00	10,300.00
6075	Safety Equipment - Physicals	605.94	897.00	868.70	4,053.22	2,550.00	1,256.27	2,550.00	2,550.00
6079	Safety Programs	44,533.29	33,644.85	20,416.48	6,608.78	26,050.00	15,185.53	26,050.00	30,050.00
	Budget Transactions								
	Level Transaction					Number of Units	Cost Per Unit	Total Amount	
	Finance Committee 50% in Sewer					1.0000	30,050.00	30,050.00	
						Finance Committee Totals		\$30,050.00	
6200	Travel - Meetings - Education	4,815.22	7,014.06	2,751.44	562.98	100.00	29.98	2,100.00	2,100.00
	Budget Transactions								
	Level Transaction					Number of Units	Cost Per Unit	Total Amount	
	Finance Committee CalPelra (Placeholder)					1.0000	1,500.00	1,500.00	
	Finance Committee Misc Training					1.0000	600.00	600.00	
						Finance Committee Totals		\$2,100.00	
6225	Staff Development	7,695.41	8,682.55	5,854.72	.00	12,700.00	.00	1,000.00	12,700.00
6250	Dues - Memberships - Certification	736.00	655.50	504.50	318.00	900.00	109.50	400.00	900.00
6520	Supplies	67.77	19.89	67.99	32.24	50.00	7.18	50.00	50.00
	Comments								
	Level Comment								
	Department Retirement Gifts; Retirement Party Supplies								
6670	Personnel Expense	1,374.63	1,866.08	1,917.22	658.05	1,825.00	1,177.15	1,825.00	1,825.00
	Department 44 - Human Resources Totals	\$286,863.52	\$293,826.07	\$213,486.68	\$205,934.86	\$276,025.00	\$192,960.54	\$252,125.00	\$288,836.00



# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted																									
Fund	<b>20 - Water Fund</b>																																	
	Department <b>46 - Public Affairs/Water Cons</b>																																	
4101	Regular Salaries - Wages	.00	19,132.50	53,385.45	58,050.39	63,050.00	50,928.86	63,050.00	69,629.00																									
4201	Wages - Part Time	.00	.00	.00	31,874.98	.00	18,518.05	25,000.00	42,000.00																									
<table border="1"> <thead> <tr> <th colspan="2">Comments</th> </tr> <tr> <th>Level</th> <th>Comment</th> </tr> </thead> <tbody> <tr> <td>Department</td> <td>Jennifer Cressy Direct Hire</td> </tr> </tbody> </table>										Comments		Level	Comment	Department	Jennifer Cressy Direct Hire																			
Comments																																		
Level	Comment																																	
Department	Jennifer Cressy Direct Hire																																	
4202	Wages - Part Time Overtime	.00	.00	.00	500.00	.00	182.99	200.00	.00																									
4301	FICA Taxes	.00	1,722.43	3,868.19	6,844.21	4,825.00	4,680.98	4,825.00	6,933.00																									
4302	Dental Self Insured	.00	65.33	631.29	683.89	825.00	661.83	825.00	827.00																									
4304	Vision	.00	35.46	130.12	139.71	150.00	113.63	150.00	142.00																									
4305	Retirement Health Savings Account	.00	216.42	830.27	1,006.96	1,025.00	886.18	1,025.00	1,115.00																									
4306	Workers Compensation	.00	(17.48)	374.72	747.70	375.00	770.05	375.00	411.00																									
4309	Health Savings Account - ER Portion	.00	.00	1,200.80	1,166.43	1,200.00	1,168.11	1,200.00	1,200.00																									
4310	ACWA Medical Insurance	.00	2,979.41	10,962.28	11,797.17	12,500.00	9,341.05	12,500.00	11,662.00																									
4311	Life Insurance	.00	39.36	149.37	173.32	175.00	146.43	175.00	183.00																									
4312	Long Term Disability - Management	.00	173.76	661.57	314.05	400.00	.00	400.00	409.00																									
4315	CalPERS Classic ER Contribution	.00	9,184.53	16,611.41	18,974.51	15,800.00	8,618.29	15,800.00	28,258.00																									
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Comments																																		
Level	Comment																																	
Department	Jennifer Cressy CalPERS Classic Member																																	
4330	Health Savings Account Admin fee - ER Por	.00	4.41	16.22	17.42	25.00	14.20	.00	18.00																									
4405	Contractual Services	53,971.33	81,893.49	60,182.52	12,492.29	73,950.00	20,497.71	48,525.00	40,925.00																									
<table border="1"> <thead> <tr> <th colspan="2">Comments</th> </tr> <tr> <th>Level</th> <th>Comment</th> </tr> </thead> <tbody> <tr> <td>Base</td> <td>Removed the following; Americorps 1X Increase \$13000 Blue Ribbon - Water Efficiency Tech \$39000 Blue Ribbon - Water Enforcement (Placeholder) \$25</td> </tr> <tr> <td>Department</td> <td>Added Americorps \$19000</td> </tr> </tbody> </table>										Comments		Level	Comment	Base	Removed the following; Americorps 1X Increase \$13000 Blue Ribbon - Water Efficiency Tech \$39000 Blue Ribbon - Water Enforcement (Placeholder) \$25	Department	Added Americorps \$19000																	
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Budget Transactions		Number of Units	Cost Per Unit	Total Amount																														
Level	Transaction																																	
Finance Committee	Americorps	1.0000	19,000.00	19,000.00																														
Finance Committee	DirecTV	1.0000	425.00	425.00																														
Finance Committee	Sierra Energy & Water Cons	1.0000	20,000.00	20,000.00																														



# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted
Fund 20 - Water Fund									
Department 46 - Public Affairs/Water Cons									
Finance Committee	Website upgrades					1,000.00	1,500.00	1,500.00	
						Finance Committee Totals		\$40,925.00	
4610	Gasoline Expense	.00	.00	4.65	.00	.00	.00	.00	.00
4810	Postage Expenses	.00	7,565.64	.00	.00	25.00	.00	.00	25.00
4820	Office Supplies	.00	275.68	342.80	148.81	3,000.00	135.18	3,000.00	3,000.00
4920	Printing	350.00	1,591.95	2,154.54	754.11	2,000.00	474.10	.00	2,000.00
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	375.00	375.00	
	Finance Committee					1.0000	1,625.00	1,625.00	
						Finance Committee Totals		\$2,000.00	
6075	Safety Equipment - Physicals	.00	.00	.00	106.84	100.00	.00	.00	100.00
6200	Travel - Meetings - Education	2,290.93	5,441.63	471.08	226.03	250.00	216.92	250.00	1,250.00
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	1,000.00	1,000.00	
	Finance Committee					1.0000	250.00	250.00	
						Finance Committee Totals		\$1,250.00	
6250	Dues - Memberships - Certification	112.50	537.50	1,335.00	3,882.86	575.00	2,322.33	575.00	575.00
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	(575.00)	(575.00)	
	Finance Committee					1.0000	275.00	275.00	
	Finance Committee					1.0000	75.00	75.00	
	Finance Committee					1.0000	800.00	800.00	
						Finance Committee Totals		\$575.00	
6520	Supplies	.00	79.96	33.98	85.06	100.00	41.11	100.00	100.00
	Comments								
	<i>Level</i>								
	Department								



# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted
Fund 20 - Water Fund									
Department 46 - Public Affairs/Water Cons									
6620	Public Relations Expense	29,701.08	32,545.16	26,425.26	26,536.98	29,000.00	20,401.80	29,000.00	31,250.00
	Budget Transactions								
	Level Transaction					Number of Units	Cost Per Unit	Total Amount	
	Finance Committee Detail in Sewer					1.0000	31,250.00	31,250.00	
						Finance Committee Totals		\$31,250.00	
6660	Water Conservation Supplies	.00	80.00	8,356.46	6,771.89	17,000.00	5,028.26	17,000.00	10,000.00
	Comments								
	Level Comment								
	Base Removed 1X IRWM Grant (21/22 is year 2 of 2) \$7000								
	Budget Transactions								
	Level Transaction					Number of Units	Cost Per Unit	Total Amount	
	Finance Committee Base					1.0000	10,000.00	10,000.00	
						Finance Committee Totals		\$10,000.00	
6661	Toilet Rebate Program	.00	677.73	3,233.98	3,205.83	8,500.00	2,986.04	8,500.00	7,500.00
	Comments								
	Level Comment								
	Base Removed 1X IRWM Grant (21/22 is year 2 of 2) \$1000								
	Budget Transactions								
	Level Transaction					Number of Units	Cost Per Unit	Total Amount	
	Finance Committee Base					1.0000	7,500.00	7,500.00	
						Finance Committee Totals		\$7,500.00	
6662	Clothes Washer Rebate Program	.00	926.05	6,200.00	13,600.00	8,500.00	7,200.00	8,500.00	7,500.00
	Comments								
	Level Comment								
	Base Removed 1X IRWM Grant (21/22 is year 2 of 2) \$1000								
	Budget Transactions								
	Level Transaction					Number of Units	Cost Per Unit	Total Amount	
	Finance Committee Base					1.0000	7,500.00	7,500.00	
						Finance Committee Totals		\$7,500.00	



# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted																																	
Fund	<b>20 - Water Fund</b>																																									
	Department <b>46 - Public Affairs/Water Cons</b>																																									
6663	Turf Buy-Back Program	.00	.00	30,715.47	37,494.60	65,125.00	29,502.69	65,125.00	62,475.00																																	
	<table border="1"> <thead> <tr> <th colspan="2">Comments</th> </tr> <tr> <th>Level</th> <th>Comment</th> </tr> </thead> <tbody> <tr> <td>Base</td> <td>Removed 1X IRWM Grant (21/22 is year 2 of 2) \$2650</td> </tr> </tbody> </table>									Comments		Level	Comment	Base	Removed 1X IRWM Grant (21/22 is year 2 of 2) \$2650																											
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Budget Transactions																																										
Level	Transaction																																									
Finance Committee	Base																																									
		<i>Number of Units</i>																																								
		<i>Cost Per Unit</i>																																								
		<i>Total Amount</i>																																								
		1.0000																																								
		62,475.00																																								
		62,475.00																																								
		Finance Committee Totals																																								
		\$62,475.00																																								
6664	Water Use Reduction Rebates	.00	.00	.00	5,997.70	133,000.00	8,149.60	133,000.00	133,000.00																																	
	Department <b>46 - Public Affairs/Water Cons Totals</b>	\$86,425.84	\$165,150.92	\$228,277.43	\$243,593.74	\$441,475.00	\$192,986.39	\$439,100.00	\$462,487.00																																	



# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted
Fund 20 - Water Fund									
	Department 50 - Finance								
4101	Regular Salaries - Wages	406,626.22	205,649.36	228,776.08	272,681.00	233,600.00	194,802.83	233,600.00	266,868.00
4102	Wages Overtime	61,735.01	58,539.78	72,039.41	68,700.55	42,500.00	65,059.63	50,000.00	15,500.00
4103	Wages Double Time	.00	.00	.00	.00	.00	124.29	.00	.00
4201	Wages - Part Time	.00	.00	9,770.79	5,434.38	.00	.00	.00	.00
4202	Wages - Part Time Overtime	.00	.00	106.56	.00	.00	.00	.00	.00
4301	FICA Taxes	30,870.14	14,036.93	18,009.91	19,150.72	19,550.00	13,390.02	19,550.00	19,863.00
4302	Dental Self Insured	6,814.90	2,452.38	2,405.41	2,805.21	3,300.00	2,529.93	3,300.00	3,305.00
4304	Vision	1,110.55	481.69	473.51	572.15	575.00	434.30	575.00	568.00
4305	Retirement Health Savings Account	6,424.23	3,209.72	3,313.95	3,894.18	3,850.00	3,140.40	3,850.00	3,964.00
4306	Workers Compensation	838.50	1,559.65	1,640.36	1,729.88	1,550.00	1,212.85	1,550.00	1,600.00
4309	Health Savings Account - ER Portion	2,788.10	1,816.54	1,148.61	1,110.28	1,300.00	1,445.98	1,300.00	1,300.00
4310	ACWA Medical Insurance	96,605.41	37,275.95	38,692.95	49,694.86	52,425.00	34,144.25	52,425.00	49,987.00
4311	Life Insurance	1,074.28	509.86	514.69	596.20	600.00	479.93	600.00	603.00
4312	Long Term Disability - Management	1,208.49	610.17	634.14	542.15	675.00	.00	675.00	685.00
4313	AFLAC Administrative fee - ER Portion	64.96	18.12	18.12	17.98	25.00	16.39	25.00	25.00
4314	Long Term Disability - Union	552.00	220.80	220.80	220.80	350.00	.00	350.00	331.00
4315	CalPERS Classic ER Contribution	66,237.93	36,078.53	43,594.31	50,096.98	49,050.00	24,196.71	49,050.00	52,842.00
4325	CalPERS PEPRA ER Contribution	.00	.00	741.03	2,808.36	2,775.00	626.39	2,775.00	3,882.00
4330	Health Savings Account Admin fee - ER Por	26.23	24.42	23.25	21.04	25.00	18.38	25.00	18.00
4405	Contractual Services	28,294.61	13,249.00	9,693.57	2,500.00	2,500.00	17,164.51	6,855.00	2,500.00

Budget Transactions				
Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Finance Committee	GovInvest	1.0000	2,500.00	2,500.00
Finance Committee Totals				\$2,500.00

4440	Advisory	6,299.16	42,955.30	13,022.84	13,488.38	18,700.00	17,091.16	18,700.00	21,000.00
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Comments	
Level	Comment
Department	Expect cost of CAFR production to be more if we outsource the entire project.

Budget Transactions				
Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Finance Committee	CAFR Production	1.0000	5,000.00	5,000.00



# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted
Fund 20 - Water Fund									
Department 50 - Finance									
	Finance Committee Liberty Rate Intervention					1.0000	16,000.00	16,000.00	
						Finance Committee Totals		\$21,000.00	
4470	Auditing	29,250.00	25,750.00	26,587.50	26,650.00	29,300.00	18,410.00	29,300.00	29,300.00
4475	Legal-Special Projects	1,518.00	.00	.00	2,025.00	250.00	1,387.50	2,000.00	250.00
4480	Legal-Regular	803.25	2,411.25	485.25	248.50	500.00	8,236.20	500.00	500.00
4810	Postage Expenses	43.61	47.51	54.76	64.68	50.00	9.73	50.00	50.00
4820	Office Supplies	2,994.08	1,405.14	816.83	1,333.52	750.00	833.02	750.00	750.00
4830	Subscription Expense	826.08	259.81	673.01	235.50	425.00	193.50	425.00	425.00
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	175.00	175.00	
	Finance Committee					1.0000	250.00	250.00	
						Finance Committee Totals		\$425.00	
4920	Printing	586.70	1,628.91	561.99	622.89	700.00	1,167.73	700.00	700.00
4930	Ads-Legal Notices	656.98	.00	.00	.00	300.00	.00	300.00	300.00
6027	Office Equipment Repair	.00	.00	.00	.00	75.00	.00	75.00	75.00
6030	Service Contracts	1,787.24	2,539.96	2,114.77	2,124.17	1,950.00	1,455.81	1,950.00	1,950.00
6075	Safety Equipment - Physicals	1,070.00	.00	82.50	99.50	100.00	94.21	100.00	100.00
6200	Travel - Meetings - Education	6,562.24	3,924.32	1,087.51	1,109.57	500.00	750.92	300.00	2,350.00
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	1,100.00	1,100.00	
	Finance Committee					1.0000	750.00	750.00	
	Finance Committee					1.0000	500.00	500.00	
						Finance Committee Totals		\$2,350.00	
6230	Tuition & Reimbursement Program	.00	227.45	.00	.00	.00	.00	.00	.00
6250	Dues - Memberships - Certification	14,809.50	135.00	135.00	135.00	450.00	135.00	150.00	135.00
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	55.00	55.00	
	Finance Committee					1.0000	80.00	80.00	
						Finance Committee Totals		\$135.00	





# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted						
Fund	<b>20 - Water Fund</b>														
	Department <b>50 - Finance</b>														
6520	Supplies	246.25	53.50	152.01	64.47	350.00	87.99	250.00	250.00						
<table border="1"> <thead> <tr> <th colspan="2">Comments</th> </tr> <tr> <th>Level</th> <th>Comment</th> </tr> </thead> <tbody> <tr> <td>Department</td> <td>Retirement Gifts; Retirement Party Supplies</td> </tr> </tbody> </table>										Comments		Level	Comment	Department	Retirement Gifts; Retirement Party Supplies
Comments															
Level	Comment														
Department	Retirement Gifts; Retirement Party Supplies														
	Department <b>50 - Finance Totals</b>	\$778,724.65	\$457,071.05	\$477,591.42	\$530,777.90	\$469,050.00	\$408,639.56	\$482,055.00	\$481,976.00						



# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted
Fund 20 - Water Fund									
Department 52 - Accounting									
4101	Regular Salaries - Wages	53,468.96	205,283.24	210,351.98	228,704.98	200,625.00	174,732.18	200,625.00	213,974.00
4102	Wages Overtime	894.48	7,556.27	7,402.64	7,877.56	4,650.00	5,131.78	4,650.00	5,000.00
4201	Wages - Part Time	.00	.00	.00	.00	.00	.00	.00	6,925.00
4301	FICA Taxes	3,670.87	15,335.66	16,398.23	20,763.75	15,350.00	12,434.01	15,350.00	16,734.00
4302	Dental Self Insured	1,057.27	2,958.38	3,014.52	3,289.28	3,300.00	3,119.95	3,300.00	3,308.00
4304	Vision	145.37	590.45	599.67	652.53	575.00	535.54	575.00	568.00
4305	Retirement Health Savings Account	777.50	3,309.91	3,501.59	3,860.25	3,425.00	3,274.37	3,425.00	3,516.00
4306	Workers Compensation	782.55	1,289.44	1,302.06	1,328.03	1,200.00	933.61	1,200.00	1,299.00
4309	Health Savings Account - ER Portion	.00	1,306.36	1,306.46	1,938.82	650.00	646.30	650.00	650.00
4310	ACWA Medical Insurance	13,035.77	49,761.85	50,236.74	52,958.36	43,875.00	42,725.87	43,875.00	44,557.00
4311	Life Insurance	126.18	513.30	528.91	576.94	525.00	484.43	525.00	522.00
4312	Long Term Disability - Management	108.04	437.58	459.15	396.10	475.00	.00	475.00	510.00
4313	AFLAC Administrative fee - ER Portion	9.03	36.12	37.36	41.68	50.00	53.92	50.00	50.00
4314	Long Term Disability - Union	82.80	331.20	331.20	276.00	350.00	.00	350.00	331.00
4315	CalPERS Classic ER Contribution	8,804.14	35,765.95	43,603.53	48,805.92	38,900.00	18,386.23	38,900.00	40,587.00
4325	CalPERS PEPPRA ER Contribution	.00	.00	324.31	1,628.18	3,325.00	3,176.82	3,325.00	4,266.00
4330	Health Savings Account Admin fee - ER Por	3.78	17.15	17.76	22.09	25.00	16.17	25.00	25.00
4405	Contractual Services	6,005.27	21,933.80	29,935.72	33,242.99	40,400.00	30,053.60	40,400.00	31,545.00
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	27,800.00	27,800.00	
	Finance Committee					1.0000	3,745.00	3,745.00	
						Finance Committee Totals		\$31,545.00	
4440	Advisory	.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00
Comments									
	<i>Level</i>								
	Department								
4810	Postage Expenses	.00	5.29	3.47	12.15	25.00	.00	25.00	25.00
4820	Office Supplies	806.83	2,210.76	1,889.98	1,836.92	1,000.00	1,488.09	1,000.00	1,200.00
Comments									
	<i>Level</i>								
	Department								



# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted																																																																																																			
Fund 20 - Water Fund																																																																																																												
Department 52 - Accounting																																																																																																												
4830	Subscription Expense	.00	435.00	584.50	419.50	450.00	270.00	450.00	275.00																																																																																																			
<table border="1"> <thead> <tr> <th colspan="2">Comments</th> <th colspan="8"></th> </tr> <tr> <th>Level</th> <th>Comment</th> <th colspan="8"></th> </tr> </thead> <tbody> <tr> <td>Department</td> <td>Veribanc</td> <td colspan="8"></td> </tr> </tbody> </table>										Comments										Level	Comment									Department	Veribanc																																																																													
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6075	Safety Equipment - Physicals	.00	273.50	297.00	129.50	100.00	259.50	100.00	100.00																																																																																																			
6200	Travel - Meetings - Education	1,010.98	2,150.48	2,155.50	591.98	525.00	3,148.42	3,025.00	3,820.00																																																																																																			
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Budget Transactions					Number of Units	Cost Per Unit	Total Amount																																																																																																					
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6250	Dues - Memberships - Certification	55.00	55.00	55.00	55.00	75.00	55.00	75.00	75.00																																																																																																			
6520	Supplies	25.26	242.77	242.06	344.11	100.00	62.45	100.00	200.00																																																																																																			
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6709	Loan Principal Payments	776,579.59	873,544.47	708,259.80	3,597,582.92	785,250.00	569,004.48	785,250.00	860,775.00																																																																																																			
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Budget Transactions					Number of Units	Cost Per Unit	Total Amount																																																																																																					
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Finance Committee	BBVA 2013				1.0000	399,254.00	399,254.00																																																																																																					
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						Finance Committee Totals	\$860,775.00																																																																																																					
6710	Interest Expense	153,670.81	298,225.25	110,697.90	112,642.69	256,775.00	47,546.89	256,775.00	280,300.00																																																																																																			
<table border="1"> <thead> <tr> <th colspan="2">Budget Transactions</th> <th colspan="3"></th> <th>Number of Units</th> <th>Cost Per Unit</th> <th>Total Amount</th> <th colspan="3"></th> </tr> <tr> <th>Level</th> <th>Transaction</th> <th colspan="2"></th> <th></th> <th></th> <th></th> <th></th> <th colspan="3"></th> </tr> </thead> <tbody> <tr> <td>Finance Committee</td> <td>BBVA 2013</td> <td colspan="2"></td> <td></td> <td>1.0000</td> <td>76,317.00</td> <td>76,317.00</td> <td colspan="3"></td> </tr> <tr> <td>Finance Committee</td> <td>Rounding</td> <td colspan="2"></td> <td></td> <td>1.0000</td> <td>19.00</td> <td>19.00</td> <td colspan="3"></td> </tr> <tr> <td>Finance Committee</td> <td>SRF METERS PH 3-5</td> <td colspan="2"></td> <td></td> <td>1.0000</td> <td>135,676.00</td> <td>135,676.00</td> <td colspan="3"></td> </tr> <tr> <td>Finance Committee</td> <td>SRF METERS PHASE 2</td> <td colspan="2"></td> <td></td> <td>1.0000</td> <td>13,896.00</td> <td>13,896.00</td> <td colspan="3"></td> </tr> </tbody> </table>										Budget Transactions					Number of Units	Cost Per Unit	Total Amount				Level	Transaction										Finance Committee	BBVA 2013				1.0000	76,317.00	76,317.00				Finance Committee	Rounding				1.0000	19.00	19.00				Finance Committee	SRF METERS PH 3-5				1.0000	135,676.00	135,676.00				Finance Committee	SRF METERS PHASE 2				1.0000	13,896.00	13,896.00																																				
Budget Transactions					Number of Units	Cost Per Unit	Total Amount																																																																																																					
Level	Transaction																																																																																																											
Finance Committee	BBVA 2013				1.0000	76,317.00	76,317.00																																																																																																					
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# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted
Fund 20 - Water Fund									
Department 52 - Accounting									
	Finance Committee								
	SRF WATERLINE REPL					1.0000	54,392.00	54,392.00	
								\$280,300.00	
	Finance Committee Totals								
6730	Fiscal Agent Fees	24,451.04	26,531.81	28,010.66	30,550.69	25,700.00	22,257.83	25,700.00	30,930.00
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					12.0000	25.00	300.00	
	Finance Committee					4.0000	45.00	180.00	
	Finance Committee					1.0000	500.00	500.00	
	Finance Committee					1.0000	17,950.00	17,950.00	
	Finance Committee					1.0000	12,000.00	12,000.00	
								\$30,930.00	
	Finance Committee Totals								
	Department 52 - Accounting Totals	\$1,045,571.52	\$1,550,450.99	\$1,221,897.70	\$4,150,878.92	\$1,428,050.00	\$940,147.44	\$1,430,550.00	\$1,552,417.00



# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted
Fund 20 - Water Fund									
	Department 54 - Purchasing								
4101	Regular Salaries - Wages	26,879.57	134,829.69	88,812.10	89,642.84	102,175.00	98,358.64	102,175.00	112,999.00
4102	Wages Overtime	.00	95.00	.00	.00	125.00	.00	125.00	280.00
4301	FICA Taxes	1,754.68	7,821.33	8,651.81	7,148.64	7,825.00	6,542.83	7,825.00	8,644.00
4302	Dental Self Insured	522.49	1,776.84	1,575.16	1,378.11	1,650.00	1,490.26	1,650.00	1,654.00
4304	Vision	71.67	369.32	311.74	281.14	300.00	255.79	300.00	284.00
4305	Retirement Health Savings Account	409.65	2,219.31	1,883.97	1,729.77	1,725.00	1,672.42	1,725.00	1,860.00
4306	Workers Compensation	377.43	800.74	691.65	543.86	600.00	456.90	600.00	660.00
4308	Uniforms	116.84	101.58	132.60	24.53	100.00	5.43	100.00	100.00
4309	Health Savings Account - ER Portion	.00	1,298.65	1,300.63	1,263.48	1,300.00	1,265.35	1,300.00	1,300.00
4310	ACWA Medical Insurance	7,536.18	35,446.70	27,002.85	23,834.11	25,025.00	21,185.17	25,025.00	23,379.00
4311	Life Insurance	70.53	377.89	301.60	271.91	275.00	253.37	275.00	282.00
4312	Long Term Disability - Management	99.73	628.20	456.43	310.00	375.00	.00	375.00	405.00
4313	AFLAC Administrative fee - ER Portion	9.09	33.32	35.31	17.98	25.00	16.39	25.00	25.00
4314	Long Term Disability - Union	27.60	101.20	110.40	92.00	125.00	.00	125.00	110.00
4315	CalPERS Classic ER Contribution	4,392.90	23,897.10	21,731.98	22,574.43	25,300.00	11,643.63	25,300.00	27,956.00
4330	Health Savings Account Admin fee - ER Por	.00	10.31	17.70	17.43	25.00	15.84	25.00	18.00
4405	Contractual Services	.00	4,882.70	12,088.79	14,087.24	.00	.00	.00	.00
4440	Advisory	.00	.00	.00	.00	100.00	.00	.00	100.00
4480	Legal-Regular	.00	120.75	948.75	241.50	250.00	562.50	.00	550.00
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>		<i>Total Amount</i>
	Finance Committee					1.0000	550.00		550.00
									Finance Committee Totals
									\$550.00
4610	Gasoline Expense	153.96	198.62	203.07	139.62	250.00	148.44	203.00	250.00
4620	Diesel	.00	2.16	2.07	66.44	50.00	117.80	13.00	75.00
4810	Postage Expenses	.00	.00	.00	.00	25.00	.00	25.00	25.00
4820	Office Supplies	286.49	1,080.42	734.37	781.68	1,000.00	382.81	797.00	1,200.00
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>		<i>Total Amount</i>
	Finance Committee					1.0000	550.00		550.00
	Finance Committee					1.0000	650.00		650.00
									Finance Committee Totals
									\$1,200.00
4830	Subscription Expense	.00	.00	.00	.00	25.00	.00	25.00	25.00



# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted
Fund 20 - Water Fund									
Department 54 - Purchasing									
4930	Ads-Legal Notices	.00	.00	291.88	872.17	100.00	620.52	.00	600.00
6030	Service Contracts	.00	.00	.00	.00	1,325.00	1,337.50	1,325.00	1,340.00
Budget Transactions									
<i>Level</i>						<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
Finance Committee	Planet Bids					1.0000	1,340.00	1,340.00	
							Finance Committee Totals	\$1,340.00	
6072	Janitorial Supplies	3,235.59	3,648.44	7,230.52	3,930.44	5,000.00	4,007.25	3,818.00	5,000.00
6074	Janitorial Services	20,152.00	25,077.00	21,210.00	25,452.00	26,225.00	24,195.20	17,741.00	25,900.00
Budget Transactions									
<i>Level</i>						<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
Finance Committee	50% Water (detail in sewer)					1.0000	25,900.00	25,900.00	
							Finance Committee Totals	\$25,900.00	
6075	Safety Equipment - Physicals	.00	123.85	69.50	106.67	100.00	.00	100.00	100.00
6200	Travel - Meetings - Education	.00	963.69	883.17	149.50	150.00	46.21	150.00	1,160.00
Budget Transactions									
<i>Level</i>						<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
Finance Committee	50% Water (detail in sewer)					1.0000	1,160.00	1,160.00	
							Finance Committee Totals	\$1,160.00	
6250	Dues - Memberships - Certification	.00	65.00	65.00	65.00	75.00	65.00	75.00	75.00
Budget Transactions									
<i>Level</i>						<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
Finance Committee	CAPPO					1.0000	75.00	75.00	
							Finance Committee Totals	\$75.00	
6520	Supplies	.56	7.49	30.00	14.10	50.00	.00	50.00	50.00
Comments									
<i>Level</i>									
Department	Retirement Gifts; Retirement Party Supplies								
Department 54 - Purchasing Totals		\$66,096.96	\$245,977.30	\$196,773.05	\$195,036.59	\$201,675.00	\$174,645.25	\$191,272.00	\$216,406.00



# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted
Fund	<b>20 - Water Fund</b>								
	Department <b>56 - Information Technology</b>								
4101	Regular Salaries - Wages	179,726.78	189,022.69	183,590.17	196,231.08	235,600.00	203,669.87	235,600.00	258,710.00
4102	Wages Overtime	5,779.74	7,174.31	4,971.48	5,543.70	7,325.00	3,758.17	2,000.00	7,500.00
4103	Wages Double Time	89.37	21.30	.00	.00	50.00	212.42	50.00	500.00
4301	FICA Taxes	13,292.05	14,674.43	13,328.17	14,437.02	18,600.00	14,359.46	18,600.00	20,403.00
4302	Dental Self Insured	3,537.00	2,733.27	2,343.65	2,419.26	3,300.00	2,877.02	3,300.00	3,308.00
4304	Vision	557.78	552.94	490.14	507.43	575.00	493.82	575.00	568.00
4305	Retirement Health Savings Account	2,880.52	3,077.36	2,824.77	3,091.50	3,500.00	3,158.95	3,500.00	3,634.00
4306	Workers Compensation	742.81	1,176.46	1,119.70	1,067.06	1,425.00	1,055.17	1,425.00	1,557.00
4309	Health Savings Account - ER Portion	1,845.90	1,848.22	2,797.70	1,939.29	2,400.00	2,352.76	2,400.00	2,400.00
4310	ACWA Medical Insurance	40,556.55	41,228.16	40,264.90	45,026.20	52,350.00	42,608.98	52,350.00	48,903.00
4311	Life Insurance	455.20	464.34	416.57	464.39	525.00	469.22	525.00	540.00
4312	Long Term Disability - Management	397.26	427.59	471.99	417.20	500.00	.00	500.00	539.00
4313	AFLAC Administrative fee - ER Portion	16.55	17.88	8.90	.00	25.00	.00	25.00	25.00
4314	Long Term Disability - Union	323.34	329.16	331.20	276.00	350.00	.00	350.00	331.00
4315	CalPERS Classic ER Contribution	24,703.02	27,775.67	27,860.50	35,615.29	47,000.00	20,881.81	47,000.00	50,938.00
4325	CalPERS PEPPRA ER Contribution	1,986.63	2,405.95	2,646.35	2,292.42	3,625.00	3,025.07	3,625.00	4,137.00
4330	Health Savings Account Admin fee - ER Por	34.29	34.56	29.41	31.35	50.00	30.65	50.00	35.00
4405	Contractual Services	14,031.42	17,760.13	22,453.82	17,207.34	20,000.00	17,800.02	30,000.00	32,000.00
Budget Transactions									
	<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee	Blue Ribbon				1.0000	20,000.00	20,000.00	
	Finance Committee	Second Temp Blue Ribbon				1.0000	12,000.00	12,000.00	
						Finance Committee Totals		\$32,000.00	
4810	Postage Expenses	.00	.00	.00	.00	75.00	.00	.00	75.00
4820	Office Supplies	1,756.27	1,812.91	1,405.02	1,067.85	3,000.00	2,011.13	2,500.00	3,000.00
4830	Subscription Expense	.00	.00	.00	.00	175.00	.00	.00	175.00
4840	District Computer Supplies	40,702.80	36,139.50	21,906.98	26,523.66	32,000.00	22,348.96	32,000.00	32,000.00
Budget Transactions									
	<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee	Base Budget				1.0000	32,000.00	32,000.00	
						Finance Committee Totals		\$32,000.00	
4845	Computer Purchases	24,673.33	26,569.42	28,959.10	26,139.32	28,750.00	31,336.63	28,750.00	28,750.00



# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted
Fund 20 - Water Fund									
	Department 56 - Information Technology								
6030	Service Contracts	94,259.29	98,837.83	186,117.74	188,495.50	193,020.00	232,289.14	193,020.00	226,038.00

Comments	
Level	Comment
Department	5% Annual Increase Office 365 Licensing

Budget Transactions		Number of Units	Cost Per Unit	Total Amount
Level	Transaction			
Finance Committee	Adobe Acrobat Pro	1.0000	2,100.00	2,100.00
Finance Committee	Antivirus (ESET)	1.0000	1,900.00	1,900.00
Finance Committee	ArcticWolf SOCaaS Contract	1.0000	22,500.00	22,500.00
Finance Committee	Autodesk AutoCAD	1.0000	6,000.00	6,000.00
Finance Committee	BarTender Barcode Software	1.0000	500.00	500.00
Finance Committee	Civic Clerk Board Meeting Manager	1.0000	1,350.00	1,350.00
Finance Committee	Comodo SSL Certificates	1.0000	1,000.00	1,000.00
Finance Committee	Cradel Point Device Manager	1.0000	90.00	90.00
Finance Committee	ESRI Small Utility License Contract	1.0000	12,500.00	12,500.00
Finance Committee	Firewall - Palo Alto Maintenance and Service	1.0000	1,500.00	1,500.00
Finance Committee	Firewall - SonicWall Support and Maintenance	1.0000	2,000.00	2,000.00
Finance Committee	Golden Grapher Software (ENG)	1.0000	90.00	90.00
Finance Committee	Grammarly	1.0000	1,000.00	1,000.00
Finance Committee	Innovyze Modeling Software (Water and Sewer)	1.0000	6,050.00	6,050.00
Finance Committee	KnowBe4 Services	1.0000	5,000.00	5,000.00
Finance Committee	Labworks	1.0000	3,250.00	3,250.00
Finance Committee	Laserfiche	1.0000	7,500.00	7,500.00
Finance Committee	Liberty Meeting Recorder (Board Recording)	1.0000	225.00	225.00
Finance Committee	LogMeIn - Central (Remote Assist)	1.0000	1,750.00	1,750.00
Finance Committee	LogMeIn - GoToMyPC	1.0000	1,500.00	1,500.00
Finance Committee	Maintenance Connection	1.0000	12,500.00	12,500.00
Finance Committee	Microsoft Office 365	1.0000	20,000.00	20,000.00
Finance Committee	Microsoft Software Assurance	1.0000	13,500.00	13,500.00
Finance Committee	Mimecast Email Filter and Archive Service	1.0000	10,000.00	10,000.00
Finance Committee	Mitel Phone System	1.0000	10,000.00	10,000.00
Finance Committee	NetMotion VPN Software	1.0000	4,000.00	4,000.00
Finance Committee	Ninite Pro	1.0000	300.00	300.00
Finance Committee	No-IP Dynamic DNS Service	1.0000	12.50	12.50
Finance Committee	PolicyPak	1.0000	1,250.00	1,250.00
Finance Committee	RemitPlus Software Maintenance and Support	1.0000	1,750.00	1,750.00
Finance Committee	Ruckus Wireless	1.0000	1,800.00	1,800.00





# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted
<b>Fund 20 - Water Fund</b>									
<b>Department 56 - Information Technology</b>									
	Finance Committee					1.0000	1,600.00	1,600.00	
	Finance Committee					1.0000	1,800.00	1,800.00	
	Finance Committee					1.0000	25,000.00	25,000.00	
	Finance Committee					1.0000	425.00	425.00	
	Finance Committee					1.0000	1,850.00	1,850.00	
	Finance Committee					1.0000	18,375.00	18,375.00	
	Finance Committee					1.0000	187.50	187.50	
	Finance Committee					1.0000	750.00	750.00	
	Finance Committee					1.0000	5,000.00	5,000.00	
	Finance Committee					1.0000	750.00	750.00	
	Finance Committee					1.0000	1,250.00	1,250.00	
	Finance Committee					1.0000	16,132.50	16,132.50	
							Finance Committee Totals		\$226,037.50
6075	Safety Equipment - Physicals	432.59	.00	.00	.00	200.00	.00	.00	200.00
6200	Travel - Meetings - Education	11,292.32	10,609.92	9,231.12	1,032.53	9,700.00	3,148.54	9,700.00	15,000.00
<b>Budget Transactions</b>									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	15,000.00	15,000.00	
							Finance Committee Totals		\$15,000.00
6230	Tuition & Reimbursement Program	.00	.00	.00	.00	.00	1,600.00	.00	.00
6250	Dues - Memberships - Certification	412.50	585.00	50.00	440.00	850.00	440.00	600.00	850.00
6310	Telephone	2,036.52	646.79	713.85	581.43	650.00	1,901.78	650.00	650.00
6520	Supplies	46.46	55.88	136.02	64.47	250.00	14.36	250.00	250.00
<b>Comments</b>									
	<i>Level</i>								
	Department	Retirement Gifts; Retirement Party Supplies							
7541	Strategic Plan Update	.00	.00	.00	.00	.00	7,360.83	.00	.00
8012	Wireless Controller/Access Points, Admin	.00	.00	.00	.00	.00	.00	10,000.00	.00
8013	Firewall Software/Upgrades	.00	.00	14,303.83	.00	.00	.00	5,545.00	.00
8191	Replace Domain Controller Server	.00	.00	.00	.00	.00	8,370.13	.00	.00
8192	Replace SCADA APP Server 2	.00	.00	.00	7,751.15	.00	.00	20,000.00	.00
8251	Virtual Host	.00	.00	.00	.00	20,000.00	.00	20,000.00	.00
8252	Backup Power Server Room	.00	.00	.00	.00	6,000.00	6,106.04	6,000.00	.00
8253	Network Improvements	.00	.00	.00	.00	11,000.00	.00	11,000.00	.00



# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted
Fund	<b>20 - Water Fund</b>								
	Department <b>56 - Information Technology</b>								
8254	Firewall/software Upgrade	.00	.00	.00	.00	25,000.00	27,555.46	25,000.00	.00
8255	Software Upgrades, Misc	.00	.00	.00	.00	8,000.00	.00	8,000.00	.00
8256	Wireless Controller/Access Points	.00	.00	.00	.00	10,000.00	3,217.00	10,000.00	.00
8257	Replace Hydraulic Modeling Software	.00	.00	.00	.00	15,000.00	.00	15,000.00	.00
8258	New Core Switch, Server Room	.00	.00	.00	.00	25,000.00	.00	25,000.00	.00
8259	Replace SCADA Historian Server	.00	.00	.00	.00	10,000.00	9,305.43	10,000.00	.00
8333	Software Upgrades	.00	.00	.00	.00	.00	.00	.00	8,000.00
8334	AutoCAD Licenses	.00	.00	.00	.00	.00	.00	.00	6,000.00
	Department <b>56 - Information Technology Totals</b>	<b>\$466,568.29</b>	<b>\$485,981.67</b>	<b>\$568,773.08</b>	<b>\$578,662.44</b>	<b>\$795,870.00</b>	<b>\$673,758.82</b>	<b>\$834,890.00</b>	<b>\$757,016.00</b>



# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted
Fund	<b>20 - Water Fund</b>								
	Department <b>60 - Customer Service</b>								
4101	Regular Salaries - Wages	461,516.11	254,973.94	236,815.49	246,871.90	260,775.00	216,583.05	260,775.00	295,168.00
4102	Wages Overtime	9,169.28	3,010.13	8,860.71	10,391.64	12,000.00	3,315.38	5,000.00	6,287.00
4201	Wages - Part Time	.00	.00	.00	.00	.00	.00	.00	18,000.00
4301	FICA Taxes	34,345.20	19,860.79	20,436.96	18,561.41	20,875.00	13,121.49	20,875.00	23,777.00
4302	Dental Self Insured	10,764.71	4,728.58	4,386.60	3,734.64	4,950.00	4,410.16	4,950.00	5,789.00
4303	Unemployment Insurance	.00	.00	.00	.00	.00	2,142.00	.00	.00
4304	Vision	1,768.26	934.05	877.98	776.97	875.00	757.01	875.00	994.00
4305	Retirement Health Savings Account	8,532.68	4,994.17	4,865.70	4,429.24	4,825.00	4,342.51	4,825.00	5,618.00
4306	Workers Compensation	1,168.08	1,784.65	1,632.06	1,364.45	1,600.00	1,118.26	1,600.00	1,820.00
4309	Health Savings Account - ER Portion	7,399.49	3,821.07	3,163.79	3,109.38	3,150.00	3,109.87	3,150.00	3,150.00
4310	ACWA Medical Insurance	144,953.35	72,375.39	62,482.07	56,599.42	63,725.00	55,685.08	63,725.00	63,920.00
4311	Life Insurance	1,331.07	748.01	707.28	646.19	700.00	631.89	700.00	807.00
4312	Long Term Disability - Management	423.75	434.34	454.50	391.10	475.00	.00	475.00	518.00
4313	AFLAC Administrative fee - ER Portion	16.62	18.12	17.10	12.25	25.00	.00	25.00	25.00
4314	Long Term Disability - Union	1,015.30	575.59	556.52	413.75	500.00	.00	500.00	597.00
4315	CalPERS Classic ER Contribution	56,881.27	38,784.30	39,490.86	41,808.61	50,100.00	18,724.13	50,100.00	40,767.00
4325	CalPERS PEPPRA ER Contribution	7,858.10	3,533.79	3,608.29	4,084.16	4,550.00	5,226.72	4,550.00	10,165.00
4330	Health Savings Account Admin fee - ER Por	77.86	56.25	59.68	51.89	75.00	47.58	75.00	53.00
4405	Contractual Services	.00	8,714.38	9,403.37	24,725.33	5,000.00	320.00	5,000.00	5,000.00
Comments									
<i>Level</i>									
<i>Comment</i>									
Department		Possible temp in Spring 2022.							
4475	Legal-Special Projects	8,297.25	8,107.50	22,167.50	4,639.00	1,500.00	913.50	1,500.00	1,500.00
Comments									
<i>Level</i>									
<i>Comment</i>									
Department		Affordable Housing.							
4476	Legal Litigation Confidential	48,959.55	132.94	.00	.00	.00	.00	.00	.00
4480	Legal-Regular	5,778.75	6,450.26	5,037.00	6,947.75	5,000.00	15,117.50	5,000.00	5,000.00
Comments									
<i>Level</i>									
<i>Comment</i>									
Department		Ordinances							
4520	Miscellaneous Liability Claims	365.00	166.58	3,259.59	2,437.22	1,000.00	180.10	1,000.00	1,000.00



# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted
Fund <b>20 - Water Fund</b>									
Department <b>60 - Customer Service</b>									
4521	CSRMA Liability Claims	(18.50)	3,157.00	500.00	.00	.00	.00	.00	.00
4810	Postage Expenses	16,852.55	16,598.36	15,390.89	16,630.78	17,000.00	13,339.53	17,000.00	41,000.00
Comments									
<i>Level</i> <i>Comment</i>									
Department              Increase in postal expenses.									
Finance Committee      Increased \$24k, monthly billing costs									
4820	Office Supplies	3,212.52	3,616.48	2,175.38	3,094.58	2,300.00	1,784.57	2,300.00	2,300.00
4920	Printing	5,340.63	5,776.29	5,290.64	7,212.49	8,000.00	4,520.09	8,000.00	18,400.00
Comments									
<i>Level</i> <i>Comment</i>									
Finance Committee      Increased \$10,400 monthly billing costs									
4930	Ads-Legal Notices	.00	1,842.42	190.03	481.50	1,500.00	.00	1,500.00	1,500.00
5020	Equipment Rental- Lease	1,053.64	1,053.37	1,078.52	1,087.04	1,050.00	814.14	1,050.00	1,050.00
6027	Office Equipment Repair	.00	.00	.00	.00	100.00	.00	100.00	100.00
6030	Service Contracts	33,186.01	35,112.01	39,906.40	47,536.52	35,000.00	57,113.86	45,000.00	82,500.00
Comments									
<i>Level</i> <i>Comment</i>									
Department              AMS credit card fees for processing length.									
Finance Committee      Increased \$47,500, monthly AMS Costs									
6075	Safety Equipment - Physicals	200.00	424.50	204.00	343.42	200.00	64.21	350.00	200.00
Comments									
<i>Level</i> <i>Comment</i>									
Department              Rachel and Chelsea physicals									
6200	Travel - Meetings - Education	23,213.80	4,408.91	2,350.16	672.56	300.00	626.84	400.00	5,876.00
Comments									
<i>Level</i> <i>Comment</i>									
Department              Tyler, Sensus and LF									
Budget Transactions									
<i>Level</i> <i>Transaction</i> <i>Number of Units</i> <i>Cost Per Unit</i> <i>Total Amount</i>									
Finance Committee      Evaluation/Training Lunches                      6.0000                      37.50                      225.00									
Finance Committee      Laserfiche (Placeholder)                      1.0000                      1.00                      1.00									
Finance Committee      Tyler Annual Conference                      1.0000                      2,550.00                      2,550.00									



# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted
Fund 20 - Water Fund									
Department 60 - Customer Service									
	Finance Committee Xylem Reach Annual Conference					1,000.00	3,100.00	3,100.00	
								<u>5,876.00</u>	
	Finance Committee Totals								
6230	Tuition & Reimbursement Program	.00	2,959.48	3,038.16	2,318.80	.00	.00	.00	.00
6250	Dues - Memberships - Certification	1,007.00	.00	314.55	.00	100.00	24.50	100.00	640.00
	Budget Transactions								
	Level Transaction					Number of Units	Cost Per Unit	Total Amount	
	Finance Committee Base					1,000.00	90.00	90.00	
	Finance Committee Notary (Placeholder - LK last 20/21 New FY23)					1,000.00	550.00	550.00	
								<u>640.00</u>	
	Finance Committee Totals								
6310	Telephone	2,680.43	114.17	97.39	138.14	100.00	230.33	130.00	130.00
	Comments								
	Level Comment								
	Department Increase in fees for AT&T.								
6520	Supplies	1,402.23	(82.84)	229.40	279.57	250.00	177.63	250.00	250.00
	Comments								
	Level Comment								
	Department Retirement Gifts; Retirement Party Supplies								
6640	Bad Debt Expense	9,000.00	9,000.00	.00	.00	5,000.00	.00	5,000.00	5,000.00
	Department 60 - Customer Service Totals	\$907,751.99	\$518,184.98	\$499,048.57	\$511,791.70	\$512,600.00	\$424,441.93	\$515,880.00	\$648,901.00



# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted
Fund	<b>20 - Water Fund</b>								
	Department <b>62 - Inspections</b>								
4101	Regular Salaries - Wages	52,665.70	189,882.68	186,047.54	224,705.78	277,175.00	194,072.07	277,175.00	291,864.00
4102	Wages Overtime	1,336.05	12,260.92	7,059.36	3,128.42	5,325.00	5,176.50	4,000.00	3,355.00
4201	Wages - Part Time	4,232.80	15,067.17	11,071.90	.00	.00	387.26	.00	.00
4202	Wages - Part Time Overtime	244.20	.00	.00	.00	.00	.00	.00	.00
4301	FICA Taxes	4,519.05	15,993.48	15,238.88	12,451.61	21,625.00	16,302.23	21,625.00	22,583.00
4302	Dental Self Insured	1,181.41	3,322.37	2,917.22	3,369.27	4,950.00	3,729.09	4,950.00	4,962.00
4303	Unemployment Insurance	.00	.00	.00	201.00	.00	.00	.00	.00
4304	Vision	158.45	650.96	598.94	691.86	875.00	640.14	875.00	852.00
4305	Retirement Health Savings Account	749.90	3,208.86	3,073.51	3,487.58	4,300.00	3,226.52	4,300.00	4,293.00
4306	Workers Compensation	1,159.70	1,870.65	2,559.54	3,255.98	3,750.00	2,767.60	3,750.00	3,935.00
4308	Uniforms	1,035.99	803.86	963.26	556.48	975.00	469.78	975.00	750.00
4309	Health Savings Account - ER Portion	.00	1,902.84	2,588.66	2,576.63	2,600.00	2,578.16	2,600.00	2,600.00
4310	ACWA Medical Insurance	12,901.58	52,374.59	42,753.90	43,720.79	61,625.00	40,076.46	61,625.00	57,544.00
4311	Life Insurance	110.87	456.52	424.12	477.61	600.00	442.00	600.00	591.00
4313	AFLAC Administrative fee - ER Portion	.00	19.24	16.22	9.79	25.00	11.14	25.00	25.00
4314	Long Term Disability - Union	119.60	441.60	466.10	588.80	675.00	202.40	675.00	662.00
4315	CalPERS Classic ER Contribution	4,358.94	18,032.69	20,924.93	28,285.36	37,600.00	12,988.46	37,600.00	39,627.00
4325	CalPERS PEPRA ER Contribution	2,050.89	6,396.03	5,555.17	7,798.93	9,875.00	7,353.81	9,875.00	10,384.00
4330	Health Savings Account Admin fee - ER Por	8.15	29.54	41.12	52.87	75.00	48.40	75.00	53.00
4405	Contractual Services	.00	.00	160.00	.00	.00	.00	.00	.00
4610	Gasoline Expense	2,574.82	3,983.60	4,299.98	4,120.91	4,300.00	3,565.44	6,500.00	4,300.00
Comments									
Level		<i>Comment</i>							
Department		22 Est. Increased Fuel Costs							
4820	Office Supplies	68.53	133.17	686.93	374.52	250.00	313.18	250.00	250.00
6030	Service Contracts	.00	2,250.16	1,473.93	1,847.14	2,750.00	3,810.40	3,000.00	2,750.00
Comments									
Level		<i>Comment</i>							
Department		State Of California California Underground Facilities Safe Excavation Board							
6045	Water Meters & Parts	86,318.95	59,205.39	127,071.05	93,018.39	150,000.00	87,656.83	150,000.00	150,000.00
6071	Shop Supplies	2,187.00	3,956.77	3,611.37	2,220.03	3,000.00	1,742.30	3,000.00	3,000.00
6073	Small Tools	3,527.34	112.24	41.63	1,387.14	200.00	.00	200.00	200.00



# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted																																			
<b>Fund 20 - Water Fund</b>																																												
Department <b>62 - Inspections</b>																																												
6075	Safety Equipment - Physicals	838.07	238.40	164.84	342.69	350.00	78.01	350.00	350.00																																			
6200	Travel - Meetings - Education	223.00	8,503.18	523.59	4,190.30	4,800.00	8,909.95	500.00	4,501.00																																			
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2">Comments</th> </tr> <tr> <th>Level</th> <th>Comment</th> </tr> </thead> <tbody> <tr> <td>Department</td> <td>Sensus and LF Backflow Next FY 23/24 &amp; 24/25</td> </tr> </tbody> </table>										Comments		Level	Comment	Department	Sensus and LF Backflow Next FY 23/24 & 24/25																													
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Finance Committee Totals				<u>\$4,501.00</u>																																								
6250	Dues - Memberships - Certification	.00	1,654.00	775.00	2,204.05	1,000.00	2,039.00	1,200.00	2,375.00																																			
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Budget Transactions		Number of Units	Cost Per Unit	Total Amount																																								
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Finance Committee Totals				<u>\$2,375.00</u>																																								
6310	Telephone	.00	2,575.04	2,141.51	1,773.63	2,000.00	865.81	2,000.00	2,000.00																																			
6520	Supplies	.00	.00	.00	27.58	50.00	12.28	50.00	50.00																																			
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2">Comments</th> </tr> <tr> <th>Level</th> <th>Comment</th> </tr> </thead> <tbody> <tr> <td>Department</td> <td>Retirement Gifts; Retirement Party Supplies</td> </tr> </tbody> </table>										Comments		Level	Comment	Department	Retirement Gifts; Retirement Party Supplies																													
Comments																																												
Level	Comment																																											
Department	Retirement Gifts; Retirement Party Supplies																																											
Department <b>62 - Inspections</b> Totals		\$182,570.99	\$405,325.95	\$443,250.20	\$446,865.14	\$600,750.00	\$399,465.22	\$597,775.00	\$613,856.00																																			



# Adopted Budget - Expense

Budget Year 2023

Account	Account Description	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Adopted Budget	2022 Actual Amount	2022 Estimated Amount	2023 Adopted
Fund	<b>20 - Water Fund</b>								
	Department <b>80 - Non Crew</b>								
4510	Insurance Expense	110,180.62	175,489.18	239,705.66	242,643.74	272,350.00	257,284.27	272,350.00	272,350.00
4810	Postage Expenses	150.00	150.00	.00	150.00	300.00	458.00	300.00	300.00
6075	Safety Equipment - Physicals	4.50	.00	.00	.00	500.00	123.86	500.00	500.00
6310	Telephone	19,613.40	17,489.97	18,441.33	23,340.37	20,000.00	20,007.92	23,000.00	23,000.00
6330	Electricity	683,525.25	677,336.67	691,736.14	947,374.23	800,000.00	810,133.08	1,050,000.00	1,155,000.00
	Comments								
	Level	<i>Comment</i>							
	Department	2023 budget increased by 10% over 2022 YE estimate.							
6340	Water	.00	.00	.00	15,675.76	.00	13,698.66	14,000.00	14,000.00
6350	Natural Gas	18,536.16	21,042.24	21,498.29	21,368.15	23,000.00	31,809.78	23,000.00	23,000.00
6360	Propane	.00	.00	.00	.00	100.00	.00	100.00	100.00
6370	Refuse Disposal	2,736.54	2,338.80	1,966.07	1,658.36	2,500.00	1,922.96	2,000.00	2,500.00
6380	Other Utilities	7,658.00	8,112.48	8,222.64	.00	8,200.00	.00	.00	.00
6510	Miscellaneous Corrections	163.82	69,574.04	308,243.99	76,010.71	.00	4,042.94	.00	.00
6520	Supplies	114.20	6.84	24.25	29.83	200.00	.00	200.00	200.00
6530	Misc Emergency Incident Expenses	.00	.00	.00	.00	.00	21,220.65	.00	.00
6635	LAFCO Administrative Costs	11,291.42	14,332.43	14,488.35	14,252.36	14,500.00	15,471.28	14,500.00	14,500.00
6716	2013 Water Refunding Debt Amortization Expense	12,199.64	9,149.68	.00	.00	.00	.00	.00	.00
6750	Contingency Fund	.00	.00	.00	.00	150,000.00	.00	.00	150,000.00
6816	Depreciation Expense	3,582,452.38	3,940,206.94	4,062,684.40	4,332,579.36	4,226,000.00	4,149,490.83	4,420,000.00	4,510,000.00
	Department <b>80 - Non Crew Totals</b>	<b>\$4,448,625.93</b>	<b>\$4,935,229.27</b>	<b>\$5,367,011.12</b>	<b>\$5,675,082.87</b>	<b>\$5,517,650.00</b>	<b>\$5,325,664.23</b>	<b>\$5,819,950.00</b>	<b>\$6,165,450.00</b>



# ADDENDUM

Rate Confirmation Resolution No. 3220-22 .....	184
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Appropriations Subject to Limitations Resolution No. 3223-22 .....	188



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RESOLUTION NO. 3220-22

A RESOLUTION OF THE BOARD OF DIRECTORS  
OF THE SOUTH TAHOE PUBLIC UTILITY DISTRICT  
CONFIRMING THE WATER AND SEWER SERVICE CHARGE RATES  
FOR FISCAL YEAR 2022/23

**WHEREAS**, on May 16, 2019, the Board of Directors of the South Tahoe Public Utility District held a public hearing on proposed changes in rates and charges which were issued with a Proposition 218 notice that was mailed to all District account holders; and

**WHEREAS**, on May 16, 2019, the Board of Directors of the South Tahoe Public Utility District approved Ordinance 573-19, adopting a five-year water service charge rate schedule and a five-year sewer service charge rate schedule; and

**WHEREAS**, Ordinance 573-19 requires the District's Board of Director's confirmation of the water and sewer service charge rates in Fiscal Years 2020/21, 2021/22, 2022/23 and 2023/24; and

**WHEREAS**, on March 23, 2022, the Board of Directors of the South Tahoe Public Utility District held a public meeting and directed District staff to develop the proposed budget for fiscal year 2022/23 with a proposed water service charge rate increase of 9.0% and a sewer service charge rate increase of 8.0% to fund the 2022/23 capital improvement plan and operating budget of the Water and Sewer Enterprise Funds.

**NOW, THEREFORE BE IT RESOLVED**, by the Board of Directors of the South Tahoe Public Utility District that the water and sewer service charge rates for the Fiscal Year 2022/23 included in the attached Water and Sewer Rate Schedules are confirmed, effective July 1, 2022.

**WE THE UNDERSIGNED**, do hereby certify that the above and foregoing Resolution was duly and regularly adopted and passed by the Board of Directors of the South Tahoe Public Utility District at a Regular meeting duly held on the 19<sup>th</sup> day of May 2022, by the following vote:

AYES: Romosos, Peterson, Sheehan, Exline  
NOES: None  
ABSENT: Cefalu

  
Kelly Sheehan, Board President  
South Tahoe Public Utility District

ATTEST:

  
Marid Sharp, Assist Clerk of the Board  
South Tahoe Public Utility District

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**RESOLUTION NO. 3221-22**  
**A RESOLUTION OF THE BOARD OF DIRECTORS**  
**OF THE SOUTH TAHOE PUBLIC UTILITY DISTRICT**  
**ADOPTING THE BUDGET FOR THE SEWER ENTERPRISE FUND**  
**FOR FISCAL YEAR 2022/23**

**WHEREAS**, on March 30, 2022, the Board of Directors of the South Tahoe Public Utility District held a public meeting and directed District staff to develop the proposed budget for Fiscal Year 2022/23 with a proposed sewer service charge rate increase of 8% to fund the 2022/23 Sewer Capital Improvement Plan and Operating Budget of the Sewer Enterprise Fund.

**NOW, THEREFORE BE IT RESOLVED**, by the Board of Directors of the South Tahoe Public Utility District that:  
The attached Budget in the amount of \$36,693,150 is adopted for the Fiscal Year beginning July 1, 2022, and ending June 30, 2023.

**WE THE UNDERSIGNED**, do hereby certify that the above and foregoing Resolution was duly and regularly adopted and passed by the Board of Directors of the South Tahoe Public Utility District at a regular meeting duly held on the 19<sup>th</sup> day of May 2022, by the following vote:

- 19 AYES: Romsos, Peterson, Sheehan, Exline
- 20 NOES: None
- 21 ABSENT: Cefalu

  
\_\_\_\_\_  
Kelly Sheehan, Board President  
South Tahoe Public Utility District

ATTEST:  
  
\_\_\_\_\_  
Maria Sharp, Assist Clerk of the Board  
South Tahoe Public Utility District

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RESOLUTION NO. 3222-22

A RESOLUTION OF THE BOARD OF DIRECTORS  
OF THE SOUTH TAHOE PUBLIC UTILITY DISTRICT  
ADOPTING THE BUDGET FOR THE WATER ENTERPRISE FUND  
FOR FISCAL YEAR 2022/23

**WHEREAS**, on March 30, 2022, the Board of Directors of the South Tahoe Public Utility District held a public meeting and directed District staff to develop the proposed budget for Fiscal Year 2022/23 with a proposed water service charge rate increase of 9% to fund the 2022/23 Water Capital Improvement Plan and Operating Budget of the Water Enterprise Fund.

**NOW, THEREFORE BE IT RESOLVED**, by the Board of Directors of the South Tahoe Public Utility District that:

The attached budget in the amount of \$25,456,119 is adopted for the Fiscal Year beginning July 1, 2022, and ending June 30, 2023.

**WE THE UNDERSIGNED**, do hereby certify that the above and foregoing Resolution was duly and regularly adopted and passed by the Board of Directors of the South Tahoe Public Utility District at a regular meeting duly held on the 19<sup>th</sup> day of May 2022, by the following vote:

AYES: Romsos, Peterson, Sheehan, ExLine

NOES: None

ABSENT: Cefalu

  
\_\_\_\_\_  
Kelly Sheehan, Board President  
South Tahoe Public Utility District

ATTEST:

  
\_\_\_\_\_  
Maria Sharp, Assist Clerk of the Board  
South Tahoe Public Utility District



  
Kelly Sheehan, Board President  
South Tahoe Public Utility District

ATTEST:

  
Melonie Guttry, Clerk of the Board  
South Tahoe Public Utility District

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Resolution No. 3223-22  
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# *ACKNOWLEDGMENTS*

*Paul Hughes, Chief Financial Officer*

*Debbie Henderson, Accounting Manager*

## BOARD OF DIRECTORS' FINANCE COMMITTEE:

*David Peterson*

*Kelly Sheehan*

*Finance Division:*

*Chelsea Block*

