



SOUTH TAHOE
PUBLIC UTILITY DISTRICT

ANNUAL BUDGET

FISCAL YEAR
JULY 1, 2023 - JUNE 30, 2024

ADOPTED MAY 18, 2023





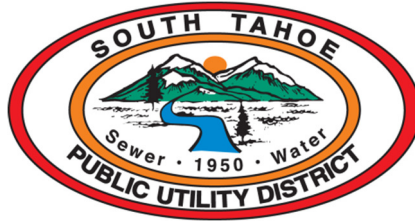
SOUTH TAHOE PUBLIC UTILITY DISTRICT

FISCAL YEAR

JULY 1, 2023 - JUNE 30, 2024

Budget Message	1
Monthly Flat Service Rates.....	10
Metered Water Service Rates.....	11
Strategic Plan.....	12
District Officials	13
Organizational Chart.....	14
Department/Crew Descriptions.....	15
2023/24 Budget Combined Funds.....	30
Sewer Enterprise Fund.....	31
Water Enterprise Fund	113
Addendum.....	181
Acknowledgments	187





SOUTH TAHOE PUBLIC UTILITY DISTRICT

FISCAL YEAR 2023/24 BUDGET MESSAGE

May 18, 2023

District Customers and Board of Directors:

The South Tahoe Public Utility District staff submit to you the adopted Fiscal Year 2023/24 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 2023/24 budget and long-range forecast.

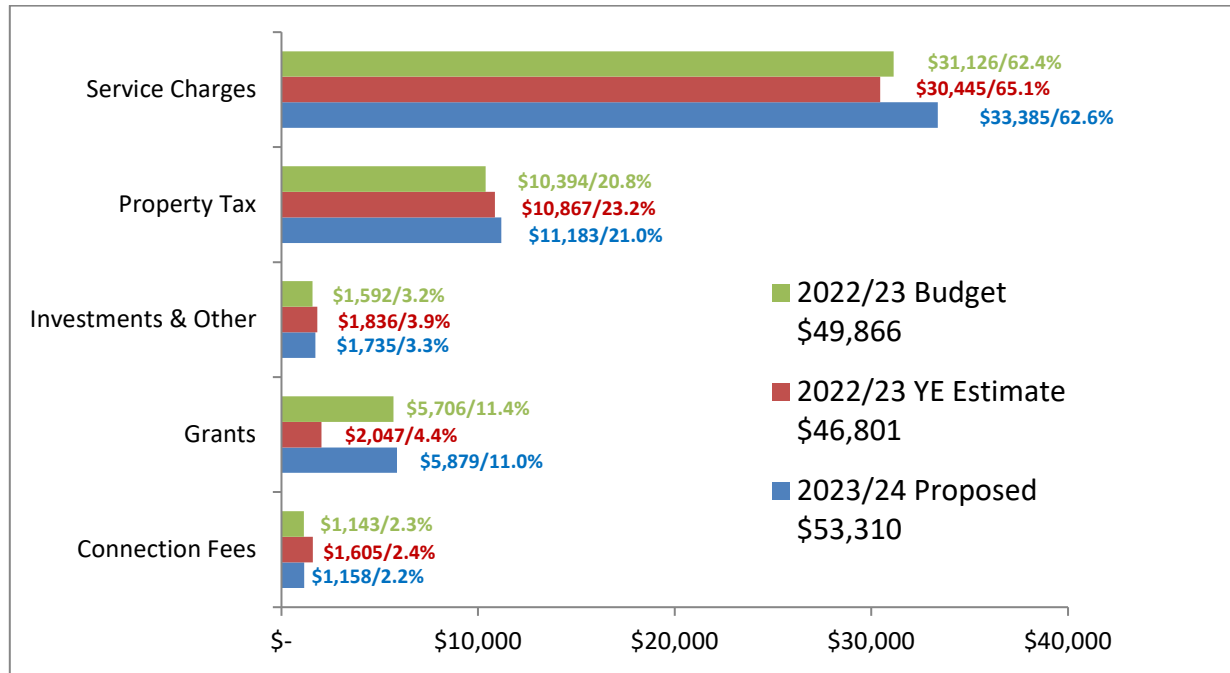
In November 2022, at the beginning of the budget process, District staff informs each department of the budget expectations including: no change in total operating and maintenance (O&M) expenses without valid justification and no change to current staffing levels without General Manager approval. The General Manager recommended, and the Board approved, two additional permanent positions to be incorporated into the adopted budget. Further discussion below in the “Salaries and Benefits” section.

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 (CIPs). The total amount of the sewer and water ten-year engineering CIPs are \$109.8 million and \$115.8 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 CIPs 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 continue funding the “Needs Based” CIPs, District staff recommended confirmation of rates for fiscal year 2024 at levels sufficient to make up for the 0% rate adjustments in fiscal years 2021 and 2022. The recommended rate adjustments of 9.5% for both water rates and sewer rates were confirmed by the Board of Directors for fiscal year 2024 at the May 18, 2023 regular Board meeting.

Next year the Board intends to issue a new Proposition 218 notice along with an associated five-year rate schedule sufficient to continue funding the capital improvement plans.

Fiscal Year 2023/24 Projected Revenues: Water and Sewer Combined \$53,310 (000's) Compared to FY 2023 Budget and 2023 Estimated Year End

Figure 1



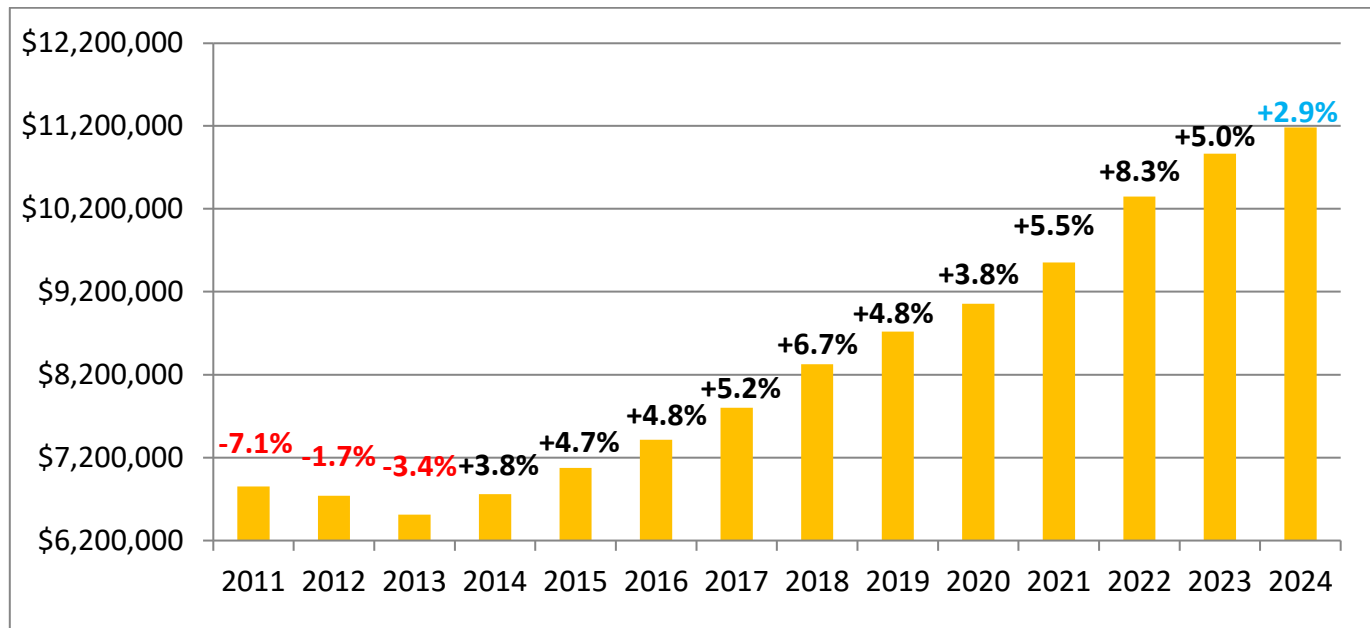
Total water and sewer revenues projected for fiscal year 2023/24 are \$53.3 million, not including expected loan reimbursements of \$11.2 million, and are up \$3.4 million from the current year budget. The revenue category with the largest projected year over year increase of \$2.3 million is service charge revenues (see discussion below) due to the 9.5% proposed increases to the water and sewer service charge rates to fund the CIPs, followed by property tax revenue (\$0.8 million).

Property Taxes – Property tax revenues are projected at \$11.2 million, a 2.9% increase over the current year actual amount. For fiscal year 2023/24, property tax is budgeted 70% in the sewer fund and 30% in the water fund. This ratio currently continues in the long-range forecast through year 2028/29 then changes to a 50/50 sewer/water ratio. During the Finance Committee meeting on March 10, the Committee members suggested a gradual shift over time to a 56%/44% sewer/water split which is the current ratio of sewer and water customers. Property

tax transfers from the District to the South Tahoe Redevelopment Successor Agency are projected to be \$476,000 in 2023/2024 or 4.3% 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 5.0%. 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, increased mortgage rates and a resulting decrease to home values. The historical low mortgage rates we witnessed from approximately 2013 through the second half of calendar year 2022 are over for the foreseeable future. Due to these impacts to the real estate market, staff is not projecting an increase to property tax revenues beyond the 15-year average of 2.9% for fiscal year 2023/24 and beyond. 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

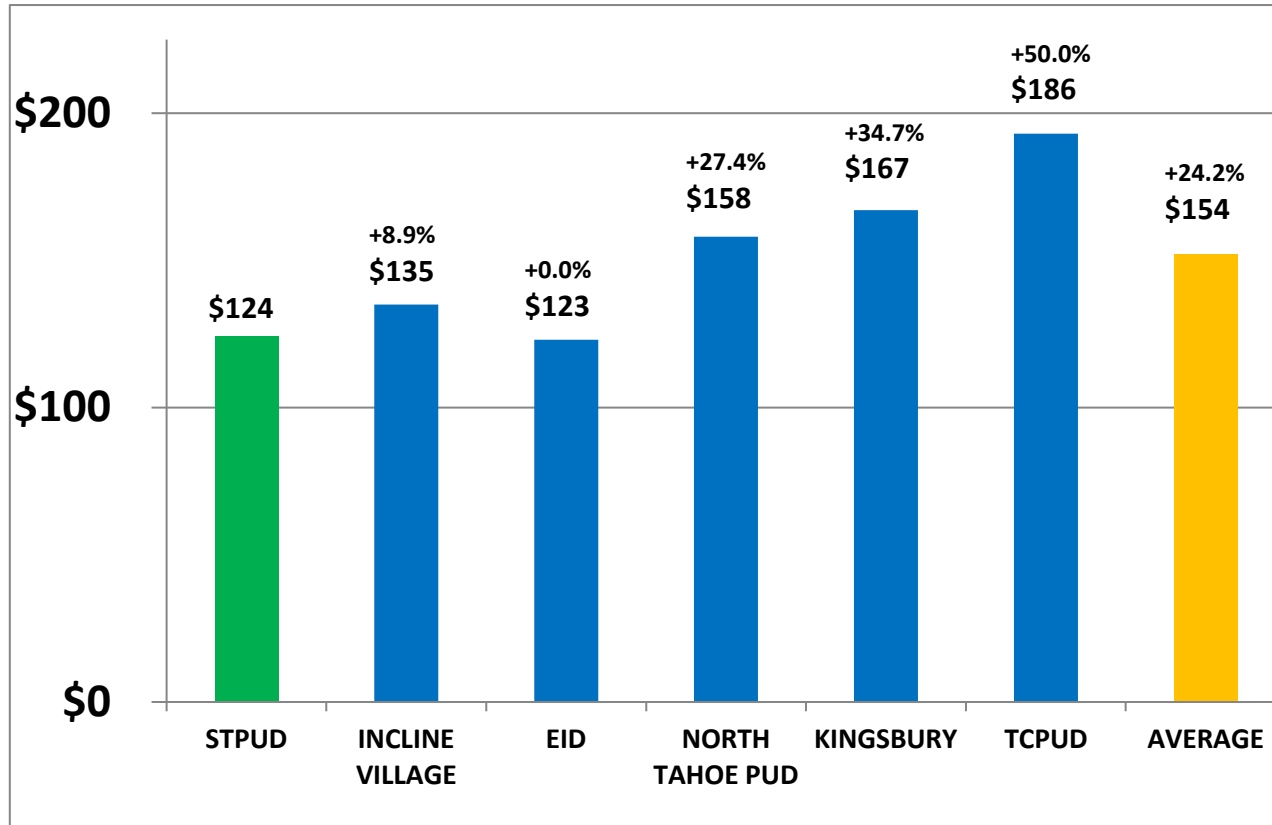


Service Charges – Total water and sewer service charge revenue projected for 2023/24 is \$33.4 million. As mentioned above, the adopted budget has been prepared with 9.5% increases to water and sewer rates which allow the District to continue completing projects from the “Needs Based” CIPs. The long-range forecast is currently prepared with the assumed rate increases of 9.5% in years two through six (next Prop 218 five-year cycle) and 6% in years seven 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. Figure 3 below illustrates the current average combined monthly water and sewer bill of local comparable providers is \$154, compared to the District’s 2023/24 combined rate of \$124. Staff will continue to monitor and report future rate data annually.

Current Monthly Combined Water and Sewer Rate Comparison w/STPUD 2023/24 Increases

Figure 3



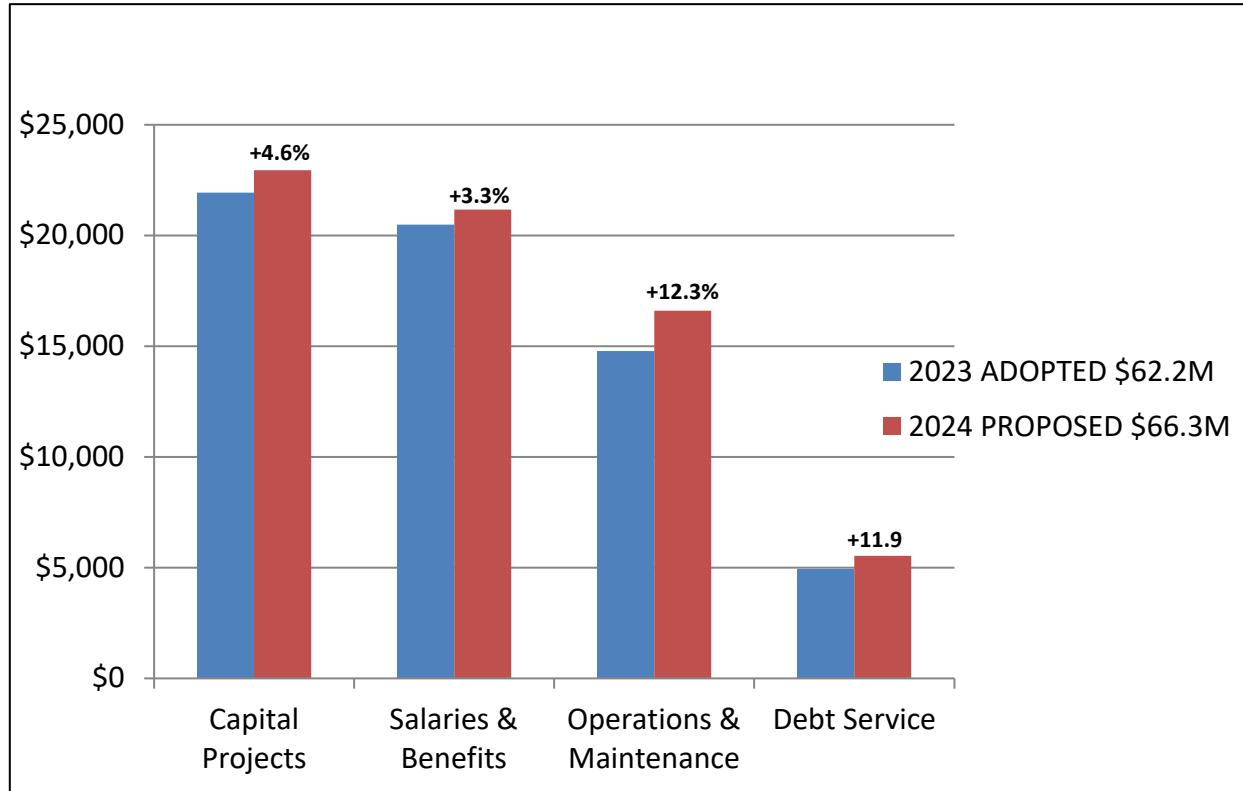
Connection Fees – Capacity charges collected by the District can only be spent on infrastructure or to pay the debt service on loans for infrastructure. For the adopted fiscal year 2023/24 budget, staff has projected sewer capacity and connection charges equivalent to 60 typical residential connections 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 100 plumbing fixture 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 2023/24 only represent approximately 2.2% of the total proposed revenue budget, they are an important revenue source to support capital projects and they represent 7.6% of the revenues specifically available for capital projects.

Investment Revenues – Projected investment earnings generated from the District’s portfolio have been well below historical averages as interest rates were at or near record lows for years. 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 2023/24 are \$380,000 compared to \$515,000 in the current year budget although actual earnings could exceed expectation if current higher rates remain strong into 2023/24. Although low rates have negatively impacted District investment revenues for many years, 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 2023/24 budget includes \$6.4 million of awarded grant funds for various projects. This follows \$2.6 million expected to be received by current year end. For 2023/24, the largest portion, \$1.3M, is from the CTC for a community wide fire fuels reduction project. The total grant is \$2.6M expected to be paid out over the next two years. The District has also been awarded fire fuels reduction funding of \$.5M from the USFS. Other projects receiving funding in 2023/24 are treatment plant blower generator \$829K, backup power supply for tank locations \$700K, reimbursement for expenses related to the Caldor and Tamarack fires \$400K, various water conservation projects \$400K, Black Bart waterline \$500K, and various projects funded by the El Dorado Water Agency \$320K. 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.

Fiscal year 2023/24 adopted expenses compared to current adopted expenses:

Figure 4



Total water and sewer adopted expenses for fiscal year 2023/24 are \$66.3 million compared to \$62.2 million in the current year adopted budget (Figure 4); \$22.9 million or 35% is allocated to capital projects, \$21.2 million or 32% for salaries and benefits, \$16.6 million or 25% for operating and maintenance expenses, and \$5.5 million or 8% for debt service. Each expenditure category is discussed below.

As mentioned earlier, total projected revenues are \$53.3 million compared to total expenditures of \$66.3 million. The difference is loan proceeds expected to be received of \$11.2 million and use of reserves of approximately \$1.7 million.

Operating and Maintenance Expenses – Total water and sewer operating and maintenance (O&M) expenses adopted for fiscal year 2023/24 are \$16.6 million, \$1.8 million or 12.6% more than the current year budget. The change is due to a combination of one-time expenses and permanent increases to ongoing expenditures. Some of the one-time expenses are CTC and USFS grant funded fuels reduction projects. The

District expects to receive approximately \$3.1 million over the next two years to fund this work. The District expects to spend approximately \$60,000 in 2023/24 to complete a new five-year rate study in preparation for issuing a Proposition 218 notice in April 2024 for rates effective July 1, 2024. Contracts for studies and assessments managed by the engineering department fluctuate from year to year. The most significant permanent expense increase is \$346,000 (10%) for power costs. We have seen several rate increases from Liberty Utilities over the last couple of years and expect additional increases this summer, likely be retroactive to January 2023. The requested rate increases are 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 2023/24 budget are \$21.2 million and account for approximately 32% of the total adopted expenditure budget. Budgeted salaries in the amount of \$14.2 million are increasing \$712,000 or 5.28%, while budgeted benefits in the amount of \$7.0 million are increasing \$9,800 or .14%. The combined increase is \$722,000 or 3.53%. 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; two additional Engineering positions and one Water Maintenance position approved by the Board during the current fiscal year. The largest impact to benefits is actually a decrease of 10% (\$221,000) to health insurance premiums. CalPERS contribution rates for 2023/24 are increasing creating an estimated cost impact of \$60,000 (see more information on CalPERS below.) Workers compensation insurance expense is increasing approximately \$89,000 due to a temporary increase in the Districts experience modification factor. Due to the increase in salaries, Social Security/Medicare expenses are expected to increase approximately \$66,000. Payroll taxes, retirement health savings account contributions and other miscellaneous benefits are increasing approximately \$16,000 also due to the increases in salaries noted above.

Several new positions have been requested by multiple departments, but the Board approved incorporating only two of them into the adopted budget. The new, or additional positions for 2023/24 are an Information Technology System Administrator (ITSA) and an additional Engineering Inspector (EI). The ITSA has been requested for several years and is needed to support the substantially increased physical pieces of hardware, programs and service contracts, all of which allow other departments to perform their work more efficiently and effectively. The additional EI will

allow for a decreased level of contract inspections work. The approximate total annual cost of these two positions is \$249,000 and will be split evenly between the water and sewer funds budget.

Fiscal year 2023/24 is the third year of the current three-year employment contracts. Negotiations for succeeding contracts is expected to begin early next fiscal year. Also, according to the current contracts, the District is to complete a compensation study next year and implement the results by July 2024. Year two (2024/25) of the forecast includes an additional adjustment to wages to account for the estimated impact of the study results. Adjustments are expected since the District's recent, and next COLA, are a flat 2.5% versus several of the comparator agencies providing COLAs based on actual inflation.

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) effective January 1, 2013. This act created a new pension plan with lower benefit levels for new public employees, or previous public employees who have moved to a different California public agency, but with a six month or more gap in employment. 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 years or more. Due to this delay, as well as lower than expected returns on investments, the CalPERS Board took action a few years ago 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 2023/24 the increase to the Classic plan (57 employees enrolled) employer rate is 1.312% of salaries, bringing the contribution rate up to 28.612% of salaries. The PEPRA plans (56 employees enrolled) employer contribution rate is decreasing slightly by 0.151% of salaries, but the cost of the plan is increasing due to an increased number of newer employees enrolled in the plan. The PEPRA employer contribution rate for 2023/24 is 7.680% of salaries. The total estimated CalPERS increase for the year is \$60,000.

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 2023/24, debt service is projected at \$5.5 million, an increase of approximately \$600,000 over the current year. The increase is due to the new debt service payments associated with the Tahoe Keys pump station rehabilitation project and the Keller/Heavenly water system improvements project.

The CIPs incorporated in the adopted budget and long-range forecast require additional borrowings. The sewer fund forecast includes \$57.2 million, while the water fund includes \$56.0 million in assumed new borrowings over the next ten years.

There are currently two applications for State Revolving Fund (SRF) loans in different stages of development. One for pump station work (Bijou pump station), and one for a bundled waterline project. The current and future loan amounts and subsequent repayment schedules are built into the 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. Borrowings outside of the SRF program are currently forecasted with a 4.5% interest rate, which is 2% greater than rates estimated for SRF loans.

Capital Outlay - Total water and sewer capital outlay adopted for fiscal year 2023/24 is \$22.9 million; \$13.1 million for sewer projects, and \$9.8 million for water projects. 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 CIPs are \$109.8 million and \$115.8 million for sewer and water projects respectively and include a 3% annual inflation adjustment. Although inflation today is higher than 3%, District staff is comfortable using 3% as a long-range average inflationary factor. According to an economist with the “Kiplinger Letter”, inflation rates at the end of calendar 2023 are expected to drop down to 3.5% - 4.0%. The goal of the Federal Reserve is to bring inflation down to 2.0% - 2.5% through additional rate hikes to the benchmark interest rate.

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

Paul Hughes, Chief Financial Officer

STPUD MONTHLY WATER AND SEWER RATES AUTHORIZED BY PROP 218 NOTICE

MONTHLY FLAT SERVICE

	ADOPTED 4.00%	NO CHANGE	NO CHANGE	ADOPTED 9.00%	ADOPTED 9.50%
	2019/20	2020/21	2021/22	2022/23	2023/24
WATER					
Single Dwelling Unit	\$58.39	\$58.39	\$58.39	\$63.65	\$69.70
Duplex	\$96.98	\$96.98	\$96.98	\$105.70	\$115.74
Triplex	\$131.75	\$131.75	\$131.75	\$143.60	\$157.24
Fourplex	\$170.44	\$170.44	\$170.44	\$185.78	\$203.43
Each additional unit	\$28.56	\$28.56	\$28.56	\$31.13	\$34.09
Business Establishment 3/4 Inch Connection	\$84.55	\$84.55	\$84.55	\$92.16	\$100.92
Business Establishment 1 Inch Connection	\$127.55	\$127.55	\$127.55	\$139.03	\$152.24
 SEWER					
Monthly Charge Per Sewer Unit	5.00%			8.00%	9.50%
By Customer Class	2019/20	2020/21	2021/22	2022/23	2023/24
Single Family Dwelling	\$14.82	\$14.82	\$14.82	\$16.01	\$17.53
Multi Family Residences	\$14.31	\$14.31	\$14.31	\$15.46	\$16.93
Hotels/Motels/Timeshares	\$14.07	\$14.07	\$14.07	\$15.20	\$16.64
Trailer/Mobile Home Parks & Campgrounds	\$14.05	\$14.05	\$14.05	\$15.18	\$16.62
Non-Residential	\$14.82	\$14.82	\$14.82	\$16.01	\$17.53

METERED WATER SERVICE

	ADOPTED 4.00%	NO CHANGE	NO CHANGE	ADOPTED 9.00%	ADOPTED 9.50%
Monthly Base Rate	2019/20	2020/21	2021/22	2022/23	2023/24
3/4 inch connection	\$46.05	\$46.05	\$46.05	\$50.20	\$54.97
1 inch connection	\$76.87	\$76.87	\$76.87	\$83.79	\$91.75
1 1/2 inch connection	\$153.32	\$153.32	\$153.32	\$167.12	\$183.00
2 inch connection	\$245.40	\$245.40	\$245.40	\$267.48	\$292.89
3 inch connection	\$460.43	\$460.43	\$460.43	\$501.87	\$549.55
4 inch connection	\$767.50	\$767.50	\$767.50	\$836.58	\$916.06
6 inch connection	\$1,534.51	\$1,534.51	\$1,534.51	\$1,672.61	\$1,831.51
8 inch connection	\$2,455.33	\$2,455.33	\$2,455.33	\$2,676.31	\$2,930.56
10 inch connection	\$3,529.90	\$3,529.90	\$3,529.90	\$3,847.59	\$4,213.11

	ADOPTED 4.00%	NO CHANGE	NO CHANGE	ADOPTED 8.00%	ADOPTED 9.50%
Consumption Rate by Customer Class Per 100 Cubic Feet (748 Gallons)	2019/20	2020/21	2021/22	2022/23	2023/24
Single Family Tier 1	\$1.58	\$1.58	\$1.58	\$1.72	\$1.88
Single Family Tier 2	\$2.40	\$2.40	\$2.40	\$2.62	\$2.87
Multi Family	\$1.57	\$1.57	\$1.57	\$1.71	\$1.87
Commercial	\$1.62	\$1.62	\$1.62	\$1.77	\$1.94

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

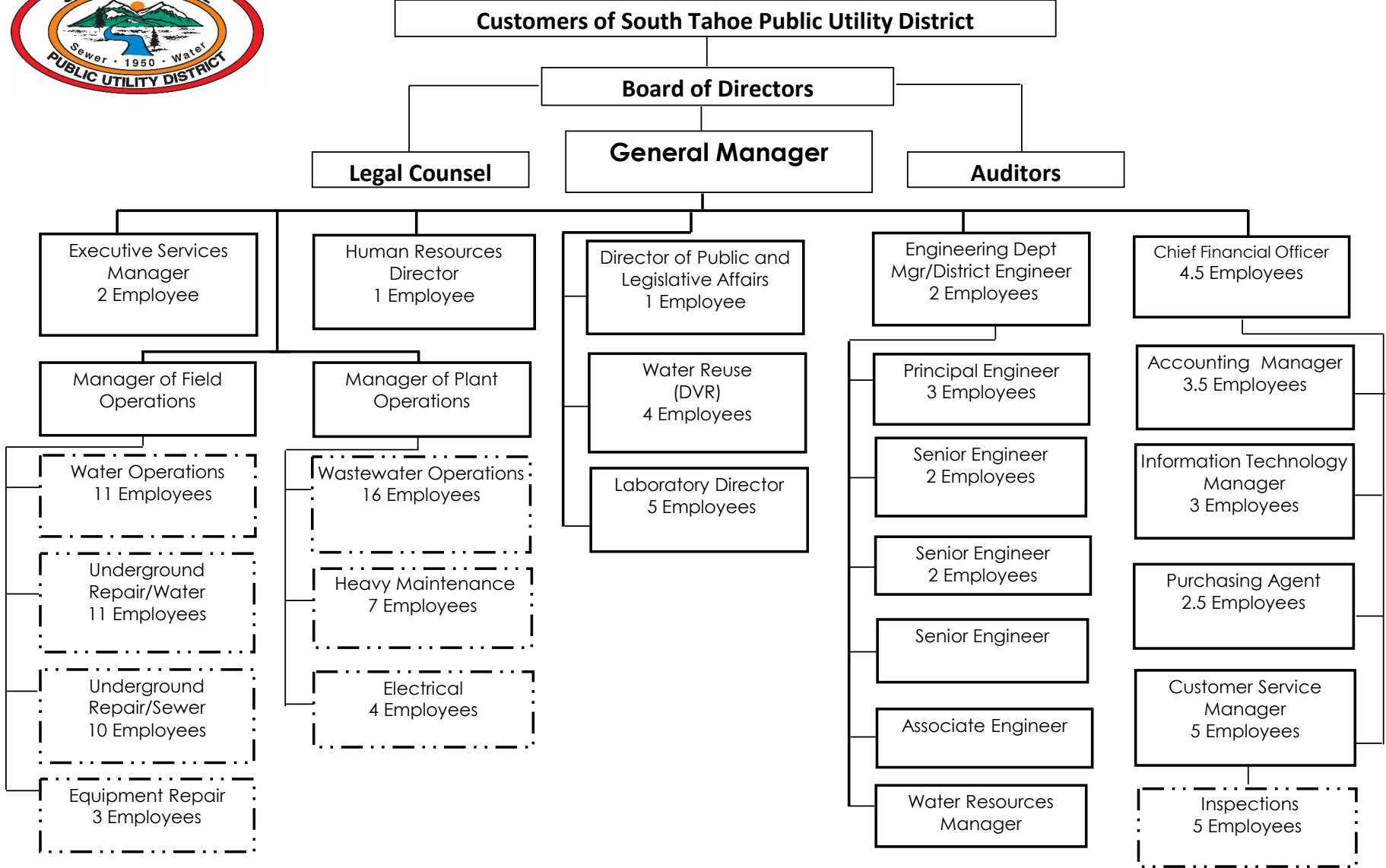
BOARD OF DIRECTORS

David Peterson, President
Shane Romsos, Vice President
Nick Exline, Director
Nick Haven, Director
Kelly Sheehan, Director

MANAGERS

Paul Hughes, Chief Financial Officer
Greg Dupree, Accounting Manager
Ryan Lee, Customer Service Manager
Adrian Combes, Senior Engineer
Megan Colvey, 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
Chris Skelly, Information Technology Manager
Mark Seelos, Water Resource Manager
Dan Arce, Laboratory Director
Stephen Caswell, Principal Engineer
Shelly Thomsen, Director of Public and Legislative Affairs
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

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

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: 11

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

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

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: 16

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: 7.5

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

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: 10.5 (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 monthly 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 monthly 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: 2

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 2023/24 BUDGET SUMMARY

	2023/24 FORECAST	2023/24 FORECAST
	<u>ENTERPRISE FUND</u>	<u>CAPITAL FUND</u>
BEGINNING CASH BALANCES	6,703,561	21,776,722
REVENUES	49,106,552	3,635,467
BORROWINGS	0	11,216,938
AVAILABLE FUNDS	\$ 55,810,114	\$ 36,629,127
SALARIES	12,063,218	2,335,756
BENEFITS	6,261,633	916,020
OPERATIONS AND MAINTENANCE	14,663,044	1,983,269
CAPITAL OUTLAY	0	22,947,500
DEBT SERVICE PAYMENTS	1,345,000	4,186,000
TOTAL CASH OUTLAYS	\$ 34,332,895	\$ 32,368,545
BALANCE BEFORE TRANSFERS	21,477,219	4,260,582
AVAILABLE TO TRANSFER TO CAPITAL FUND	-14,193,946	14,193,946
TRANSFER TO RESERVE FUNDS	0	-8,840,850
ACCRUAL TO CASH ADJUSTMENT	9,051	0
OPERATING AND CAPITAL RESERVES	\$ 7,292,323	\$ 9,613,678
RATE STABILIZATION RESERVE	\$ -	\$ 5,804,105
DEBT RESERVE	\$ -	\$ 3,036,745
TOTAL RESERVE(CASH) BALANCES 6/30/19	\$ 7,292,323	\$ 18,454,528

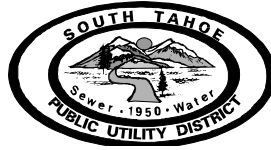


TABLE OF CONTENTS

SEWER BUDGET

Budget Summary.....	31
Funding Sources Chart.....	32
Revenue Budget Detail	33
Local Monthly Rates Chart	34
Ten-Year Rate History.....	35
Expense Allocation Chart	36
Operations and Maintenance Summary	37
Salaries and Benefits Summary	38
Engineering Department Expenses	39
Engineering Department Salaries and Benefits	40
Capital Projects Chart	41
Capital Outlay Summary.....	42
Expense Detail by Crew	44

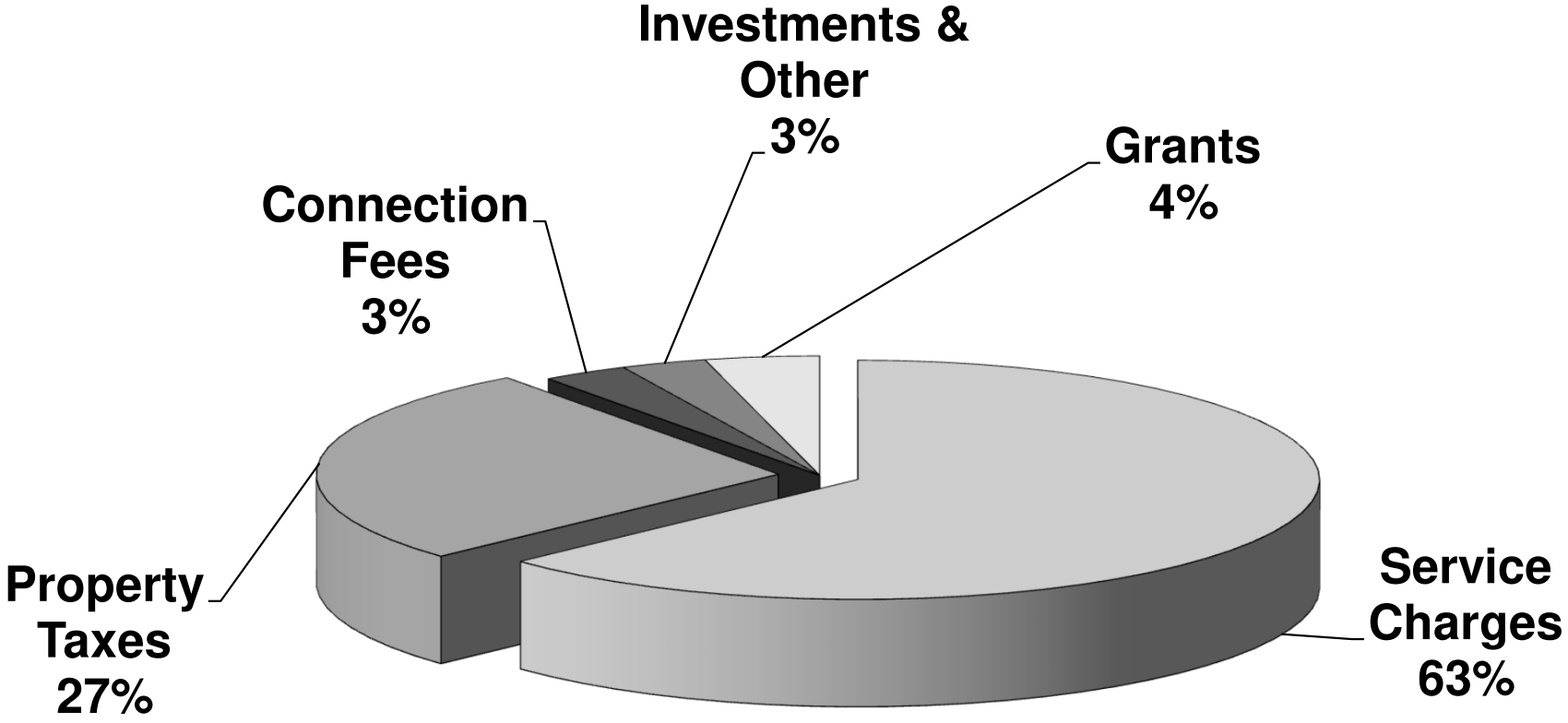
SEWER FUND

FISCAL YEAR 2023/24 BUDGET SUMMARY

	2023/24 FORECAST	2023/24 FORECAST
	<u>ENTERPRISE FUND</u>	<u>CAPITAL FUND</u>
BEGINNING CASH BALANCES	4,228,358	16,110,210
REVENUES	26,751,865	1,833,227
BORROWINGS	0	5,730,573
AVAILABLE FUNDS	\$ 30,980,224	\$ 23,674,010
SALARIES	7,404,592	1,167,878
BENEFITS	3,928,814	458,010
OPERATIONS AND MAINTENANCE	7,497,360	1,431,775
CAPITAL OUTLAY	0	13,125,500
DEBT SERVICE PAYMENTS	763,000	3,000,000
TOTAL CASH OUTLAYS	\$ 19,593,766	\$ 19,183,163
BALANCE BEFORE TRANSFERS	11,386,458	4,490,847
AVAILABLE TO TRANSFER TO CAPITAL FUND	-7,111,219	7,111,219
TRANSFER TO RESERVE FUNDS	0	-6,543,000
OPERATING AND CAPITAL RESERVES	\$ 4,275,238	\$ 5,059,066
RATE STABILIZATION RESERVE	\$ -	\$ 4,588,494
DEBT RESERVE	\$ -	\$ 1,954,506
TOTAL RESERVE(CASH) BALANCES 6/30/23	\$ 4,275,238	\$ 11,602,066

SEWER ENTERPRISE FUND

2023/24 Funding Sources





Adopted Budget - Revenue

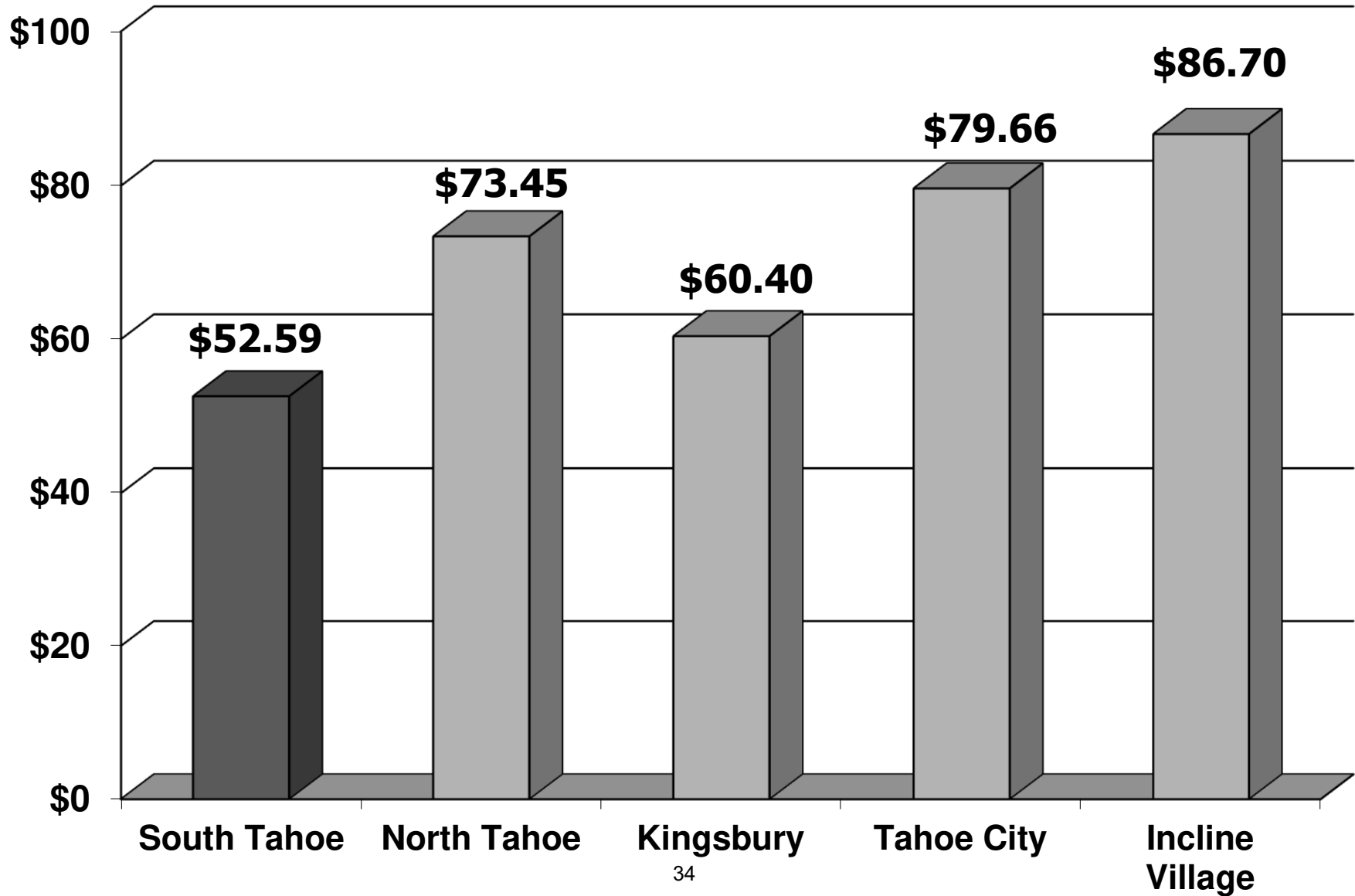
Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund 10 - Sewer Fund									
Department 80 - Non Crew									
3101	Service Charge Revenue	14,389,466.02	15,191,266.52	14,846,515.24	15,242,368.87	16,611,000.00	12,413,202.72	.00	18,065,600.00
3104	Plant Dumping Fees	15,986.05	16,350.54	16,425.73	60,301.15	16,500.00	19,241.54	.00	16,500.00
3105	Repairs	2,152.50	.00	10,748.92	3,246.38	500.00	.00	.00	.00
3107	Returned Check Charges	2,150.00	2,700.00	1,250.00	2,050.00	1,250.00	1,725.00	.00	1,250.00
3301	Sewer Permit Fee	20,700.00	24,300.00	20,400.00	18,550.00	20,000.00	13,950.00	.00	20,000.00
3401	Capacity Charge	1,324,005.00	1,317,338.00	1,018,395.00	1,071,631.73	893,585.00	472,327.09	.00	804,227.00
3501	Secured Taxes	8,499,827.50	8,819,908.82	8,853,757.95	8,635,959.37	7,545,806.00	7,948,805.01	.00	7,553,100.00
3502	Unsecured Taxes	145,934.53	159,046.89	170,444.42	168,301.80	175,000.00	199,651.33	.00	200,000.00
3504	Sale of Surplus Assets	546.00	28,167.50	.00	.00	.00	4,845.00	.00	.00
3509	Realized Gain - Loss on Investments	(49,266.25)	167,794.01	184,290.72	(78,477.07)	.00	.00	.00	.00
3510	Interest Income	824,743.41	607,219.21	352,378.34	285,178.50	370,032.00	7,522.78	.00	305,000.00
3511	Fair Market Value Unrealized Gain/Loss	449,300.76	285,663.79	(409,186.56)	(1,064,415.17)	.00	940,684.56	.00	.00
3514	Rents and Leases	206,180.00	146,457.68	291,102.71	36,104.15	27,000.00	26,136.77	.00	27,000.00
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>		<i>Total Amount</i>
	Finance Committee					12.0000	750.00		9,000.00
	Finance Committee					12.0000	1,500.00		18,000.00
						Finance Committee Totals			\$27,000.00
3516	Federal Aid	.00	9,418.92	132,258.33	761,934.53	1,366,655.00	195,901.91	.00	1,029,000.00
3518	State Aid	.00	171,489.25	.00	108,785.22	550,000.00	86,897.63	.00	.00
3519	State Homeowner Exemption	75,094.98	74,663.09	73,898.57	74,157.94	75,000.00	36,795.61	.00	75,000.00
3523	Interest/Penalty Charges	151,129.42	84,356.55	48,334.04	178,442.65	151,000.00	196,699.27	.00	183,500.00
3530	Water Admin/Permit Fee	900.00	.00	300.00	.00	.00	.00	.00	.00
3540	Other Miscellaneous Income	48,184.51	4,638.66	6,510.79	15,517.97	5,000.00	6,844.13	.00	5,000.00
3542	Diamond Valley Ranch Revenue	.00	16,067.60	55,169.35	337,697.66	180,000.00	123,563.07	.00	300,000.00
3620	Local Aid	.00	.00	23,052.32	.00	.00	.00	.00	.00
3701	Street Light Revenues	21,942.28	13,519.98	.00	(10.00)	.00	.00	.00	.00
3999	Low Income Discount - Contra Revenue	.00	.00	(12,286.09)	(49,956.02)	(44,388.00)	(41,985.19)	.00	(48,600.00)
	Department 80 - Non Crew Totals	\$26,128,976.71	\$27,140,367.01	\$25,683,759.78	\$25,807,369.66	\$27,943,940.00	\$22,652,808.23	\$0.00	\$28,536,577.00
	Fund 10 - Sewer Fund Totals	\$26,128,976.71	\$27,140,367.01	\$25,683,759.78	\$25,807,369.66	\$27,943,940.00	\$22,652,808.23	\$0.00	\$28,536,577.00

SEWER ENTERPRISE FUND

2023/24 Local Monthly Sewer Rates

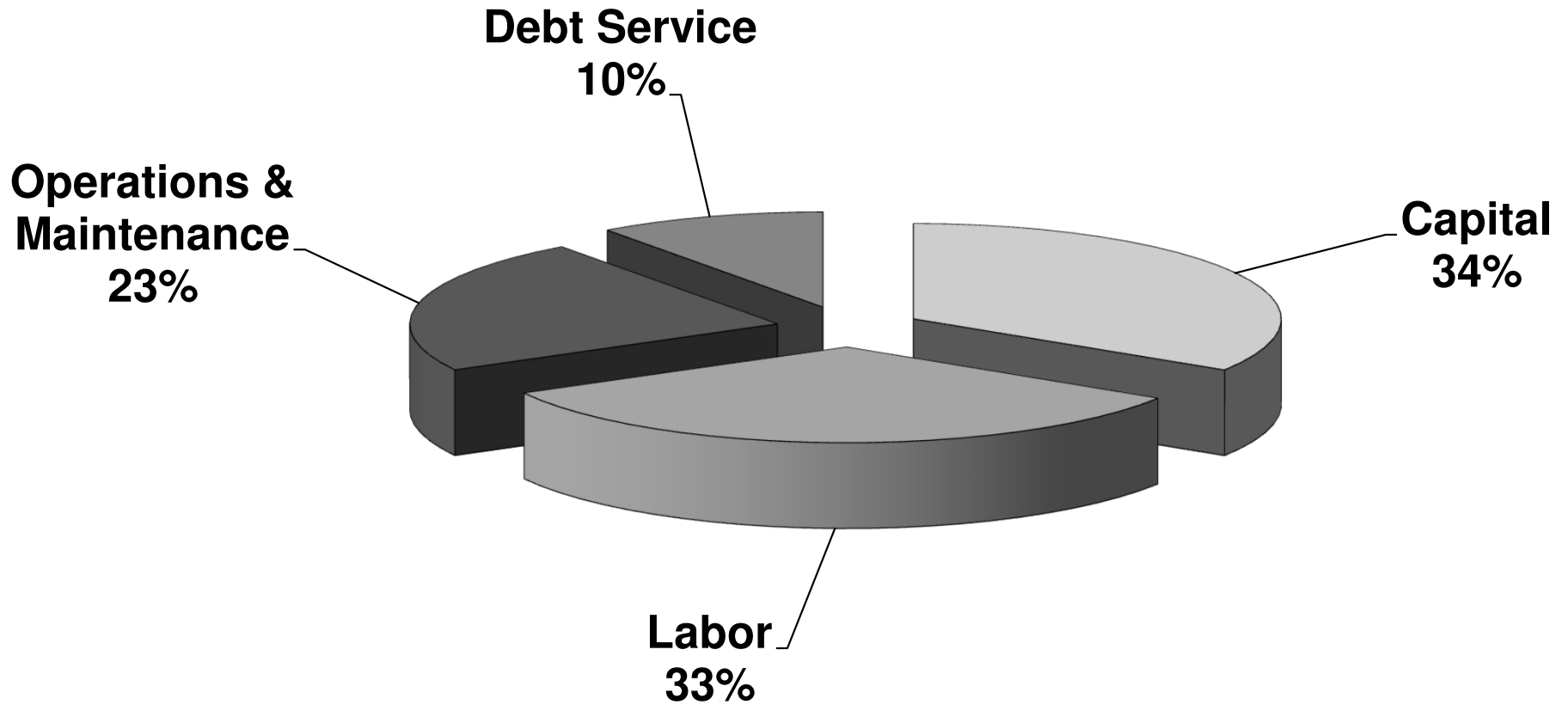
As of July 1, 2023



MOST RECENT TEN-YEAR BOARD ADOPTED SEWER RATE HISTORY

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Avg.
Sewer	0.0%	6.0%	6.0%	6.0%	6.0%	6.0%	5.0%	0%	0%	8%	4.3%
CPI (May to May)	1.7%	0.8%	0.4%	2.0%	3.0%	2.8%	0.5%	5.4%	8.4%	4.4%	2.94%
Typical Monthly Sewer Bill	31.45	33.34	35.34	37.46	39.71	42.09	44.46	44.46	44.46	48.03	

SEWER ENTERPRISE FUND 2023/24 Expense Allocation



SUMMARY OF OPERATIONS AND MAINTENANCE

2023/24 SEWER BUDGET

ADOPTED

	PLANT OPS	OPS	ELECTRIC	HEAVY MAINT	FIELD OPS	U/R SEWER	PUMPS	EQUIP REPAIR	LAB	WATER REUSE	ADMIN	BOARD OF DIRECTORS	HUMAN RESOURCES	PUB AFFRS/ WTR CONS	FINANCE	ACCOUNTING	PURCHASING	INFO TECH	CUSTOMER SERVICE	INSPECTIONS	NON-CREW	23/24 BUDGET	22/23 BUDGET	INCREASE (DECREASE)	
44XX PROFESSIONAL SERVICES	125	0	100	0	250	5,025	0	0	2,750	16,525	56,800	25,250	35,000	1,925	83,550	35,145	450	32,500	6,250	0	0	301,645	336,170	(34,525)	
45XX INSURANCE	0	0	0	0	0	2,500	0	0	0	0	0	0	0	0	0	0	0	0	1,500	0	348,000	352,000	303,700	48,300	
46XX PETROLEUM PRODUCTS	0	2,000	2,500	9,000	500	38,000	14,550	6,500	1,700	26,200	1,100	0	0	0	0	0	325	0	0	4,300	0	106,675	98,175	8,500	
47XX OPERATING SUPPLIES	0	419,547	0	0	0	0	12,000	0	33,000	7,000	0	0	0	0	0	0	0	0	0	0	0	471,547	343,800	127,747	
48XX OFFICE EXPENSES	1,625	2,000	875	600	500	1,500	700	2,500	3,250	800	1,800	950	1,300	6,750	1,225	2,250	700	79,600	49,550	250	300	159,025	128,500	30,525	
49XX PRINTING AND PUBLICATIONS	0	0	0	0	0	0	0	0	0	0	100	0	7,625	1,000	1,000	0	100	0	26,000	0	0	35,825	29,200	6,625	
50XX RENTS AND LEASES	0	0	0	0	0	0	0	0	0	20,000	0	0	0	0	0	0	0	0	2,190	0	192,000	214,190	203,100	11,090	
60XX REPAIRS AND MAINTENANCE	100	31,850	67,400	109,575	100	338,600	114,850	65,525	10,750	77,151	1,100	0	42,900	100	2,125	100	32,340	289,368	100,400	4,750	3,000	1,292,084	2,003,354	(711,270)	
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	30,000	30,000	0	
62XX TRAVEL/EDUC/MEMBRSHPS	3,450	17,980	2,152	5,500	225	25,640	4,975	1,250	8,010	4,352	2,255	26,600	17,700	3,325	2,485	3,825	1,810	15,850	3,475	1,700	0	152,559	119,480	33,079	
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	2,758,600	2,785,530	2,504,030	281,500	
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	5,425	0	
66XX OTHER OPERATING EXP	219,375	246,000	3,300	7,500	98,600	5,000	0	0	3,600	149,000	4,650	0	1,825	31,250	0	0	0	0	5,000	0	702,450	1,477,550	1,457,900	19,650	
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	89,255	113,305	286,725	(173,420)
23/24 BUDGET	224,875	720,277	77,027	132,325	100,275	420,815	152,400	75,975	93,160	315,628	69,055	53,050	106,400	44,450	90,585	65,570	35,775	418,218	194,745	13,050	4,093,705	7,497,360	7,849,559	(352,199)	
22/23 ADOPTED 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			
INCREASE/(DECREASE)	16,925	155,727	(14,700)	7,700	(650,000)	(6,336)	(171,275)	3,400	5,835	(8,095)	2,199	(8,500)	21,825	7,475	30,000	4,087	25	78,730	23,999	0	148,780	(352,199)			
% CHANGE	8.14%	27.58%	-16.03%	6.18%	-86.63%	-1.48%	-52.92%	4.68%	6.68%	-2.50%	3.29%	-13.81%	25.81%	20.22%	49.52%	6.65%	0.07%	23.19%	14.06%	0.00%	3.77%			-4.49%	

SUMMARY OF SALARIES AND BENEFITS

2023/24 SEWER BUDGET

ADOPTED

	PLANT OPS	OPS	ELECTRIC	HEAVY MAINT	FIELD OPS	U/R 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	23/24 BUDGET	22/23 BUDGET	INCREASE (DECREASE)	
REGULAR WAGES	153,396	1,885,694	232,655	697,482	95,197	850,491	567,872	155,561	255,746	240,217	253,819	12,000	139,525	117,768	250,417	204,259	115,747	315,696	242,514	204,136	6,990,192	6,790,790	199,402	
NEW POSITIONS																					0	0	0	
SUB-TOTAL	153,396	1,885,694	232,655	697,482	95,197	850,491	567,872	155,561	255,746	240,217	253,819	12,000	139,525	117,768	250,417	204,259	115,747	315,696	242,514	204,136	6,990,192	6,790,790	199,402	
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	153,396	1,885,694	232,655	697,482	95,197	850,491	567,872	155,561	255,746	240,217	253,819	12,000	139,525	117,768	250,417	204,259	115,747	315,696	242,514	204,136	6,990,192	6,790,790	199,402	
OVERTIME	0	65,000	7,000	5,000	0	25,000	32,500	10,000	9,500	16,000	50	0	250	0	5,000	5,000	350	7,500	3,250	3,250	194,650	164,972	29,678	
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	65,000	7,000	5,000	0	25,000	32,500	10,000	9,500	16,000	50	0	250	0	5,000	5,000	350	7,500	3,250	3,250	194,650	164,972	29,678	
DOUBLE TIME	0	48,000	550	2,000	0	2,000	5,500	150	2,750	1,000	0	0	0	0	0	0	0	0	0	0	0	61,950	59,725	2,225
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	550	2,000	0	2,000	5,500	150	2,750	1,000	0	0	0	0	0	0	0	0	0	0	0	61,950	59,725	2,225
PART TIME/SEASONAL	0	0	0	18,000	0	54,000	19,500	9,000	31,700	18,000	0	0	0	0	0	6,000	0	0	0	0	0	156,200	73,000	83,200
PART TIME (NEW)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6,925	(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	300	1,000	0	200	0	0	0	0	0	0	0	0	0	0	0	0	1,500	1,450	50
DOUBLE TIME	0	0	0	0	0	0	0	0	100	0	0	0	0	0	0	0	0	0	0	0	0	100	250	(150)
GRAND TOTAL SALARIES	153,396	1,998,694	240,205	722,482	95,197	931,791	626,372	174,711	299,996	275,217	253,869	12,000	139,775	117,768	255,417	215,259	116,097	323,196	245,764	207,386	7,404,592	7,097,112	307,480	4.33%
23/24 BUDGETED BENEFITS	90,085	1,112,871	127,465	386,092	46,484	513,467	316,698	92,965	125,520	113,117	102,079	68,498	71,674	75,388	95,408	119,896	69,949	147,279	131,682	122,197	3,928,814	3,861,905	66,909	1.73%
TOTAL SALARIES AND BENEFITS	243,481	3,111,565	367,670	1,108,574	141,681	1,445,258	943,070	267,676	425,516	388,334	355,948	80,498	211,449	193,156	350,825	335,155	186,046	470,475	377,446	329,583	11,333,406	10,959,017	374,389	3.42%
22/23 BUDGETED	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		
INCREASE/(DECREASE)	(17,894)	122,444	12,969	3,609	8,682	41,279	121,230	17,061	22,629	44,805	3,568	(6,827)	7,188	83,192	(70,516)	(7,667)	6,090	66,447	(82,710)	(1,190)	374,389			

2023/24 SEWER CAPITAL OUTLAY

ADOPTED

DETAIL OF ENGINEERING OPERATING EXPENSES

	23/24 BUDGET	22/23 BUDGET	INCREASE (DECREASE)	
44XX	1,275,525	1,375,500	(99,975)	
46XX	5,300	5,300	0	
48XX	6,325	6,325	0	
49XX	125	125	0	
60XX	113,000	225,500	(112,500)	
62XX	25,000	23,000	2,000	
63XX	2,500	2,500	0	
65XX	625	625	0	
66XX	3,375	3,375	0	% Change
TOTAL EXPENSES	1,431,775	1,642,250	(210,475)	-12.82%

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

2023/24 SEWER CAPITAL OUTLAY

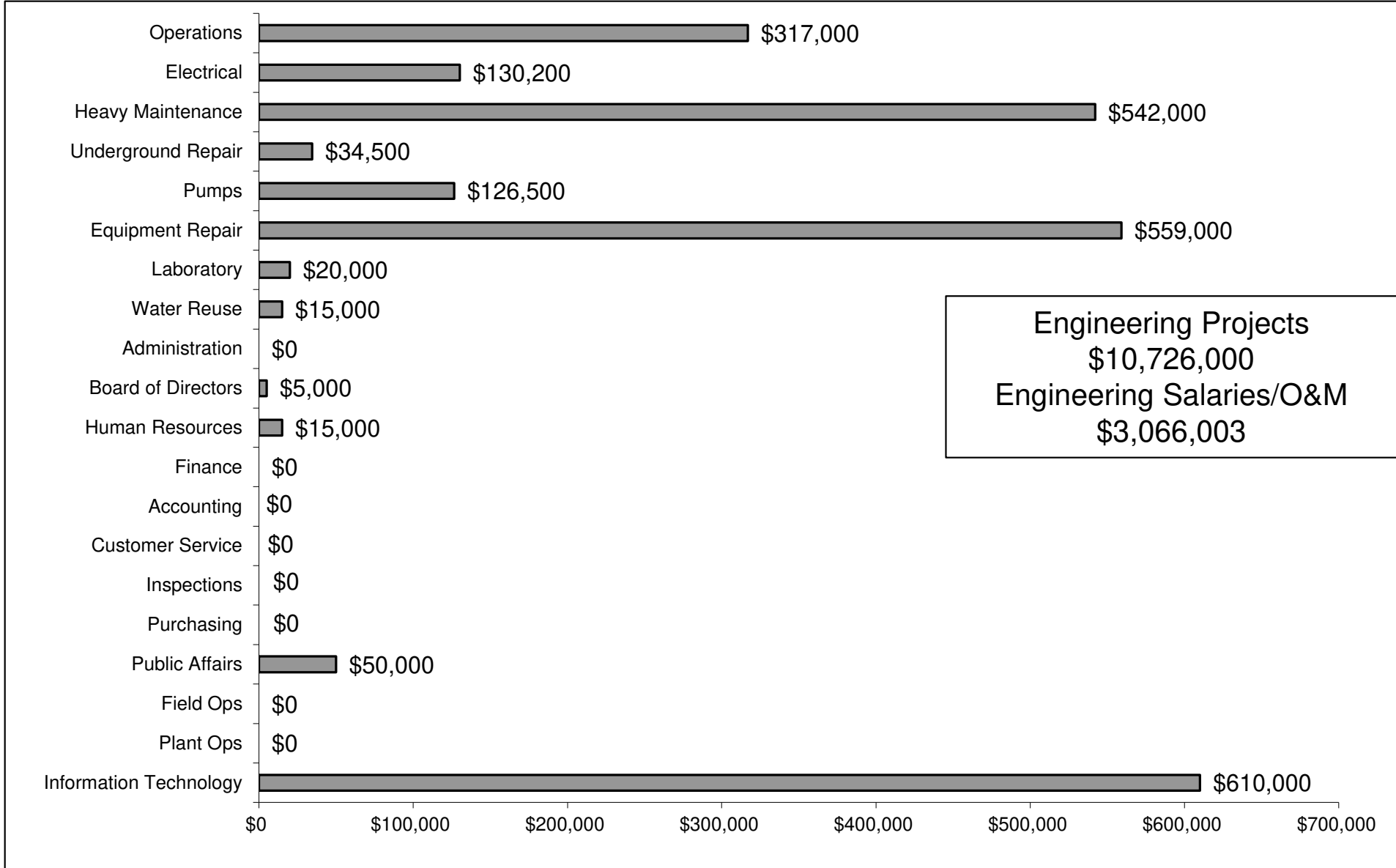
DETAIL OF ENGINEERING SALARIES AND BENEFITS

ADOPTED

	23/24 BUDGET	22/23 PY BUDGET	INCREASE (DECREASE)	
REGULAR WAGES	1,117,378	907,086	210,292	
NEW POSITIONS		0	0	
SUB-TOTAL	1,117,378	907,086	210,292	
COST OF LIVING ADJ	0	0		
TOTAL REGULAR	1,117,378	907,086	210,292	
OVERTIME	37,500	37,500	0	
COST OF LIVING ADJ	0	0		
TOTAL OVERTIME	37,500	37,500	0	
DOUBLE TIME	500	500	0	
COST OF LIVING ADJ	0	0		
TOTAL DOUBLE TIME	500	500	0	
PART TIME	12,500	11,535	965	
PART TIME OVERTIME	0	0	0	
SUB-TOTAL	12,500	11,535	965	
				% Change
GRAND TOTAL SALARIES	1,167,878	956,621	211,257	22.08%
BENEFITS	466,350	399,282	67,068	16.80%
TOTAL SALARIES AND BENEFITS	1,634,228	1,355,903	278,325	20.53%

SEWER ENTERPRISE FUND CAPITAL PROJECTS

All Other
Departments



2023/24 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
PLANT OPERATIONS																							
OPERATIONS																							
8204	Replace Chemical Storage Tank		25,000																				25,000
8400	Replace Polymer Pump		40,000																				40,000
8401	30" ERB Valve		20,000																				20,000
8402	Returned Activated Sludge Line Rehab		87,000																				87,000
8403	10" #3 Water Meter		5,000																				5,000
8404	4" Portable Pump		80,000																				80,000
8470	Replace Aeration Basin Waterline		100,000																				100,000
ELECTRICAL																							
8008	Plant Secondary/Final Effluent Motor Rebuild		40,000																				40,000
8200	Misc Sewer Motor Rebuilds (TBD)		65,000																				65,000
8201	Replace VFD SPS (TBD)		15,000																				15,000
8423	Pump Station PLC's		5,000																				5,000
8424	Gauge Compactor/Pressure Calibrator		5,200																				5,200
HEAVY MAINTENANCE																							
8196	Rebuild Biosolids Sludge Pump				12,000																		12,000
8271	Replace 10" Filter Valve				8,000																		8,000
8273	Replace Scum Pump				15,000																		15,000
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
8340	Replace Rollup Door				12,000																		12,000
8398	New Filter Valves				16,000																		16,000
8429	Replace #1 Line Air Compressor				15,000																		15,000
8430	Bio Scrubber Media Replacement				20,000																		20,000
8431	Mist Eliminator Media				20,000																		20,000
8432	South Road Gate				40,000																		40,000
8433	Shop Lathe				30,000																		30,000
8434	E.P. Station Roof				60,000																		60,000
8435	Bio Scrubber Chem. Pumps				25,000																		25,000
8436	10" Valve - Final Valve Deck				8,000																		8,000
8437	16" Backwash Supply				16,000																		16,000
8438	ERB Repair Welder				10,000																		10,000
8471	Centrifuge Rebuild				50,000																		50,000
8472	New Scum Pump				30,000																		30,000
8488	Mobile Office Space - Trailer				100,000																		100,000
FIELD OPERATIONS																							
UNDERGROUND REPAIR SEWER																							
8261	Smart Cover								18,000														18,000
8395	Confined Space Equipment								10,000														10,000
8440	Line Locator								6,500														6,500
PUMPS																							
8212	Security Measures								26,500														26,500
8213	Misc Sewer Pump Rebuilds (TBD)								50,000														50,000
8444	Bellevue #2 Pump/Motor								25,000														25,000
8445	Replace Tallac #1 Pump/Motor								25,000														25,000
EQUIPMENT REPAIR																							
8198	Replace Generator (TBD)								15,000														15,000
8232	Replace Engine/Transmission TBD								10,000														10,000
8380	Replace Truck 2								17,000														17,000
8381	Replace Truck 19								17,000														17,000
8456	Replace #81 Skid Steer								150,000														150,000
8457	Electrical Boom Truck								150,000														150,000
8813	Replace Snowmobile								200,000														200,000

2023/24 SEWER CAPITAL OUTLAY (CONTINUED)

ACCT #	DESCRIPTION	PLANT OPS	OPS	ELECTRIC	HEAVY MAINT	FIELD OPS	L/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	
ENGINEERING																								
+++ 7056	Upper Truckee Sewer PS Rehab									2,297,000													2,297,000	
+++ 7057	Luther Pass PS Tanks Rehab									740,000													740,000	
+++ 8058	Bijou PS Rehab									515,000													515,000	
8088	Secondary Clarifier #1 Rehab									742,000													742,000	
+++ 8096	Secondary Clarifier #2 Rehab									937,000													937,000	
+++ 8156	Blower System Upgrades									1,052,000													1,052,000	
+++ 8159	Water Reuse Road Improvements									54,000													54,000	
8275	Misc Sewer Projects (T&D)									500,000													500,000	
+++ 8277	Sewer Field Communication Upgrades Phase 3									160,000													160,000	
+++ 8347	FM ARV Replacement									94,000													94,000	
+++ 8349	HWY 50 - Ski Run to PT GM Replacement									155,000													155,000	
+++ 8380	SCADA Historian Upgrades									155,000													155,000	
+++ 8382	Engineering Office Upgrades									206,000													206,000	
8460	DVR Data Collection Improvements									52,000													52,000	
8461	Keys CIPP Project									706,000													706,000	
8482	Herbert Walkup Replacement									620,000													620,000	
8483	Baldwin Beach Gravity Rehab/Replacement									52,000													52,000	
8484	Filters 1, 2 Rehab									883,000													883,000	
8485	WWTP Electrical Submetering									38,000													38,000	
8474	Upper Truckee River Gravity Main CIPP									52,000													52,000	
8475	Montgomery Estates Easements CIPP									52,000													52,000	
8476	Baldwin Beach Pump Station									57,000													57,000	
8477	FLL ES 1-3 & Stanford Camp Rehab									54,000													54,000	
8478	WWTP Ballast Ponds									124,000													124,000	
8479	RAS Building Rehab									164,000													164,000	
8480	Plant Electrical Upgrades									110,000													110,000	
8486	FLL FM Shoreline Restoration									155,000													155,000	
	Engineering Staff and Expenses									3,066,000													3,066,000	
LAB																								
8419	Replace Raw Sampler											10,000											10,000	
8420	Replace Sample Three-Door Refrigerator										10,000												10,000	
WATER REUSE																								
+++ 8302	Snowshoe Thompson II Ditch Piping											15,000											15,000	
ADMINISTRATION																								
BOARD OF DIRECTORS																								
8418	Replace Boardroom Components														5,000								5,000	
HUMAN RESOURCES																								
8422	Replace Copier														15,000								15,000	
PUBLIC AFFAIRS:WATER CONSERVATION																								
8416	Website Redesign																50,000						50,000	
FINANCE																								
ACCOUNTING																								
PURCHASING																								
INFORMATION TECHNOLOGY																								
8188	Network/Equipment Improvements-SCADA																				50,000		50,000	
8406	Strategic Plan Implementation																					20,000		20,000
8407	Access Control/Surveillance																					100,000		100,000
8408	ERP Migration/Enhancements																					10,000		10,000
8409	Replace Presentation Equipment																					20,000		20,000
8410	IT Security Project																					50,000		50,000
+++ 8473	Radio System Upgrades																					360,000		360,000
CUSTOMER SERVICE																								
INSPECTIONS																								
TOTAL CAPITAL OUTLAY 23/24		0	317,000	130,200	542,000	0	34,500	126,500	559,000	13,792,003	20,000	15,000	0	5,000	15,000	50,000	0	0	0	0	610,000	0	0	16,216,203
ESTIMATED TOTAL 22/23			45,000	250,000	302,857	0	83,000	431,163	782,000	16,054,094	85,000	50,000	0	3,549	0	0	1,000	0	0	0	265,239	48,528	0	18,401,430
INCREASE/(DECREASE)		0	272,000	(119,800)	239,143	0	(48,500)	(304,663)	(223,000)	(2,262,091)	(65,000)	(35,000)	0	1,451	15,000	50,000	(1,000)	0	0	0	344,761	(48,528)	0	(2,185,227)

+++INDICATES BUDGETED ROLLOVERS FROM 22/23

**SEWER
EXPENSE DETAIL
BY CREW**



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund 10 - Sewer Fund									
Department 10 - Plant Operations									
4101	Regular Salaries - Wages	151,755.87	173,257.21	174,920.49	164,115.48	176,024.00	145,680.36	176,024.00	153,396.00
4102	Wages Overtime	.00	.00	.00	.00	.00	913.90	.00	.00
4301	FICA Taxes	10,211.19	10,658.26	12,249.11	10,561.42	11,666.00	8,395.83	11,666.00	11,735.00
4302	Dental Self Insured	1,411.24	1,409.80	1,394.44	1,936.89	1,654.00	1,700.23	1,654.00	1,706.00
4304	Vision	283.92	283.92	283.92	283.92	284.00	287.29	284.00	284.00
4305	Retirement Health Savings Account	2,541.31	2,731.24	2,877.09	2,986.44	2,986.00	3,078.05	2,986.00	3,061.00
4306	Workers Compensation	959.82	985.22	954.80	899.23	1,038.00	1,823.29	1,038.00	1,196.00
4309	Health Savings Account - ER Portion	2,400.00	2,400.00	.00	2,600.00	.00	.00	2,600.00	.00
4310	ACWA Medical Insurance	26,849.76	21,962.16	20,355.30	19,885.02	22,003.00	24,480.62	21,000.00	26,239.00
4311	Life Insurance	442.50	469.50	490.50	501.00	501.00	519.88	501.00	534.00
4312	Long Term Disability - Management	996.84	1,058.22	1,108.98	1,151.46	1,135.00	1,187.76	1,135.00	1,208.00
4313	AFLAC Administrative fee - ER Portion	.00	.00	.00	.00	.00	.43	.00	.00
4315	CalPERS Classic ER Contribution	28,263.76	33,818.31	39,055.65	43,894.25	44,084.00	18,026.83	44,084.00	44,122.00
4330	Health Savings Account Admin fee - ER Por	17.70	35.40	17.70	17.70	.00	17.70	35.00	.00
4405	Contractual Services	.00	.00	.00	41,398.50	.00	48,934.60	23,000.00	25.00

Comments	
Level	Comment
Accounting Manager	ERP Costs done by end of FY23

Budget Transactions				
Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Finance Committee	Placeholder	1.0000	25.00	25.00
Finance Committee Totals				\$25.00

4460	Special Reports	.00	.00	.00	.00	100.00	.00	100.00	100.00
4820	Office Supplies	894.98	1,207.81	669.57	424.22	625.00	567.15	1,000.00	1,625.00

Comments	
Level	Comment
Accounting Manager	Added 1x New Office Supplies for new MGR

Budget Transactions				
Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Finance Committee	1x New Office Supplies for New MGR	1.0000	1,000.00	1,000.00
Finance Committee	Base	1.0000	625.00	625.00
Finance Committee Totals				\$1,625.00



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund 10 - Sewer Fund									
Department 10 - Plant Operations									
6075	Safety Equipment - Physicals	.00	.00	.00	.00	100.00	.00	.00	100.00
6200	Travel - Meetings - Education	562.71	2,803.25	5.00	199.67	2,500.00	3,112.96	2,500.00	2,600.00
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	100.00	100.00	
	Finance Committee					1.0000	2,500.00	2,500.00	
								<u>2,600.00</u>	
								\$2,600.00	
6250	Dues - Memberships - Certification	360.00	635.00	542.00	105.00	800.00	375.00	600.00	850.00
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	100.00	100.00	
	Finance Committee					1.0000	175.00	175.00	
	Finance Committee					1.0000	375.00	375.00	
								<u>\$850.00</u>	
								\$850.00	
6520	Supplies	19.92	68.03	32.23	21.35	200.00	18.88	.00	200.00
6650	Regulatory Operating Permits	134,198.49	149,911.29	160,816.29	186,885.77	203,625.00	194,228.84	203,625.00	219,375.00
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	9,000.00	9,000.00	
	Finance Committee					1.0000	1,850.00	1,850.00	
	Finance Committee					1.0000	1,200.00	1,200.00	
	Finance Committee					1.0000	13,000.00	13,000.00	
	Finance Committee					1.0000	4,325.00	4,325.00	
	Finance Committee					1.0000	190,000.00	190,000.00	
								<u>\$219,375.00</u>	
								\$219,375.00	
Department 10 - Plant Operations Totals		\$362,170.01	\$403,694.62	\$415,773.07	\$477,867.32	\$469,325.00	\$453,349.60	\$493,832.00	\$468,356.00



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund 10 - Sewer Fund									
Department 12 - Operations									
4101	Regular Salaries - Wages	1,337,321.12	1,401,004.12	1,466,529.22	1,570,276.77	1,812,767.00	1,380,646.90	1,812,767.00	1,885,694.00
4102	Wages Overtime	94,209.03	91,430.38	73,699.50	72,447.80	70,000.00	82,225.90	70,000.00	65,000.00
4103	Wages Double Time	42,003.01	44,351.33	46,169.24	49,703.42	48,000.00	41,629.08	48,000.00	48,000.00
4110	Moving Expense Reimbursement	.00	.00	.00	.00	.00	1,693.42	.00	.00
4201	Wages - Part Time	.00	28,994.56	44,109.77	13,476.58	.00	.00	.00	.00
4202	Wages - Part Time Overtime	.00	.00	1,771.17	554.80	.00	.00	.00	.00
4203	Wages - Part Time Double Time	.00	518.20	1,938.50	.00	.00	.00	.00	.00
4301	FICA Taxes	108,625.03	119,149.80	109,906.55	120,246.52	147,354.00	119,733.90	147,354.00	152,900.00
4302	Dental Self Insured	21,168.67	20,819.85	20,600.65	29,880.38	26,465.00	26,006.19	26,465.00	27,295.00
4304	Vision	4,258.80	4,306.12	4,542.72	4,471.74	4,543.00	4,392.97	4,543.00	4,543.00
4305	Retirement Health Savings Account	20,991.60	21,433.50	21,466.80	22,063.10	22,898.00	22,143.12	22,898.00	22,898.00
4306	Workers Compensation	32,369.72	33,721.90	32,874.63	31,284.16	38,986.00	68,746.35	38,986.00	53,901.00
4308	Uniforms	6,410.54	6,497.40	6,779.03	6,784.56	6,500.00	6,224.74	6,500.00	7,000.00
4309	Health Savings Account - ER Portion	22,000.00	22,000.00	22,000.00	22,000.00	22,000.00	23,300.00	22,000.00	23,300.00
4310	ACWA Medical Insurance	373,120.01	373,105.20	391,770.90	371,655.57	370,098.00	336,082.46	370,098.00	331,111.00
4311	Life Insurance	3,011.22	3,013.20	3,013.20	3,108.69	3,202.00	3,102.19	3,202.00	3,202.00
4313	AFLAC Administrative fee - ER Portion	143.50	108.00	108.00	125.50	150.00	107.57	150.00	150.00
4314	Long Term Disability - Union	3,297.84	3,312.00	3,312.00	3,420.42	3,533.00	3,421.08	3,533.00	3,530.00
4315	CalPERS Classic ER Contribution	214,974.24	250,903.11	291,702.50	323,102.55	381,321.00	152,260.01	381,321.00	448,931.00
4325	CalPERS PEPRRA ER Contribution	13,839.76	17,810.26	23,826.70	25,894.89	30,985.00	24,748.06	30,985.00	33,756.00
4330	Health Savings Account Admin fee - ER Por	283.20	318.60	318.60	318.60	319.00	336.30	319.00	354.00
4610	Gasoline Expense	1,339.73	1,385.66	594.92	1,093.51	1,500.00	1,014.95	1,500.00	1,500.00
4620	Diesel Expense	565.30	639.05	60.02	2,281.54	500.00	1,137.20	500.00	500.00
4720	Polymer	97,119.81	127,133.07	110,265.28	135,476.40	130,000.00	63,753.60	144,072.00	154,157.00
<div style="border: 1px solid black; padding: 5px;"> Comments <i>Level</i> <i>Comment</i> Department 7% CPI Increase </div>									
4740	Carbon	.00	10,543.12	10,983.12	.00	13,200.00	10,994.50	13,200.00	13,200.00
4755	Hypochlorite	113,385.32	101,441.63	106,945.28	115,887.83	132,000.00	263,414.64	216,000.00	231,120.00
<div style="border: 1px solid black; padding: 5px;"> Comments <i>Level</i> <i>Comment</i> Department 118% Increase since last budget cycle </div>									



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted																																																		
Fund 10 - Sewer Fund																																																											
Department 12 - Operations																																																											
4760	Laboratory Supplies	2,989.89	4,091.96	3,472.17	3,089.56	3,500.00	2,852.67	3,500.00	3,500.00																																																		
4770	Sodium Hydroxide	14,518.18	7,084.59	6,364.82	10,373.96	8,800.00	10,656.00	11,000.00	11,770.00																																																		
<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>Department</td> <td>7% cost increase</td> <td colspan="8"></td> </tr> </tbody> </table>										Comments										Level	Comment									Department	7% cost increase																												
Comments																																																											
Level	Comment																																																										
Department	7% cost increase																																																										
4790	Other Supplies	4,968.72	.00	41.84	3,840.00	5,800.00	134.20	5,800.00	5,800.00																																																		
4820	Office Supplies	2,111.75	991.56	1,530.55	1,632.78	2,000.00	1,475.66	2,000.00	2,000.00																																																		
6020	Headworks Equipment & Building	1,299.02	1,827.55	2,727.97	2,251.60	3,500.00	4,775.47	3,500.00	3,500.00																																																		
6021	Primary Equipment	.00	.00	.00	4,849.98	1,000.00	.00	1,000.00	1,000.00																																																		
6022	Secondary Equipment	3,002.88	.00	.00	5,961.20	1,500.00	7,805.34	1,500.00	1,500.00																																																		
6023	Filter Equipment - Building	.00	.00	.00	.00	500.00	.00	500.00	500.00																																																		
6025	Laboratory Equipment	904.04	2,539.71	741.80	2,841.25	2,600.00	97.10	2,600.00	2,600.00																																																		
6030	Service Contracts	566.90	1,910.24	2,374.98	1,883.68	1,700.00	446.36	1,700.00	1,700.00																																																		
6040	Emergency Retention Basin	.00	.00	.00	.00	1,500.00	.00	1,500.00	1,500.00																																																		
6041	Buildings	.00	227.60	.00	.00	750.00	129.47	750.00	750.00																																																		
6042	Grounds & Maintenance	5,649.36	7,069.97	5,837.72	9,508.77	7,500.00	5,281.06	7,500.00	7,500.00																																																		
<table border="1" style="width:100%; border-collapse: collapse;"> <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="2"></th> </tr> </thead> <tbody> <tr> <td>Level</td> <td>Transaction</td> <td colspan="3"></td> <td></td> <td></td> <td></td> <td colspan="2"></td> </tr> <tr> <td>Finance Committee</td> <td>Base</td> <td colspan="3"></td> <td>1.0000</td> <td>7,500.00</td> <td>7,500.00</td> <td colspan="2"></td> </tr> <tr> <td colspan="5"></td> <td colspan="2" style="text-align: center;">Finance Committee Totals</td> <td style="border-top: 1px solid black;">\$7,500.00</td> <td colspan="2"></td> </tr> </tbody> </table>										Budget Transactions					Number of Units	Cost Per Unit	Total Amount			Level	Transaction									Finance Committee	Base				1.0000	7,500.00	7,500.00								Finance Committee Totals		\$7,500.00												
Budget Transactions					Number of Units	Cost Per Unit	Total Amount																																																				
Level	Transaction																																																										
Finance Committee	Base				1.0000	7,500.00	7,500.00																																																				
					Finance Committee Totals		\$7,500.00																																																				
6056	Radio Repairs - Replacement	.00	.00	.00	.00	100.00	.00	100.00	100.00																																																		
6071	Shop Supplies	6,575.13	6,364.88	7,015.70	6,289.40	5,000.00	5,938.82	5,000.00	5,000.00																																																		
6073	Small Tools	974.95	1,307.52	542.21	1,011.61	1,200.00	222.73	1,200.00	1,200.00																																																		
6075	Safety Equipment - Physicals	3,469.38	1,708.44	5,151.81	2,944.87	5,000.00	5,548.75	5,000.00	5,000.00																																																		
6200	Travel - Meetings - Education	8,961.31	7,097.77	1,111.90	3,721.15	3,000.00	5,869.79	4,000.00	12,880.00																																																		
<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>Accounting Manager</td> <td>New Staff and Promotions.</td> <td colspan="8"></td> </tr> </tbody> </table>										Comments										Level	Comment									Accounting Manager	New Staff and Promotions.																												
Comments																																																											
Level	Comment																																																										
Accounting Manager	New Staff and Promotions.																																																										
<table border="1" style="width:100%; border-collapse: collapse;"> <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="2"></th> </tr> </thead> <tbody> <tr> <td>Level</td> <td>Transaction</td> <td colspan="3"></td> <td></td> <td></td> <td></td> <td colspan="2"></td> </tr> <tr> <td>Finance Committee</td> <td>Base</td> <td colspan="3"></td> <td>16.0000</td> <td>100.00</td> <td>1,600.00</td> <td colspan="2"></td> </tr> <tr> <td>Finance Committee</td> <td>CEU's</td> <td colspan="3"></td> <td>16.0000</td> <td>130.00</td> <td>2,080.00</td> <td colspan="2"></td> </tr> <tr> <td>Finance Committee</td> <td>CWEA</td> <td colspan="3"></td> <td>3.0000</td> <td>1,200.00</td> <td>3,600.00</td> <td colspan="2"></td> </tr> </tbody> </table>										Budget Transactions					Number of Units	Cost Per Unit	Total Amount			Level	Transaction									Finance Committee	Base				16.0000	100.00	1,600.00			Finance Committee	CEU's				16.0000	130.00	2,080.00			Finance Committee	CWEA				3.0000	1,200.00	3,600.00		
Budget Transactions					Number of Units	Cost Per Unit	Total Amount																																																				
Level	Transaction																																																										
Finance Committee	Base				16.0000	100.00	1,600.00																																																				
Finance Committee	CEU's				16.0000	130.00	2,080.00																																																				
Finance Committee	CWEA				3.0000	1,200.00	3,600.00																																																				



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund 10 - Sewer Fund									
Department 12 - Operations									
	Finance Committee					1.0000	1,000.00	1,000.00	
	Supervisor Virtual Training								
	Finance Committee					5.0000	500.00	2,500.00	
	Virtual Certification Review								
	Finance Committee					1.0000	2,100.00	2,100.00	
	WEF								
						Finance Committee Totals		\$12,880.00	
6230	Tuition & Reimbursement Program	.00	.00	1,381.75	.00	.00	1,600.00	1,600.00	1,600.00
6250	Dues - Memberships - Certification	2,276.00	2,885.00	2,988.95	2,024.40	3,500.00	3,282.00	3,500.00	3,500.00
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	2,000.00	2,000.00	
	CWEA								
	Finance Committee					1.0000	1,300.00	1,300.00	
	SWRCB								
	Finance Committee					1.0000	200.00	200.00	
	WEF								
						Finance Committee Totals		\$3,500.00	
6310	Telephone	485.38	342.76	349.17	377.62	400.00	306.75	400.00	400.00
6520	Supplies	501.76	450.45	85.31	.00	500.00	100.00	500.00	500.00
6652	Biosolid Disposal Costs	241,321.70	228,683.68	262,088.32	235,652.17	225,000.00	188,553.53	225,000.00	243,000.00
Comments									
	<i>Level</i>								
	Department	STR and Bentley contracts expire 04/2024, expected increases.							
6653	Biosolids Equipment - Building	2,102.57	49.84	67.77	1,491.85	3,000.00	1,312.69	3,000.00	3,000.00
8204	Replace Chemical Storage Tank	.00	.00	.00	.00	25,000.00	.00	15,000.00	25,000.00
8209	Aeration Basin #1 Dissolved Oxygen Control Instrument	.00	.00	.00	.00	.00	.00	15,000.00	.00
8324	Replace Hypo Pumps	.00	.00	.00	.00	15,000.00	.00	15,000.00	.00
8400	Replace Polymer Pump	.00	.00	.00	.00	.00	.00	.00	40,000.00
8401	30" ERB Valve	.00	.00	.00	.00	.00	.00	.00	20,000.00
8402	Returned Activated Sludge Line Rehab	.00	.00	.00	.00	.00	.00	.00	67,000.00
8403	10" #3 Water Meter	.00	.00	.00	.00	.00	.00	.00	5,000.00
8404	4" Portable Pump	.00	.00	.00	.00	.00	.00	.00	60,000.00
8470	Replace Aeration Basin Waterline	.00	.00	.00	.00	.00	.00	.00	100,000.00
Department 12 - Operations Totals		\$2,813,116.37	\$2,958,573.58	\$3,099,163.04	\$3,225,301.18	\$3,593,671.00	\$2,883,503.52	\$3,701,543.00	\$4,148,842.00



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund 10 - Sewer Fund									
Department 14 - Electric									
4101	Regular Salaries - Wages	173,419.55	220,267.18	217,074.50	251,413.37	225,318.00	207,409.42	225,318.00	232,655.00
4102	Wages Overtime	4,689.40	6,762.63	4,793.57	11,659.81	5,000.00	8,781.78	5,000.00	7,000.00
4103	Wages Double Time	822.84	703.96	1,228.32	1,672.17	750.00	4,401.87	750.00	550.00
4301	FICA Taxes	13,668.37	16,048.09	16,770.29	18,545.44	17,647.00	17,113.33	17,647.00	18,376.00
4302	Dental Self Insured	2,832.54	3,088.56	3,004.28	4,052.37	3,308.00	3,629.96	3,308.00	3,412.00
4304	Vision	569.57	611.13	603.67	598.45	568.00	612.87	568.00	568.00
4305	Retirement Health Savings Account	2,807.12	3,075.78	3,042.95	3,016.81	2,862.00	3,089.17	2,862.00	2,862.00
4306	Workers Compensation	5,407.47	6,029.57	5,982.95	5,814.32	6,298.00	12,736.18	6,298.00	8,683.00
4308	Uniforms	1,094.74	1,096.27	1,671.22	1,103.10	1,100.00	1,638.03	1,100.00	1,100.00
4309	Health Savings Account - ER Portion	3,612.81	3,608.28	3,869.57	3,643.13	3,600.00	4,806.57	3,600.00	3,600.00
4310	ACWA Medical Insurance	50,865.21	54,728.00	54,181.55	52,225.96	49,563.00	48,825.30	49,563.00	44,607.00
4311	Life Insurance	402.91	432.29	427.11	423.43	402.00	433.69	402.00	402.00
4313	AFLAC Administrative fee - ER Portion	.00	.00	.00	.00	.00	.11	.00	.00
4314	Long Term Disability - Union	544.33	441.60	515.20	441.60	442.00	920.00	442.00	442.00
4315	CalPERS Classic ER Contribution	18,635.27	24,210.35	27,694.66	32,095.64	30,042.00	16,813.16	30,042.00	35,369.00
4325	CalPERS PEPRA ER Contribution	4,934.51	6,135.57	7,569.46	7,563.00	7,748.00	6,446.24	7,748.00	7,991.00
4330	Health Savings Account Admin fee - ER Por	53.36	57.18	56.36	56.73	53.00	58.44	53.00	53.00
4405	Contractual Services	.00	.00	.00	.00	10,000.00	.00	.00	100.00
4610	Gasoline Expense	2,950.65	3,061.25	2,866.00	5,380.06	2,500.00	3,719.33	2,500.00	2,500.00
4820	Office Supplies	798.91	292.75	221.43	669.24	875.00	918.24	875.00	875.00
6021	Primary Equipment	6,085.36	22,515.63	16,888.55	11,128.68	5,000.00	20,415.35	5,000.00	5,000.00
6022	Secondary Equipment	10,103.56	17,232.87	10,771.02	9,314.33	5,000.00	573.47	5,000.00	5,000.00
6023	Filter Equipment - Building	5,306.84	7,472.63	965.51	1,087.25	4,000.00	392.32	4,000.00	4,000.00
6041	Buildings	19,660.54	30,974.76	21,335.47	16,542.37	17,800.00	57,498.27	25,000.00	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	2,450.37	3,114.97	322.63	15,666.54	4,000.00	5,811.17	4,000.00	4,000.00



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted																																			
Fund 10 - Sewer Fund																																												
Department 14 - Electric																																												
6051	Pump Stations	50,908.49	17,945.47	28,713.33	54,430.77	20,000.00	45,979.28	20,000.00	15,000.00																																			
<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 \$5,000</td> </tr> </tbody> </table>										Comments		Level	Comment	Base	Removed 1x PLC \$5,000																													
Comments																																												
Level	Comment																																											
Base	Removed 1x PLC \$5,000																																											
<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>Base</td> <td>1.0000</td> <td>15,000.00</td> <td>15,000.00</td> </tr> <tr> <td colspan="4">Finance Committee Totals</td> <td>\$15,000.00</td> </tr> </tbody> </table>										Budget Transactions		Number of Units	Cost Per Unit	Total Amount	Level	Transaction				Finance Committee	Base	1.0000	15,000.00	15,000.00	Finance Committee Totals				\$15,000.00															
Budget Transactions		Number of Units	Cost Per Unit	Total Amount																																								
Level	Transaction																																											
Finance Committee	Base	1.0000	15,000.00	15,000.00																																								
Finance Committee Totals				\$15,000.00																																								
6056	Radio Repairs - Replacement	587.29	750.00	.00	.00	1,000.00	277.75	1,000.00	1,000.00																																			
6066	SCADA	.00	.00	.00	2,682.74	7,500.00	3,896.09	7,500.00	7,500.00																																			
6071	Shop Supplies	4,057.13	3,788.26	4,661.55	6,552.21	3,900.00	2,650.99	3,900.00	3,900.00																																			
6073	Small Tools	2,934.32	1,492.16	2,878.48	3,241.07	2,200.00	4,166.04	2,200.00	2,200.00																																			
6075	Safety Equipment - Physicals	3,105.00	355.30	616.30	1,514.47	2,000.00	2,542.92	2,000.00	2,000.00																																			
6200	Travel - Meetings - Education	378.86	630.97	.00	323.00	1,202.00	812.50	1,202.00	1,202.00																																			
<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>Base</td> <td>1.0000</td> <td>200.00</td> <td>200.00</td> </tr> <tr> <td>Finance Committee</td> <td>CWEA Annual Conference (placeholder)</td> <td>1.0000</td> <td>1.00</td> <td>1.00</td> </tr> <tr> <td>Finance Committee</td> <td>Misc Virtual Training</td> <td>1.0000</td> <td>1,000.00</td> <td>1,000.00</td> </tr> <tr> <td>Finance Committee</td> <td>WEF Conference (placeholder)</td> <td>1.0000</td> <td>1.00</td> <td>1.00</td> </tr> <tr> <td colspan="4">Finance Committee Totals</td> <td>\$1,202.00</td> </tr> </tbody> </table>										Budget Transactions		Number of Units	Cost Per Unit	Total Amount	Level	Transaction				Finance Committee	Base	1.0000	200.00	200.00	Finance Committee	CWEA Annual 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
Budget Transactions		Number of Units	Cost Per Unit	Total Amount																																								
Level	Transaction																																											
Finance Committee	Base	1.0000	200.00	200.00																																								
Finance Committee	CWEA Annual 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	463.00	1,193.00	1,490.50	588.74	750.00	1,347.50	750.00	950.00																																			
<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> <tr> <td>Finance Committee</td> <td>WEF</td> <td>1.0000</td> <td>200.00</td> <td>200.00</td> </tr> <tr> <td colspan="4">Finance Committee Totals</td> <td>\$950.00</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	Finance Committee	WEF	1.0000	200.00	200.00	Finance Committee Totals				\$950.00										
Budget Transactions		Number of Units	Cost Per Unit	Total Amount																																								
Level	Transaction																																											
Finance Committee	CWEA	1.0000	750.00	750.00																																								
Finance Committee	WEF	1.0000	200.00	200.00																																								
Finance Committee Totals				\$950.00																																								
6310	Telephone	74.44	79.37	68.41	2.77	500.00	.00	500.00	500.00																																			
6520	Supplies	29.87	107.21	.00	8.61	200.00	.00	200.00	200.00																																			



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund 10 - Sewer Fund									
Department 14 - Electric									
6653	Biosolids Equipment - Building	9,116.21	6,340.86	19,440.01	5,400.57	3,300.00	8,961.99	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		Transaction Base				1.0000	3,300.00	3,300.00	
Finance Committee Totals								\$3,300.00	
7533	Ponderosa Sewer Flow Meter	.00	.00	.00	5,674.48	.00	.00	.00	.00
7549	Flow Meter for Sludge Pumps	.00	.00	.00	.00	.00	5,616.83	5,700.00	.00
8008	Plant Secondary/Final Effluent Motor Rebuild	.00	.00	.00	.00	.00	.00	.00	40,000.00
Comments									
<i>Level</i>									
Department		Since the Secondary/Final Pumps are located on the same skid, I think we should have money in this account instead of the Rebuild Secondary Motor account. We are in the process of going through both Secondary & Final Pumps and will be having the motors reconditioned.							
8200	Misc Sewer Motor Rebuilds (TBD)	.00	.00	.00	.00	65,000.00	13,325.34	79,300.00	65,000.00
8201	Replace VFD SPS (TBD)	.00	.00	.00	.00	15,000.00	.00	25,000.00	15,000.00
8288	Rebuild Secondary Motor	.00	.00	.00	.00	.00	6,857.75	20,000.00	.00
8308	WWTP Fire Alarm Standardization	.00	.00	.00	.00	55,000.00	52,301.00	80,000.00	.00
8309	Replace WWTP Voice Radio/Handsets	.00	.00	.00	.00	40,000.00	.00	40,000.00	.00
Comments									
<i>Level</i>									
Accounting Manager		Rolling into FY24 and transferred to IT Budget for \$400k Radio System Upgrades							
8423	Pump Station PLC's	.00	.00	.00	.00	.00	.00	.00	5,000.00
8424	Gauge Compactor/Pressure Calibrator	.00	.00	.00	.00	.00	.00	.00	5,200.00
8853	Redundant FIU SCADA	.00	.00	8,366.46	.00	.00	.00	.00	.00
Department 14 - Electric Totals		\$403,370.84	\$464,643.90	\$468,091.31	\$534,533.23	\$621,428.00	\$575,780.25	\$693,628.00	\$574,897.00



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund 10 - Sewer Fund									
Department 16 - Heavy Maintenance									
4101	Regular Salaries - Wages	452,731.39	442,699.50	549,506.29	577,312.61	683,173.00	536,552.60	683,173.00	697,482.00
4102	Wages Overtime	4,669.98	6,216.28	8,572.06	2,748.54	5,000.00	5,599.46	5,000.00	5,000.00
4103	Wages Double Time	1,008.00	1,277.46	1,215.26	1,560.11	500.00	2,419.54	500.00	2,000.00
4110	Moving Expense Reimbursement	.00	.00	1,445.36	.00	.00	.00	.00	.00
4201	Wages - Part Time	16,837.61	7,726.93	.00	.00	.00	.00	.00	18,000.00
4301	FICA Taxes	37,348.38	38,582.48	37,701.19	48,965.25	52,684.00	43,873.26	52,684.00	55,270.00
4302	Dental Self Insured	8,467.47	7,869.88	8,165.44	13,954.95	11,579.00	11,194.15	11,579.00	11,941.00
4303	Unemployment Insurance	184.00	454.92	2,329.07	732.00	.00	.00	.00	.00
4304	Vision	1,703.52	1,608.88	1,729.51	2,007.00	1,987.00	1,891.08	1,987.00	1,987.00
4305	Retirement Health Savings Account	8,396.64	8,096.36	8,717.71	10,116.40	10,018.00	9,532.14	10,018.00	10,018.00
4306	Workers Compensation	11,090.98	10,947.04	11,160.81	11,778.77	14,216.00	24,741.48	14,216.00	19,867.00
4308	Uniforms	4,171.13	3,862.46	4,303.13	4,915.12	4,200.00	4,229.96	4,200.00	4,200.00
4309	Health Savings Account - ER Portion	1,300.00	1,300.00	1,300.00	1,988.82	1,300.00	3,900.00	1,300.00	5,000.00
4310	ACWA Medical Insurance	120,555.72	117,596.82	142,912.98	166,758.80	165,576.00	145,121.38	165,576.00	136,643.00
4311	Life Insurance	1,169.64	1,106.64	1,199.91	1,395.94	1,382.00	1,324.12	1,382.00	1,382.00
4313	AFLAC Administrative fee - ER Portion	72.00	72.00	72.00	72.00	75.00	91.39	75.00	75.00
4314	Long Term Disability - Union	1,296.72	1,249.64	1,343.20	1,563.00	1,546.00	1,466.00	1,546.00	1,534.00
4315	CalPERS Classic ER Contribution	76,722.83	86,117.10	111,209.49	136,145.22	144,523.00	46,969.37	144,523.00	116,675.00
4325	CalPERS PEPRER ER Contribution	4,036.02	4,589.17	5,787.90	7,419.55	7,171.00	13,858.15	7,171.00	21,394.00
4330	Health Savings Account Admin fee - ER Por	35.40	35.40	35.69	37.84	35.00	85.44	35.00	106.00
4610	Gasoline Expense	6,895.31	6,483.31	4,969.71	7,244.30	6,500.00	6,195.89	6,500.00	6,500.00
4620	Diesel Expense	523.40	946.97	627.27	912.80	1,000.00	1,000.63	1,000.00	1,000.00
4630	Oil & Lubricants	.00	1,620.08	.00	473.88	1,500.00	780.09	1,500.00	1,500.00
4820	Office Supplies	37.48	.00	689.58	.00	600.00	52.78	600.00	600.00
6012	Mobile Equipment	409.83	3,459.98	.00	3,067.93	1,575.00	1,042.53	1,000.00	1,575.00
6021	Primary Equipment	17,049.96	24,150.16	9,859.14	1,108.33	12,000.00	4,183.77	6,000.00	12,000.00

Budget Transactions				
Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Finance Committee	Base	1.0000	12,000.00	12,000.00
			Finance Committee Totals	\$12,000.00



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund 10 - Sewer Fund									
Department 16 - Heavy Maintenance									
6022	Secondary Equipment	27,560.21	22,772.32	11,281.82	20,186.68	15,000.00	9,007.69	12,000.00	15,000.00
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		1.0000		15,000.00		15,000.00	
Finance Committee Totals								\$15,000.00	
6023	Filter Equipment - Building	6,994.13	3,429.60	1,926.39	4,030.92	6,000.00	4,201.78	4,000.00	6,000.00
6030	Service Contracts	5,350.00	6,000.00	9,091.00	7,150.00	6,700.00	7,000.00	6,700.00	6,700.00
Budget Transactions									
<i>Level</i>		<i>Transaction</i>		<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>	
Finance Committee		Centrifuge Maintenance (placeholder)		1.0000		25.00		25.00	
Finance Committee		Landscaping Contract (placeholder)		1.0000		25.00		25.00	
Finance Committee Totals								\$50.00	
6041	Buildings	15,398.89	18,929.06	9,648.37	40,115.55	16,300.00	35,394.24	16,300.00	16,300.00
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		16,300.00		16,300.00	
Finance Committee Totals								\$16,300.00	
6042	Grounds & Maintenance	26,796.80	8,042.54	5,421.85	13,033.84	11,100.00	14,504.16	15,000.00	15,000.00
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		1.0000		11,100.00		11,100.00	
Finance Committee Totals								\$11,100.00	
6047	Force Mains	8,694.87	1,285.09	809.86	(1,438.62)	7,500.00	5,618.01	3,500.00	7,500.00
6051	Pump Stations	263.19	395.14	.00	12.20	500.00	188.96	500.00	500.00
6056	Radio Repairs - Replacement	.00	.00	.00	.00	500.00	.00	.00	500.00
6071	Shop Supplies	18,012.06	17,402.88	15,391.89	23,423.57	18,000.00	26,759.98	18,000.00	21,000.00
Comments									
<i>Level</i>		<i>Comment</i>							
Accounting Manager		Added 1x Plant Air Compressor							
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 Plant Air Compressor		1.0000		3,000.00		3,000.00	



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund 10 - Sewer Fund									
Department 16 - Heavy Maintenance									
	Finance Committee Base					1.0000	18,000.00	18,000.00	
						Finance Committee Totals		\$21,000.00	
6073	Small Tools	4,334.41	1,258.37	7,362.59	6,910.32	3,500.00	6,528.81	5,400.00	3,500.00
6075	Safety Equipment - Physicals	1,977.41	1,742.89	1,904.36	409.80	4,000.00	1,598.70	4,000.00	4,000.00
6200	Travel - Meetings - Education	7,139.20	694.59	54.00	1,457.74	2,000.00	11,332.27	2,000.00	2,800.00
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	1,800.00	1,800.00	
	Finance Committee					1.0000	25.00	25.00	
	Finance Committee					8.0000	100.00	800.00	
	Finance Committee					1.0000	175.00	175.00	
						Finance Committee Totals		\$2,800.00	
6250	Dues - Memberships - Certification	2,902.70	1,943.50	3,050.90	1,684.54	2,700.00	1,628.00	1,500.00	2,700.00
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					8.0000	150.00	1,200.00	
	Finance Committee					1.0000	25.00	25.00	
						Finance Committee Totals		\$1,225.00	
6520	Supplies	.00	.00	.00	361.96	150.00	198.92	.00	150.00
6653	Biosolids Equipment - Building	17,752.52	4,333.39	6,765.85	21,058.52	7,500.00	19,479.72	14,662.00	7,500.00
7005	Centrifuge #2 Rebuild and Motor Replacement	.00	.00	94,164.39	26,217.26	.00	.00	.00	.00
7506	ERB Liner Repairs	.00	5,837.50	5,837.50	.00	.00	.00	.00	.00
7515	ERB Repairs	.00	.00	.00	23,421.78	.00	.00	.00	.00
7554	Aeration Valves	.00	.00	.00	.00	.00	10,284.18	.00	.00
7558	Site Waste Station Pump	6,204.29	.00	.00	.00	.00	7,715.37	.00	.00
7584	Pump, Biosolids Waste Site PS	.00	5,142.01	.00	.00	.00	7,300.60	3,857.00	.00
8029	Replace 8" #3 Water PRV	.00	.00	.00	10,872.83	.00	.00	.00	.00
8113	Air Gap Package Unit	.00	.00	21,116.23	12,679.01	.00	.00	.00	.00
8196	Rebuild Biosolids Sludge Pump	.00	.00	.00	.00	.00	8,401.47	8,000.00	12,000.00
8197	Replace Roll Up Door	.00	.00	.00	.00	.00	.00	12,000.00	.00
8270	Replace 16" Filter Valve	.00	.00	.00	.00	.00	9,702.68	8,000.00	.00
8271	Replace 10" Filter Valve	.00	.00	.00	.00	.00	.00	8,000.00	8,000.00



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund 10 - Sewer Fund									
Department 16 - Heavy Maintenance									
8273	Replace Scum Pump	.00	.00	.00	.00	.00	7,912.56	8,000.00	15,000.00
8274	Rebuild Secondary Pump	.00	.00	.00	.00	.00	.00	10,000.00	.00
8336	ERB Repairs	.00	.00	.00	.00	15,000.00	.00	15,000.00	15,000.00
8337	Pond 1 SUMP Pump	.00	.00	.00	.00	20,000.00	7,685.86	20,000.00	.00
8338	Final/Secondary Pump Rebuilds	.00	.00	.00	.00	20,000.00	.00	20,000.00	20,000.00
8339	Replace Welder	.00	.00	.00	.00	17,000.00	17,065.31	17,000.00	.00
8340	Replace Rollup Door	.00	.00	.00	.00	12,000.00	.00	12,000.00	12,000.00
8341	Replace Sludge Pump	.00	.00	.00	.00	12,000.00	.00	12,000.00	.00
8342	Major Rebuild Centrifuge	.00	.00	.00	.00	100,000.00	112,766.00	113,000.00	.00
8343	Rebuild Liners for Sludge Augers	.00	.00	.00	.00	20,000.00	.00	20,000.00	.00
8398	New Filter Valves	.00	.00	.00	.00	16,000.00	.00	16,000.00	16,000.00
8429	Replace A-Line Air Compressor	.00	.00	.00	.00	.00	.00	.00	15,000.00
8430	Bio Scrubber Media Replacement	.00	.00	.00	.00	.00	.00	.00	20,000.00
8431	Mist. Eliminator Media	.00	.00	.00	.00	.00	.00	.00	20,000.00
8432	South Road Gate	.00	.00	.00	.00	.00	.00	.00	40,000.00
8433	Shop Lathe	.00	.00	.00	.00	.00	.00	.00	30,000.00
8434	E.P. Station Roof	.00	.00	.00	.00	.00	.00	.00	60,000.00
8435	Bio Scrubber Chem. Pumps	.00	.00	.00	.00	.00	.00	.00	25,000.00
8436	10" Valve - Final Valve Deck	.00	.00	.00	.00	.00	.00	.00	8,000.00
8437	16" Backwash Supply	.00	.00	.00	.00	.00	.00	.00	16,000.00
8438	ERB Repair Welder	.00	.00	.00	.00	.00	.00	.00	10,000.00
8471	Centrifuge Rebuild	.00	.00	.00	.00	.00	.00	.00	50,000.00
8472	New Scum Pump	.00	.00	.00	.00	.00	.00	.00	30,000.00
8487	Replace #3 Water Pump	.00	.00	.00	.00	.00	.00	.00	20,000.00
8488	Mobile Office Space - Trailer	.00	.00	.00	.00	.00	.00	.00	100,000.00
Department 16 - Heavy Maintenance Totals		\$926,094.09	\$877,278.34	\$1,108,679.70	\$1,213,867.06	\$1,461,590.00	\$1,198,380.48	\$1,527,984.00	\$1,782,899.00



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted																																											
Fund 10 - Sewer Fund																																																				
Department 20 - Field Operations																																																				
4101	Regular Salaries - Wages	71,256.88	75,305.53	83,835.63	103,239.59	90,205.00	75,828.22	90,205.00	95,197.00																																											
4301	FICA Taxes	5,133.42	6,384.56	5,650.57	7,095.73	5,865.00	6,582.73	5,865.00	6,347.00																																											
4302	Dental Self Insured	704.38	694.85	708.34	1,026.39	827.00	879.93	827.00	853.00																																											
4304	Vision	141.78	140.30	143.88	151.94	142.00	148.70	142.00	142.00																																											
4305	Retirement Health Savings Account	1,123.50	1,237.16	1,392.47	1,551.09	1,449.00	1,555.79	1,449.00	1,486.00																																											
4306	Workers Compensation	426.03	443.98	446.08	491.19	532.00	1,058.07	532.00	742.00																																											
4310	ACWA Medical Insurance	11,300.32	11,292.27	11,461.88	11,800.86	10,733.00	10,665.47	10,733.00	9,660.00																																											
4311	Life Insurance	193.98	207.61	232.72	256.79	240.00	260.97	240.00	240.00																																											
4312	Long Term Disability - Management	434.12	471.78	622.70	552.45	540.00	1,150.50	540.00	564.00																																											
4315	CalPERS Classic ER Contribution	12,477.62	15,257.86	18,252.61	22,686.50	22,466.00	11,044.84	22,466.00	26,450.00																																											
4480	Legal-Regular	.00	.00	.00	.00	250.00	.00	250.00	250.00																																											
4610	Gasoline Expense	75.99	.00	266.02	1,027.27	500.00	714.13	500.00	500.00																																											
4820	Office Supplies	521.01	198.67	544.91	1,093.53	500.00	467.80	500.00	500.00																																											
6042	Grounds & Maintenance	.00	.00	.00	.00	650,000.00	.00	650,000.00	.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>Base</td> <td>Removed 1x \$150,000 CTC Fuels Reduction</td> </tr> <tr> <td></td> <td>Removed 1x \$500,000 Forest Service Fuels Reduction</td> </tr> </tbody> </table>										Comments		Level	Comment	Base	Removed 1x \$150,000 CTC Fuels Reduction		Removed 1x \$500,000 Forest Service Fuels Reduction																																			
Comments																																																				
Level	Comment																																																			
Base	Removed 1x \$150,000 CTC Fuels Reduction																																																			
	Removed 1x \$500,000 Forest Service Fuels Reduction																																																			
6075	Safety Equipment - Physicals	.00	.00	83.19	.00	100.00	.00	100.00	100.00																																											
6200	Travel - Meetings - Education	244.39	167.16	37.28	235.31	50.00	406.56	50.00	50.00																																											
6250	Dues - Memberships - Certification	.00	291.00	307.13	353.00	175.00	412.00	175.00	175.00																																											
6520	Supplies	9.97	34.05	16.13	10.68	100.00	24.39	100.00	100.00																																											
6650	Regulatory Operating Permits	36,196.61	24,184.41	98,807.88	93,075.91	98,600.00	98,755.74	98,600.00	98,600.00																																											
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th colspan="7">Budget Transactions</th> </tr> <tr> <th>Level</th> <th>Transaction</th> <th></th> <th>Number of Units</th> <th>Cost Per Unit</th> <th>Total Amount</th> <th></th> </tr> </thead> <tbody> <tr> <td>Finance Committee</td> <td>El Dorado County Air Quality</td> <td></td> <td>1.0000</td> <td>34,800.00</td> <td>34,800.00</td> <td></td> </tr> <tr> <td>Finance Committee</td> <td>Misc/Escalator</td> <td></td> <td>1.0000</td> <td>2,200.00</td> <td>2,200.00</td> <td></td> </tr> <tr> <td>Finance Committee</td> <td>USFS SUP (actual 2022 billing)</td> <td></td> <td>1.0000</td> <td>61,600.00</td> <td>61,600.00</td> <td></td> </tr> <tr> <td colspan="5"></td> <td style="text-align: right;">Finance Committee Totals</td> <td style="border-top: 1px solid black;">\$98,600.00</td> <td></td> </tr> </tbody> </table>										Budget Transactions							Level	Transaction		Number of Units	Cost Per Unit	Total Amount		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	
Budget Transactions																																																				
Level	Transaction		Number of Units	Cost Per Unit	Total Amount																																															
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		\$140,240.00	\$136,311.19	\$222,809.42	\$244,648.23	\$883,274.00	\$209,955.84	\$883,274.00	\$241,956.00																																											



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund 10 - Sewer Fund									
Department 22 - Underground Repair - Sewer									
4101	Regular Salaries - Wages	780,653.10	823,936.87	818,053.51	712,333.31	856,283.00	670,184.48	856,283.00	850,491.00
4102	Wages Overtime	40,946.61	22,147.19	13,266.80	20,676.88	20,000.00	15,605.55	20,000.00	25,000.00
4103	Wages Double Time	1,923.06	2,369.14	2,449.54	4,256.41	1,500.00	4,022.74	1,500.00	2,000.00
4201	Wages - Part Time	43,170.53	28,501.32	4,337.28	22,254.77	36,000.00	43,897.73	36,000.00	54,000.00
4202	Wages - Part Time Overtime	24.42	67.51	.00	452.70	200.00	700.82	200.00	300.00
4301	FICA Taxes	66,395.35	66,801.21	66,996.67	65,229.63	69,920.00	53,910.43	69,920.00	71,282.00
4302	Dental Self Insured	15,439.93	14,582.77	14,107.84	18,315.02	16,541.00	14,697.45	16,541.00	17,059.00
4304	Vision	3,059.99	2,971.45	2,864.53	2,755.37	2,839.00	2,483.98	2,839.00	2,839.00
4305	Retirement Health Savings Account	15,085.97	14,953.61	14,438.87	13,888.78	14,311.00	12,520.59	14,311.00	14,311.00
4306	Workers Compensation	18,976.61	18,893.72	16,336.53	14,909.02	18,760.00	31,987.37	18,760.00	25,450.00
4308	Uniforms	3,926.34	4,076.47	3,244.56	2,944.27	3,700.00	2,460.11	3,700.00	3,700.00
4309	Health Savings Account - ER Portion	.00	1,300.00	2,600.00	5,411.18	2,600.00	2,400.00	2,600.00	2,400.00
4310	ACWA Medical Insurance	256,129.03	244,776.16	216,335.23	223,897.70	232,907.00	226,835.66	232,907.00	250,710.00
4311	Life Insurance	2,123.70	2,059.32	1,981.17	1,925.11	1,985.00	1,757.46	1,985.00	2,009.00
4314	Long Term Disability - Union	2,188.76	2,031.98	2,028.20	2,124.04	2,127.00	1,934.60	2,127.00	2,154.00
4315	CalPERS Classic ER Contribution	107,889.80	119,578.48	110,084.81	83,471.96	88,716.00	31,821.12	88,716.00	80,404.00
4325	CalPERS PEPPRA ER Contribution	12,133.65	15,113.22	23,209.42	30,721.47	35,519.00	28,837.33	35,519.00	41,114.00
4330	Health Savings Account Admin fee - ER Por	.00	11.80	55.40	67.31	71.00	22.71	71.00	35.00
4405	Contractual Services	.00	.00	4,042.38	1,747.24	50,000.00	.00	50,000.00	5,025.00

Comments	
Level	Comment
Chief Financial Officer	Removed PACP Coding

Budget Transactions				
Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Finance Committee	Pipe Assessment Certification Program (PACP) Coding	1.0000	25.00	25.00
Finance Committee	Sewer AI	1.0000	5,000.00	5,000.00
Finance Committee Totals				\$5,025.00

4520	Miscellaneous Liability Claims	4,076.16	5,822.00	.00	.00	2,500.00	11,542.52	12,000.00	2,500.00
4610	Gasoline Expense	14,433.40	13,295.07	10,757.35	16,721.37	13,000.00	15,131.64	13,000.00	13,000.00
4620	Diesel Expense	37,077.95	27,358.82	24,697.26	37,940.50	25,000.00	34,996.74	.00	25,000.00
4820	Office Supplies	34.42	955.10	391.07	706.78	1,500.00	639.26	1,000.00	1,500.00
6012	Mobile Equipment	199.84	.00	.00	127.56	300.00	.00	300.00	300.00



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund 10 - Sewer Fund									
Department 22 - Underground Repair - Sewer									
6030	Service Contracts	.00	.00	800.00	.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	
								<u>800.00</u>	
								Finance Committee Totals	\$800.00
6043	Caltrans - City - County - Improvements	24,000.00	.00	.00	.00	15,000.00	.00	15,000.00	15,000.00
6047	Force Mains	3,214.61	10,550.79	.00	.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	
								<u>20,000.00</u>	
								Finance Committee Totals	\$20,000.00
6052	Pipe - Covers & Manholes	99,578.44	65,844.24	49,269.70	42,007.76	75,000.00	48,473.51	80,000.00	100,000.00
Comments									
	<i>Level</i>								
	Accounting Manager								
									Added 1x Sewer Easement Access \$25k
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	
								25,000.00	
	Finance Committee					1.0000	74,880.00	74,880.00	
								74,880.00	
	Finance Committee					12.0000	10.00	120.00	
								120.00	
								<u>120.00</u>	
								Finance Committee Totals	\$100,000.00
6055	Infiltration & Inflow	49,204.95	130,235.73	26,739.23	129,962.64	181,000.00	99,165.50	200,000.00	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	
								20,000.00	
	Finance Committee					1.0000	20,000.00	20,000.00	
								20,000.00	
	Finance Committee					1.0000	20,000.00	20,000.00	
								20,000.00	
	Finance Committee					1.0000	116,000.00	116,000.00	
								116,000.00	
	Finance Committee					1.0000	5,000.00	5,000.00	
								5,000.00	
								<u>5,000.00</u>	
								Finance Committee Totals	\$181,000.00
6056	Radio Repairs - Replacement	.00	.00	.00	.00	500.00	.00	500.00	500.00
6071	Shop Supplies	5,973.56	6,369.32	5,738.23	5,562.97	7,000.00	5,290.75	7,000.00	7,000.00
6073	Small Tools	1,199.76	2,226.83	11.84	1,284.19	4,000.00	416.20	4,000.00	4,000.00
6075	Safety Equipment - Physicals	6,297.32	3,306.67	3,280.14	2,049.88	7,000.00	23,994.63	8,000.00	7,000.00



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund 10 - Sewer Fund									
Department 22 - Underground Repair - Sewer									
6083	Standby Accommodations	.00	.00	4,050.00	6,370.00	3,000.00	3,280.00	3,000.00	3,000.00
6200	Travel - Meetings - Education	11,049.31	5,466.45	2,538.30	6,229.03	8,000.00	2,685.33	8,000.00	11,640.00
Budget Transactions									
<i>Level</i>		<i>Transaction</i>		<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>	
Finance Committee	CDL Cert.			1.0000	3,500.00	3,500.00			
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								\$11,640.00	
6250	Dues - Memberships - Certification	4,891.59	3,366.00	4,932.66	10,556.00	4,001.00	2,925.00	4,000.00	14,000.00
Comments									
<i>Level</i>		<i>Comment</i>							
Accounting Manager	NASSCO Class, Summer FY24								
Budget Transactions									
<i>Level</i>		<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	10,000.00	10,000.00			
Finance Committee Totals								\$14,000.00	
6310	Telephone	3,605.96	4,277.95	3,486.99	3,139.11	4,000.00	2,028.35	4,000.00	4,000.00
6360	Propane	56.17	17.41	14.34	37.15	150.00	.00	150.00	150.00
6520	Supplies	1,235.05	18.26	1,422.00	125.39	400.00	.00	500.00	400.00
Budget Transactions									
<i>Level</i>		<i>Transaction</i>		<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>	
Finance Committee	Retirement Gifts & Parties			1.0000	400.00	400.00			
Finance Committee Totals								\$400.00	
6648	Construction & Excavation Permit	.00	.00	.00	.00	5,000.00	.00	5,000.00	5,000.00
7071	IBAK Portable Camera System	.00	113,060.10	.00	.00	.00	.00	.00	.00
8036	Hydraulic Unit Roller, Lay Flat Hose	.00	12,359.43	.00	.00	.00	.00	.00	.00
8037	Racks and Reels, Lay Flat Hose	.00	.00	64,850.75	19,353.25	.00	.00	.00	.00
8038	40 Foot Storage Container	.00	.00	.00	.00	.00	.00	10,000.00	.00



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund 10 - Sewer Fund									
Department 26 - Pumps									
4101	Regular Salaries - Wages	446,180.71	511,885.36	477,538.39	524,705.27	494,185.00	417,338.31	494,185.00	567,872.00
4102	Wages Overtime	27,084.58	26,054.72	24,589.03	34,734.37	15,000.00	34,204.20	15,000.00	32,500.00
4103	Wages Double Time	6,096.58	5,414.39	4,989.32	6,735.74	4,000.00	7,834.02	4,000.00	5,500.00
4201	Wages - Part Time	11,740.13	11,455.68	.00	.00	17,000.00	3,063.84	17,000.00	19,500.00
4202	Wages - Part Time Overtime	122.10	.00	.00	.00	1,000.00	.00	1,000.00	1,000.00
4301	FICA Taxes	37,173.05	41,136.83	36,683.45	46,540.54	40,636.00	41,027.13	40,636.00	47,917.00
4302	Dental Self Insured	7,602.54	8,333.74	7,953.73	10,978.93	9,094.00	9,594.93	9,094.00	10,236.00
4303	Unemployment Insurance	1,930.50	2,970.50	1,084.25	1,966.12	.00	.00	.00	.00
4304	Vision	1,523.28	1,680.72	1,607.64	1,617.48	1,562.00	1,621.04	1,562.00	1,704.00
4305	Retirement Health Savings Account	7,570.70	8,461.10	8,103.50	8,153.29	7,871.00	8,170.86	7,871.00	8,587.00
4306	Workers Compensation	11,900.39	12,648.42	10,853.06	10,540.13	12,098.00	24,690.84	12,098.00	19,863.00
4308	Uniforms	2,945.91	3,061.22	4,095.57	2,998.37	3,250.00	3,791.79	3,250.00	3,350.00
4309	Health Savings Account - ER Portion	6,180.10	3,700.08	6,399.29	6,386.20	4,900.00	10,259.94	4,900.00	6,300.00
4310	ACWA Medical Insurance	134,524.31	150,393.85	146,379.69	139,621.09	137,300.00	126,605.92	137,300.00	130,751.00
4311	Life Insurance	1,070.90	1,161.50	1,136.47	1,138.54	1,099.00	1,140.39	1,099.00	1,199.00
4313	AFLAC Administrative fee - ER Portion	2.75	.00	.00	.00	.00	.00	.00	.00
4314	Long Term Disability - Union	1,152.89	1,115.51	1,372.92	1,185.17	1,205.00	2,489.02	1,205.00	1,313.00
4315	CalPERS Classic ER Contribution	57,822.00	60,574.81	55,584.57	52,691.66	49,923.00	22,949.06	49,923.00	58,861.00
4325	CalPERS PEPPRA ER Contribution	8,302.16	13,873.11	20,455.30	20,496.12	21,646.00	20,699.70	21,646.00	26,511.00
4330	Health Savings Account Admin fee - ER Por	59.46	57.96	78.53	94.70	71.00	102.58	71.00	106.00
4610	Gasoline Expense	10,067.91	10,488.85	8,333.59	14,524.29	9,500.00	12,422.84	9,500.00	9,500.00
4620	Diesel Expense	3,196.73	7,723.05	945.21	10,318.00	4,500.00	4,577.68	4,500.00	4,500.00
4630	Oil & Lubricants	380.69	243.41	.00	126.36	550.00	.00	550.00	550.00
4740	Carbon	9,955.79	4,725.22	10,794.71	.00	12,000.00	.00	12,000.00	12,000.00
4820	Office Supplies	561.39	912.13	184.15	639.60	700.00	3,825.86	700.00	700.00
6012	Mobile Equipment	1,041.79	1,410.79	537.24	248.37	500.00	431.45	500.00	500.00
6041	Buildings	1,004.51	9,733.35	2,017.28	9,659.11	1,000.00	5,522.52	2,000.00	1,000.00

Comments
Level
Department
6041 as of right now we are at \$1465.00 YTD. We have seven months left of this budget. I have added \$500.00 for an estimate for the rest of this year and to next years budget. The sewer stations are in need of a lot of work on the exterior. \$1000.00 is looking to be not enough.



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted																																																												
Fund 10 - Sewer Fund																																																																					
Department 26 - Pumps																																																																					
6042	Grounds & Maintenance	879.00	271.52	81,964.98	25,455.36	200,000.00	5,027.29	200,000.00	25,000.00																																																												
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td colspan="10">Comments</td> </tr> <tr> <td style="width:10%;"><i>Level</i></td> <td style="width:15%;"><i>Comment</i></td> <td colspan="8"></td> </tr> <tr> <td>Base</td> <td>Removed 1x Fire Vulnerability Assessment \$175,000</td> <td colspan="8"></td> </tr> </table>										Comments										<i>Level</i>	<i>Comment</i>									Base	Removed 1x Fire Vulnerability Assessment \$175,000																																						
Comments																																																																					
<i>Level</i>	<i>Comment</i>																																																																				
Base	Removed 1x Fire Vulnerability Assessment \$175,000																																																																				
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td colspan="10">Budget Transactions</td> </tr> <tr> <td style="width:10%;"><i>Level</i></td> <td style="width:15%;"><i>Transaction</i></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"><i>Number of Units</i></td> <td style="width:10%;"><i>Cost Per Unit</i></td> <td style="width:10%;"><i>Total Amount</i></td> <td style="width:10%;"></td> </tr> <tr> <td>Finance Committee</td> <td>Permanent Increase - Station Work</td> <td></td> <td></td> <td></td> <td></td> <td>1.0000</td> <td>25,000.00</td> <td>25,000.00</td> <td></td> </tr> <tr> <td colspan="8"></td> <td style="text-align: right;">Finance Committee Totals</td> <td style="text-align: right;">\$25,000.00</td> </tr> </table>										Budget Transactions										<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>		Finance Committee	Permanent Increase - Station Work					1.0000	25,000.00	25,000.00										Finance Committee Totals	\$25,000.00																				
Budget Transactions																																																																					
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>																																																													
Finance Committee	Permanent Increase - Station Work					1.0000	25,000.00	25,000.00																																																													
								Finance Committee Totals	\$25,000.00																																																												
6047	Force Mains	.00	.00	.00	.00	25.00	.00	25.00	25.00																																																												
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td colspan="10">Budget Transactions</td> </tr> <tr> <td style="width:10%;"><i>Level</i></td> <td style="width:15%;"><i>Transaction</i></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"><i>Number of Units</i></td> <td style="width:10%;"><i>Cost Per Unit</i></td> <td style="width:10%;"><i>Total Amount</i></td> <td style="width:10%;"></td> </tr> <tr> <td>Finance Committee</td> <td>Base</td> <td></td> <td></td> <td></td> <td></td> <td>1.0000</td> <td>1.00</td> <td>1.00</td> <td></td> </tr> <tr> <td>Finance Committee</td> <td>Placeholder for addition of access points</td> <td></td> <td></td> <td></td> <td></td> <td>1.0000</td> <td>24.00</td> <td>24.00</td> <td></td> </tr> <tr> <td colspan="8"></td> <td style="text-align: right;">Finance Committee Totals</td> <td style="text-align: right;">\$25.00</td> </tr> </table>										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	1.00	1.00		Finance Committee	Placeholder for addition of access points					1.0000	24.00	24.00										Finance Committee Totals	\$25.00										
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	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	16,885.99	15,931.24	11,178.41	126,264.58	15,000.00	234,300.15	15,000.00	15,000.00																																																												
6051	Pump Stations	79,598.93	44,099.25	18,689.39	35,208.55	34,000.00	36,408.86	34,000.00	34,000.00																																																												
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td colspan="10">Budget Transactions</td> </tr> <tr> <td style="width:10%;"><i>Level</i></td> <td style="width:15%;"><i>Transaction</i></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"><i>Number of Units</i></td> <td style="width:10%;"><i>Cost Per Unit</i></td> <td style="width:10%;"><i>Total Amount</i></td> <td style="width:10%;"></td> </tr> <tr> <td>Finance Committee</td> <td>Annual Crane Insp, Maint & Cert</td> <td></td> <td></td> <td></td> <td></td> <td>1.0000</td> <td>3,425.00</td> <td>3,425.00</td> <td></td> </tr> <tr> <td>Finance Committee</td> <td>Base Budget</td> <td></td> <td></td> <td></td> <td></td> <td>1.0000</td> <td>30,575.00</td> <td>30,575.00</td> <td></td> </tr> <tr> <td colspan="8"></td> <td style="text-align: right;">Finance Committee Totals</td> <td style="text-align: right;">\$34,000.00</td> </tr> </table>										Budget Transactions										<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>		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																																																																					
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>																																																													
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	.00	.00	.00	.00	275.00	.00	275.00	275.00																																																												
6071	Shop Supplies	20,075.83	17,421.04	14,912.75	18,031.59	15,000.00	13,836.19	15,000.00	15,000.00																																																												
6073	Small Tools	6,337.61	3,729.26	7,411.00	4,600.93	4,050.00	4,722.06	4,050.00	4,050.00																																																												
6075	Safety Equipment - Physicals	7,169.26	8,574.40	3,560.62	7,431.01	5,000.00	5,198.97	5,000.00	5,000.00																																																												
6083	Standby Accommodations	12,762.32	7,427.50	7,335.00	10,181.35	15,000.00	8,910.50	15,000.00	15,000.00																																																												
6200	Travel - Meetings - Education	5,135.92	6,180.78	1,354.37	2,868.89	750.00	4,011.11	4,000.00	4,450.00																																																												
<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td colspan="10">Budget Transactions</td> </tr> <tr> <td style="width:10%;"><i>Level</i></td> <td style="width:15%;"><i>Transaction</i></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"><i>Number of Units</i></td> <td style="width:10%;"><i>Cost Per Unit</i></td> <td style="width:10%;"><i>Total Amount</i></td> <td style="width:10%;"></td> </tr> <tr> <td>Finance Committee</td> <td>50% Water</td> <td></td> <td></td> <td></td> <td></td> <td>1.0000</td> <td>(4,450.00)</td> <td>(4,450.00)</td> <td></td> </tr> <tr> <td>Finance Committee</td> <td>Base</td> <td></td> <td></td> <td></td> <td></td> <td>1.0000</td> <td>625.00</td> <td>625.00</td> <td></td> </tr> <tr> <td>Finance Committee</td> <td>California Crane School (placeholder)</td> <td></td> <td></td> <td></td> <td></td> <td>1.0000</td> <td>25.00</td> <td>25.00</td> <td></td> </tr> <tr> <td>Finance Committee</td> <td>CDL Driving School (placeholder)</td> <td></td> <td></td> <td></td> <td></td> <td>1.0000</td> <td>5,000.00</td> <td>5,000.00</td> <td></td> </tr> </table>										Budget Transactions										<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>		Finance Committee	50% Water					1.0000	(4,450.00)	(4,450.00)		Finance Committee	Base					1.0000	625.00	625.00		Finance Committee	California Crane School (placeholder)					1.0000	25.00	25.00		Finance Committee	CDL Driving School (placeholder)					1.0000	5,000.00	5,000.00	
Budget Transactions																																																																					
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>																																																													
Finance Committee	50% Water					1.0000	(4,450.00)	(4,450.00)																																																													
Finance Committee	Base					1.0000	625.00	625.00																																																													
Finance Committee	California Crane School (placeholder)					1.0000	25.00	25.00																																																													
Finance Committee	CDL Driving School (placeholder)					1.0000	5,000.00	5,000.00																																																													



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund 10 - Sewer Fund									
Department 26 - Pumps									
	Finance Committee					2.0000	500.00	1,000.00	
	Finance Committee					1.0000	1,000.00	1,000.00	
	Finance Committee					5.0000	250.00	1,250.00	
						Finance Committee Totals		\$4,450.00	
6250	Dues - Memberships - Certification	613.87	751.88	576.00	713.24	500.00	402.00	500.00	525.00
	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 Totals		\$525.00	
6310	Telephone	3,236.79	3,488.61	3,465.51	4,625.41	5,000.00	3,090.38	5,000.00	5,000.00
6520	Supplies	351.10	294.89	398.85	79.80	325.00	.00	325.00	325.00
7516	ABS Pump Fallen Leaf Lake, FL #13	.00	.00	.00	6,858.98	.00	6,215.63	6,200.00	.00
7517	ABS Pump Fallen Leaf Lake, FL #14	.00	.00	.00	6,858.98	.00	.00	.00	.00
7522	Fallen Leaf PS13 Upgrade	.00	.00	.00	6,879.33	.00	.00	.00	.00
7537	Fluke 810 Vibration Tester	.00	.00	.00	10,820.61	.00	.00	.00	.00
7550	Luther Pass Fire Pump	.00	.00	.00	.00	.00	18,592.00	20,000.00	.00
8047	LPPS #2 New Pump	.00	.00	317,351.46	9,605.53	.00	.00	.00	.00
8212	Security Measures	.00	.00	.00	.00	26,500.00	14,201.01	36,500.00	26,500.00
8213	Misc Sewer Pump Rebuilds (TBD)	.00	.00	.00	.00	50,000.00	.00	23,780.00	50,000.00
8214	Replace Bijou SPS Pump #2	.00	.00	.00	.00	25,000.00	.00	25,000.00	.00
8215	Replace Taylor Creek SPS Pump #2	.00	.00	.00	13,096.40	.00	.00	.00	.00
8216	Replace Bellevue SPS Pump #1	.00	.00	.00	.00	21,000.00	.00	21,000.00	.00
8218	Confined Space Rescue Trailer/Equipment	.00	.00	.00	.00	.00	.00	8,683.00	.00
8315	Rebuild LPPS Pumps #1 and #2	.00	.00	.00	.00	200,000.00	40,955.87	200,000.00	.00
8316	Al Tahoe PS Spare Pump	.00	.00	.00	.00	90,000.00	.00	90,000.00	.00
8444	Bellevue #2 Pump/Motor	.00	.00	.00	.00	.00	29,405.51	.00	25,000.00
8445	Replace Tallac #1 Pump/Motor	.00	.00	.00	.00	.00	.00	.00	25,000.00
8903	LPPS Pump #1 New	.00	.00	320,857.46	13,824.47	.00	7,005.74	.00	.00
	Department 26 - Pumps Totals	\$950,240.47	\$1,007,386.67	\$1,620,772.69	\$1,209,504.46	\$1,558,015.00	\$1,194,647.19	\$1,580,928.00	\$1,221,970.00



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund 10 - Sewer Fund									
Department 28 - Equipment Repair									
4101	Regular Salaries - Wages	123,035.01	136,175.77	145,562.51	167,669.48	151,719.00	137,527.10	151,719.00	155,561.00
4102	Wages Overtime	4,987.30	6,871.23	6,063.66	10,404.78	2,250.00	6,219.17	2,250.00	10,000.00
4103	Wages Double Time	576.00	823.50	828.00	1,299.08	25.00	1,397.30	25.00	150.00
4201	Wages - Part Time	.00	.00	.00	.00	9,000.00	.00	9,000.00	9,000.00
4301	FICA Taxes	9,668.48	11,648.41	11,685.63	13,154.43	11,781.00	12,672.32	11,781.00	13,365.00
4302	Dental Self Insured	2,134.25	2,353.42	2,259.63	3,030.84	2,481.00	2,608.96	2,481.00	2,559.00
4304	Vision	428.80	464.32	453.79	447.49	426.00	440.79	426.00	426.00
4305	Retirement Health Savings Account	2,113.41	2,336.96	2,287.34	2,255.28	2,147.00	2,221.86	2,147.00	2,147.00
4306	Workers Compensation	3,282.94	3,633.26	3,501.77	3,465.99	3,657.00	7,582.58	3,657.00	5,534.00
4308	Uniforms	497.05	509.41	828.21	501.97	500.00	771.34	500.00	650.00
4309	Health Savings Account - ER Portion	1,311.22	1,309.51	1,316.50	1,315.68	1,300.00	1,450.26	1,300.00	1,300.00
4310	ACWA Medical Insurance	37,614.72	38,741.83	37,689.16	36,167.27	34,380.00	32,891.25	34,380.00	30,943.00
4311	Life Insurance	297.44	322.04	314.70	310.30	295.00	305.75	295.00	295.00
4314	Long Term Disability - Union	320.76	327.81	386.40	331.20	331.00	662.40	331.00	331.00
4315	CalPERS Classic ER Contribution	17,462.49	22,706.89	25,432.26	28,520.30	27,217.00	13,653.00	27,217.00	32,044.00
4325	CalPERS PEPRA ER Contribution	1,917.16	2,356.68	2,841.75	2,932.40	3,088.00	2,961.49	3,088.00	3,353.00
4330	Health Savings Account Admin fee - ER Por	8.94	19.35	18.72	18.80	18.00	18.55	18.00	18.00
4610	Gasoline Expense	1,464.24	1,522.36	1,085.29	2,112.82	1,000.00	1,755.10	1,000.00	1,000.00
4620	Diesel Expense	467.96	645.70	750.84	5,727.19	1,000.00	6,044.88	1,000.00	1,000.00
4630	Oil & Lubricants	3,607.46	3,027.88	2,351.26	5,832.70	4,500.00	2,408.40	4,500.00	4,500.00
4820	Office Supplies	64.66	294.97	32.11	34.78	1,000.00	314.98	1,000.00	2,500.00

Budget Transactions				
Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Finance Committee	1x New Desks with Rebuild	1.0000	3,000.00	3,000.00
Finance Committee	50% Water	1.0000	(2,500.00)	(2,500.00)
Finance Committee	Base	1.0000	2,000.00	2,000.00
Finance Committee Totals				\$2,500.00

6011	Automotive	51,838.53	48,468.37	36,077.84	61,765.31	40,625.00	72,160.26	60,000.00	40,625.00
6012	Mobile Equipment	142.32	3,526.18	431.20	.00	200.00	.00	200.00	200.00
6013	Generators	2,565.04	4,672.59	3,104.75	19,336.21	8,000.00	2,876.60	8,000.00	8,000.00

Budget Transactions				
Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Finance Committee	50% Water	1.0000	(8,000.00)	(8,000.00)



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund 10 - Sewer Fund									
Department 28 - Equipment Repair									
	Finance Committee Cashman Rental					1.0000	16,000.00	16,000.00	
						Finance Committee Totals		\$8,000.00	
6030	Service Contracts	7,336.28	8,443.96	8,732.70	14,710.38	10,600.00	14,618.40	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	8,696.21	7,951.92	3,352.40	6,416.96	3,000.00	4,722.10	3,000.00	4,000.00
6073	Small Tools	3,391.84	805.05	529.38	2,317.07	1,500.00	1,909.10	1,500.00	1,500.00
6075	Safety Equipment - Physicals	228.47	375.58	228.47	435.76	600.00	266.12	600.00	600.00
6200	Travel - Meetings - Education	1,059.38	137.79	372.85	132.70	150.00	86.34	150.00	1,050.00
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	(1,050.00)	(1,050.00)	
	Finance Committee					3.0000	700.00	2,100.00	
						Finance Committee Totals		\$1,050.00	
6250	Dues - Memberships - Certification	82.50	.00	.00	.00	200.00	.00	200.00	200.00
6520	Supplies	.00	.00	399.63	478.06	200.00	.00	200.00	200.00
7010	Al Tahoe/Upper Truckee PS Generators	.00	.00	.00	.00	.00	213,842.57	.00	.00
	Comments								
	<i>Level</i>								
	Accounting Manager								
8062	Carbon Monoxide Removal System	.00	.00	.00	.00	10,000.00	.00	10,000.00	.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	144,847.46	34,409.93	.00	.00	.00	.00
8070	Replace Vehicle 16	.00	.00	.00	.00	.00	.00	55,000.00	.00
8074	Replace Vehicle 62	.00	.00	.00	.00	30,000.00	38,970.40	30,000.00	.00



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted						
Fund 10 - Sewer Fund															
Department 28 - Equipment Repair															
8198	Replace Generator (TBD)	.00	.00	.00	.00	60,000.00	.00	60,000.00	15,000.00						
8231	New 8" Godwin Pump, Pumps	.00	.00	.00	.00	.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	40,000.00	.00	40,000.00	.00						
8380	Replace Truck 2	.00	.00	.00	.00	40,000.00	.00	40,000.00	17,000.00						
8381	Replace Truck 19	.00	.00	.00	.00	40,000.00	.00	40,000.00	17,000.00						
8382	Replace Truck 14	.00	.00	.00	.00	140,000.00	.00	140,000.00	.00						
8383	Replace Water Reuse Utility Vehicle	.00	.00	.00	.00	27,000.00	.00	27,000.00	.00						
8384	Replace Water Reuse Backhoe #29	.00	.00	.00	.00	120,000.00	.00	120,000.00	.00						
8385	Replace Vehicle 76	.00	.00	.00	.00	35,000.00	36,185.46	35,000.00	.00						
8386	New Engineering Vehicle (Hybrid)	.00	.00	.00	.00	45,000.00	.00	45,000.00	.00						
8456	Replace #81 Skid Steer	.00	.00	.00	.00	.00	.00	.00	150,000.00						
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2">Comments</th> </tr> <tr> <th style="text-align: left;">Level</th> <th style="text-align: left;">Comment</th> </tr> </thead> <tbody> <tr> <td>Accounting Manager</td> <td>Replacing with ToolCat and Snow Blower</td> </tr> </tbody> </table>										Comments		Level	Comment	Accounting Manager	Replacing with ToolCat and Snow Blower
Comments															
Level	Comment														
Accounting Manager	Replacing with ToolCat and Snow Blower														
8457	Electrical - Boom Lift Truck	.00	.00	.00	.00	.00	.00	.00	150,000.00						
8813	Replace Snowmobile	.00	.00	.00	.00	.00	.00	.00	200,000.00						
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2">Comments</th> </tr> <tr> <th style="text-align: left;">Level</th> <th style="text-align: left;">Comment</th> </tr> </thead> <tbody> <tr> <td>Accounting Manager</td> <td>New SnowCat</td> </tr> </tbody> </table>										Comments		Level	Comment	Accounting Manager	New SnowCat
Comments															
Level	Comment														
Accounting Manager	New SnowCat														
8912	Replace Vehicle 66 W/Bobcat	.00	84,457.68	.00	.00	.00	.00	.00	.00						
Department 28 - Equipment Repair Totals		\$286,600.86	\$394,930.42	\$443,766.21	\$425,535.16	\$920,190.00	\$619,544.83	\$1,124,565.00	\$902,651.00						



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted														
Fund 10 - Sewer Fund																							
Department 30 - Engineering																							
4101	Regular Salaries - Wages	720,778.53	806,790.95	940,150.67	980,952.24	907,086.00	890,509.43	907,086.00	1,117,378.00														
4102	Wages Overtime	46,529.63	47,094.29	41,953.24	51,438.14	37,500.00	64,885.29	37,500.00	37,500.00														
4103	Wages Double Time	.00	259.29	229.74	108.37	500.00	.00	500.00	500.00														
4110	Moving Expense Reimbursement	.00	1,141.20	.00	.00	.00	1,417.19	.00	.00														
4201	Wages - Part Time	.00	.00	.00	10,016.01	11,535.00	829.70	11,535.00	12,500.00														
<table border="1"> <thead> <tr> <th colspan="2">Comments</th> </tr> <tr> <th>Level</th> <th>Comment</th> </tr> </thead> <tbody> <tr> <td>Base</td> <td>Removed R. Roberts PT \$11,535</td> </tr> </tbody> </table>										Comments		Level	Comment	Base	Removed R. Roberts PT \$11,535								
Comments																							
Level	Comment																						
Base	Removed R. Roberts PT \$11,535																						
4301	FICA Taxes	50,389.24	56,427.97	64,998.15	67,974.48	68,953.00	67,944.57	68,953.00	86,068.00														
4302	Dental Self Insured	8,144.68	8,168.38	9,231.74	12,780.74	11,579.00	11,679.71	11,579.00	13,647.00														
4304	Vision	1,649.80	1,654.35	1,875.10	1,902.30	1,987.00	1,972.23	1,987.00	2,271.00														
4305	Retirement Health Savings Account	11,481.56	12,353.55	19,863.88	14,331.44	14,881.00	23,109.97	14,881.00	16,374.00														
4306	Workers Compensation	5,410.29	5,772.24	5,997.46	6,302.16	6,284.00	13,978.20	6,284.00	10,199.00														
4308	Uniforms	319.67	439.48	554.14	350.14	300.00	546.16	300.00	300.00														
4309	Health Savings Account - ER Portion	8,493.53	9,657.49	8,713.06	8,484.23	8,800.00	9,008.73	8,800.00	6,850.00														
4310	ACWA Medical Insurance	132,308.47	132,163.30	147,184.05	148,144.06	144,728.00	145,185.62	144,728.00	157,436.00														
4311	Life Insurance	1,846.32	1,918.91	2,211.76	2,217.71	2,314.00	2,411.78	2,314.00	2,598.00														
4312	Long Term Disability - Management	2,882.48	3,179.64	3,897.29	3,232.90	3,560.00	7,022.55	3,560.00	3,979.00														
4313	AFLAC Administrative fee - ER Portion	22.08	36.59	46.77	25.64	25.00	37.74	25.00	25.00														
4314	Long Term Disability - Union	786.34	779.65	920.00	763.60	773.00	1,427.10	773.00	994.00														
4315	CalPERS Classic ER Contribution	80,778.37	81,458.09	91,688.59	101,564.24	99,207.00	51,627.37	99,207.00	113,606.00														
4325	CalPERS PEPPRA ER Contribution	15,550.83	24,086.93	34,321.47	36,861.60	35,749.00	33,028.43	35,749.00	51,897.00														
4330	Health Savings Account Admin fee - ER Por	133.47	122.75	139.49	124.88	142.00	118.02	142.00	106.00														
4405	Contractual Services	506,872.14	688,188.19	501,461.94	770,851.64	1,338,000.00	320,448.73	685,025.00	1,178,025.00														
<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 Cathodic Protection Assessment \$155,000</td> </tr> <tr> <td></td> <td>Removed 1x CMMS Tech Review \$35,000</td> </tr> <tr> <td></td> <td>Removed 1x Sewer Crossing Assessment (ph 2/2) \$338,000</td> </tr> <tr> <td></td> <td>Removed 1x Sewer Force Monitoring \$25,000</td> </tr> <tr> <td></td> <td>Removed 1x WWTP Solar Support \$25,000</td> </tr> </tbody> </table>										Comments		Level	Comment	Base	Removed 1x Cathodic Protection Assessment \$155,000		Removed 1x CMMS Tech Review \$35,000		Removed 1x Sewer Crossing Assessment (ph 2/2) \$338,000		Removed 1x Sewer Force Monitoring \$25,000		Removed 1x WWTP Solar Support \$25,000
Comments																							
Level	Comment																						
Base	Removed 1x Cathodic Protection Assessment \$155,000																						
	Removed 1x CMMS Tech Review \$35,000																						
	Removed 1x Sewer Crossing Assessment (ph 2/2) \$338,000																						
	Removed 1x Sewer Force Monitoring \$25,000																						
	Removed 1x WWTP Solar Support \$25,000																						



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
---------	---------------------	--------------------	--------------------	--------------------	--------------------	---------------------	--------------------	-----------------------	--------------

Fund **10 - Sewer Fund**

Department **30 - Engineering**

Accounting Manager	Added 1x Cathodic Protection Assessment \$155k Added 1x CMMS Tech Review \$35k Added 1x Sewer Crossings Assessment 2/2 \$338k Added 1x WWTP Solar Support \$25k
Chief Financial Officer	Removed DVRIRR Reporting \$60k. Moved to 10.30.4410.

Budget Transactions		Number of Units	Cost Per Unit	Total Amount
Level	Transaction			
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 2/2	1.0000	338,000.00	338,000.00
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	Contracts Admin Support	1.0000	13,000.00	13,000.00
Finance Committee	GIS/AM support Arete	1.0000	15,000.00	15,000.00
Finance Committee	Recycled Water Strategic Plan - Year 3 of 3	1.0000	284,000.00	284,000.00
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	130,000.00	130,000.00
Finance Committee	Thermal Imaging (placeholder)	1.0000	25.00	25.00
Finance Committee	WWTP Master Plan - final year	1.0000	100,000.00	100,000.00
Finance Committee Totals				\$1,178,025.00

4410	DVR Irrigation Reporting	.00	.00	.00	.00	.00	15,865.00	.00	60,000.00
------	--------------------------	-----	-----	-----	-----	-----	-----------	-----	-----------

Comments	
Level	Comment
Chief Financial Officer	NEW, Created FY24. Moved from 10.30.4405

Budget Transactions		Number of Units	Cost Per Unit	Total Amount
Level	Transaction			
Finance Committee	DVRIRR Reporting	1.0000	60,000.00	60,000.00
Finance Committee Totals				\$60,000.00

4420	Mapping	54.55	.00	.00	.00	2,500.00	.00	2,500.00	2,500.00
------	---------	-------	-----	-----	-----	----------	-----	----------	----------

4475	Legal-Special Projects	13,072.46	19,833.64	111,912.83	125,098.60	32,500.00	252,135.14	140,000.00	32,500.00
------	------------------------	-----------	-----------	------------	------------	-----------	------------	------------	-----------

Budget Transactions		Number of Units	Cost Per Unit	Total Amount
Level	Transaction			
Finance Committee	BBK	1.0000	1.00	1.00



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund 10 - Sewer Fund									
Department 30 - Engineering									
	Finance Committee					1.0000	1.00	1.00	
	BHFS								
						Finance Committee Totals		\$2.00	
4480	Legal-Regular	12,585.76	7,297.67	4,963.70	3,910.30	2,500.00	2,734.16	2,500.00	2,500.00
4610	Gasoline Expense	4,536.19	5,274.17	3,247.69	5,310.93	5,300.00	4,600.88	5,300.00	5,300.00
4810	Postage Expenses	2.71	.00	130.98	8.16	175.00	.00	175.00	175.00
4820	Office Supplies	7,054.11	5,485.73	3,801.02	2,967.14	6,050.00	3,002.55	6,050.00	6,050.00
4830	Subscription Expense	.00	.00	.00	54.00	100.00	54.00	100.00	100.00
4930	Ads-Legal Notices	.00	334.21	.00	.00	125.00	189.31	400.00	125.00
6027	Office Equipment Repair	68.60	240.27	.00	.00	1,000.00	.00	1,000.00	1,000.00
6030	Service Contracts	2,243.89	2,216.88	3,951.45	4,633.22	2,000.00	4,252.13	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	33,857.50	185,622.88	36,560.00	.00	112,500.00	105,122.41	105,000.00	.00
Comments									
	<i>Level</i>								
	Chief Financial Officer								
6052	Pipe - Covers & Manholes	.00	.00	.00	.00	25,000.00	21,870.00	25,000.00	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	
6065	Sewer Flow Meters	.00	.00	32,403.12	4,985.18	70,000.00	9,526.16	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	
						Finance Committee Totals		\$70,000.00	



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund 10 - Sewer Fund									
Department 30 - Engineering									
6250	Dues - Memberships - Certification	1,385.50	7,572.63	6,880.00	7,545.00	8,000.00	9,513.86	10,000.00	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	
	Finance Committee					1.0000	2,000.00	2,000.00	
	Finance Committee					1.0000	12,000.00	12,000.00	
						Finance Committee Totals		\$8,001.00	
6310	Telephone	1,897.57	1,416.65	1,181.76	290.46	2,500.00	47.53	2,500.00	2,500.00
6520	Supplies	15,715.69	300.59	56.41	26.34	625.00	115.91	625.00	625.00
6650	Regulatory Operating Permits	2,060.00	3,719.50	5,577.87	3,719.50	3,375.00	2,156.00	4,000.00	3,375.00
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	1,563.50	1,564.00	
	Finance Committee					1.0000	1,811.50	1,812.00	
						Finance Committee Totals		\$3,376.00	
7003	Secondary Clarifier #3 Rehab	.00	.00	810,196.99	1,384,857.60	.00	64,396.24	370,945.00	.00
7014	Tallac Creek Sewer Crossing	1,112.64	.00	7,481.88	58,566.13	514,000.00	514,106.88	514,000.00	.00
7026	Breakpoint Chamber Modification	569,047.26	5,294.57	.00	46,865.52	.00	328.42	18,134.00	.00
7046	Emergency Pump Station Rehab	146,101.66	340,748.34	16,070.00	28,207.92	.00	.00	15,722.00	.00
7047	Fuel System Replacment	48,400.00	45,450.00	35,100.00	24,754.10	.00	.00	.00	.00
7055	Tahoe Keys Sewer PS Rehab	81,053.86	283,610.59	4,900.31	949,187.75	2,982,000.00	2,732,152.04	5,065,411.00	.00
7056	Upper Truckee Sewer PS Rehab	39,048.88	94,188.23	131,058.00	8.50	1,386,000.00	98,550.83	1,386,000.00	2,297,000.00
7057	Luther Pass PS Tanks Rehab	14,963.66	196,211.50	857,583.64	428,443.98	470,000.00	35,293.82	1,012,972.00	740,000.00
7058	LPPS Valve and Pipe Improvements	.00	80,650.56	709,889.22	23,697.74	.00	8,138.53	.00	.00
7064	Geronimo Sewer Project	.00	208,507.23	.00	.00	.00	.00	.00	.00
7079	Aeration Basin #2 Coating Rehab	.00	.00	31,052.00	.00	.00	.00	.00	.00
7081	WWTP Backwash Tank Coating	.00	.00	.00	.00	.00	101,002.60	100,000.00	.00
7082	WWTP Solids Tank Coating	.00	.00	.00	.00	.00	30,755.35	30,000.00	.00
7087	Backflow Combo's	.00	.00	.00	.00	.00	.00	7,500.00	.00
7535	Engineering Offices Remodel	.00	.00	.00	8,637.95	.00	2,371.47	11,362.00	.00
7546	FLL Sewer PS 6 Upgrade	.00	245,808.58	121,008.53	14,566.25	.00	.00	.00	.00
7551	Angora Creek Sewer Lateral Relocation	.00	.00	.00	.00	.00	26,159.37	36,000.00	.00



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund	10 - Sewer Fund								
	Department 30 - Engineering								
7800	LPPS Pump Efficiency Monitoring	.00	.00	.00	66,666.81	.00	.00	13,333.00	.00
7801	Sewer Pump Station Monitoring Program	.00	.00	.00	.00	.00	.00	172,000.00	.00
8058	Bijou PS Rehab	.00	.00	.00	42,835.54	103,000.00	327,278.42	266,164.00	515,000.00
8082	Forcemain Bypass Upper Truckee PS	.00	5,378.57	235,055.48	.00	.00	.00	.00	.00
8086	Water Reuse Inverted Siphon	.00	823.87	238,766.66	18,000.00	.00	.00	.00	.00
8088	Secondary Clarifier #1 Rehab	.00	135,972.09	24,347.52	179,280.00	.00	383,947.81	.00	742,000.00
8089	Apache Ave Sewer Replacement	.00	596,170.93	976,822.16	.00	.00	.00	.00	.00
8090	Forcemain Bypass Tahoe Keys PS	.00	6,188.34	221,260.71	.00	.00	.00	37,550.00	.00
8096	Secondary Clarifier #2 Rehab	.00	170,782.60	74,347.51	149,280.00	.00	386,563.89	1,173,720.00	937,000.00
8156	Blower System Upgrades	.00	.00	23,494.52	234,888.46	.00	45,631.75	199,617.00	1,052,000.00
8159	Water Reuse Road Improvements	.00	.00	.00	.00	52,000.00	.00	52,000.00	54,000.00
8161	DVR Irrigation Improvements	292,390.52	18,126.69	.00	.00	.00	.00	1,873.00	.00
8162	Hay Barn, Water Reuse	.00	5,097.93	2,319.63	.00	.00	.00	358,680.00	.00
8163	Sewer Field Communication Upgrades Phase 2	.00	.00	2,411.00	2,456.35	.00	106,465.54	255,133.00	.00
8164	Generator, Emergency Blower	.00	.00	312,351.30	1,274,541.63	.00	77,718.27	.00	.00
8265	Bio Building HVAC Upgrades	.00	.00	.00	.00	.00	.00	6,000.00	.00
8267	Server Room HVAC Upgrades	.00	.00	.00	.00	.00	.00	103,000.00	.00
8275	Misc Sewer Projects (TBD)	.00	.00	.00	.00	500,000.00	.00	464,000.00	500,000.00
8276	Sewer System Access Imp Phase I	.00	.00	.00	.00	.00	6,805.58	50,000.00	.00
8277	Sewer Field Communication Upgrades Phase 3	.00	.00	.00	.00	.00	.00	150,000.00	160,000.00
8278	LPPS Fuel Tank	.00	.00	.00	.00	.00	641.71	106,000.00	.00
8330	LPPS Power/Control Upgrade	38,644.35	45,921.95	24,067.05	.00	.00	.00	26,900.00	.00
8345	Water Reuse Dressler Ditch Erosion Control	.00	.00	.00	.00	397,000.00	.00	397,000.00	.00
8346	FM Inspection Ports - Bijou	.00	.00	.00	.00	103,000.00	.00	103,000.00	.00
8347	FM ARV Replacement	.00	.00	.00	.00	52,000.00	.00	52,000.00	94,000.00
8348	Bal Bijou GM - MH Install	.00	.00	.00	.00	26,000.00	2,621.12	26,000.00	.00
8349	HWY 50 - Ski Run to PT GM Replacement	.00	.00	.00	.00	103,000.00	.00	103,000.00	155,000.00
8350	Fremont/HWY 50 GM Improvement	.00	.00	.00	.00	16,000.00	.00	16,000.00	.00
8351	LPPS Fire Pump Control Improvement	.00	.00	.00	.00	52,000.00	.00	52,000.00	.00
8352	Pope Beach #1 Rehab	.00	.00	.00	.00	54,000.00	.00	54,000.00	.00
8353	Pope Beach PS #2 Rehab	.00	.00	.00	.00	54,000.00	.00	54,000.00	.00
8354	WWTP UG Piping Access Improvement	.00	.00	.00	.00	159,000.00	.00	159,000.00	.00



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund 10 - Sewer Fund									
Department 30 - Engineering									
8355	Mixed Liquor Splitter Box Rehab	.00	.00	.00	.00	73,000.00	.00	73,000.00	.00
8356	Emergency PS Wetwell Rehab	.00	.00	.00	.00	52,000.00	.00	52,000.00	.00
8357	AB Splitter Box Rehab	.00	.00	.00	.00	52,000.00	.00	52,000.00	.00
8358	Primary Effluent Junction Box Rehab	.00	.00	.00	.00	52,000.00	.00	52,000.00	.00
8360	SCADA Historian Upgrades	.00	.00	.00	.00	155,000.00	42,209.27	155,000.00	155,000.00
8361	SRT Controller for Secondary	.00	.00	.00	.00	73,000.00	.00	73,000.00	.00
8362	Engineering Office Upgrades	.00	.00	.00	.00	31,000.00	5,244.60	31,000.00	206,000.00
8363	Pump Testing Equipment	.00	.00	.00	.00	26,000.00	.00	26,000.00	.00
8364	Engineering Copier	.00	.00	.00	.00	20,000.00	12,685.81	20,000.00	.00
8399	GS Replacement Program	.00	.00	.00	.00	50,000.00	.00	50,000.00	.00
8426	Upper Truckee Marsh Adaptive Management	4,504.00	.00	.00	.00	.00	.00	.00	.00
8460	DVR Data Collection Improvements	.00	.00	.00	.00	.00	.00	.00	52,000.00
8461	Keys CIPP Project	.00	.00	.00	.00	.00	.00	.00	706,000.00
8462	Herbert Walkup Replacement	.00	.00	.00	.00	.00	.00	.00	620,000.00
8463	Baldwin Beach Gravity Rehab/Replacement	.00	.00	.00	.00	.00	.00	.00	52,000.00
8464	Filters 1, 2 Rehab	.00	.00	.00	.00	.00	.00	.00	883,000.00
8465	WWTP Electrical Submetering	.00	.00	.00	.00	.00	.00	.00	38,000.00
8474	Upper Truckee River Gravity Main CIPP	.00	.00	.00	.00	.00	.00	.00	52,000.00
8475	Montgomery Estates Easements CIPP	.00	.00	.00	.00	.00	.00	.00	52,000.00
8476	Baldwin Beach Pump Station	.00	.00	.00	.00	.00	.00	.00	57,000.00
8477	FLL ES 1-3 & Stanford Camp Rehab	.00	.00	.00	.00	.00	.00	.00	54,000.00
8478	WWTP Ballast Ponds	.00	.00	.00	.00	.00	.00	.00	124,000.00
8479	RAS Building Rehab	.00	.00	.00	.00	.00	.00	.00	164,000.00
8480	Plant Electrical Upgrades	.00	.00	.00	.00	.00	.00	.00	110,000.00
8486	FLL FM Shoreline Restoration	.00	.00	.00	.00	.00	.00	.00	155,000.00
8629	Replace Treatment Plant Generator	3,258,357.63	1,410,101.22	103,054.36	149,781.14	.00	2,495.15	.00	.00
Department 30 - Engineering Totals		\$6,196,890.91	\$6,032,017.33	\$7,053,847.61	\$7,466,367.18	\$10,605,153.00	\$7,101,456.82	\$16,054,094.00	\$13,792,003.00



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted																				
Fund 10 - Sewer Fund																													
Department 32 - Laboratory																													
4101	Regular Salaries - Wages	225,322.78	236,372.50	252,108.34	268,905.42	261,697.00	246,541.90	261,697.00	255,746.00																				
4102	Wages Overtime	5,618.00	3,274.71	3,243.75	7,856.49	4,250.00	10,682.00	4,250.00	9,500.00																				
4103	Wages Double Time	2,398.08	2,564.40	2,841.19	2,710.29	2,750.00	2,541.92	2,750.00	2,750.00																				
4201	Wages - Part Time	4,168.03	6,723.62	5,721.40	6,395.51	11,000.00	6,703.94	11,000.00	31,700.00																				
4202	Wages - Part Time Overtime	172.96	137.41	391.50	150.08	250.00	160.09	250.00	200.00																				
4203	Wages - Part Time Double Time	128.86	274.74	63.25	115.21	250.00	117.02	250.00	100.00																				
4301	FICA Taxes	16,849.49	18,199.14	18,809.59	20,986.59	20,555.00	17,315.52	20,555.00	22,950.00																				
4302	Dental Self Insured	3,238.73	3,531.60	3,358.92	5,052.79	4,135.00	4,190.89	4,135.00	4,265.00																				
4304	Vision	661.70	711.00	715.14	721.70	710.00	708.09	710.00	710.00																				
4305	Retirement Health Savings Account	3,462.46	3,882.39	4,007.95	4,131.74	4,030.00	4,127.55	4,119.00	4,119.00																				
4306	Workers Compensation	4,192.41	4,560.18	4,092.51	3,878.84	2,869.00	8,588.93	2,869.00	4,919.00																				
4308	Uniforms	590.82	651.82	933.33	637.77	600.00	716.61	600.00	600.00																				
4309	Health Savings Account - ER Portion	5,652.06	3,059.47	6,442.18	3,855.21	3,800.00	5,069.52	3,800.00	3,800.00																				
4310	ACWA Medical Insurance	35,807.31	38,746.12	40,774.86	43,864.17	43,842.00	35,696.36	43,842.00	35,497.00																				
4311	Life Insurance	503.17	552.59	578.90	588.92	579.00	589.54	579.00	601.00																				
4312	Long Term Disability - Management	336.99	375.75	497.86	449.82	429.00	966.36	429.00	496.00																				
4313	AFLAC Administrative fee - ER Portion	.00	.00	.00	8.61	.00	22.87	.00	.00																				
4314	Long Term Disability - Union	404.45	441.60	501.06	435.54	429.00	864.80	429.00	442.00																				
4315	CalPERS Classic ER Contribution	27,703.16	33,542.78	39,050.71	33,771.39	30,707.00	15,145.35	30,707.00	36,152.00																				
4325	CalPERS PEPR ER Contribution	3,577.63	4,710.23	5,314.14	8,369.58	9,934.00	8,184.18	9,934.00	10,898.00																				
4330	Health Savings Account Admin fee - ER Por	82.58	71.04	77.38	71.99	71.00	73.23	71.00	71.00																				
4405	Contractual Services	5,143.68	.00	.00	.00	.00	.00	1,400.00	2,750.00																				
<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>Accounting Manager</td> <td>Expecting Intern to start in FY23</td> </tr> </tbody> </table>										Comments		Level	Comment	Accounting Manager	Expecting Intern to start in FY23														
Comments																													
Level	Comment																												
Accounting Manager	Expecting Intern to start in FY23																												
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2">Budget Transactions</th> <th></th> <th></th> <th></th> </tr> <tr> <th>Level</th> <th>Transaction</th> <th>Number of Units</th> <th>Cost Per Unit</th> <th>Total Amount</th> </tr> </thead> <tbody> <tr> <td>Finance Committee</td> <td>Lab Intern</td> <td>1.0000</td> <td>2,750.00</td> <td>2,750.00</td> </tr> <tr> <td colspan="3" style="text-align: right;">Finance Committee Totals</td> <td></td> <td>\$2,750.00</td> </tr> </tbody> </table>										Budget Transactions					Level	Transaction	Number of Units	Cost Per Unit	Total Amount	Finance Committee	Lab Intern	1.0000	2,750.00	2,750.00	Finance Committee Totals				\$2,750.00
Budget Transactions																													
Level	Transaction	Number of Units	Cost Per Unit	Total Amount																									
Finance Committee	Lab Intern	1.0000	2,750.00	2,750.00																									
Finance Committee Totals				\$2,750.00																									
4610	Gasoline Expense	1,153.17	1,167.22	981.01	1,689.29	1,600.00	1,443.36	1,600.00	1,700.00																				
4760	Laboratory Supplies	32,802.67	27,927.55	30,162.84	31,359.95	30,500.00	27,066.04	30,500.00	32,000.00																				
4790	Other Supplies	1,948.09	1,411.41	835.29	1,169.92	1,000.00	1,189.17	1,000.00	1,000.00																				



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund 10 - Sewer Fund									
Department 32 - Laboratory									
4810	Postage Expenses	1,366.61	1,203.59	2,188.90	1,525.89	1,250.00	1,378.32	1,250.00	1,250.00
Budget Transactions									
<i>Level</i>					<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>
Finance Committee	Base				1.0000		1,250.00		1,250.00
								Finance Committee Totals	\$1,250.00
4820	Office Supplies	3,304.01	1,149.90	1,098.92	1,469.10	2,000.00	1,617.84	2,000.00	2,000.00
6025	Laboratory Equipment	3,018.99	4,267.49	7,075.55	4,393.76	6,000.00	2,567.26	6,000.00	6,000.00
Budget Transactions									
<i>Level</i>					<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>
Finance Committee	Base				1.0000		6,000.00		6,000.00
								Finance Committee Totals	\$6,000.00
6030	Service Contracts	647.58	3,434.78	3,421.99	2,951.29	3,000.00	3,729.53	3,000.00	3,200.00
Budget Transactions									
<i>Level</i>					<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>
Finance Committee	Clean Harbors				1.0000		1,000.00		1,000.00
Finance Committee	Evoqua				1.0000		1,500.00		1,500.00
Finance Committee	Misc				1.0000		700.00		700.00
								Finance Committee Totals	\$3,200.00
6041	Buildings	.00	.00	.00	.00	500.00	.00	500.00	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	501.70	463.61	492.76	343.43	800.00	377.89	800.00	800.00
6110	Monitoring	36,227.00	27,990.00	46,828.86	27,911.33	30,000.00	24,891.98	30,000.00	30,000.00
Budget Transactions									
<i>Level</i>					<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>
Finance Committee	Base				1.0000		30,000.00		30,000.00
								Finance Committee Totals	\$30,000.00
6200	Travel - Meetings - Education	2,876.19	3,509.75	309.52	485.65	3,125.00	2,549.72	3,125.00	4,625.00
Comments									
<i>Level</i>		<i>Comment</i>							
Accounting Manager	New Employee Trainings								



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 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	(4,625.00)	(4,625.00)	
	Finance Committee					1.0000	250.00	250.00	
	Finance Committee					3.0000	1,000.00	3,000.00	
	Finance Committee					2.0000	3,000.00	6,000.00	
								<u>Finance Committee Totals</u>	<u>\$4,625.00</u>
6250	Dues - Memberships - Certification	742.00	1,483.70	7,403.93	1,698.44	3,600.00	10,011.00	3,600.00	3,385.00
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	(3,390.00)	(3,390.00)	
	Finance Committee					1.0000	225.00	225.00	
	Finance Committee					1.0000	6,550.00	6,550.00	
								<u>Finance Committee Totals</u>	<u>\$3,385.00</u>
6520	Supplies	.00	.00	27.59	135.27	100.00	.00	100.00	100.00
6650	Regulatory Operating Permits	2,754.50	622.24	258.79	.00	3,600.00	7.50	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>Finance Committee Totals</u>	<u>\$3,600.00</u>
7534	Lund Boat 14'	.00	.00	.00	6,682.14	.00	.00	.00	.00
7559	Ion Chromatograph Refurbishment	.00	.00	.00	.00	.00	6,363.75	.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	10,000.00	.00	10,000.00	.00
8419	Replace Raw Sampler	.00	.00	.00	.00	.00	.00	.00	10,000.00
8420	Replace Sample Three-Door Refrigerator	.00	.00	.00	.00	.00	.00	.00	10,000.00
	Department 32 - Laboratory Totals	\$433,357.86	\$437,014.33	\$490,609.91	\$494,773.12	\$500,212.00	\$452,200.03	\$576,701.00	\$538,676.00



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted																																			
Fund 10 - Sewer Fund																																												
Department 34 - Water Reuse																																												
4101	Regular Salaries - Wages	342,691.49	360,880.77	320,485.43	338,439.29	223,507.00	206,548.91	223,507.00	240,217.00																																			
4102	Wages Overtime	14,892.52	14,010.26	10,666.67	15,747.80	5,000.00	19,818.65	5,000.00	16,000.00																																			
4103	Wages Double Time	1,128.61	652.36	1,400.88	1,016.70	1,000.00	462.57	1,000.00	1,000.00																																			
4201	Wages - Part Time	162.80	.00	.00	1,142.41	.00	.00	.00	18,000.00																																			
4202	Wages - Part Time Overtime	.00	.00	.00	261.39	.00	.00	.00	.00																																			
4301	FICA Taxes	28,141.81	24,334.86	23,092.08	26,020.53	17,557.00	19,462.54	17,557.00	21,054.00																																			
4302	Dental Self Insured	5,782.64	5,639.20	4,072.17	6,657.55	4,962.00	5,150.81	4,962.00	5,118.00																																			
4304	Vision	1,109.37	1,135.68	888.39	997.12	852.00	870.54	852.00	852.00																																			
4305	Retirement Health Savings Account	6,364.11	6,755.98	5,662.47	5,674.80	4,293.00	4,388.06	4,293.00	4,293.00																																			
4306	Workers Compensation	7,765.38	7,949.75	6,360.30	5,593.26	4,705.00	10,889.74	4,705.00	6,935.00																																			
4308	Uniforms	1,035.26	1,082.61	984.89	1,195.85	1,000.00	1,181.47	1,000.00	1,000.00																																			
4309	Health Savings Account - ER Portion	1,300.00	3,700.00	1,300.00	.00	.00	2,600.00	.00	2,400.00																																			
4310	ACWA Medical Insurance	59,702.95	74,196.90	56,316.73	68,436.62	62,160.00	57,263.14	62,160.00	51,984.00																																			
4311	Life Insurance	943.75	997.26	847.76	813.53	591.00	603.93	591.00	591.00																																			
4312	Long Term Disability - Management	896.94	954.72	1,005.72	515.94	.00	.00	.00	.00																																			
4314	Long Term Disability - Union	586.60	635.04	437.36	614.64	600.00	637.38	600.00	629.00																																			
4315	CalPERS Classic ER Contribution	13,078.05	79.01	101.02	79.03	.00	350.94	.00	.00																																			
4325	CalPERS PEPRER ER Contribution	17,518.28	23,063.86	22,273.14	20,243.98	17,302.00	15,941.33	17,302.00	18,226.00																																			
4330	Health Savings Account Admin fee - ER Por	35.40	70.80	34.06	17.70	.00	18.27	.00	35.00																																			
4405	Contractual Services	70,592.85	4,516.63	4,137.90	2,220.62	46,000.00	250.00	10,000.00	15,025.00																																			
<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>Chief Financial Officer</td> <td>Removed Base \$20k</td> </tr> </tbody> </table>										Comments		Level	Comment	Chief Financial Officer	Removed Base \$20k																													
Comments																																												
Level	Comment																																											
Chief Financial Officer	Removed Base \$20k																																											
<table border="1" style="width:100%; border-collapse: collapse;"> <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>CalFire (placeholder)</td> <td>1.0000</td> <td>25.00</td> <td>25.00</td> </tr> <tr> <td>Finance Committee</td> <td>Conservation Camp</td> <td>1.0000</td> <td>5,000.00</td> <td>5,000.00</td> </tr> <tr> <td>Finance Committee</td> <td>Nevada Division of Forestry</td> <td>1.0000</td> <td>5,000.00</td> <td>5,000.00</td> </tr> <tr> <td>Finance Committee</td> <td>Stanislaus Farm Supply</td> <td>1.0000</td> <td>5,000.00</td> <td>5,000.00</td> </tr> <tr> <td colspan="4" style="text-align: right;">Finance Committee Totals</td> <td>\$15,025.00</td> </tr> </tbody> </table>										Budget Transactions		Number of Units	Cost Per Unit	Total Amount	Level	Transaction				Finance Committee	CalFire (placeholder)	1.0000	25.00	25.00	Finance Committee	Conservation Camp	1.0000	5,000.00	5,000.00	Finance Committee	Nevada Division of Forestry	1.0000	5,000.00	5,000.00	Finance Committee	Stanislaus Farm Supply	1.0000	5,000.00	5,000.00	Finance Committee Totals				\$15,025.00
Budget Transactions		Number of Units	Cost Per Unit	Total Amount																																								
Level	Transaction																																											
Finance Committee	CalFire (placeholder)	1.0000	25.00	25.00																																								
Finance Committee	Conservation Camp	1.0000	5,000.00	5,000.00																																								
Finance Committee	Nevada Division of Forestry	1.0000	5,000.00	5,000.00																																								
Finance Committee	Stanislaus Farm Supply	1.0000	5,000.00	5,000.00																																								
Finance Committee Totals				\$15,025.00																																								
4475	Legal-Special Projects	10,912.00	22,508.00	1,483.50	4,762.50	500.00	562.50	1,000.00	500.00																																			
4476	Legal Litigation Confidential	.00	.00	76,110.00	257,098.50	.00	241,986.40	200,000.00	.00																																			
4480	Legal-Regular	4,968.00	13,187.00	1,725.00	10,278.00	1,000.00	23,914.50	1,000.00	1,000.00																																			



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted																																								
Fund 10 - Sewer Fund																																																	
Department 34 - Water Reuse																																																	
4610	Gasoline Expense	11,173.24	11,855.04	10,645.09	11,652.62	10,000.00	7,225.77	8,000.00	10,000.00																																								
4620	Diesel Expense	6,142.96	7,406.94	4,352.09	15,316.34	7,000.00	17,480.02	15,000.00	15,000.00																																								
4630	Oil & Lubricants	1,463.71	111.26	411.25	778.98	800.00	105.37	1,200.00	1,200.00																																								
<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>Increased Maintenance and Repair on site</td> </tr> </tbody> </table>										Comments		Level	Comment	Department	Increased Maintenance and Repair on site																																		
Comments																																																	
Level	Comment																																																
Department	Increased Maintenance and Repair on site																																																
4790	Other Supplies	.00	.00	8,231.14	727.35	7,000.00	180.37	5,000.00	7,000.00																																								
<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>Stanislaus Farm Supplies Herbicide</td> <td>1.0000</td> <td>7,000.00</td> <td>7,000.00</td> </tr> <tr> <td colspan="4">Finance Committee Totals</td> <td>\$7,000.00</td> </tr> </tbody> </table>										Budget Transactions		Number of Units	Cost Per Unit	Total Amount	Level	Transaction				Finance Committee	Stanislaus Farm Supplies Herbicide	1.0000	7,000.00	7,000.00	Finance Committee Totals				\$7,000.00																				
Budget Transactions		Number of Units	Cost Per Unit	Total Amount																																													
Level	Transaction																																																
Finance Committee	Stanislaus Farm Supplies Herbicide	1.0000	7,000.00	7,000.00																																													
Finance Committee Totals				\$7,000.00																																													
4820	Office Supplies	232.90	547.66	1,129.28	125.93	800.00	1,047.21	1,200.00	800.00																																								
5010	Land and Buildings	(23,500.00)	.00	.00	.00	.00	.00	.00	.00																																								
5020	Equipment Rental- Lease	6,908.57	10,382.39	865.90	2,680.18	10,000.00	22,568.28	32,000.00	20,000.00																																								
<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>Motor grader rental for \$22k Expected increased expenses moving forward</td> </tr> </tbody> </table>										Comments		Level	Comment	Department	Motor grader rental for \$22k Expected increased expenses moving forward																																		
Comments																																																	
Level	Comment																																																
Department	Motor grader rental for \$22k Expected increased expenses moving forward																																																
6042	Grounds & Maintenance	56,462.00	38,211.46	57,105.21	174,349.28	55,001.00	65,107.08	55,000.00	60,001.00																																								
<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 Compression for Harvey Place Aeration System \$5,000</td> </tr> <tr> <td>Department</td> <td>Added 1x Harvey Place Aeration Systems \$10000</td> </tr> </tbody> </table>										Comments		Level	Comment	Base	Removed 1x Compression for Harvey Place Aeration System \$5,000	Department	Added 1x Harvey Place Aeration Systems \$10000																																
Comments																																																	
Level	Comment																																																
Base	Removed 1x Compression for Harvey Place Aeration System \$5,000																																																
Department	Added 1x Harvey Place Aeration Systems \$10000																																																
<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>1x Harvey Place Aeration Systems</td> <td>1.0000</td> <td>10,000.00</td> <td>10,000.00</td> </tr> <tr> <td>Finance Committee</td> <td>Base Budget (\$50,000)</td> <td>1.0000</td> <td>44,975.00</td> <td>44,975.00</td> </tr> <tr> <td>Finance Committee</td> <td>Disc in field/Plant Cover Crop (Next FY23 then each 7 yrs)</td> <td>1.0000</td> <td>25.00</td> <td>25.00</td> </tr> <tr> <td>Finance Committee</td> <td>Hay Cutting Equipment and Repair</td> <td>1.0000</td> <td>5,000.00</td> <td>5,000.00</td> </tr> <tr> <td>Finance Committee</td> <td>Tamarack Fire Hazard Tree Removal (placeholder)</td> <td>1.0000</td> <td>1.00</td> <td>1.00</td> </tr> <tr> <td colspan="4">Finance Committee Totals</td> <td>\$60,001.00</td> </tr> </tbody> </table>										Budget Transactions		Number of Units	Cost Per Unit	Total Amount	Level	Transaction				Finance Committee	1x Harvey Place Aeration Systems	1.0000	10,000.00	10,000.00	Finance Committee	Base Budget (\$50,000)	1.0000	44,975.00	44,975.00	Finance Committee	Disc in field/Plant Cover Crop (Next FY23 then each 7 yrs)	1.0000	25.00	25.00	Finance Committee	Hay Cutting Equipment and Repair	1.0000	5,000.00	5,000.00	Finance Committee	Tamarack Fire Hazard Tree Removal (placeholder)	1.0000	1.00	1.00	Finance Committee Totals				\$60,001.00
Budget Transactions		Number of Units	Cost Per Unit	Total Amount																																													
Level	Transaction																																																
Finance Committee	1x Harvey Place Aeration Systems	1.0000	10,000.00	10,000.00																																													
Finance Committee	Base Budget (\$50,000)	1.0000	44,975.00	44,975.00																																													
Finance Committee	Disc in field/Plant Cover Crop (Next FY23 then each 7 yrs)	1.0000	25.00	25.00																																													
Finance Committee	Hay Cutting Equipment and Repair	1.0000	5,000.00	5,000.00																																													
Finance Committee	Tamarack Fire Hazard Tree Removal (placeholder)	1.0000	1.00	1.00																																													
Finance Committee Totals				\$60,001.00																																													
6047	Force Mains	3,827.93	4,305.77	.00	.00	8,000.00	.00	8,000.00	8,000.00																																								



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted																																																																	
Fund 10 - Sewer Fund																																																																										
Department 34 - Water Reuse																																																																										
6051	Pump Stations	3,244.75	5,665.26	6,542.84	8,153.14	2,000.00	1,415.80	3,500.00	4,000.00																																																																	
<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>More repairs to H.O.S. Unit Indian Creek Reservoir</td> </tr> </tbody> </table>										Comments		Level	Comment	Department	More repairs to H.O.S. Unit Indian Creek Reservoir																																																											
Comments																																																																										
Level	Comment																																																																									
Department	More repairs to H.O.S. Unit Indian Creek Reservoir																																																																									
6071	Shop Supplies	2,343.06	462.77	1,423.74	5,049.05	500.00	1,413.10	500.00	500.00																																																																	
6073	Small Tools	1,615.08	2,751.60	3,851.43	2,972.80	2,000.00	2,147.09	2,000.00	2,000.00																																																																	
6075	Safety Equipment - Physicals	10,545.79	1,484.06	1,647.38	2,106.85	2,650.00	3,870.57	2,650.00	2,650.00																																																																	
6200	Travel - Meetings - Education	6,269.47	4,024.76	171.00	8,177.44	6,420.00	1,032.06	6,420.00	1,900.00																																																																	
<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 CDL/Truck Driving School \$5,000 Removed 1x Herbicide Applicator Training & Certification \$1,000</td> </tr> </tbody> </table>										Comments		Level	Comment	Base	Removed 1x CDL/Truck Driving School \$5,000 Removed 1x Herbicide Applicator Training & Certification \$1,000																																																											
Comments																																																																										
Level	Comment																																																																									
Base	Removed 1x CDL/Truck Driving School \$5,000 Removed 1x Herbicide Applicator Training & Certification \$1,000																																																																									
<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>1x QAC Herbicide License (Placeholder every 2yrs)</td> <td>3.0000</td> <td>25.00</td> <td>75.00</td> </tr> <tr> <td>Finance Committee</td> <td>Annual Supervisor Trainings</td> <td>1.0000</td> <td>1,000.00</td> <td>1,000.00</td> </tr> <tr> <td>Finance Committee</td> <td>Base</td> <td>1.0000</td> <td>300.00</td> <td>300.00</td> </tr> <tr> <td>Finance Committee</td> <td>CA Alfalfa & Forage Symposium (placeholder)</td> <td>1.0000</td> <td>25.00</td> <td>25.00</td> </tr> <tr> <td>Finance Committee</td> <td>Virtual Training</td> <td>1.0000</td> <td>500.00</td> <td>500.00</td> </tr> <tr> <td colspan="3">Finance Committee Totals</td> <td></td> <td>\$1,900.00</td> </tr> </tbody> </table>										Budget Transactions		Number of Units	Cost Per Unit	Total Amount	Level	Transaction				Finance Committee	1x QAC Herbicide License (Placeholder every 2yrs)	3.0000	25.00	75.00	Finance Committee	Annual Supervisor Trainings	1.0000	1,000.00	1,000.00	Finance Committee	Base	1.0000	300.00	300.00	Finance Committee	CA Alfalfa & Forage Symposium (placeholder)	1.0000	25.00	25.00	Finance Committee	Virtual Training	1.0000	500.00	500.00	Finance Committee Totals				\$1,900.00																									
Budget Transactions		Number of Units	Cost Per Unit	Total Amount																																																																						
Level	Transaction																																																																									
Finance Committee	1x QAC Herbicide License (Placeholder every 2yrs)	3.0000	25.00	75.00																																																																						
Finance Committee	Annual Supervisor Trainings	1.0000	1,000.00	1,000.00																																																																						
Finance Committee	Base	1.0000	300.00	300.00																																																																						
Finance Committee	CA Alfalfa & Forage Symposium (placeholder)	1.0000	25.00	25.00																																																																						
Finance Committee	Virtual Training	1.0000	500.00	500.00																																																																						
Finance Committee Totals				\$1,900.00																																																																						
6250	Dues - Memberships - Certification	2,366.21	2,558.00	2,143.99	1,765.74	2,452.00	1,614.49	2,452.00	2,452.00																																																																	
<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>Glaze CWEA</td> <td>1.0000</td> <td>192.00</td> <td>192.00</td> </tr> <tr> <td>Finance Committee</td> <td>Irrigation Association</td> <td>1.0000</td> <td>425.00</td> <td>425.00</td> </tr> <tr> <td>Finance Committee</td> <td>Misc</td> <td>1.0000</td> <td>175.00</td> <td>175.00</td> </tr> <tr> <td>Finance Committee</td> <td>Northern Tool & Equipment</td> <td>1.0000</td> <td>40.00</td> <td>40.00</td> </tr> <tr> <td>Finance Committee</td> <td>Pesticide App Prof Assoc (Annual Membership)</td> <td>3.0000</td> <td>50.00</td> <td>150.00</td> </tr> <tr> <td>Finance Committee</td> <td>Pesticide Qualified Applicator Cert</td> <td>1.0000</td> <td>60.00</td> <td>60.00</td> </tr> <tr> <td>Finance Committee</td> <td>SWRCB - D2 Goligoski</td> <td>1.0000</td> <td>80.00</td> <td>80.00</td> </tr> <tr> <td>Finance Committee</td> <td>SWRCB - T2 Goligoski</td> <td>1.0000</td> <td>80.00</td> <td>80.00</td> </tr> <tr> <td>Finance Committee</td> <td>Water Reuse Assoc</td> <td>1.0000</td> <td>1,100.00</td> <td>1,100.00</td> </tr> <tr> <td>Finance Committee</td> <td>Water Reuse Mgr Membership AAMSI</td> <td>1.0000</td> <td>150.00</td> <td>150.00</td> </tr> <tr> <td colspan="3">Finance Committee Totals</td> <td></td> <td>\$2,452.00</td> </tr> </tbody> </table>										Budget Transactions		Number of Units	Cost Per Unit	Total Amount	Level	Transaction				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
Budget Transactions		Number of Units	Cost Per Unit	Total Amount																																																																						
Level	Transaction																																																																									
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	8,254.09	7,825.52	8,162.85	10,111.66	7,600.00	6,570.50	7,600.00	7,600.00																																																																	



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund 10 - Sewer Fund									
Department 34 - Water Reuse									
6360	Propane	7,917.62	6,558.59	5,641.18	7,290.24	6,500.00	8,760.47	6,500.00	6,500.00
6520	Supplies	396.50	194.89	347.04	620.10	500.00	258.00	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		Retirements				1.0000	500.00	500.00	
						Finance Committee Totals		500.00	
6649	Fish	56,250.00	.00	.00	.00	.00	.00	.00	.00
6650	Regulatory Operating Permits	160,923.93	63,178.20	41,423.07	56,705.37	54,000.00	61,311.47	54,000.00	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	
Finance Committee		CA Dept of Water Resources (ICR Dam)				1.0000	18,500.00	18,500.00	
Finance Committee		Escalator				1.0000	6,825.00	6,825.00	
Finance Committee		Great Basin Unified Air Poll Ctrl (Gas Tank)				1.0000	75.00	75.00	
Finance Committee		US District Court Water Master				1.0000	4,900.00	4,900.00	
						Finance Committee Totals		\$54,000.00	
6651	Land Taxes	75,689.54	82,685.52	85,738.41	90,745.62	93,000.00	95,051.90	95,000.00	95,000.00
8224	Fencing, Water Reuse	.00	.00	.00	60,351.44	.00	.00	.00	.00
8301	Alfalfa Field Rehabilitation	.00	.00	.00	.00	25,000.00	.00	25,000.00	.00
Comments									
<i>Level</i>		<i>Comment</i>							
Department		Rolling to 24/25							
8302	Snowshoe Thompson II Ditch Piping	.00	.00	.00	.00	25,000.00	15,771.25	25,000.00	15,000.00
Comments									
<i>Level</i>		<i>Comment</i>							
Department		Pipe cost has increased. Not using used Pipe							
Department 34 - Water Reuse Totals		\$988,136.16	\$816,560.38	\$779,218.36	\$1,227,507.89	\$717,252.00	\$925,832.48	\$912,051.00	\$718,962.00



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund 10 - Sewer Fund									
Department 40 - Administration									
4101	Regular Salaries - Wages	215,899.16	220,462.59	238,447.71	269,216.97	247,619.00	236,664.12	247,619.00	253,819.00
4102	Wages Overtime	26.51	14.23	57.36	122.66	50.00	219.57	50.00	50.00
4301	FICA Taxes	17,437.45	13,308.54	14,140.10	11,110.03	15,123.00	15,995.00	15,123.00	15,798.00
4302	Dental Self Insured	2,098.02	2,124.00	2,130.87	3,025.83	2,481.00	2,404.78	2,481.00	2,559.00
4304	Vision	422.75	427.41	432.54	446.60	426.00	405.87	426.00	426.00
4305	Retirement Health Savings Account	26,285.53	3,580.60	3,887.17	4,307.99	3,998.00	4,247.27	3,998.00	4,186.00
4306	Workers Compensation	1,391.93	1,421.94	1,408.14	1,437.49	1,623.00	3,061.98	1,623.00	2,215.00
4309	Health Savings Account - ER Portion	645.00	3,276.07	1,994.51	1,991.21	1,950.00	1,836.40	1,950.00	1,850.00
4310	ACWA Medical Insurance	30,218.57	33,251.88	31,139.80	28,861.49	27,779.00	22,537.69	27,779.00	24,358.00
4311	Life Insurance	551.14	560.69	611.38	638.80	600.00	611.22	600.00	616.00
4312	Long Term Disability - Management	1,081.47	1,027.53	1,376.55	1,200.78	1,190.00	2,403.42	1,190.00	1,261.00
4313	AFLAC Administrative fee - ER Portion	20.29	.00	.00	.00	50.00	.00	50.00	50.00
4314	Long Term Disability - Union	107.04	110.40	128.80	110.40	110.00	128.80	110.00	110.00
4315	CalPERS Classic ER Contribution	26,158.02	30,463.03	36,651.90	45,125.79	44,224.00	17,671.78	44,224.00	39,863.00
4325	CalPERS PEPRA ER Contribution	4,013.26	4,304.96	5,093.15	5,287.05	5,122.00	6,123.99	5,122.00	8,752.00
4330	Health Savings Account Admin fee - ER Por	25.20	35.84	36.18	37.30	35.00	32.28	35.00	35.00
4405	Contractual Services	1,911.34	420.00	32,600.00	43,262.00	54,300.00	20,603.37	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	2,335.00	845.25	393.75	1,000.00	4,120.25	1,000.00	2,000.00
Comments									
<i>Level</i>		<i>Comment</i>							
Department	There are two to three potential litigation pending								
4476	Legal Litigation Confidential	2,788.75	.00	1,790.75	3,337.50	.00	93.75	.00	.00
4480	Legal-Regular	693.25	4,111.75	400.50	656.25	500.00	3,000.50	500.00	500.00
4610	Gasoline Expense	744.46	537.53	519.13	1,182.13	1,100.00	320.86	1,000.00	1,100.00
4820	Office Supplies	1,597.24	1,123.19	619.22	2,697.33	1,800.00	748.61	1,800.00	1,800.00
4920	Printing	.00	.00	2.80	.00	100.00	.00	100.00	100.00
6030	Service Contracts	1,000.62	934.38	1,470.18	1,998.63	1,000.00	679.88	1,000.00	1,000.00



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund 10 - Sewer Fund									
Department 40 - Administration									
6075	Safety Equipment - Physicals	.00	305.62	.00	.00	100.00	66.94	100.00	100.00
6200	Travel - Meetings - Education	5,044.63	2,716.23	1,312.37	1,552.68	306.00	5,053.86	306.00	1,505.00
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	1,200.00	1,200.00	
	Finance Committee					1.0000	300.00	300.00	
	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 Totals		\$1,505.00	
6250	Dues - Memberships - Certification	231.41	175.50	.00	189.50	750.00	25.50	750.00	750.00
6520	Supplies	376.31	618.07	416.35	487.42	1,250.00	308.43	1,250.00	1,250.00
6621	Incentive & Recognition Program	5,198.70	4,744.41	1,568.22	4,983.79	4,650.00	3,424.54	4,650.00	4,650.00
8286	Replace Copier Admin	.00	.00	.00	11,664.95	.00	1,020.69	.00	.00
Department 40 - Administration Totals		\$345,968.05	\$332,391.39	\$379,080.93	\$445,326.32	\$419,236.00	\$353,811.35	\$419,136.00	\$425,003.00



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund 10 - Sewer Fund									
Department 42 - Board of Directors									
4101	Regular Salaries - Wages	12,037.22	11,837.83	12,079.68	12,046.45	12,000.00	11,298.74	12,000.00	12,000.00
4301	FICA Taxes	924.54	908.03	927.62	924.74	925.00	867.38	925.00	918.00
4302	Dental Self Insured	4,267.80	4,268.88	4,276.20	4,135.20	4,125.00	4,199.99	4,125.00	4,265.00
4304	Vision	709.80	697.97	709.80	709.80	725.00	709.80	725.00	710.00
4306	Workers Compensation	81.24	80.05	72.69	64.72	75.00	142.28	75.00	94.00
4310	ACWA Medical Insurance	61,591.68	58,210.79	69,412.02	69,399.96	69,325.00	64,239.61	69,325.00	62,380.00
4311	Life Insurance	115.32	114.47	131.40	131.40	150.00	131.39	150.00	131.00
4315	CalPERS Classic ER Contribution	465.07	445.66	3.93	.00	.00	.00	.00	.00
4475	Legal-Special Projects	.00	.00	.00	.00	250.00	.00	250.00	250.00
4480	Legal-Regular	27,237.75	26,572.25	32,069.75	29,946.25	25,000.00	24,037.50	25,000.00	25,000.00
4820	Office Supplies	20.74	1,647.08	66.95	.00	950.00	26.75	950.00	950.00
6200	Travel - Meetings - Education	5,665.08	3,946.50	21.04	.00	250.00	1,431.51	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	20,337.00	25,101.38	21,002.50	21,197.50	26,350.00	23,642.50	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	104.50	.00	279.94	.00	250.00	.00	250.00	250.00
6610	Election Expense	6,916.47	114.00	12,800.36	.00	8,500.00	8,348.50	8,500.00	.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 Totals		\$25.00	
8289	Board Room Security Improvements	.00	.00	.00	1,450.90	.00	.00	3,549.00	.00



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund	10 - Sewer Fund								
	Department 42 - Board of Directors								
8418	Replace Boardroom Components	.00	.00	.00	.00	.00	.00	.00	5,000.00
	Department 42 - Board of Directors Totals	\$140,474.21	\$133,944.89	\$153,853.88	\$140,006.92	\$148,875.00	\$139,075.95	\$152,424.00	\$138,548.00



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund 10 - Sewer Fund									
Department 44 - Human Resources									
4101	Regular Salaries - Wages	115,010.03	106,116.50	90,800.87	131,674.89	131,105.00	120,659.00	131,105.00	139,525.00
4102	Wages Overtime	180.19	1,971.22	26.68	578.39	500.00	445.53	500.00	250.00
4301	FICA Taxes	8,014.61	8,055.46	5,478.32	8,612.84	9,571.00	8,509.58	9,571.00	10,220.00
4302	Dental Self Insured	1,403.19	1,536.02	1,611.97	2,748.52	2,478.00	1,707.74	2,478.00	2,003.00
4304	Vision	282.57	304.23	321.51	435.56	426.00	276.73	426.00	429.00
4305	Retirement Health Savings Account	1,901.03	2,094.78	1,552.34	2,118.23	2,016.00	2,164.19	2,016.00	2,116.00
4306	Workers Compensation	717.38	705.29	492.90	674.44	775.00	1,489.73	775.00	1,089.00
4309	Health Savings Account - ER Portion	1,295.23	1,280.73	1,209.62	2,435.84	1,200.00	2,435.70	1,200.00	2,400.00
4310	ACWA Medical Insurance	23,854.18	26,326.32	25,012.06	30,750.53	30,950.00	21,523.46	30,950.00	23,057.00
4311	Life Insurance	313.54	334.83	419.75	364.19	514.00	327.66	514.00	562.00
4312	Long Term Disability - Management	482.25	499.26	511.91	467.22	439.00	1,047.96	439.00	552.00
4313	AFLAC Administrative fee - ER Portion	17.88	20.83	18.34	15.38	25.00	22.00	25.00	25.00
4314	Long Term Disability - Union	110.40	110.40	55.20	331.20	110.00	220.80	110.00	110.00
4315	CalPERS Classic ER Contribution	21,365.29	24,055.20	17,725.76	20,680.18	20,411.00	10,052.07	20,411.00	25,236.00
4325	CalPERS PEPRA ER Contribution	.00	.00	767.49	3,384.76	3,723.00	3,241.10	3,723.00	3,840.00
4330	Health Savings Account Admin fee - ER Por	17.64	17.42	8.80	26.82	18.00	35.95	18.00	35.00
4405	Contractual Services	36,834.25	11,800.48	5,936.80	3,006.60	5,700.00	10,231.60	39,000.00	25,000.00

Comments	
Level	Comment
Department	Will likely go over budget this year due to unforeseen circumstances. 360 evaluation facilitator, mgmt coaching sessions, and reorganization consultants, all likely hitting this fiscal year. Also would like to budget temp/intern

Budget Transactions				
Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Finance Committee	1x 360 Evaluation Facilitator	1.0000	5,000.00	5,000.00
Finance Committee	1x Reorganization Consulting	1.0000	5,000.00	5,000.00
Finance Committee	50% to Water	1.0000	(25,000.00)	(25,000.00)
Finance Committee	BB&H	1.0000	3,000.00	3,000.00
Finance Committee	Management Coaching Sessions	1.0000	5,000.00	5,000.00
Finance Committee	MHN 2.58 X 110 (5%)	1.0000	3,400.00	3,400.00
Finance Committee	Temp EE	1.0000	18,600.00	18,600.00
Finance Committee	Unforeseen	1.0000	10,000.00	10,000.00
			Finance Committee Totals	\$25,000.00



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund 10 - Sewer Fund									
Department 44 - Human Resources									
4445	Personnel Legal	11,916.44	7,064.78	34,012.15	7,901.80	10,000.00	11,021.75	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	20,000.00	20,000.00	
								20,000.00	
								<u>20,000.00</u>	
								Finance Committee Totals	\$20,000.00
4810	Postage Expenses	82.18	.00	.00	15.75	75.00	.00	75.00	75.00
4820	Office Supplies	1,699.49	893.30	528.83	632.70	1,100.00	648.73	1,100.00	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	
								<u>1,100.00</u>	
								Finance Committee Totals	\$1,100.00
4830	Subscription Expense	91.74	91.74	.00	92.58	125.00	209.99	125.00	125.00
4920	Printing	.00	.00	.00	.00	100.00	.00	100.00	100.00
4930	Ads-Legal Notices	6,785.56	7,291.23	3,472.00	8,869.00	7,000.00	16,901.73	7,000.00	7,525.00
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	(7,525.00)	(7,525.00)	
	Finance Committee					7.0000	2,150.00	15,050.00	
								<u>15,050.00</u>	
								Finance Committee Totals	\$7,525.00
6030	Service Contracts	10,691.79	9,759.52	11,249.86	9,372.99	10,300.00	7,719.90	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	
								<u>4,000.00</u>	
								Finance Committee Totals	\$10,300.00



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund 10 - Sewer Fund									
Department 44 - Human Resources									
6075	Safety Equipment - Physicals	897.00	868.70	4,053.21	1,256.26	2,550.00	1,119.71	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	
6079	Safety Programs	33,644.96	20,416.56	6,608.79	16,014.47	30,050.00	4,401.83	30,050.00	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	5,854.42	2,751.44	562.99	30.00	2,100.00	400.50	2,100.00	4,100.00
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	1,000.00	1,000.00	
	Finance Committee					1.0000	1,500.00	1,500.00	
	Finance Committee					1.0000	1,000.00	1,000.00	
	Finance Committee					1.0000	600.00	600.00	
						Finance Committee Totals		\$4,100.00	



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund 10 - Sewer Fund									
Department 44 - Human Resources									
6225	Staff Development	8,682.57	5,854.74	.00	.00	12,700.00	12.50	12,700.00	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	
6250	Dues - Memberships - Certification	655.50	504.50	318.00	299.50	900.00	100.00	900.00	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	19.94	68.05	32.26	221.35	50.00	18.87	50.00	50.00
6670	Personnel Expense	1,861.18	1,006.74	658.08	1,684.91	1,825.00	5,286.80	3,000.00	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	
8422	Replace Copier	.00	.00	.00	.00	.00	.00	.00	15,000.00
	Department 44 - Human Resources Totals	\$294,682.43	\$241,800.27	\$213,446.49	\$254,696.90	\$288,836.00	\$232,233.11	\$323,311.00	\$332,849.00



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund 10 - Sewer Fund									
Department 46 - Public Affairs/Water Cons									
4101	Regular Salaries - Wages	16,984.96	58,656.78	57,843.76	75,367.99	69,629.00	71,284.09	69,629.00	117,768.00
4301	FICA Taxes	1,016.17	4,154.40	4,630.88	5,271.57	6,933.00	4,833.17	6,933.00	10,922.00
4302	Dental Self Insured	65.57	778.51	710.55	1,066.57	827.00	871.63	827.00	1,706.00
4304	Vision	35.52	153.80	144.21	158.77	142.00	147.29	142.00	284.00
4305	Retirement Health Savings Account	216.66	981.92	1,040.47	1,235.76	1,115.00	1,273.76	1,115.00	1,936.00
4306	Workers Compensation	101.31	274.28	342.84	366.52	411.00	833.39	411.00	918.00
4309	Health Savings Account - ER Portion	.00	1,199.20	1,233.57	1,231.89	1,200.00	1,231.26	1,200.00	1,200.00
4310	ACWA Medical Insurance	2,982.58	12,962.24	12,179.55	13,089.59	11,662.00	11,206.50	11,662.00	23,615.00
4311	Life Insurance	39.39	177.63	179.18	204.73	183.00	206.41	183.00	315.00
4312	Long Term Disability - Management	.00	62.81	471.41	423.42	409.00	919.68	409.00	481.00
4314	Long Term Disability - Union	.00	.00	.00	.00	.00	.00	.00	110.00
4315	CalPERS Classic ER Contribution	2,964.20	12,104.82	14,032.00	18,471.52	17,435.00	9,145.39	17,435.00	33,883.00
4330	Health Savings Account Admin fee - ER Por	4.44	19.18	17.98	19.76	18.00	18.34	18.00	18.00
4405	Contractual Services	44,557.78	21,622.44	6,726.58	1,707.11	1,925.00	15,099.00	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 Maintenance		1.0000		1,500.00		1,500.00	
Finance Committee Totals								<u>\$1,925.00</u>	
4610	Gasoline Expense	.00	4.65	.00	.00	.00	.00	.00	.00
4810	Postage Expenses	7,565.64	.00	.00	.00	25.00	.00	25.00	6,000.00
Comments									
<i>Level</i>		<i>Comment</i>							
Accounting Manager		Added 1x Prop 218 Mailing, \$10k							
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 Prop 218 Mailing		1.0000		10,000.00		10,000.00	
Finance Committee		50% to water		1.0000		(5,000.00)		(5,000.00)	
Finance Committee		Base		1.0000		1,000.00		1,000.00	
Finance Committee Totals								<u>\$6,000.00</u>	
4820	Office Supplies	250.12	181.37	148.98	158.30	750.00	245.10	750.00	750.00



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund 10 - Sewer Fund									
Department 46 - Public Affairs/Water Cons									
4920	Printing	.00	400.29	354.10	474.10	1,000.00	478.50	1,000.00	1,000.00
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	625.00	625.00	
								<u>1,000.00</u>	
6075	Safety Equipment - Physicals	.00	.00	.00	.00	100.00	.00	100.00	100.00
6200	Travel - Meetings - Education	5,370.89	578.05	226.03	545.08	1,250.00	3,916.20	1,250.00	2,500.00
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	2,000.00	2,000.00	
	Finance Committee					1.0000	500.00	500.00	
								<u>\$2,500.00</u>	
6250	Dues - Memberships - Certification	537.50	535.00	525.00	2,322.32	575.00	560.00	575.00	825.00
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	(825.00)	(825.00)	
	Finance Committee					1.0000	500.00	500.00	
	Finance Committee					1.0000	275.00	275.00	
	Finance Committee					1.0000	75.00	75.00	
	Finance Committee					1.0000	800.00	800.00	
								<u>\$825.00</u>	
6520	Supplies	67.98	34.05	16.13	48.20	100.00	15.30	100.00	100.00
6620	Public Relations Expense	31,168.21	26,430.69	26,536.97	24,518.10	31,250.00	29,614.90	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)	
	Finance Committee					1.0000	20,000.00	20,000.00	



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund	10 - Sewer Fund								
Department	46 - Public Affairs/Water Cons								
	Finance Committee Misc					1.0000	1,000.00	1,000.00	
	Finance Committee Nevada County Publishing					1.0000	5,000.00	5,000.00	
	Finance Committee Outside Integrated Media					1.0000	5,000.00	5,000.00	
	Finance Committee SoundPros					1.0000	9,000.00	9,000.00	
	Finance Committee South Tahoe Now					1.0000	4,000.00	4,000.00	
	Finance Committee Tahoe Daily Tribune					1.0000	7,500.00	7,500.00	
	Finance Committee Tahoe Mountain News					1.0000	11,000.00	11,000.00	
								Finance Committee Totals	
								\$31,250.00	
8416	Website Redesign	.00	.00	.00	.00	.00	.00	.00	50,000.00
Department	46 - Public Affairs/Water Cons Totals	\$113,928.92	\$141,312.11	\$127,360.19	\$146,681.30	\$146,939.00	\$151,899.91	\$146,939.00	\$287,606.00



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund 10 - Sewer Fund									
Department 50 - Finance									
4101	Regular Salaries - Wages	166,298.86	188,233.26	236,724.28	245,730.52	266,868.00	202,068.66	266,868.00	250,417.00
4102	Wages Overtime	34,136.95	41,283.10	47,270.52	45,703.16	15,500.00	3,358.34	15,500.00	5,000.00
4103	Wages Double Time	.00	.00	.00	124.30	.00	.00	.00	.00
4201	Wages - Part Time	.00	10,886.93	845.35	.00	.00	1,643.00	.00	.00
4202	Wages - Part Time Overtime	.00	21.31	.00	.00	.00	8.62	.00	.00
4301	FICA Taxes	11,615.32	13,185.90	15,096.07	16,539.14	19,863.00	12,813.01	19,863.00	18,053.00
4302	Dental Self Insured	1,781.35	1,828.72	2,330.87	3,279.85	3,305.00	2,685.47	3,305.00	3,412.00
4304	Vision	370.07	379.01	492.55	465.84	568.00	454.07	568.00	568.00
4305	Retirement Health Savings Account	2,650.60	2,827.76	3,515.49	3,510.13	3,964.00	3,472.45	3,964.00	4,009.00
4306	Workers Compensation	1,085.15	1,228.82	1,425.33	1,334.62	1,600.00	2,590.37	1,600.00	1,944.00
4309	Health Savings Account - ER Portion	783.46	1,451.39	1,489.72	1,154.02	1,300.00	.00	1,300.00	.00
4310	ACWA Medical Insurance	30,117.32	32,443.45	43,461.92	36,135.84	49,987.00	23,928.84	49,987.00	24,754.00
4311	Life Insurance	428.90	445.60	544.22	539.68	603.00	522.25	603.00	593.00
4312	Long Term Disability - Management	610.17	634.14	793.69	697.32	685.00	1,415.52	685.00	735.00
4313	AFLAC Administrative fee - ER Portion	17.88	17.88	18.02	18.12	25.00	25.33	25.00	25.00
4314	Long Term Disability - Union	220.80	220.80	386.40	256.25	331.00	396.70	331.00	315.00
4315	CalPERS Classic ER Contribution	29,372.09	35,652.66	44,389.99	49,494.56	52,842.00	14,285.34	52,842.00	29,896.00
4325	CalPERS PEPPRA ER Contribution	.00	815.13	1,857.99	1,292.58	3,882.00	5,617.33	3,882.00	11,104.00
4330	Health Savings Account Admin fee - ER Por	10.98	12.10	14.36	14.07	18.00	.00	18.00	.00
4405	Contractual Services	9,424.92	3,904.52	2,500.00	17,909.79	2,500.00	318.75	2,500.00	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	44,152.49	11,825.53	17,488.33	20,627.56	21,000.00	15,276.74	21,000.00	51,000.00
------	----------	-----------	-----------	-----------	-----------	-----------	-----------	-----------	-----------

Comments	
Level	Comment
Accounting Manager	Added 1x Rate Study \$60k

Budget Transactions				
Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Finance Committee	1x Rate Study	1.0000	30,000.00	30,000.00
Finance Committee	ACFR Production	1.0000	5,000.00	5,000.00



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund 10 - Sewer Fund									
Department 50 - Finance									
	Finance Committee Liberty Rate Intervention					1.0000	16,000.00	16,000.00	
						Finance Committee Totals		\$51,000.00	
4470	Auditing	25,750.00	26,587.50	26,650.00	26,410.00	29,300.00	19,372.50	29,300.00	29,300.00
4475	Legal-Special Projects	.00	.00	3,435.00	6,000.00	250.00	.00	250.00	250.00
4480	Legal-Regular	2,411.25	485.25	9,848.50	5,997.05	500.00	6,636.50	2,000.00	500.00
4810	Postage Expenses	55.21	54.77	5.46	9.76	50.00	3.59	50.00	50.00
4820	Office Supplies	1,405.25	816.93	1,332.58	1,120.23	750.00	1,051.45	750.00	750.00
4830	Subscription Expense	259.81	190.50	235.50	193.50	425.00	324.00	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	1,628.87	561.99	622.88	1,989.20	700.00	422.10	700.00	700.00
4930	Ads-Legal Notices	.00	.00	.00	.00	300.00	104.72	300.00	300.00
6027	Office Equipment Repair	.00	.00	.00	.00	75.00	.00	.00	75.00
6030	Service Contracts	2,509.13	1,940.08	2,234.09	1,665.52	1,950.00	1,384.84	1,950.00	1,950.00
6075	Safety Equipment - Physicals	.00	82.50	99.50	118.67	100.00	.00	100.00	100.00
6200	Travel - Meetings - Education	1,832.50	745.17	1,139.58	1,158.10	2,350.00	1,909.12	1,000.00	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	227.46	.00	.00	.00	.00	.00	.00	.00
6250	Dues - Memberships - Certification	135.00	135.00	135.00	135.00	135.00	474.00	135.00	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 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund	10 - Sewer Fund								
	Department 50 - Finance								
6520	Supplies	29.89	102.07	64.51	207.13	200.00	105.02	200.00	200.00
8769	Replace ERP System	179,521.71	202,357.09	78,799.00	11,230.00	.00	1,120.00	1,000.00	.00
	Department 50 - Finance Totals	\$548,843.39	\$581,356.86	\$545,246.70	\$501,061.51	\$481,926.00	\$323,788.63	\$483,001.00	\$441,410.00



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund 10 - Sewer Fund									
Department 52 - Accounting									
4101	Regular Salaries - Wages	198,523.47	197,165.54	220,667.40	228,149.02	213,974.00	196,344.04	213,974.00	204,259.00
4102	Wages Overtime	6,173.78	6,351.61	5,038.44	5,050.28	5,000.00	7,216.04	5,000.00	5,000.00
4201	Wages - Part Time	.00	.00	.00	.00	6,925.00	.00	6,925.00	6,000.00
4301	FICA Taxes	14,727.74	15,351.11	19,489.94	13,734.95	16,734.00	14,533.54	16,734.00	16,467.00
4302	Dental Self Insured	2,686.60	2,732.95	2,980.44	3,783.61	3,308.00	3,554.86	3,308.00	3,412.00
4304	Vision	545.23	553.75	600.91	552.35	568.00	600.16	568.00	568.00
4305	Retirement Health Savings Account	3,083.88	3,267.44	3,612.10	3,462.82	3,516.00	3,895.28	3,516.00	3,550.00
4306	Workers Compensation	1,188.76	1,201.49	1,240.80	1,064.70	1,299.00	2,433.83	1,299.00	1,658.00
4309	Health Savings Account - ER Portion	1,293.64	1,293.54	1,961.18	653.70	650.00	1,967.74	650.00	650.00
4310	ACWA Medical Insurance	44,726.83	45,521.01	47,401.65	42,822.37	44,557.00	45,521.40	44,557.00	44,062.00
4311	Life Insurance	480.84	495.78	543.07	515.77	522.00	601.17	522.00	528.00
4312	Long Term Disability - Management	437.58	459.15	589.22	521.49	510.00	1,447.94	510.00	533.00
4313	AFLAC Administrative fee - ER Portion	35.88	36.99	41.91	59.13	50.00	36.57	50.00	50.00
4314	Long Term Disability - Union	331.20	331.20	495.63	331.20	331.00	607.20	331.00	331.00
4315	CalPERS Classic ER Contribution	33,592.76	40,205.03	45,417.02	39,458.08	40,587.00	18,520.02	40,587.00	43,565.00
4325	CalPERS PEPRA ER Contribution	.00	324.30	1,622.08	3,801.82	4,266.00	4,386.00	4,266.00	4,504.00
4330	Health Savings Account Admin fee - ER Por	18.25	17.64	22.16	17.76	25.00	31.70	25.00	18.00
4405	Contractual Services	24,983.82	29,935.69	33,242.98	32,128.09	31,545.00	35,834.46	35,000.00	34,795.00

Budget Transactions					
Level	Transaction		Number of Units	Cost Per Unit	Total Amount
Finance Committee	ADP		1.0000	28,500.00	28,500.00
Finance Committee	eTools		1.0000	3,745.00	3,745.00
Finance Committee	Gov Invest (last May 2023)		1.0000	2,550.00	2,550.00
Finance Committee Totals					<u>\$34,795.00</u>

4440	Advisory	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00
4810	Postage Expenses	6.44	3.47	12.18	.00	25.00	.00	25.00	25.00
4820	Office Supplies	2,210.88	1,890.07	1,837.02	1,754.43	1,200.00	2,142.08	2,000.00	1,950.00

Comments	
Level	Comment
Department	Added 1x New AM Office Chair

Budget Transactions					
Level	Transaction		Number of Units	Cost Per Unit	Total Amount
Finance Committee	1x New AM Office Desk		1.0000	750.00	750.00



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund 10 - Sewer Fund									
Department 52 - Accounting									
	Finance Committee Base					1.0000	1,200.00	1,200.00	
						Finance Committee Totals		\$1,950.00	
4830	Subscription Expense	435.00	584.50	419.50	270.00	275.00	270.00	275.00	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	
						Finance Committee Totals		\$275.00	
4930	Ads-Legal Notices	.00	.00	.00	187.32	.00	.00	.00	.00
6075	Safety Equipment - Physicals	273.50	297.00	129.50	259.50	100.00	.00	100.00	100.00
6200	Travel - Meetings - Education	2,228.11	2,113.88	592.00	4,039.68	3,663.00	3,658.01	3,700.00	3,750.00
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	(3,750.00)	(3,750.00)	
	Finance Committee					1.0000	115.00	115.00	
	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		\$3,750.00	
6250	Dues - Memberships - Certification	55.00	55.00	55.00	55.00	75.00	62.50	75.00	75.00
6520	Supplies	242.81	242.12	350.18	90.79	200.00	152.77	200.00	200.00
6709	Loan Principal Payments	2,595,254.66	2,648,106.75	9,592,141.09	2,731,977.36	2,736,300.00	2,578,427.04	2,736,300.00	2,806,220.00
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	485,000.00	485,000.00	
	Finance Committee					1.0000	320,890.00	320,890.00	
	Finance Committee					1.0000	986,664.00	986,664.00	
	Finance Committee					1.0000	619,963.00	619,963.00	
	Finance Committee					1.0000	23.00	23.00	
	Finance Committee					1.0000	29,547.00	29,547.00	
	Finance Committee					1.0000	220,047.00	220,047.00	
	Finance Committee					1.0000	127,801.00	127,801.00	



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund 10 - Sewer Fund									
Department 52 - Accounting									
	Finance Committee					1.0000	16,285.00	16,285.00	
	SRF PC1RHB								
							Finance Committee Totals		\$2,806,220.00
6710	Interest Expense	849,596.05	786,128.57	923,183.01	637,429.39	554,740.00	288,462.64	554,740.00	489,340.00
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	181,100.00	181,100.00	
	Finance Committee					1.0000	28,565.00	28,565.00	
	Finance Committee					1.0000	67,875.00	67,875.00	
	Finance Committee					1.0000	71,259.00	71,259.00	
	Finance Committee					1.0000	9.00	9.00	
	Finance Committee					1.0000	6,485.00	6,485.00	
	Finance Committee					1.0000	107,187.00	107,187.00	
	Finance Committee					1.0000	23,345.00	23,345.00	
	Finance Committee					1.0000	3,515.00	3,515.00	
							Finance Committee Totals		\$489,340.00
6730	Fiscal Agent Fees	26,351.91	27,830.88	31,620.75	31,377.12	24,050.00	8,421.44	25,000.00	24,050.00
	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					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	
							Finance Committee Totals		\$24,050.00
6731	SRF Service Charge Fee	.00	.00	.00	15,189.11	54,906.00	14,741.13	54,906.00	54,906.00
	Budget Transactions								
	<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	
							Finance Committee Totals		\$54,906.00
	Department 52 - Accounting Totals	\$3,809,834.62	\$3,812,846.46	\$10,935,657.16	\$3,799,086.84	\$3,750,251.00	\$3,234,219.56	\$3,755,493.00	\$3,751,191.00



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund 10 - Sewer Fund									
Department 54 - Purchasing									
4101	Regular Salaries - Wages	134,482.90	89,860.30	91,480.58	119,860.78	112,999.00	113,994.66	112,999.00	115,747.00
4102	Wages Overtime	95.00	.00	.00	836.20	280.00	28.57	280.00	350.00
4301	FICA Taxes	9,374.97	9,162.19	7,127.58	6,294.39	8,644.00	7,403.71	8,644.00	8,855.00
4302	Dental Self Insured	1,745.59	1,671.22	1,410.77	1,965.27	1,654.00	1,706.85	1,654.00	1,706.00
4304	Vision	364.14	327.08	286.70	288.80	284.00	288.49	284.00	284.00
4305	Retirement Health Savings Account	2,185.03	14,154.14	1,768.62	1,895.84	1,860.00	1,982.50	1,860.00	1,947.00
4306	Workers Compensation	794.19	708.95	549.98	561.17	660.00	1,251.26	660.00	894.00
4308	Uniforms	101.57	132.59	192.55	105.70	100.00	177.13	100.00	100.00
4309	Health Savings Account - ER Portion	1,301.35	1,299.37	1,336.52	1,334.65	1,300.00	1,333.73	1,300.00	1,300.00
4310	ACWA Medical Insurance	34,904.96	28,627.74	24,232.49	23,760.41	23,379.00	21,971.95	23,379.00	21,041.00
4311	Life Insurance	371.75	311.78	278.47	287.48	282.00	273.05	282.00	269.00
4312	Long Term Disability - Management	628.20	456.44	467.00	422.79	405.00	926.52	405.00	486.00
4313	AFLAC Administrative fee - ER Portion	32.68	37.19	18.02	18.12	25.00	18.12	25.00	25.00
4314	Long Term Disability - Union	101.20	110.40	128.80	110.40	110.00	220.80	110.00	110.00
4315	CalPERS Classic ER Contribution	23,743.73	22,761.95	22,830.33	28,106.10	27,956.00	13,721.91	27,956.00	32,914.00
4330	Health Savings Account Admin fee - ER Por	10.34	17.70	17.97	18.12	18.00	18.09	18.00	18.00
4405	Contractual Services	4,882.70	12,088.74	14,087.22	.00	.00	.00	.00	.00
4440	Advisory	.00	.00	.00	.00	100.00	.00	100.00	100.00
4480	Legal-Regular	120.75	741.75	901.50	.00	350.00	.00	350.00	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								<u>350.00</u>	
4610	Gasoline Expense	198.67	203.11	139.63	213.96	250.00	153.11	250.00	250.00
4620	Diesel Expense	2.16	2.08	66.44	175.64	75.00	177.97	75.00	75.00
4810	Postage Expenses	.00	.00	.00	.00	25.00	.00	25.00	25.00
4820	Office Supplies	1,080.55	734.48	781.82	428.95	1,200.00	466.20	550.00	650.00
Comments									
<i>Level</i>		<i>Comment</i>							
Base		Removed 1x Standing Desk \$550							



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund 10 - Sewer Fund									
Department 54 - Purchasing									
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>		<i>Total Amount</i>
	Finance Committee					1.0000	650.00		650.00
									<u>650.00</u>
									Finance Committee Totals \$650.00
4830	Subscription Expense	.00	.00	.00	.00	25.00	.00	25.00	25.00
4930	Ads-Legal Notices	121.19	.00	881.23	9.16	100.00	188.29	100.00	100.00
Comments									
	<i>Level</i>								
	Department	No Increase. Will only advertise in TDT because we are using PB which has good outreach.							
6030	Service Contracts	.00	.00	.00	1,337.50	1,340.00	1,337.50	1,340.00	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	3,648.47	7,230.55	3,930.45	4,293.41	5,000.00	5,162.96	5,000.00	5,000.00
6074	Janitorial Services	25,077.00	25,452.00	25,452.00	26,528.30	25,900.00	25,839.10	25,900.00	25,900.00
Comments									
	<i>Level</i>								
	Department	800 to Boardroom Chairs 55,995/yr janitorial/betw S&W is 27,997ea. (4,666.2/mo.)							
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
6075	Safety Equipment - Physicals	123.86	69.50	106.66	.00	100.00	232.47	206.00	100.00
6200	Travel - Meetings - Education	877.42	883.17	149.50	157.85	1,160.00	1,612.42	1,160.00	1,735.00
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>		<i>Total Amount</i>
	Finance Committee					1.0000	(1,735.00)		(1,735.00)
	Finance Committee					1.0000	1,820.00		1,820.00
	Finance Committee					1.0000	1,150.00		1,150.00
	Finance Committee					1.0000	200.00		200.00



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund 10 - Sewer Fund									
Department 54 - Purchasing									
	Finance Committee					1.0000	300.00	300.00	
	Misc. Virtual Training								
	Finance Committee Totals							\$1,735.00	
6250	Dues - Memberships - Certification	65.00	65.00	65.00	65.00	75.00	70.00	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	
	Transaction								
	CAPPO								
	Finance Committee Totals							\$75.00	
6520	Supplies	7.52	30.02	14.11	(52.77)	50.00	.64	50.00	50.00
	Department 54 - Purchasing Totals	\$246,442.89	\$217,139.44	\$198,701.94	\$219,023.22	\$215,706.00	\$200,558.00	\$215,162.00	\$221,821.00



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund 10 - Sewer Fund									
Department 56 - Information Technology									
4101	Regular Salaries - Wages	200,947.78	251,720.99	246,395.62	269,938.50	258,710.00	233,227.19	258,710.00	315,696.00
4102	Wages Overtime	7,997.19	8,611.29	6,397.13	8,344.81	7,500.00	4,069.71	7,500.00	7,500.00
4103	Wages Double Time	21.30	.00	44.57	1,486.95	500.00	.00	500.00	.00
4301	FICA Taxes	15,231.60	18,619.32	18,225.35	18,668.38	20,403.00	19,883.47	20,403.00	24,119.00
4302	Dental Self Insured	2,911.71	3,282.10	3,144.02	4,033.90	3,308.00	3,882.17	3,308.00	4,265.00
4304	Vision	582.74	643.33	625.92	595.34	568.00	656.01	568.00	710.00
4305	Retirement Health Savings Account	3,274.54	3,918.50	3,920.52	3,811.84	3,634.00	4,151.77	3,634.00	4,387.00
4306	Workers Compensation	1,264.58	1,452.83	1,362.66	1,379.10	1,557.00	3,041.57	1,557.00	2,501.00
4309	Health Savings Account - ER Portion	1,851.78	3,502.30	2,860.71	2,447.24	2,400.00	2,703.81	2,400.00	2,400.00
4310	ACWA Medical Insurance	44,002.86	52,924.28	54,841.54	51,412.67	48,903.00	48,721.30	48,903.00	49,558.00
4311	Life Insurance	497.04	590.02	593.24	566.28	540.00	619.20	540.00	661.00
4312	Long Term Disability - Management	427.59	471.99	622.00	556.98	539.00	1,176.84	539.00	601.00
4313	AFLAC Administrative fee - ER Portion	18.12	9.10	.00	.00	25.00	.00	25.00	25.00
4314	Long Term Disability - Union	329.16	331.20	386.40	331.20	331.00	772.80	331.00	442.00
4315	CalPERS Classic ER Contribution	29,817.61	42,808.37	47,502.72	52,525.01	50,938.00	24,534.40	50,938.00	45,204.00
4325	CalPERS PEPRA ER Contribution	2,362.48	2,732.72	2,345.94	3,907.36	4,137.00	4,392.74	4,137.00	12,371.00
4330	Health Savings Account Admin fee - ER Por	36.24	41.11	39.45	37.26	35.00	36.93	35.00	35.00
4405	Contractual Services	17,760.11	22,453.77	17,207.28	21,827.27	32,500.00	19,125.52	20,000.00	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	75.00	75.00
4820	Office Supplies	1,813.06	1,405.13	941.69	2,649.04	3,000.00	1,364.86	3,000.00	3,000.00
4830	Subscription Expense	.00	.00	.00	.00	175.00	.00	175.00	175.00
4840	District Computer Supplies	28,835.62	24,092.83	26,649.78	34,942.74	32,000.00	52,509.18	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	23,078.40	28,958.94	26,934.73	30,721.18	28,750.00	44,797.48	41,000.00	44,350.00



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund 10 - Sewer Fund									
	Department 56 - Information Technology								
6030	Service Contracts	96,877.76	187,643.57	185,933.82	205,728.18	226,038.00	200,717.50	226,038.00	289,168.00

Budget Transactions				
Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Finance Committee	Accruent - Maintenance Connection	1.0000	14,000.00	14,000.00
Finance Committee	Adobe Acrobat Pro	1.0000	3,000.00	3,000.00
Finance Committee	AlertMedia	1.0000	3,000.00	3,000.00
Finance Committee	Antivirus (ESET)	1.0000	5,000.00	5,000.00
Finance Committee	Aquatic Info - Tokay Backflow Software Maintenance and Support	1.0000	800.00	800.00
Finance Committee	ArcticWolf SOCaaS Contract	1.0000	25,000.00	25,000.00
Finance Committee	Autodesk AutoCAD	1.0000	10,000.00	10,000.00
Finance Committee	BarTender Barcode Software	1.0000	500.00	500.00
Finance Committee	Civic Clerk Board Meeting Manager	1.0000	2,000.00	2,000.00
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	13,750.00	13,750.00
Finance Committee	Firewall - Palo Alto Maintenance and Service	1.0000	3,500.00	3,500.00
Finance Committee	Firewall - SonicWall Support and Maintenance	1.0000	2,500.00	2,500.00
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	7,000.00	7,000.00
Finance Committee	KnowBe4 Services	1.0000	5,000.00	5,000.00
Finance Committee	Labworks	1.0000	6,000.00	6,000.00
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 - GoToMyPC	1.0000	1,500.00	1,500.00
Finance Committee	Microsoft Office 365	1.0000	25,000.00	25,000.00
Finance Committee	Microsoft Software Assurance	1.0000	13,500.00	13,500.00
Finance Committee	Mimecast Email Filter and Archive Service	1.0000	13,000.00	13,000.00
Finance Committee	Mitel Phone System	1.0000	10,000.00	10,000.00
Finance Committee	NetMotion VPN Software	1.0000	5,000.00	5,000.00
Finance Committee	No-IP Dynamic DNS Service	1.0000	12.50	13.00
Finance Committee	RemitPlus Software Maintenance and Support	1.0000	2,000.00	2,000.00
Finance Committee	Ruckus Wireless	1.0000	1,800.00	1,800.00
Finance Committee	Sensus Base Station Maintenance and Support	1.0000	1,800.00	1,800.00
Finance Committee	Sensus RNI and Analytics Software Maintenance and Support	1.0000	25,000.00	25,000.00
Finance Committee	Syntech - FuelMaster	1.0000	500.00	500.00
Finance Committee	Track-It Help Desk Software Maintenance and Support	1.0000	1,850.00	1,850.00
Finance Committee	Tyler Technology Software Maintenance and Support	1.0000	20,000.00	20,000.00



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund 10 - Sewer Fund									
Department 56 - Information Technology									
	Finance Committee					1.0000	750.00	750.00	
	Finance Committee					1.0000	6,000.00	6,000.00	
	Finance Committee					1.0000	10,000.00	10,000.00	
	Finance Committee					1.0000	15,000.00	15,000.00	
	Finance Committee					1.0000	750.00	750.00	
	Finance Committee					1.0000	1,250.00	1,250.00	
	Finance Committee					1.0000	20,000.00	20,000.00	
	Finance Committee					1.0000	3,500.00	3,500.00	
								\$289,168.00	
6075	Safety Equipment - Physicals	.00	.00	.00	109.60	200.00	64.21	200.00	200.00
6200	Travel - Meetings - Education	10,630.67	9,231.20	1,032.54	4,411.44	15,000.00	6,503.25	15,000.00	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	(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	
								\$15,000.00	
6230	Tuition & Reimbursement Program	.00	.00	.00	1,600.00	.00	800.00	.00	.00
6250	Dues - Memberships - Certification	585.00	50.00	440.00	440.00	850.00	440.00	850.00	850.00
6310	Telephone	646.78	713.85	581.43	2,251.40	650.00	2,910.28	1,500.00	650.00
6520	Supplies	55.92	136.08	64.51	42.70	250.00	391.96	300.00	250.00
7548	Additional Cloud Storage for Backup Server	.00	.00	.00	.00	.00	16,519.34	.00	.00
8007	Water Reuse Infrastructure Upgrades	.00	.00	14,515.56	14,484.30	.00	.00	.00	.00
8182	SQL Additional Licenses	.00	.00	.00	.00	.00	.00	10,000.00	.00
8183	Microsoft Office Upgrade	.00	.00	17,250.00	17,252.53	.00	.00	.00	.00
8188	Network/Equipment Improvements-SCADA	.00	.00	.00	.00	.00	.00	.00	50,000.00
8247	WWTP Access Controls, Ops/Shops	.00	.00	.00	.00	.00	.00	30,000.00	.00
8248	Remote SCADA Access	.00	.00	.00	.00	.00	.00	20,000.00	.00
8249	Strategic Plan Update	.00	.00	.00	16,141.17	.00	46,144.71	90,690.00	.00
8287	Backup Server Replacement	.00	.00	.00	182,282.48	.00	.00	.00	.00
8325	Virtual Server/Host	.00	.00	.00	.00	20,000.00	.00	20,000.00	.00



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund	10 - Sewer Fund								
	Department 56 - Information Technology								
8326	Backup Power - Sever Room	.00	.00	.00	.00	6,000.00	6,838.81	6,000.00	.00
8327	Network Improvements	.00	.00	.00	.00	11,000.00	16,308.11	18,549.00	.00
8328	Finance System Enhancements	.00	.00	.00	.00	10,000.00	.00	10,000.00	.00
8329	SQL Additional Licenses	.00	.00	.00	.00	10,000.00	.00	10,000.00	.00
8331	Replace Domain Controller	.00	.00	.00	.00	10,000.00	.00	10,000.00	.00
8332	Antivirus Replacement	.00	.00	.00	.00	40,000.00	.00	40,000.00	.00
8406	Strategic Plan Implementation	.00	.00	.00	.00	.00	.00	.00	20,000.00
8407	Access Control/Surveillance	.00	.00	.00	.00	.00	.00	.00	100,000.00
8408	ERP Migration/Enhancements	.00	.00	.00	.00	.00	.00	.00	10,000.00
8409	Replace Presentation Equipment	.00	.00	.00	.00	.00	.00	.00	20,000.00
8410	IT Security Project	.00	.00	.00	.00	.00	.00	.00	50,000.00
8473	Radio System Upgrades	.00	.00	.00	.00	.00	.00	.00	360,000.00
	Comments								
	Level	Comment							
	Accounting Manager	FY24 Adding \$40k from 10.14.8309 Rollover. \$400k total							
Department	56 - Information Technology Totals	\$491,857.64	\$666,344.82	\$680,859.13	\$954,926.85	\$850,516.00	\$767,305.12	\$1,009,405.00	\$1,498,693.00



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted						
Fund 10 - Sewer Fund															
Department 60 - Customer Service															
4101	Regular Salaries - Wages	230,092.97	244,597.66	260,634.25	292,828.21	295,168.00	177,445.40	220,000.00	242,514.00						
4102	Wages Overtime	1,416.43	8,264.91	13,030.29	3,590.44	6,287.00	2,308.97	6,287.00	3,250.00						
4103	Wages Double Time	.00	.00	335.06	737.22	700.00	.00	700.00	.00						
4301	FICA Taxes	16,970.02	20,547.17	19,850.06	14,535.77	23,777.00	22,192.45	23,777.00	18,801.00						
4302	Dental Self Insured	3,911.36	4,170.49	4,070.50	5,805.21	5,789.00	5,337.81	5,789.00	5,118.00						
4303	Unemployment Insurance	.00	.00	.00	2,142.00	.00	.00	.00	.00						
4304	Vision	798.17	842.22	831.18	850.81	994.00	937.72	994.00	852.00						
4305	Retirement Health Savings Account	4,322.29	4,726.12	4,785.37	4,954.27	5,618.00	10,255.05	5,618.00	4,642.00						
4306	Workers Compensation	1,432.41	1,485.16	1,453.04	1,434.18	1,820.00	2,967.81	1,820.00	1,908.00						
4309	Health Savings Account - ER Portion	3,778.93	3,136.21	3,190.62	3,190.13	3,150.00	5,917.87	3,150.00	3,150.00						
4310	ACWA Medical Insurance	58,460.51	58,717.76	61,926.66	62,907.86	63,920.00	70,314.04	63,920.00	57,044.00						
4311	Life Insurance	651.33	690.28	701.42	731.25	807.00	754.36	807.00	687.00						
4312	Long Term Disability - Management	434.34	454.50	579.16	509.25	518.00	854.06	518.00	441.00						
4313	AFLAC Administrative fee - ER Portion	17.88	16.66	14.66	.00	25.00	.00	25.00	25.00						
4314	Long Term Disability - Union	575.59	556.53	494.97	499.02	598.00	1,036.89	598.00	504.00						
4315	CalPERS Classic ER Contribution	32,425.92	38,307.25	45,269.24	45,437.40	40,767.00	5,968.80	40,767.00	19,496.00						
4325	CalPERS PEPPRA ER Contribution	3,500.80	3,655.33	4,091.73	6,743.05	10,165.00	13,639.78	10,165.00	18,961.00						
4330	Health Savings Account Admin fee - ER Por	55.85	60.85	54.31	55.52	53.00	55.84	53.00	53.00						
4405	Contractual Services	8,714.33	9,403.34	24,505.08	320.00	5,000.00	.00	.00	.00						
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2">Comments</th> </tr> <tr> <th style="text-align: left;">Level</th> <th style="text-align: left;">Comment</th> </tr> </thead> <tbody> <tr> <td>Accounting Manager</td> <td>No Temps planned in FY24</td> </tr> </tbody> </table>										Comments		Level	Comment	Accounting Manager	No Temps planned in FY24
Comments															
Level	Comment														
Accounting Manager	No Temps planned in FY24														
4475	Legal-Special Projects	276.00	12,351.00	.00	.00	1,250.00	262.50	1,250.00	1,250.00						
4476	Legal Litigation Confidential	1,650.95	.00	.00	.00	.00	.00	.00	.00						
4480	Legal-Regular	14,005.77	828.00	13,636.60	19,980.00	5,000.00	.00	5,000.00	5,000.00						
4520	Miscellaneous Liability Claims	3,428.21	4,185.00	1,518.03	7,500.00	1,500.00	4,098.28	1,500.00	1,500.00						
4521	CSRMA Liability Claims	2,986.37	460.80	.00	.00	.00	.00	.00	.00						
4810	Postage Expenses	16,583.81	15,340.09	16,631.94	18,339.96	41,000.00	21,608.13	41,000.00	47,250.00						
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2">Comments</th> </tr> <tr> <th style="text-align: left;">Level</th> <th style="text-align: left;">Comment</th> </tr> </thead> <tbody> <tr> <td>Accounting Manager</td> <td>Increase with monthly billing, starting Jan 2023</td> </tr> </tbody> </table>										Comments		Level	Comment	Accounting Manager	Increase with monthly billing, starting Jan 2023
Comments															
Level	Comment														
Accounting Manager	Increase with monthly billing, starting Jan 2023														
4820	Office Supplies	3,642.73	2,068.12	3,133.23	2,082.95	2,300.00	1,597.00	2,075.00	2,300.00						



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted																																			
Fund 10 - Sewer Fund																																												
Department 60 - Customer Service																																												
4920	Printing	5,596.93	5,290.56	7,212.42	6,920.73	18,400.00	8,731.12	18,400.00	24,500.00																																			
<table border="1"> <thead> <tr> <th colspan="2">Comments</th> </tr> <tr> <th>Level</th> <th>Comment</th> </tr> </thead> <tbody> <tr> <td>Accounting Manager</td> <td>Increase with monthly billing, starts Jan 2023</td> </tr> </tbody> </table>										Comments		Level	Comment	Accounting Manager	Increase with monthly billing, starts Jan 2023																													
Comments																																												
Level	Comment																																											
Accounting Manager	Increase with monthly billing, starts Jan 2023																																											
4930	Ads-Legal Notices	515.79	1,451.61	1,225.76	800.60	1,500.00	.00	1,500.00	1,500.00																																			
5020	Equipment Rental- Lease	1,053.38	1,078.53	1,087.05	1,085.49	1,100.00	2,135.48	2,100.00	2,190.00																																			
<table border="1"> <thead> <tr> <th colspan="2">Comments</th> </tr> <tr> <th>Level</th> <th>Comment</th> </tr> </thead> <tbody> <tr> <td>Accounting Manager</td> <td>New Quadient Folding Machine Lease</td> </tr> </tbody> </table>										Comments		Level	Comment	Accounting Manager	New Quadient Folding Machine Lease																													
Comments																																												
Level	Comment																																											
Accounting Manager	New Quadient Folding Machine Lease																																											
<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>Postage Machine</td> <td>1.0000</td> <td>1,100.00</td> <td>1,100.00</td> </tr> <tr> <td>Finance Committee</td> <td>Quadient Machine</td> <td>12.0000</td> <td>181.00</td> <td>2,172.00</td> </tr> <tr> <td colspan="3">Finance Committee Totals</td> <td></td> <td>\$3,272.00</td> </tr> </tbody> </table>										Budget Transactions		Number of Units	Cost Per Unit	Total Amount	Level	Transaction				Finance Committee	Postage Machine	1.0000	1,100.00	1,100.00	Finance Committee	Quadient Machine	12.0000	181.00	2,172.00	Finance Committee Totals				\$3,272.00										
Budget Transactions		Number of Units	Cost Per Unit	Total Amount																																								
Level	Transaction																																											
Finance Committee	Postage Machine	1.0000	1,100.00	1,100.00																																								
Finance Committee	Quadient Machine	12.0000	181.00	2,172.00																																								
Finance Committee Totals				\$3,272.00																																								
6027	Office Equipment Repair	.00	.00	.00	.00	100.00	.00	100.00	100.00																																			
6030	Service Contracts	35,112.05	39,906.92	47,536.61	59,743.38	84,500.00	43,962.87	84,500.00	100,000.00																																			
<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>AMS Transaction Fees</td> <td>1.0000</td> <td>100,000.00</td> <td>100,000.00</td> </tr> <tr> <td colspan="3">Finance Committee Totals</td> <td></td> <td>\$100,000.00</td> </tr> </tbody> </table>										Budget Transactions		Number of Units	Cost Per Unit	Total Amount	Level	Transaction				Finance Committee	AMS Transaction Fees	1.0000	100,000.00	100,000.00	Finance Committee Totals				\$100,000.00															
Budget Transactions		Number of Units	Cost Per Unit	Total Amount																																								
Level	Transaction																																											
Finance Committee	AMS Transaction Fees	1.0000	100,000.00	100,000.00																																								
Finance Committee Totals				\$100,000.00																																								
6075	Safety Equipment - Physicals	424.50	204.00	343.42	64.21	300.00	155.13	300.00	300.00																																			
6200	Travel - Meetings - Education	1,759.62	2,372.05	632.55	330.88	2,776.00	3,200.42	2,776.00	2,805.00																																			
<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>50%</td> <td>1.0000</td> <td>(2,820.00)</td> <td>(2,820.00)</td> </tr> <tr> <td>Finance Committee</td> <td>Evaluation/Training Lunches</td> <td>6.0000</td> <td>37.50</td> <td>225.00</td> </tr> <tr> <td>Finance Committee</td> <td>Laserfiche</td> <td>1.0000</td> <td>2,400.00</td> <td>2,400.00</td> </tr> <tr> <td>Finance Committee</td> <td>Tyler Annual Conference</td> <td>1.0000</td> <td>3,000.00</td> <td>3,000.00</td> </tr> <tr> <td colspan="3">Finance Committee Totals</td> <td></td> <td>\$2,805.00</td> </tr> </tbody> </table>										Budget Transactions		Number of Units	Cost Per Unit	Total Amount	Level	Transaction				Finance Committee	50%	1.0000	(2,820.00)	(2,820.00)	Finance Committee	Evaluation/Training Lunches	6.0000	37.50	225.00	Finance Committee	Laserfiche	1.0000	2,400.00	2,400.00	Finance Committee	Tyler Annual Conference	1.0000	3,000.00	3,000.00	Finance Committee Totals				\$2,805.00
Budget Transactions		Number of Units	Cost Per Unit	Total Amount																																								
Level	Transaction																																											
Finance Committee	50%	1.0000	(2,820.00)	(2,820.00)																																								
Finance Committee	Evaluation/Training Lunches	6.0000	37.50	225.00																																								
Finance Committee	Laserfiche	1.0000	2,400.00	2,400.00																																								
Finance Committee	Tyler Annual Conference	1.0000	3,000.00	3,000.00																																								
Finance Committee Totals				\$2,805.00																																								
6230	Tuition & Reimbursement Program	2,959.49	3,038.18	2,318.80	.00	.00	.00	.00	.00																																			



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted																									
Fund 10 - Sewer Fund																																		
Department 60 - Customer Service																																		
6250	Dues - Memberships - Certification	.00	314.55	.00	.00	640.00	449.00	640.00	670.00																									
<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>Accounting Manager</td> <td>New ENR Membership</td> </tr> </tbody> </table>										Comments		Level	Comment	Accounting Manager	New ENR Membership																			
Comments																																		
Level	Comment																																	
Accounting Manager	New ENR Membership																																	
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th colspan="5">Budget Transactions</th> </tr> <tr> <th>Level</th> <th>Transaction</th> <th>Number of Units</th> <th>Cost Per Unit</th> <th>Total Amount</th> </tr> </thead> <tbody> <tr> <td>Finance Committee</td> <td>Base</td> <td>1.0000</td> <td>120.00</td> <td>120.00</td> </tr> <tr> <td>Finance Committee</td> <td>Notary (Placeholder -last 22/23)</td> <td>1.0000</td> <td>550.00</td> <td>550.00</td> </tr> <tr> <td colspan="3" style="text-align: right;">Finance Committee Totals</td> <td></td> <td>\$670.00</td> </tr> </tbody> </table>										Budget Transactions					Level	Transaction	Number of Units	Cost Per Unit	Total Amount	Finance Committee	Base	1.0000	120.00	120.00	Finance Committee	Notary (Placeholder -last 22/23)	1.0000	550.00	550.00	Finance Committee Totals				\$670.00
Budget Transactions																																		
Level	Transaction	Number of Units	Cost Per Unit	Total Amount																														
Finance Committee	Base	1.0000	120.00	120.00																														
Finance Committee	Notary (Placeholder -last 22/23)	1.0000	550.00	550.00																														
Finance Committee Totals				\$670.00																														
6310	Telephone	114.23	97.42	138.21	144.17	130.00	122.07	130.00	130.00																									
6520	Supplies	(82.74)	244.48	279.62	352.36	250.00	139.38	250.00	250.00																									
6640	Bad Debt Expense	15,000.00	.00	.00	.00	5,000.00	.00	5,000.00	5,000.00																									
8193	Customer Service Office Remodel	.00	.00	.00	1,472.50	.00	.00	48,528.00	.00																									
Department 60 - Customer Service Totals		\$472,586.22	\$488,863.75	\$541,511.84	\$566,088.82	\$630,902.00	\$406,448.23	\$600,037.00	\$572,191.00																									



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund 10 - Sewer Fund									
Department 62 - Inspections									
4101	Regular Salaries - Wages	178,912.27	220,176.35	244,586.93	248,251.41	207,840.00	227,187.60	207,840.00	204,136.00
4102	Wages Overtime	7,055.69	6,316.46	3,352.81	6,525.39	3,355.00	4,201.15	3,355.00	3,250.00
4301	FICA Taxes	14,033.28	17,192.55	14,476.84	20,359.58	16,156.00	17,528.99	16,156.00	15,865.00
4302	Dental Self Insured	3,003.71	3,313.61	3,602.93	4,992.43	3,308.00	4,138.15	3,308.00	3,412.00
4303	Unemployment Insurance	.00	.00	201.00	.00	.00	.00	.00	.00
4304	Vision	597.98	663.40	727.74	735.54	568.00	700.48	568.00	568.00
4305	Retirement Health Savings Account	2,946.08	3,399.80	3,668.02	3,707.65	2,862.00	3,530.63	2,862.00	2,862.00
4306	Workers Compensation	1,441.18	1,586.25	1,678.09	1,720.65	1,312.00	3,588.99	1,312.00	2,570.00
4308	Uniforms	1,149.32	963.25	1,492.48	1,016.08	750.00	1,329.47	750.00	750.00
4309	Health Savings Account - ER Portion	1,997.16	1,311.34	1,323.37	1,321.84	1,300.00	1,321.51	1,300.00	1,300.00
4310	ACWA Medical Insurance	42,465.86	60,891.25	65,984.17	64,564.04	48,958.00	52,970.68	48,958.00	44,062.00
4311	Life Insurance	417.24	477.85	514.91	520.42	402.00	493.04	402.00	402.00
4313	AFLAC Administrative fee - ER Portion	4.26	19.67	26.21	24.64	25.00	12.41	25.00	25.00
4314	Long Term Disability - Union	441.60	466.10	515.20	552.00	442.00	828.00	442.00	442.00
4315	CalPERS Classic ER Contribution	25,669.92	35,979.91	41,349.90	50,793.69	39,627.00	24,118.29	39,627.00	46,654.00
4325	CalPERS PEPRA ER Contribution	2,792.96	3,138.66	5,112.57	4,999.56	3,850.00	3,400.84	3,850.00	3,267.00
4330	Health Savings Account Admin fee - ER Por	35.36	17.88	17.93	18.00	18.00	25.45	18.00	18.00
4610	Gasoline Expense	3,983.62	4,300.01	4,120.92	5,639.56	4,300.00	3,725.13	4,300.00	4,300.00
4820	Office Supplies	133.18	640.12	361.41	306.63	250.00	5.68	250.00	250.00
6030	Service Contracts	2,250.17	1,473.93	1,847.14	3,457.38	2,800.00	4,803.64	2,800.00	2,800.00
6071	Shop Supplies	2,348.02	1,514.41	2,007.79	2,450.94	1,500.00	1,077.28	1,500.00	1,500.00
6073	Small Tools	25.23	22.28	.00	267.49	100.00	33.69	100.00	100.00
6075	Safety Equipment - Physicals	200.30	164.84	342.69	170.12	350.00	1,186.75	350.00	350.00
6200	Travel - Meetings - Education	253.41	478.82	1,092.30	302.40	500.00	216.19	250.00	500.00

Budget Transactions				
Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Finance Committee	Evaluation Lunches	1.0000	300.00	300.00
Finance Committee	Misc	1.0000	200.00	200.00
Finance Committee Totals				<u>\$500.00</u>



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund 10 - Sewer Fund									
Department 62 - Inspections									
6250	Dues - Memberships - Certification	234.00	192.00	1,096.05	192.00	1,200.00	904.50	1,200.00	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	200.00	200.00	
	Finance Committee					1.0000	1,000.00	1,000.00	
						Finance Committee Totals		\$1,200.00	
6310	Telephone	2,575.16	2,141.61	1,773.69	1,017.21	2,000.00	116.77	2,000.00	2,000.00
6520	Supplies	.00	.00	27.59	(3.83)	50.00	.00	50.00	50.00
7505	Tokay Software Upgrade	.00	.00	.00	6,400.00	.00	.00	.00	.00
	Department 62 - Inspections Totals	\$294,966.96	\$366,842.35	\$401,300.68	\$430,302.82	\$343,823.00	\$357,445.31	\$343,573.00	\$342,633.00



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund 10 - Sewer Fund									
Department 80 - Non Crew									
4510	Insurance Expense	193,144.22	265,039.13	278,322.28	348,454.74	299,700.00	354,275.99	348,000.00	348,000.00
	Comments								
	Level								
	Department	Recorded 2023 estimate and 2024 budget the same as 2022 actual.							
4810	Postage Expenses	150.00	.00	150.00	458.00	300.00	1,325.00	600.00	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	3,508.73	2,820.94	3,294.33	2,165.29	3,000.00	6,664.49	3,000.00	3,000.00
6310	Telephone	17,490.30	19,149.76	23,340.58	24,271.49	23,000.00	27,138.21	25,000.00	25,000.00
6320	Signal Charges	399.21	399.12	401.39	404.86	400.00	266.82	400.00	400.00
6330	Electricity	1,640,746.71	1,507,705.64	1,884,020.53	2,179,708.27	2,310,000.00	2,081,555.69	2,310,000.00	2,541,000.00
	Comments								
	Level								
	Department	Added 10% to 2023 budget for 2024 budget.							
6340	Water	13,722.45	14,125.61	.00	.00	.00	.00	.00	.00
6350	Natural Gas	85,407.36	90,754.52	86,281.46	140,175.96	95,000.00	185,006.25	140,000.00	140,000.00
	Comments								
	Level								
	Department	Recorded 2023 estimate and 2024 budget the same as 2022 actual.							
6360	Propane	.00	376.55	.00	64.62	500.00	.00	.00	.00
6370	Refuse Disposal	48,238.49	37,392.77	42,785.36	44,111.54	40,000.00	47,530.74	44,000.00	44,000.00
6380	Other Utilities	.00	.00	6,405.66	8,180.64	8,200.00	7,412.93	8,200.00	8,200.00
6510	Miscellaneous Corrections	(29.84)	2,163.65	32,989.49	79,451.31	.00	259.24	300.00	.00
6520	Supplies	6.85	48.48	(105.11)	8.20	100.00	31.76	100.00	100.00
6530	Misc Emergency Incident Expenses	.00	.00	.00	277,458.14	.00	584,512.56	.00	.00
6631	RDA Tax Transfer	423,424.00	442,428.85	470,792.46	463,149.55	476,000.00	549,446.99	476,000.00	476,000.00
6633	County Administration Fee	155,965.74	169,090.01	172,472.00	162,776.75	184,700.00	164,194.37	175,000.00	175,000.00
6634	Transportation System Mitigation	39,711.00	51,943.55	39,755.13	36,833.26	34,850.00	16,853.65	34,850.00	34,850.00
6635	LAFCO Administrative Costs	14,332.44	14,488.36	14,252.36	15,471.29	14,500.00	16,542.30	16,600.00	16,600.00
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



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund 10 - Sewer Fund									
Department 80 - Non Crew									
6717	2021 Sewer Refunding Amortization	.00	.00	(14,450.74)	(86,704.44)	86,725.00	(65,028.33)	(86,725.00)	(86,725.00)
Budget Transactions									
<i>Level</i>		<i>Transaction</i>		<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>	
Finance Committee		Annual Expense		1.0000		86,725.00		86,725.00	
Finance Committee Totals								\$86,725.00	
6740	Street Lighting Expense	47,052.28	15,326.64	475.84	481.07	450.00	432.35	480.00	480.00
6750	Contingency Fund	.00	.00	.00	.00	150,000.00	.00	.00	150,000.00
6770	Loss on Retired Assets	.00	2,052.00	1,957.63	.00	.00	.00	.00	.00
6816	Depreciation Expense	4,915,498.48	4,748,936.98	4,809,909.31	5,423,951.34	5,004,000.00	5,259,014.71	5,532,000.00	5,643,000.00
Department 80 - Non Crew Totals		\$7,816,134.34	\$7,601,608.48	\$8,070,415.88	\$9,338,237.80	\$8,948,925.00	\$9,400,460.16	\$9,245,305.00	\$9,736,705.00
Fund 10 - Sewer Fund Totals		\$29,712,132.58	\$29,901,563.97	\$39,469,578.74	\$34,824,899.88	\$39,447,675.00	\$32,594,142.71	\$46,165,615.00	\$44,040,435.00



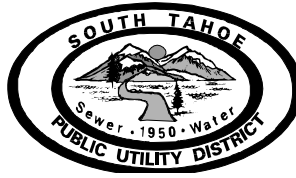


TABLE OF CONTENTS

WATER BUDGET

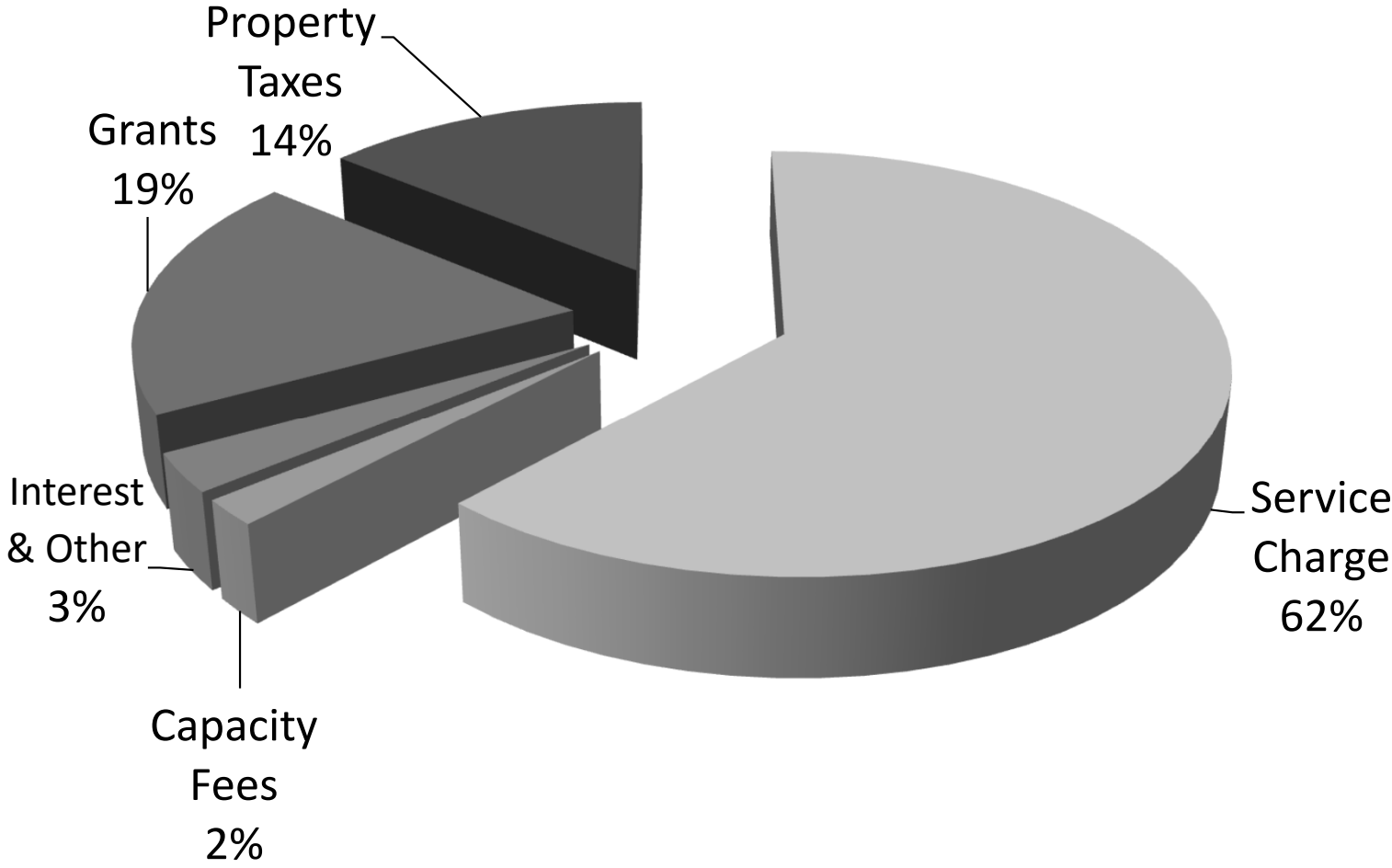
Budget Summary	113
Funding Sources Chart.....	114
Revenue Budget Detail.....	115
Local Monthly Rates Chart	117
Ten-Year Rate History.....	118
Expense Allocation Chart	119
Operations and Maintenance Summary	120
Salaries and Benefits Summary	121
Engineering Department Expenses	122
Engineering Department Salaries and Benefits	123
Capital Projects Chart.....	124
Capital Outlay Summary.....	125
Expense Detail by Crew	127

WATER FUND

FISCAL YEAR 2023/24 BUDGET SUMMARY

	2023/24 FORECAST	2023/24 FORECAST
	<u>ENTERPRISE FUND</u>	<u>CAPITAL FUND</u>
BEGINNING CASH BALANCES	2,475,203	5,666,512
REVENUES	22,354,687	1,802,240
BORROWINGS	0	5,486,365
AVAILABLE FUNDS	\$ 24,829,890	\$ 12,955,117
SALARIES	4,658,626	1,167,878
BENEFITS	2,332,819	458,010
OPERATIONS AND MAINTENANCE	7,165,684	551,494
CAPITAL OUTLAY	0	9,822,000
DEBT SERVICE PAYMENTS	582,000	1,186,000
TOTAL CASH OUTLAYS	\$ 14,739,129	\$ 13,185,382
BALANCE BEFORE TRANSFERS	10,090,761	-230,265
AVAILABLE TO TRANSFER TO CAPITAL FUND	-7,082,727	7,082,727
TRANSFER TO RESERVE FUNDS	0	-2,297,850
ACCRUAL TO CASH ADJUSTMENT	9,051	0
OPERATING AND CAPITAL RESERVES	\$ 3,017,085	\$ 4,554,612
RATE STABILIZATION RESERVE	\$ -	\$ 1,215,611
DEBT RESERVE	\$ -	\$ 1,082,239
TOTAL RESERVE(CASH) BALANCES 6/30/20	\$ 3,017,085	\$ 6,852,462

WATER ENTERPRISE FUND 2023/24 Funding Sources





Adopted Budget - Revenue

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted																																																		
Fund	20 - Water Fund																																																										
	Department 80 - Non Crew																																																										
3105	Repairs	7,372.96	14,523.82	31,645.99	(32,831.24)	5,000.00	.00	.00	5,000.00																																																		
3110	Residential Service Charge Revenue	6,392,693.45	6,227,936.63	6,015,758.56	5,880,403.23	6,689,000.00	4,600,315.12	.00	7,218,000.00																																																		
3111	Non-Residential Service Charge Revenue	1,362,734.00	1,354,845.17	1,346,549.96	1,310,440.99	1,500,000.00	1,010,102.32	.00	1,615,000.00																																																		
3113	Interfund Service Charge Revenue	4,040.00	4,075.84	.00	.00	.00	.00	.00	.00																																																		
3114	Service Call - Water Exemption Fees	3,500.00	2,386.52	3,208.48	5,610.00	3,000.00	6,935.00	.00	3,000.00																																																		
3120	Multi-Family Residence Service Charge Revenue	1,217,124.20	1,125,002.88	1,079,822.86	1,044,403.11	1,147,000.00	803,234.43	.00	1,296,000.00																																																		
3121	Metered Consumption Revenue	2,369,638.02	2,855,995.52	3,380,266.40	3,080,297.04	3,659,000.00	2,625,590.07	.00	3,734,000.00																																																		
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	1,448,000.00	.00	1,448,000.00																																																		
3401	Capacity Charge	671,897.40	1,033,094.05	469,656.60	527,790.40	318,000.00	612,078.13	.00	354,000.00																																																		
3404	Fire Service Capacity Charge	9,301.00	63,077.02	4,321.00	8,124.00	1,000.00	8,767.00	.00	1,000.00																																																		
3405	Physical Connection Fee	235,961.75	213,759.00	334,449.06	364,547.21	303,000.00	342,909.09	.00	303,000.00																																																		
3501	Secured Taxes	39,688.03	236,272.86	687,341.01	1,470,552.84	2,598,000.00	2,569,353.14	.00	3,354,900.00																																																		
3504	Sale of Surplus Assets	.00	23,180.00	.00	.00	.00	23,275.00	.00	.00																																																		
3509	Realized Gain - Loss on Investments	(15,110.82)	56,287.62	70,201.63	(31,932.17)	.00	.00	.00	.00																																																		
3510	Interest Income	164,642.50	180,717.73	153,606.64	109,884.84	83,000.00	474.70	.00	80,000.00																																																		
3511	Fair Market Value Unrealized Gain/Loss	201,080.54	180,063.79	(219,008.68)	(418,431.10)	.00	374,958.19	.00	.00																																																		
3514	Rents and Leases	192,375.52	224,085.19	223,570.85	227,979.67	219,000.00	170,043.41	.00	219,000.00																																																		
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2">Budget Transactions</th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> </tr> <tr> <th>Level</th> <th>Transaction</th> <th></th> <th></th> <th>Number of Units</th> <th>Cost Per Unit</th> <th>Total Amount</th> <th></th> <th></th> <th></th> </tr> </thead> <tbody> <tr> <td>Finance Committee</td> <td>AT&T Cell Tower Lease</td> <td></td> <td></td> <td>12.0000</td> <td>750.00</td> <td>9,000.00</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Finance Committee</td> <td>Verizon Cell Tower Lease</td> <td></td> <td></td> <td>12.0000</td> <td>1,500.00</td> <td>18,000.00</td> <td></td> <td></td> <td></td> </tr> <tr> <td colspan="6" style="text-align: right;">Finance Committee Totals</td> <td><u>\$27,000.00</u></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>										Budget Transactions										Level	Transaction			Number of Units	Cost Per Unit	Total Amount				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						<u>\$27,000.00</u>			
Budget Transactions																																																											
Level	Transaction			Number of Units	Cost Per Unit	Total Amount																																																					
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						<u>\$27,000.00</u>																																																					
3516	Federal Aid	64,851.05	4,065,609.35	21,422.41	562,109.48	2,944,000.00	440,361.30	.00	2,208,775.00																																																		
3518	State Aid	214,505.75	147,497.98	303,666.42	173,420.09	685,000.00	137,242.78	.00	1,717,012.00																																																		
3523	Interest/Penalty Charges	123,497.03	64,272.01	.00	132,318.86	138,000.00	153,101.53	.00	160,000.00																																																		
3529	Fire Hydrant Permits	43,243.58	23,564.40	18,210.95	21,384.53	20,000.00	19,948.37	.00	20,000.00																																																		
3530	Water Admin/Permit Fee	7,200.00	13,200.00	14,100.00	14,999.60	13,000.00	7,112.00	.00	13,000.00																																																		
3540	Other Miscellaneous Income	51,723.47	(125,175.53)	405.95	77,976.61	20,000.00	47,906.56	.00	47,000.00																																																		
3541	Lab Monitoring Revenue	31,879.00	25,810.00	36,180.00	42,945.00	30,000.00	37,785.00	.00	40,000.00																																																		
3545	Water & Fire Meter Sales	.00	80,440.00	(2,064.00)	56,838.00	.00	5,432.00	.00	.00																																																		
3620	Local Aid	102,527.12	236,709.50	154,489.63	131,000.00	160,000.00	.00	.00	320,000.00																																																		
3999	Low Income Discount - Contra Revenue	.00	.00	(12,405.26)	(56,071.83)	(61,000.00)	(50,248.20)	.00	(66,000.00)																																																		



Adopted Budget - Revenue

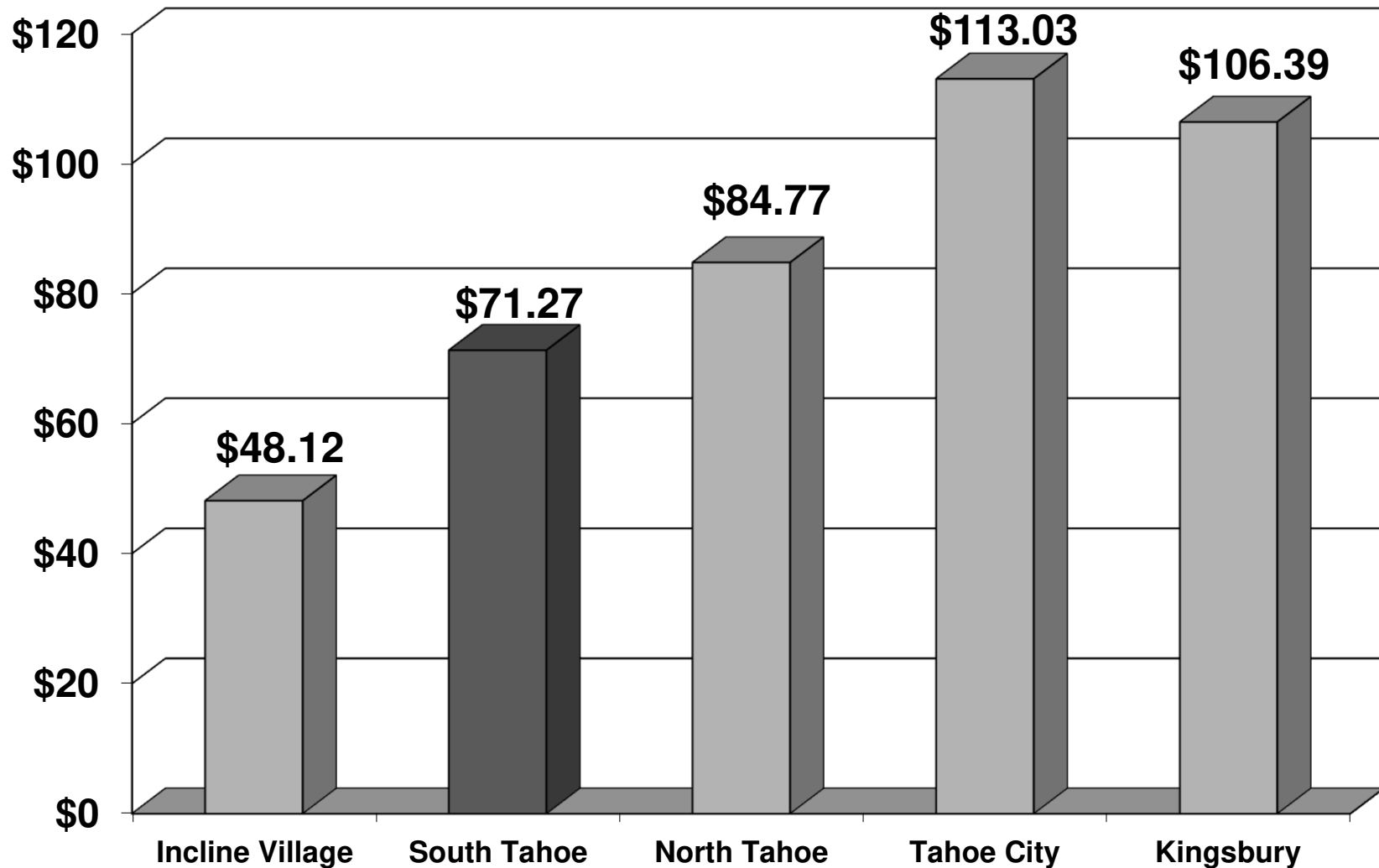
Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund	20 - Water Fund								
	Department 80 - Non Crew Totals	\$14,944,365.55	\$19,775,231.35	\$15,563,396.46	\$16,151,759.16	\$21,922,000.00	\$15,394,676.94	\$0.00	\$24,090,687.00
	Fund 20 - Water Fund Totals	\$14,944,365.55	\$19,775,231.35	\$15,563,396.46	\$16,151,759.16	\$21,922,000.00	\$15,394,676.94	\$0.00	\$24,090,687.00
	Net Grand Totals	\$41,073,342.26	\$46,915,598.36	\$41,247,156.24	\$41,959,128.82	\$49,865,940.00	\$38,047,485.17	\$0.00	\$52,627,264.00

WATER ENTERPRISE FUND

2023/24 Local Monthly Water Rates

As of July 1, 2023

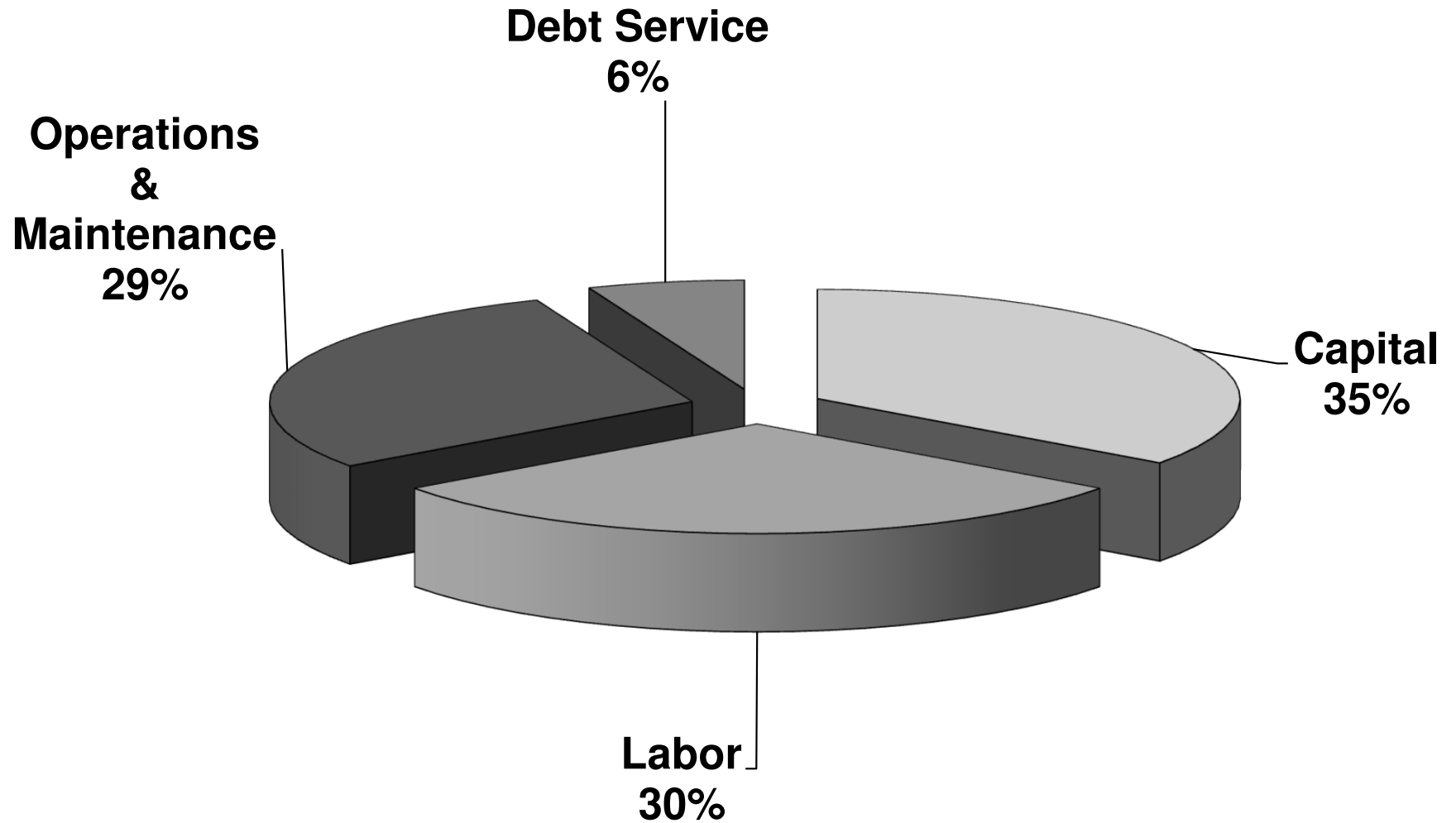


MOST RECENT TEN-YEAR BOARD ADOPTED WATER RATE HISTORY

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Avg.
Water	0.0%	6.5%	6.5%	6.5%	6.5%	5.0%	4.0%	0%	0%	9.0%	4.4%
CPI (May to May)	1.7%	0.8%	0.4%	2.0%	3.0%	2.8%	0.5%	5.4%	8.4%	4.4%	2.94%
Typical Monthly Water Bill	40.77	43.42	46.23	49.23	52.43	55.07	59.75	59.75	59.75	65.11	

WATER ENTERPRISE FUND

2023/24 Expense Allocation



SUMMARY OF OPERATIONS AND MAINTENANCE

2023/24 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	23/24 BUDGET	22/23 BUDGET	INCREASE (DECREASE)
44XX PROFESSIONAL SERVICES	100	0	1,800,750	0	0	0	2,750	55,800	25,250	35,000	30,925	83,550	35,145	650	32,000	6,500	0	0	2,108,420	271,020	1,837,400
45XX INSURANCE	0	0	0	4,000	0	0	0	0	0	0	0	0	0	0	0	1,000	0	308,000	313,000	275,350	37,650
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	72,375	0
47XX OPERATING SUPPLIES	0	0	0	0	50,000	0	33,000	0	0	0	0	0	0	0	0	0	0	0	83,000	80,200	2,800
48XX OFFICE EXPENSES	575	0	500	1,000	700	2,500	2,750	1,800	950	1,300	9,000	1,225	2,250	700	79,600	49,550	250	300	154,950	125,425	29,525
49XX PRINTING AND PUBLICATIONS	0	0	0	0	0	0	0	100	0	7,625	2,000	1,000	0	600	0	26,000	0	0	37,325	30,700	6,625
50XX RENTS AND LEASES	0	0	0	500	0	0	0	0	0	0	0	0	0	0	0	2,190	0	0	2,690	1,550	1,140
60XX REPAIRS AND MAINTENANCE	58,925	19,300	100	1,287,300	119,075	58,750	11,250	750	0	42,900	100	2,125	100	32,340	289,368	100,300	156,300	500	2,179,483	1,914,653	264,830
61XX RESEARCH/MONITORING	0	0	0	0	0	0	54,975	0	0	0	0	0	0	0	0	0	0	0	54,975	40,000	14,975
62XX TRAVEL/EDUC/MEMBRSHPS	2,102	0	300	11,475	11,450	1,250	8,225	2,104	59,950	17,700	3,325	2,485	3,825	1,810	15,850	6,590	7,750	0	156,191	141,139	15,052
63XX UTILITIES	500	0	0	3,800	2,900	0	0	0	0	0	0	0	0	0	650	130	2,000	1,346,300	1,356,280	1,227,580	128,700
65XX MISC EXPENSES	200	0	100	350	325	300	100	1,250	250	50	100	250	200	50	250	250	50	100	4,175	4,275	(100)
66XX OTHER OPERATING EXP	0	0	123,150	30,000	0	0	1,190	4,650	0	1,825	295,575	0	0	0	0	5,000	0	16,600	477,990	424,440	53,550
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	180,930	0
23/24 BUDGET	64,902	19,300	1,925,400	1,379,425	199,000	69,300	115,840	67,554	86,400	106,400	341,025	90,635	72,450	36,475	417,718	197,510	170,650	1,821,800	7,181,784	4,789,637	2,392,147
22/23 ADOPTED BUDGET	60,653	19,300	1,111,300	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	
INCREASE/(DECREASE)	4,249	0	1,814,100	207,000	(20,650)	3,400	22,225	1,200	(8,500)	21,825	41,325	30,000	3,930	25	78,730	26,064	874	166,350	2,392,147		
% CHANGE	7.01%	0.00%	1629.92%	17.66%	-9.40%	5.16%	23.74%	1.81%	-8.96%	25.81%	13.79%	49.48%	5.74%	0.07%	23.23%	15.20%	0.51%	10.05%			49.94%

SUMMARY OF SALARIES AND BENEFITS 2023/24 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	23/24 BUDGET	22/23 BUDGET	INCREASE (DECREASE)
REGULAR WAGES	232,655	95,197	969,990	567,872	155,561	255,746	253,819	12,000	139,525	117,768	250,417	204,259	115,747	315,696	242,514	290,260	4,219,026	4,100,415	118,611
NEW POSITIONS																	0	0	0
SUB-TOTAL	232,655	95,197	969,990	567,872	155,561	255,746	253,819	12,000	139,525	117,768	250,417	204,259	115,747	315,696	242,514	290,260	4,219,026	4,100,415	118,611
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	232,655	95,197	969,990	567,872	155,561	255,746	253,819	12,000	139,525	117,768	250,417	204,259	115,747	315,696	242,514	290,260	4,219,026	4,100,415	118,611
OVERTIME	7,000	0	100,000	32,500	10,000	9,500	50	0	250	0	5,000	5,000	350	7,500	3,250	3,250	183,650	139,972	43,678
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	7,000	0	100,000	32,500	10,000	9,500	50	0	250	0	5,000	5,000	350	7,500	3,250	3,250	183,650	139,972	43,678
DOUBLE TIME	550	0	10,000	5,500	150	2,750	0	0	0	0	0	0	0	0	0	0	18,950	11,625	7,325
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	550	0	10,000	5,500	150	2,750	0	0	0	0	0	0	0	0	0	0	18,950	11,625	7,325
PART TIME/SEASONAL	0	0	80,000	19,500	9,000	31,700	0	0	0	50,000	0	6,000	0	0	0	38,400	234,600	134,000	100,600
PART TIME (NEW)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6,925	(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	1,000	1,000	0	200	0	0	0	0	0	0	0	0	0	100	2,300	2,750	(450)
DOUBLE TIME	0	0	0	0	0	100	0	0	0	0	0	0	0	0	0	0	100	250	(150)
GRAND TOTAL SALARIES	240,205	95,197	1,160,990	626,372	174,711	299,996	253,869	12,000	139,775	167,768	255,417	215,259	116,097	323,196	245,764	332,010	4,658,626	4,395,937	262,689
23/24 BUDGETED BENEFITS	127,465	46,484	573,478	316,698	92,965	125,520	102,079	68,498	71,674	90,188	95,408	119,896	69,949	147,279	131,682	153,556	2,332,819	2,302,852	29,967
TOTAL SALARIES AND BENEFITS	367,670	141,681	1,734,468	943,070	267,676	425,516	355,948	80,498	211,449	257,956	350,825	335,155	186,046	470,475	377,446	485,566	6,991,445	6,698,789	292,656
22/23 BUDGETED	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		
INCREASE/(DECREASE)	12,969	8,682	75,156	121,230	17,061	22,629	3,568	(6,827)	7,188	95,169	(70,516)	(7,667)	6,090	66,447	(100,009)	41,486	292,656		

% Change
5.98%

4.37%

2023/24 WATER CAPITAL OUTLAY

ADOPTED

DETAIL OF ENGINEERING OPERATING EXPENSES

	23/24 BUDGET	22/23 BUDGET	INCREASE (DECREASE)	
44XX	269,026	256,002	13,024	
46XX	5,300	5,300	0	
48XX	6,325	6,325	0	
49XX	125	125	0	
60XX	239,218	209,216	30,002	
62XX	25,000	23,000	2,000	
63XX	2,500	2,500	0	
65XX	625	625	0	
66XX	3,375	3,375	0	% Change
TOTAL EXPENSES	551,494	506,468	45,026	8.89%

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

2023/24 WATER CAPITAL OUTLAY

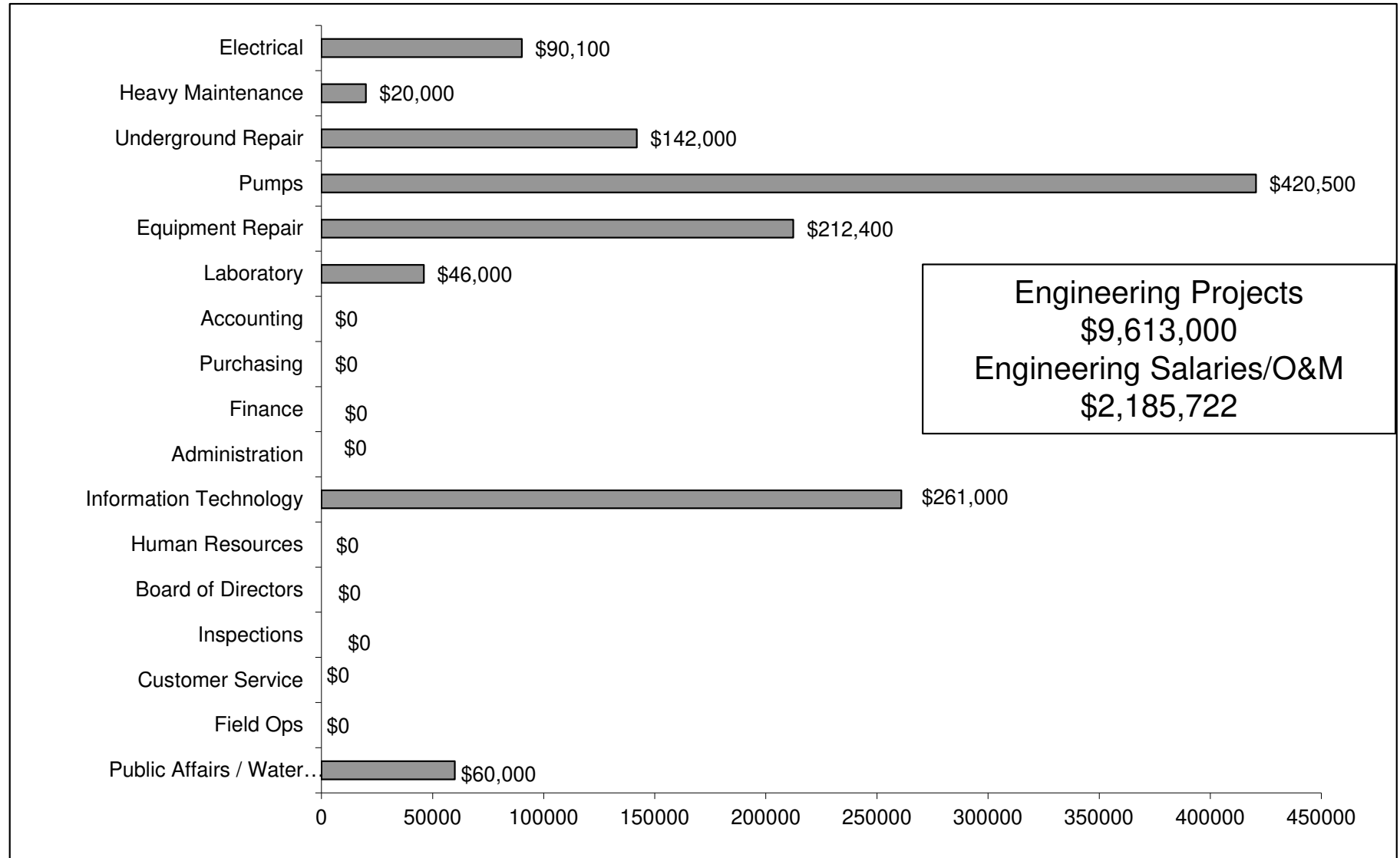
DETAIL OF ENGINEERING SALARIES AND BENEFITS

ADOPTED

	23/24 BUDGET	22/23 PY BUDGET	INCREASE (DECREASE)	
REGULAR WAGES	1,117,378	907,086	210,292	
NEW POSITIONS		0	0	
SUB-TOTAL	1,117,378	907,086	210,292	
COST OF LIVING ADJ	0			
TOTAL REGULAR	1,117,378	907,086	210,292	
OVERTIME	37,500	37,500	0	
COST OF LIVING ADJ	0			
TOTAL OVERTIME	37,500	37,500	0	
DOUBLE TIME	500	500	0	
COST OF LIVING ADJ	0			
TOTAL DOUBLE TIME	500	500	0	
PART TIME	12,500	11,535	965	
PART TIME OVERTIME	0	0	0	
SUB-TOTAL	12,500	11,535	965	
GRAND TOTAL SALARIES	1,167,878	956,621	211,257	% Change 22.08%
BENEFITS	466,350	399,282	67,068	16.80%
TOTAL SALARIES AND BENEFITS	1,634,228	1,355,903	278,325	20.53%

WATER ENTERPRISE FUND CAPITAL PROJECTS

All Other
Departments



2023/24 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	PAWC	FINANCE	ACCOUNTING	PURCHASING	INFO TECH	CUSTOMER SERVICE	INSPECTIONS	TOTAL
<i>ELECTRICAL</i>																				
8203	Misc Motor Rebuilds, Water		65,000																	65,000
8425	Pump Station PLC's		5,000																	5,000
8427	VFD Replacement		15,000																	15,000
8428	Fluke Digital Oscilloscope		5,100																	5,100
<i>HEAVY MAINTENANCE</i>																				
8439	HVAC Software Upgrade		20,000																	20,000
<i>FIELD OPERATIONS</i>																				
<i>UNDERGROUND REPAIR WATER</i>																				
8441	Vacuum - Standby Truck #61					19,000														19,000
8442	Valve Exercise Equipment					15,000														15,000
8443	Leak Listening Device					8,000														8,000
8905	Waterline - In House Upsizing					100,000														100,000
<i>PUMPS</i>																				
8219	Replace Arrowhead Well Media					150,000														150,000
8220	Misc Water Pump Rebuilds (TBD)					50,000														50,000
8393	Security Measures					26,500														26,500
8446	Filter Plant Pump #2					6,000														6,000
8447	S.U.T. Spare Blower Unit					12,000														12,000
8448	Replace Boulder Mtn. Booster #1 Pump					15,000														15,000
8449	Flagpole Tank #2 Mixer System					11,000														11,000
8450	Forest Mtn. Tank Mixer System					11,000														11,000
8451	Iroquois Tank #1 Mixer System					11,000														11,000
8452	Iroquois Tank #2 Mixer System					11,000														11,000
8453	Replace Elks Club Well Pump/Motor					80,000														80,000
8454	S.U.T. Epoxy Coated Pipe					25,000														25,000
8455	Flagpole Booster Flow Control Valve					12,000														12,000
<i>EQUIPMENT REPAIR</i>																				
8148	Replace Engine/Transmission							10,000												10,000
8242	Replace Engine/Transmission							7,400												7,400
8390	Replace Truck 33							15,000												15,000
8458	Replace Water Service Truck #77							50,000												50,000
8459	Replace Backhoe #48							130,000												130,000

2023/24 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	PAWC	FINANCE	ACCOUNTING	PURCHASING	INFO TECH	CUSTOMER SERVICE	INSPECTIONS	TOTAL	
ENGINEERING																					
7004	Valve and Hydrant Replacements							360,000												360,000	
7022	Keller Heavenly Water System Improvement							1,068,000												1,068,000	
7077	Flagpole Tank 2 Coating							172,000												172,000	
7094	Lockout Tank Access Road							319,000												319,000	
7805	PRV, Washoan-Nadove							247,000												247,000	
8098	Waterline, Black Bart							2,669,000												2,669,000	
8222	Misc Water Projects (TBD)							500,000												500,000	
8284	Water Field Communication Upgrades Phase 3							160,000												160,000	
8371	Al Tahoe Well Rehab							229,000												229,000	
8372	Al Tahoe/Bayview Backup Power							266,000												266,000	
8466	Cathodic Protection on Water Services							54,000												54,000	
8467	Regina-Donner Waterline							22,000												22,000	
8468	Replace Needle Paik #5 PRV							11,000												11,000	
8469	Bakersfield Pump/Motor Replacement							383,000												383,000	
8481	S.U.T. Well and Motor Casing							150,000												150,000	
8482	Echo View Tank Coatings							37,000												37,000	
8483	Iroquois No. 2 Tank Coatings							156,000												156,000	
8484	Gardner No. 2 Tank Coatings							37,000												37,000	
8485	Herbert Walkup Waterline							1,389,000												1,389,000	
8930	Heavenly Tank Rehabilitation							132,000												132,000	
	Engineering Staff and Expenses							2,185,722												2,185,722	
LAB																					
8126	LIMS Software Upgrade								35,000											35,000	
8312	Replace Sterilizing Oven								6,000											6,000	
8421	Replace 20 Liter Water Bath								5,000											5,000	
ADMINISTRATION																					
BOARD OF DIRECTORS																					
HUMAN RESOURCES																					
PUBLIC AFFAIRS/WATER CONSERVATION																					
7804	Water Conservation Office Remodel													10,000						10,000	
8417	Website Redesign													50,000						50,000	
FINANCE																					
ACCOUNTING																					
PURCHASING																					
INFORMATION TECHNOLOGY																					
8251	Virtus Host																			20,000	
8282	Backup Power Server Room																			11,000	
8253	Network Improvements																			20,000	
8255	Software Upgrades, Misc																			8,000	
8411	Storage System (SAN)/Additions																			150,000	
8412	Laserfiche Upgrade																			15,000	
8413	Database Software/Updates																			15,000	
8414	SQL Additional Licenses																			7,000	
8415	Backup/Disaster Recovery Appliance																			15,000	
CUSTOMER SERVICE																					
INSPECTIONS																					
TOTAL CAPITAL OUTLAY 23/24		90,100	20,000	0	142,000	420,500	212,400	10,546,722	46,000	0	0	0	60,000	0	0	0	0	261,000	0	0	11,798,722
ESTIMATED TOTAL 22/23		28,000	10,000	0	184,000	135,825	515,000	17,012,472	61,000	0	9,234	0	0	0	0	0	0	59,679	0	0	18,015,210
INCREASE/(DECREASE)		62,100	10,000	0	(42,000)	284,675	(302,600)	(6,465,750)	(15,000)	0	(9,234)	0	60,000	0	0	0	0	201,321	0	0	(6,216,488)

+++ INDICATES BUDGETED ROLLOVERS FROM 22/23



**WATER
EXPENSE DETAIL
BY CREW**



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund	20 - Water Fund								
	Department 14 - Electric								
4101	Regular Salaries - Wages	172,883.51	188,136.69	192,843.47	215,429.85	225,318.00	202,436.94	225,318.00	232,655.00
4102	Wages Overtime	4,689.40	6,762.04	4,793.58	7,343.96	5,000.00	4,551.94	5,000.00	7,000.00
4103	Wages Double Time	822.84	703.98	1,228.31	568.81	750.00	817.47	750.00	550.00
4301	FICA Taxes	13,235.72	13,832.33	15,074.93	14,539.26	17,647.00	15,913.80	17,647.00	18,376.00
4302	Dental Self Insured	2,812.44	2,550.64	2,559.00	3,695.19	3,308.00	3,296.51	3,308.00	3,412.00
4304	Vision	566.11	524.55	529.68	537.23	568.00	557.18	568.00	568.00
4305	Retirement Health Savings Account	2,790.64	2,639.82	2,669.80	2,707.67	2,862.00	2,808.52	2,862.00	2,862.00
4306	Workers Compensation	5,368.56	5,362.17	5,339.16	5,243.86	6,298.00	11,783.30	6,298.00	8,683.00
4308	Uniforms	1,094.75	1,096.27	546.34	1,103.10	1,100.00	492.06	1,100.00	1,100.00
4309	Health Savings Account - ER Portion	3,587.19	3,591.72	3,330.43	3,556.87	3,600.00	2,593.43	3,600.00	3,600.00
4310	ACWA Medical Insurance	50,580.09	46,936.42	47,522.79	47,026.70	49,563.00	44,704.20	49,563.00	44,607.00
4311	Life Insurance	400.61	371.23	374.76	380.09	402.00	394.15	402.00	402.00
4314	Long Term Disability - Union	338.87	441.60	368.00	441.60	442.00	.00	442.00	442.00
4315	CalPERS Classic ER Contribution	18,435.71	20,585.31	24,937.56	28,529.05	30,042.00	15,042.63	30,042.00	35,369.00
4325	CalPERS PEPRA ER Contribution	4,932.07	5,172.06	6,667.87	6,989.18	7,748.00	6,415.80	7,748.00	7,991.00
4330	Health Savings Account Admin fee - ER Por	52.84	49.02	49.55	49.47	53.00	51.93	53.00	53.00
4405	Contractual Services	.00	.00	.00	.00	1,000.00	.00	.00	100.00
4610	Gasoline Expense	2,950.64	3,061.22	2,865.99	5,380.04	2,500.00	3,719.33	2,500.00	2,500.00
4820	Office Supplies	721.50	292.79	214.96	618.23	575.00	918.30	575.00	575.00
6041	Buildings	6,123.25	11,601.45	8,545.14	6,857.58	5,800.00	7,850.30	5,800.00	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					<u>\$5,800.00</u>

6050	Wells	10,098.08	9,909.64	8,673.31	16,934.33	10,000.00	26,035.09	10,000.00	15,000.00
------	-------	-----------	----------	----------	-----------	-----------	-----------	-----------	-----------

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					<u>\$5,000.00</u>



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted																																			
Fund 20 - Water Fund																																												
Department 14 - Electric																																												
6051	Pump Stations	6,095.90	20,673.05	6,257.51	14,037.50	14,000.00	46,721.62	14,000.00	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 \$5,000</td> </tr> </tbody> </table>										Comments		Level	Comment	Base	Removed 1x PLC \$5,000																													
Comments																																												
Level	Comment																																											
Base	Removed 1x PLC \$5,000																																											
<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>Base</td> <td>1.0000</td> <td>9,000.00</td> <td>9,000.00</td> </tr> <tr> <td colspan="3">Finance Committee Totals</td> <td></td> <td>\$9,000.00</td> </tr> </tbody> </table>										Budget Transactions		Number of Units	Cost Per Unit	Total Amount	Level	Transaction				Finance Committee	Base	1.0000	9,000.00	9,000.00	Finance Committee Totals				\$9,000.00															
Budget Transactions		Number of Units	Cost Per Unit	Total Amount																																								
Level	Transaction																																											
Finance Committee	Base	1.0000	9,000.00	9,000.00																																								
Finance Committee Totals				\$9,000.00																																								
6054	Repair - Maintenance Water Tanks	3,372.28	17,025.65	724.06	22,094.80	10,000.00	27,551.07	10,000.00	10,000.00																																			
6056	Radio Repairs - Replacement	1,179.21	.00	25.46	.00	500.00	.00	500.00	500.00																																			
6066	SCADA	.00	.00	.00	2,682.73	7,500.00	1,844.10	7,500.00	7,500.00																																			
6071	Shop Supplies	3,229.03	3,227.25	3,178.19	5,893.80	2,625.00	1,910.06	2,625.00	2,625.00																																			
6073	Small Tools	2,379.25	1,355.65	2,523.15	7,029.54	1,500.00	3,835.11	1,500.00	1,500.00																																			
6075	Safety Equipment - Physicals	2,960.99	363.78	538.04	1,523.71	2,000.00	2,543.00	2,000.00	2,000.00																																			
6200	Travel - Meetings - Education	36.11	14.88	.00	323.00	1,202.00	712.50	1,202.00	1,202.00																																			
<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>Base</td> <td>1.0000</td> <td>200.00</td> <td>200.00</td> </tr> <tr> <td>Finance Committee</td> <td>CWEA Conference (placeholder)</td> <td>1.0000</td> <td>1.00</td> <td>1.00</td> </tr> <tr> <td>Finance Committee</td> <td>Misc Virtual Training</td> <td>1.0000</td> <td>1,000.00</td> <td>1,000.00</td> </tr> <tr> <td>Finance Committee</td> <td>WEF Conference (placeholder)</td> <td>1.0000</td> <td>1.00</td> <td>1.00</td> </tr> <tr> <td colspan="3">Finance Committee Totals</td> <td></td> <td>\$1,202.00</td> </tr> </tbody> </table>										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
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	516.00	192.00	97.50	332.00	751.00	52.50	751.00	900.00																																			
<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>AWWA</td> <td>1.0000</td> <td>150.00</td> <td>150.00</td> </tr> <tr> <td>Finance Committee</td> <td>CWEA</td> <td>1.0000</td> <td>750.00</td> <td>750.00</td> </tr> <tr> <td colspan="3">Finance Committee Totals</td> <td></td> <td>\$900.00</td> </tr> </tbody> </table>										Budget Transactions		Number of Units	Cost Per Unit	Total Amount	Level	Transaction				Finance Committee	AWWA	1.0000	150.00	150.00	Finance Committee	CWEA	1.0000	750.00	750.00	Finance Committee Totals				\$900.00										
Budget Transactions		Number of Units	Cost Per Unit	Total Amount																																								
Level	Transaction																																											
Finance Committee	AWWA	1.0000	150.00	150.00																																								
Finance Committee	CWEA	1.0000	750.00	750.00																																								
Finance Committee Totals				\$900.00																																								
6310	Telephone	74.37	79.35	68.38	2.76	500.00	.00	500.00	500.00																																			
6520	Supplies	13.76	30.27	.00	8.61	200.00	.00	200.00	200.00																																			
7514	Trystar TMTS-3	.00	.00	.00	6,628.97	.00	.00	.00	.00																																			
7525	Al Tahoe VFD	.00	.00	.00	14,784.23	.00	.00	.00	.00																																			
7531	Al Tahoe Well Motor Rebuild	.00	.00	.00	21,059.49	.00	.00	.00	.00																																			



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund	20 - Water Fund								
	Department 14 - Electric								
8202	VFD, Valhalla Well	.00	.00	.00	.00	.00	6,321.86	6,000.00	.00
8203	Misc Motor Rebuilds, Water	.00	.00	.00	.00	10,000.00	.00	10,000.00	65,000.00
8310	Sunset Well - VFD, Pressure Trans., Enclosure	.00	.00	.00	.00	12,000.00	.00	12,000.00	.00
8425	Pump Station PLC's	.00	.00	.00	.00	.00	.00	.00	5,000.00
8427	VFD Replacement	.00	.00	.00	.00	.00	.00	.00	15,000.00
8428	Fluke Digital Oscilloscope	.00	.00	.00	.00	.00	.00	.00	5,100.00
	Department 14 - Electric Totals	\$322,341.72	\$366,582.83	\$342,546.92	\$464,333.21	\$437,354.00	\$441,874.70	\$442,354.00	\$522,672.00



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund	20 - Water Fund								
	Department 16 - Heavy Maintenance								
6030	Service Contracts	3,788.59	4,891.86	4,041.19	4,173.79	4,350.00	.00	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	22,044.70	32,732.31	10,734.41	17,859.14	13,950.00	24,045.43	13,950.00	13,950.00
6042	Grounds & Maintenance	.00	552.56	2,859.54	980.59	1,000.00	58.69	1,000.00	1,000.00
8344	Admin Parking Lot Seal & Stripe	.00	.00	.00	.00	10,000.00	.00	10,000.00	.00
8439	HVAC Software Upgrade	.00	.00	.00	.00	.00	.00	.00	20,000.00
	Department 16 - Heavy Maintenance Totals	\$25,833.29	\$38,176.73	\$17,635.14	\$23,013.52	\$29,300.00	\$24,104.12	\$29,300.00	\$39,300.00



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund	20 - Water Fund								
	Department 20 - Field Operations								
4101	Regular Salaries - Wages	69,462.50	72,093.71	87,694.98	63,475.38	90,205.00	68,639.85	90,205.00	95,197.00
4301	FICA Taxes	5,403.77	6,132.77	5,603.99	5,954.89	5,865.00	3,142.21	5,865.00	6,347.00
4302	Dental Self Insured	706.86	714.95	686.10	910.50	827.00	800.07	827.00	853.00
4304	Vision	142.14	143.62	140.04	131.98	142.00	135.22	142.00	142.00
4305	Retirement Health Savings Account	1,126.82	1,265.24	1,354.86	1,347.87	1,449.00	1,415.53	1,449.00	1,486.00
4306	Workers Compensation	426.74	444.63	447.91	412.73	532.00	918.50	532.00	742.00
4310	ACWA Medical Insurance	11,333.36	11,561.25	11,157.70	10,230.84	10,733.00	9,728.05	10,733.00	9,660.00
4311	Life Insurance	194.52	212.39	226.28	223.21	240.00	237.03	240.00	240.00
4312	Long Term Disability - Management	434.50	471.78	411.10	552.45	540.00	.00	540.00	564.00
4315	CalPERS Classic ER Contribution	12,494.21	15,273.94	18,333.00	20,552.41	22,466.00	9,752.26	22,466.00	26,450.00
4405	Contractual Services	2,500.00	2,500.00	79,924.50	5,665.12	2,500.00	.00	.00	1,800,500.00

Comments	
Level	Comment
General Manager	Added 1x USFS Fire Fuels Thinning Grant Added Year 1 of 2 CTC Community Fire Fuels Thinning Grant

Budget Transactions		Number of Units	Cost Per Unit	Total Amount
Level	Transaction			
Finance Committee	CTC Community Fire Fuels Thinning Grant (year 1 of 2)	1.0000	1,300,000.00	1,300,000.00
Finance Committee	USFS Fire Fuels Thinning Grant (1 year)	1.0000	500,500.00	500,500.00
Finance Committee Totals				\$1,800,500.00

4480	Legal-Regular	.00	.00	.00	.00	250.00	.00	.00	250.00
4610	Gasoline Expense	.00	.00	265.99	1,027.25	500.00	714.13	.00	500.00
4820	Office Supplies	1,083.69	198.51	544.74	419.43	500.00	347.79	.00	500.00
6075	Safety Equipment - Physicals	167.00	.00	83.19	.00	100.00	.00	.00	100.00
6200	Travel - Meetings - Education	307.26	480.75	37.28	144.25	50.00	154.37	.00	50.00
6250	Dues - Memberships - Certification	94.00	.00	14.13	.00	250.00	.00	.00	250.00
6520	Supplies	9.95	33.93	16.07	10.67	100.00	24.36	.00	100.00
6650	Regulatory Operating Permits	80,356.47	46,272.41	105,907.32	96,850.09	107,050.00	110,875.07	.00	123,150.00

Comments	
Level	Comment
General Manager	Updated SWRCB Water System Fee to \$60,100 - no longer disadvantaged community status in 2023



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund	20 - Water Fund								
Department	20 - Field Operations								
Budget Transactions									
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
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	60,100.00	60,100.00	
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 CDTFA					1.0000	3,000.00	3,000.00	
							Finance Committee Totals	\$123,150.00	
Department	20 - Field Operations Totals	\$186,243.79	\$157,799.88	\$312,849.18	\$207,909.07	\$244,299.00	\$206,884.44	\$132,999.00	\$2,067,081.00



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted						
Fund 20 - Water Fund															
Department 24 - Underground Repair - Water															
4101	Regular Salaries - Wages	860,966.04	799,494.27	785,038.12	765,081.09	977,355.00	707,584.57	977,355.00	969,990.00						
4102	Wages Overtime	85,461.52	91,288.93	61,771.99	109,591.63	75,000.00	100,055.05	75,000.00	100,000.00						
4103	Wages Double Time	2,926.54	4,795.36	4,075.07	11,170.75	3,600.00	9,950.62	3,600.00	10,000.00						
4201	Wages - Part Time	43,120.94	15,502.32	23,721.28	23,893.77	37,000.00	38,643.47	37,000.00	80,000.00						
4202	Wages - Part Time Overtime	1,051.83	398.34	945.40	618.64	1,500.00	580.51	1,500.00	1,000.00						
4301	FICA Taxes	79,273.22	68,150.91	62,308.27	74,558.66	83,726.00	65,314.72	83,726.00	88,816.00						
4302	Dental Self Insured	13,768.61	14,199.71	12,525.95	19,148.79	18,195.00	16,483.05	18,195.00	18,765.00						
4303	Unemployment Insurance	8,076.11	7,861.00	1,142.50	2,642.50	.00	.00	.00	.00						
4304	Vision	2,782.00	2,803.59	2,603.28	2,801.43	3,123.00	2,785.60	3,123.00	3,123.00						
4305	Retirement Health Savings Account	13,711.51	14,110.52	13,122.03	14,120.74	15,742.00	14,057.33	15,742.00	15,742.00						
4306	Workers Compensation	28,393.87	27,896.83	25,177.54	25,806.99	32,968.00	56,836.10	32,968.00	46,004.00						
4308	Uniforms	3,253.99	3,317.12	3,068.79	3,267.83	3,100.00	2,996.89	3,100.00	4,000.00						
4309	Health Savings Account - ER Portion	3,700.00	3,700.00	2,400.00	3,608.31	4,800.00	3,838.49	4,800.00	4,800.00						
4310	ACWA Medical Insurance	235,126.83	247,151.73	229,867.88	235,036.91	247,429.00	216,239.30	247,429.00	239,026.00						
4311	Life Insurance	1,944.58	1,962.67	1,817.14	1,965.24	2,186.00	1,948.77	2,186.00	2,186.00						
4314	Long Term Disability - Union	2,171.62	2,246.59	2,088.88	2,158.28	2,386.00	2,124.56	2,386.00	2,412.00						
4315	CalPERS Classic ER Contribution	85,512.08	92,833.38	106,513.69	109,230.81	114,247.00	44,428.83	114,247.00	105,688.00						
4325	CalPERS PEPR A ER Contribution	17,887.10	20,075.71	21,381.71	28,609.24	36,884.00	29,705.42	36,884.00	42,845.00						
4330	Health Savings Account Admin fee - ER Por	53.10	61.95	36.19	46.94	71.00	36.92	71.00	71.00						
4520	Miscellaneous Liability Claims	49.51	.00	.00	101.10	2,000.00	499.65	4,000.00	4,000.00						
<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>accounting for contractor issues on waterline projects and customer service issues</td> </tr> </tbody> </table>										Comments		Level	Comment	Department	accounting for contractor issues on waterline projects and customer service issues
Comments															
Level	Comment														
Department	accounting for contractor issues on waterline projects and customer service issues														
4610	Gasoline Expense	20,762.23	22,010.12	17,396.64	29,470.11	16,000.00	19,680.38	16,000.00	16,000.00						
4620	Diesel Expense	22,582.78	33,745.58	23,280.71	32,887.43	25,000.00	36,925.69	25,000.00	25,000.00						
<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>Hauling out spoils and picking up base material due to Bings closing.</td> </tr> </tbody> </table>										Comments		Level	Comment	Department	Hauling out spoils and picking up base material due to Bings closing.
Comments															
Level	Comment														
Department	Hauling out spoils and picking up base material due to Bings closing.														
4820	Office Supplies	73.14	367.40	418.18	1,319.15	1,000.00	1,595.51	1,500.00	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>Creating new work stations ,printer cartridges</td> </tr> </tbody> </table>										Comments		Level	Comment	Department	Creating new work stations ,printer cartridges
Comments															
Level	Comment														
Department	Creating new work stations ,printer cartridges														



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted																														
Fund 20 - Water Fund																																							
Department 24 - Underground Repair - Water																																							
5020	Equipment Rental- Lease	.00	.00	.00	8,865.19	500.00	12,659.74	12,500.00	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>Rental of case backhoe and for future rentals</td> </tr> </tbody> </table>										Comments		Level	Comment	Department	Rental of case backhoe and for future rentals																								
Comments																																							
Level	Comment																																						
Department	Rental of case backhoe and for future rentals																																						
6012	Mobile Equipment	473.16	.00	.00	768.48	500.00	.00	500.00	500.00																														
6027	Office Equipment Repair	.00	581.76	.00	.00	200.00	.00	200.00	200.00																														
6030	Service Contracts	356.40	.00	.22	.00	100.00	17.90	100.00	100.00																														
6043	Caltrans - City - County - Improvements	41,109.00	.00	.00	.00	37,000.00	41,560.07	41,560.00	37,000.00																														
6052	Pipe - Covers & Manholes	508,942.71	773,977.20	734,231.40	1,094,008.41	1,014,000.00	759,849.00	1,200,000.00	1,214,000.00																														
<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>Failing infrastructure, future asset management work, and increased costs of doing business. increase cost of paving and future requirements of paving.</td> </tr> </tbody> </table>										Comments		Level	Comment	Department	Failing infrastructure, future asset management work, and increased costs of doing business. increase cost of paving and future requirements of paving.																								
Comments																																							
Level	Comment																																						
Department	Failing infrastructure, future asset management work, and increased costs of doing business. increase cost of paving and future requirements of paving.																																						
<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>Base</td> <td>1.0000</td> <td>400,000.00</td> <td>400,000.00</td> </tr> <tr> <td>Finance Committee</td> <td>No Dez Flushing</td> <td>1.0000</td> <td>264,000.00</td> <td>264,000.00</td> </tr> <tr> <td>Finance Committee</td> <td>Paving and Patching</td> <td>1.0000</td> <td>550,000.00</td> <td>550,000.00</td> </tr> <tr> <td colspan="3">Finance Committee Totals</td> <td></td> <td>\$1,214,000.00</td> </tr> </tbody> </table>										Budget Transactions		Number of Units	Cost Per Unit	Total Amount	Level	Transaction				Finance Committee	Base	1.0000	400,000.00	400,000.00	Finance Committee	No Dez Flushing	1.0000	264,000.00	264,000.00	Finance Committee	Paving and Patching	1.0000	550,000.00	550,000.00	Finance Committee Totals				\$1,214,000.00
Budget Transactions		Number of Units	Cost Per Unit	Total Amount																																			
Level	Transaction																																						
Finance Committee	Base	1.0000	400,000.00	400,000.00																																			
Finance Committee	No Dez Flushing	1.0000	264,000.00	264,000.00																																			
Finance Committee	Paving and Patching	1.0000	550,000.00	550,000.00																																			
Finance Committee Totals				\$1,214,000.00																																			
6056	Radio Repairs - Replacement	2,885.57	.00	.00	.00	1,000.00	.00	1,000.00	1,000.00																														
6071	Shop Supplies	14,058.96	13,280.30	11,746.28	18,092.44	9,500.00	4,723.16	9,500.00	9,500.00																														
6073	Small Tools	10,290.55	16,679.35	14,841.94	15,997.28	12,000.00	11,173.33	12,000.00	12,000.00																														
<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 Pipe Freezing Unit \$4,000</td> </tr> <tr> <td>Department</td> <td>Update old equipment, possible 3rd crew</td> </tr> </tbody> </table>										Comments		Level	Comment	Base	Removed 1x Pipe Freezing Unit \$4,000	Department	Update old equipment, possible 3rd crew																						
Comments																																							
Level	Comment																																						
Base	Removed 1x Pipe Freezing Unit \$4,000																																						
Department	Update old equipment, possible 3rd crew																																						
<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>Base</td> <td>1.0000</td> <td>8,000.00</td> <td>8,000.00</td> </tr> <tr> <td colspan="3">Finance Committee Totals</td> <td></td> <td>\$8,000.00</td> </tr> </tbody> </table>										Budget Transactions		Number of Units	Cost Per Unit	Total Amount	Level	Transaction				Finance Committee	Base	1.0000	8,000.00	8,000.00	Finance Committee Totals				\$8,000.00										
Budget Transactions		Number of Units	Cost Per Unit	Total Amount																																			
Level	Transaction																																						
Finance Committee	Base	1.0000	8,000.00	8,000.00																																			
Finance Committee Totals				\$8,000.00																																			



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund 20 - Water Fund									
Department 24 - Underground Repair - Water									
6075	Safety Equipment - Physicals	3,894.90	6,051.32	3,537.65	9,322.56	5,000.00	9,228.84	8,000.00	8,000.00
Comments									
<i>Level</i>									
<i>Department</i>		Increases focus on safety, need to get up to date with trainings and equipment							
6083	Standby Accommodations	9,626.99	8,569.50	5,833.00	5,650.00	5,000.00	1,117.80	5,000.00	5,000.00
6200	Travel - Meetings - Education	6,214.59	14,452.81	2,166.30	12,537.38	7,475.00	2,007.02	10,000.00	9,475.00
Comments									
<i>Level</i>									
<i>Department</i>		New crew members due to retirements and possibility of 3rd crew. CDL school for class A							
Budget Transactions									
<i>Level</i>		<i>Transaction</i>		<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>	
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		Ticket Expirations (every 2yrs, last FY22)		1.0000		2,000.00		2,000.00	
Finance Committee		Water Distr Refresher Course		5.0000		295.00		1,475.00	
		Finance Committee Totals						\$9,475.00	
6250	Dues - Memberships - Certification	1,561.00	1,995.00	1,142.00	1,252.82	2,000.00	1,289.00	2,000.00	2,000.00
6310	Telephone	2,232.60	2,032.34	1,674.87	759.47	3,500.00	44.56	3,500.00	3,500.00
6360	Propane	.00	51.92	24.37	139.41	300.00	.00	300.00	300.00
6520	Supplies	8.57	74.84	198.91	136.34	350.00	33.02	350.00	350.00
6648	Construction & Excavation Permit	.00	.00	61,364.00	131,381.00	30,000.00	50,030.67	43,785.00	30,000.00
7513	Valve Exerciser & Data Collector Unit	.00	.00	.00	29,738.40	.00	.00	.00	.00
7524	Reels with 10" Storage Rack	.00	.00	.00	7,528.32	.00	.00	.00	.00
8303	Hydrant Project - City	.00	.00	.00	438.23	.00	134,937.62	.00	.00
8304	Replace Mole	.00	.00	.00	.00	8,000.00	.00	8,000.00	.00
8305	Replace Wacker	.00	.00	.00	.00	5,000.00	3,717.08	5,000.00	.00
8306	Replace Vacuum - Trk 77	.00	.00	.00	.00	19,000.00	.00	19,000.00	.00
8307	Line Locater	.00	.00	.00	.00	6,500.00	8,077.50	6,500.00	.00
8441	Vacuum - Standby Truck #61	.00	.00	.00	.00	.00	.00	.00	19,000.00



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund	20 - Water Fund								
	Department 24 - Underground Repair - Water								
8442	Valve Exercise Equipment	.00	.00	.00	.00	.00	.00	.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					2.0000	7,500.00	15,000.00	
						Finance Committee Totals		\$15,000.00	
8443	Leak Listening Device	.00	.00	.00	.00	.00	.00	.00	8,000.00
8905	Waterline - In House Upsizing	8,263.24	38,921.09	.00	.00	100,000.00	.00	145,500.00	100,000.00
	Department 24 - Underground Repair - Water Totals	\$2,142,567.39	\$2,350,641.46	\$2,237,462.18	\$2,833,752.07	\$2,970,237.00	\$2,412,777.74	\$3,240,107.00	\$3,255,893.00



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund	20 - Water Fund								
	Department 26 - Pumps								
4101	Regular Salaries - Wages	437,987.54	432,940.31	440,561.30	529,823.24	494,185.00	397,289.82	494,185.00	567,872.00
4102	Wages Overtime	26,549.96	26,305.01	25,156.07	21,856.33	15,000.00	23,309.88	15,000.00	32,500.00
4103	Wages Double Time	6,096.08	5,414.46	4,989.21	4,624.65	4,000.00	5,929.58	4,000.00	5,500.00
4201	Wages - Part Time	11,577.34	11,455.69	.00	.00	17,000.00	3,063.85	17,000.00	19,500.00
4202	Wages - Part Time Overtime	122.10	.00	.00	.00	1,000.00	.00	1,000.00	1,000.00
4301	FICA Taxes	35,547.59	37,915.31	34,220.86	34,951.57	40,636.00	29,608.83	40,636.00	47,917.00
4302	Dental Self Insured	7,341.41	6,599.48	6,985.95	10,362.31	9,094.00	9,072.48	9,094.00	10,236.00
4303	Unemployment Insurance	1,930.50	2,970.51	1,084.25	1,966.09	.00	.00	.00	.00
4304	Vision	1,479.76	1,400.54	1,447.46	1,511.73	1,562.00	1,533.34	1,562.00	1,704.00
4305	Retirement Health Savings Account	7,356.26	7,048.01	7,296.02	7,619.72	7,871.00	7,729.18	7,871.00	8,587.00
4306	Workers Compensation	11,679.30	11,346.85	9,979.58	9,924.03	12,098.00	23,080.93	12,098.00	19,863.00
4308	Uniforms	2,945.91	3,061.22	1,836.17	2,998.38	3,250.00	1,747.58	3,250.00	3,350.00
4309	Health Savings Account - ER Portion	6,219.90	3,699.92	6,000.71	7,405.49	4,900.00	8,301.57	4,900.00	6,300.00
4310	ACWA Medical Insurance	130,064.79	124,542.17	132,045.56	130,227.13	137,300.00	120,211.20	137,300.00	130,751.00
4311	Life Insurance	1,039.07	963.47	1,023.12	1,063.72	1,099.00	1,078.54	1,099.00	1,199.00
4313	AFLAC Administrative fee - ER Portion	2.75	.00	.00	.00	.00	.00	.00	.00
4314	Long Term Disability - Union	1,152.89	1,115.50	964.67	1,185.17	1,205.00	.00	1,205.00	1,313.00
4315	CalPERS Classic ER Contribution	57,106.17	52,298.66	51,197.82	47,320.47	49,923.00	22,266.71	49,923.00	58,861.00
4325	CalPERS PEPRRA ER Contribution	8,111.63	11,529.41	18,863.68	19,748.92	21,646.00	19,124.87	21,646.00	26,511.00
4330	Health Savings Account Admin fee - ER Por	58.54	47.90	70.17	89.51	71.00	95.44	71.00	106.00
4610	Gasoline Expense	10,067.87	10,488.82	8,313.57	14,524.27	9,500.00	12,422.84	9,500.00	9,500.00
4620	Diesel Expense	3,196.74	7,723.02	945.20	4,357.11	4,500.00	4,577.68	4,500.00	4,500.00
4630	Oil & Lubricants	287.89	56.20	.00	126.36	550.00	.00	500.00	550.00
4755	Hypochlorite	35,765.81	30,162.33	42,711.85	44,705.43	50,000.00	43,049.08	50,000.00	50,000.00
4820	Office Supplies	565.42	912.12	184.15	639.62	700.00	306.31	700.00	700.00
6012	Mobile Equipment	558.58	714.79	388.30	209.32	150.00	198.18	150.00	150.00
6041	Buildings	2,384.70	4,722.43	2,603.29	8,349.96	3,600.00	5,430.57	3,600.00	3,600.00
6042	Grounds & Maintenance	1,047.92	6,959.11	21,900.00	17,681.78	25,000.00	19,463.80	25,000.00	25,000.00

Budget Transactions				
Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Finance Committee	Permanent Increase - Station Work	1.0000	25,000.00	25,000.00
Finance Committee Totals				\$25,000.00



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund 20 - Water Fund									
Department 26 - Pumps									
	Finance Committee Misc Water Trainings					1.0000	5,000.00	5,000.00	
						Finance Committee Totals		\$9,450.00	
6250	Dues - Memberships - Certification	1,368.88	968.87	765.00	1,057.21	2,000.00	805.00	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	25.00	25.00	
	Finance Committee					1.0000	1,975.00	1,975.00	
						Finance Committee Totals		\$2,000.00	
6310	Telephone	1,693.40	2,073.63	2,039.71	3,124.51	2,100.00	2,078.77	2,100.00	2,100.00
6360	Propane	988.79	621.89	.00	1,041.36	800.00	.00	800.00	800.00
6520	Supplies	71.56	100.00	120.94	.00	325.00	.00	325.00	325.00
7526	Stateline Tank #1 Mixer	.00	.00	.00	8,776.53	.00	.00	.00	.00
7527	Stateline Tank #2 Mixer	.00	.00	.00	9,566.16	.00	.00	.00	.00
7528	Gardner Mtn Tank #1 Mixer	.00	.00	.00	8,748.48	.00	.00	.00	.00
7529	Gardner Mtn Tank #2 Mixer	.00	.00	.00	8,738.70	.00	.00	.00	.00
7532	Cold Creek Tank Mixer	.00	.00	.00	8,272.64	.00	.00	.00	.00
7536	Peerless Pump	.00	.00	.00	8,771.00	.00	.00	.00	.00
7538	SUT Blower #2 Replacement	.00	.00	.00	5,199.77	.00	10,211.63	10,220.00	.00
7539	Submersible Motor Cable	.00	.00	.00	.00	.00	11,468.33	10,425.00	.00
7542	Valhalla Well Motor Replacement	.00	.00	.00	.00	.00	20,083.08	18,800.00	.00
7543	Boulder Mtn Booster	.00	.00	.00	5,878.42	.00	.00	.00	.00
7552	Forest Mtn. Booster Pump	.00	.00	.00	.00	.00	6,837.63	.00	.00
7555	Boulder Mtn #2 Pump & Motor	.00	.00	.00	.00	.00	10,874.38	.00	.00
8219	Replace Arrowhead Well Media	.00	.00	.00	.00	.00	.00	.00	150,000.00
8220	Misc Water Pump Rebuilds (TBD)	.00	.00	.00	.00	50,000.00	.00	30,380.00	50,000.00
8317	PRV Flagpole Booster	.00	.00	.00	.00	10,000.00	.00	10,000.00	.00
8318	H Street Tank Mixer	.00	.00	.00	.00	9,000.00	9,765.19	9,000.00	.00
8319	Angora Tank Mixer	.00	.00	.00	.00	9,000.00	9,002.12	9,000.00	.00
8320	Lookout Tank Mixer	.00	.00	.00	.00	9,000.00	9,002.12	9,000.00	.00
8321	Arrowhead Tank Mixer	.00	.00	.00	.00	10,000.00	9,206.13	9,000.00	.00
8322	Christmas Valley Tank Mixer	.00	.00	.00	.00	9,000.00	9,002.12	9,000.00	.00



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund	20 - Water Fund								
	Department 26 - Pumps								
8323	Filter Plant Pump #1	.00	.00	.00	.00	6,000.00	9,805.19	6,000.00	.00
8393	Security Measures	.00	.00	.00	.00	5,000.00	4,575.56	5,000.00	26,500.00
8446	Filter Plant Pump #2	.00	.00	.00	.00	.00	.00	.00	6,000.00
8447	S.U.T. Spare Blower Unit	.00	.00	.00	.00	.00	.00	.00	12,000.00
8448	Replace Boulder Mtn. Booster #1 Pump	.00	.00	.00	.00	.00	.00	.00	15,000.00
8449	Flagpole Tank #2 Mixer System	.00	.00	.00	.00	.00	.00	.00	11,000.00
8450	Forest Mtn. Tank Mixer System	.00	.00	.00	.00	.00	.00	.00	11,000.00
8451	Iroquois Tank #1 Mixer System	.00	.00	.00	.00	.00	.00	.00	11,000.00
8452	Iroquois Tank #2 Mixer System	.00	.00	.00	.00	.00	.00	.00	11,000.00
8453	Replace Elks Club Well Pump/Motor	.00	.00	.00	.00	.00	.00	.00	80,000.00
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	40,000.00	40,000.00	
	Finance Committee					1.0000	40,000.00	40,000.00	
						Finance Committee Totals		\$80,000.00	
8454	S.U.T. Epoxy Coated Pipe	.00	.00	.00	.00	.00	.00	.00	25,000.00
8455	Flagpole Booster Flow Control Valve	.00	.00	.00	.00	.00	.00	.00	12,000.00
	Department 26 - Pumps Totals	\$927,360.68	\$942,133.10	\$917,386.93	\$1,135,175.28	\$1,158,490.00	\$958,941.15	\$1,165,265.00	\$1,562,570.00



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund	20 - Water Fund								
	Department 28 - Equipment Repair								
4101	Regular Salaries - Wages	121,348.47	111,478.19	130,175.05	145,061.85	151,719.00	129,664.25	151,719.00	155,561.00
4102	Wages Overtime	4,987.30	6,871.25	5,903.84	8,968.76	2,250.00	3,707.93	2,250.00	10,000.00
4103	Wages Double Time	576.00	823.50	828.00	915.09	25.00	1,397.28	25.00	150.00
4201	Wages - Part Time	.00	.00	.00	.00	9,000.00	.00	9,000.00	9,000.00
4301	FICA Taxes	9,483.57	9,837.65	10,561.79	10,745.30	11,781.00	9,055.14	11,781.00	13,365.00
4302	Dental Self Insured	2,099.48	1,875.98	1,923.70	2,779.83	2,481.00	2,431.04	2,481.00	2,559.00
4304	Vision	422.96	387.44	397.97	404.27	426.00	410.97	426.00	426.00
4305	Retirement Health Savings Account	2,084.91	1,949.74	2,006.02	2,038.08	2,147.00	2,071.50	2,147.00	2,147.00
4306	Workers Compensation	3,240.35	3,200.18	3,129.92	3,134.53	3,657.00	6,991.63	3,657.00	5,534.00
4308	Uniforms	497.06	509.42	184.26	501.97	500.00	156.96	500.00	650.00
4309	Health Savings Account - ER Portion	1,288.78	1,290.49	1,283.50	1,284.32	1,300.00	1,149.74	1,300.00	1,300.00
4310	ACWA Medical Insurance	37,086.15	32,297.21	32,997.02	32,681.77	34,380.00	30,838.53	34,380.00	30,943.00
4311	Life Insurance	293.32	268.72	276.06	280.46	295.00	285.01	295.00	295.00
4314	Long Term Disability - Union	320.76	327.81	276.00	331.20	331.00	.00	331.00	331.00
4315	CalPERS Classic ER Contribution	17,257.81	18,819.72	22,733.29	26,273.84	27,217.00	12,922.25	27,217.00	32,044.00
4325	CalPERS PEPRA ER Contribution	1,914.63	1,974.37	2,526.19	2,816.02	3,088.00	2,667.55	3,088.00	3,353.00
4330	Health Savings Account Admin fee - ER Por	8.76	16.05	16.68	16.60	18.00	16.85	18.00	18.00
4610	Gasoline Expense	1,464.20	1,522.34	1,085.29	2,112.81	1,000.00	1,755.10	1,000.00	1,000.00
4620	Diesel Expense	467.98	645.69	750.82	2,386.58	1,000.00	6,044.88	1,000.00	1,000.00
4630	Oil & Lubricants	3,607.48	3,027.89	2,351.28	5,832.73	4,500.00	2,408.44	4,500.00	4,500.00
4820	Office Supplies	64.65	294.97	32.10	34.77	1,000.00	314.99	1,000.00	2,500.00

Budget Transactions				
Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Finance Committee	50% from Sewer	1.0000	2,500.00	2,500.00
Finance Committee Totals				\$2,500.00

6011	Automotive	52,628.13	42,884.20	39,396.28	86,491.95	33,800.00	63,519.28	33,800.00	33,800.00
6012	Mobile Equipment	.00	286.40	.00	.00	250.00	.00	250.00	250.00
6013	Generators	3,584.36	3,299.34	1,432.42	11,902.77	8,000.00	4,176.77	8,000.00	8,000.00

Budget Transactions				
Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Finance Committee	Cashman Rental (50% Sewer)	1.0000	8,000.00	8,000.00
Finance Committee Totals				\$8,000.00



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund 20 - Water Fund									
Department 28 - Equipment Repair									
6030	Service Contracts	7,336.29	8,507.73	8,732.82	12,410.64	10,600.00	12,776.55	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 Totals	\$10,600.00
6071	Shop Supplies	6,775.97	6,406.33	2,862.70	6,441.10	3,000.00	4,181.47	3,000.00	4,000.00
6073	Small Tools	2,292.71	805.00	482.05	2,273.38	1,500.00	2,212.45	1,500.00	1,500.00
6075	Safety Equipment - Physicals	228.47	375.58	228.47	435.74	600.00	266.13	600.00	600.00
6200	Travel - Meetings - Education	583.55	154.77	355.84	132.69	150.00	86.34	150.00	1,050.00
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	1,050.00	1,050.00	
								Finance Committee Totals	\$1,050.00
6250	Dues - Memberships - Certification	82.50	.00	.00	.00	200.00	.00	200.00	200.00
6520	Supplies	.00	24.20	198.35	502.95	300.00	.00	300.00	300.00
7066	Snowblower, loader mounted	.00	123,925.42	.00	.00	.00	.00	.00	.00
8141	Replace Truck 80	.00	.00	.00	174,125.06	.00	.00	.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	.00	10,000.00
8149	Replace Generator Al Tahoe Well	.00	.00	.00	.00	.00	.00	60,000.00	.00
8152	Equipment Repair Shop Improvements	.00	.00	.00	.00	.00	1,578.30	.00	.00
8242	Replace Engine/Transmission	.00	.00	.00	5,351.10	7,400.00	.00	.00	7,400.00
8243	Eq Repair Shop Improvements	.00	.00	.00	10,396.41	10,000.00	9,780.74	22,000.00	.00
8387	Replace Backhoe #47	.00	.00	.00	.00	150,000.00	178,839.63	180,000.00	.00
8388	Replace Truck Asset Mgmt Specialist	.00	.00	.00	.00	50,000.00	36,185.46	50,000.00	.00
8389	Replace Truck 46	.00	.00	.00	.00	63,000.00	.00	33,000.00	.00
8390	Replace Truck 33	.00	.00	.00	.00	45,000.00	.00	45,000.00	15,000.00
8391	Replace Truck 37	.00	.00	.00	.00	35,000.00	36,163.71	35,000.00	.00
8392	New IT Truck	.00	.00	.00	.00	30,000.00	.00	30,000.00	.00
8458	Replace Water Service Truck #77	.00	.00	.00	.00	.00	.00	.00	50,000.00
8459	Replace Backhoe #48	.00	.00	.00	.00	.00	.00	.00	130,000.00
8851	Replace Vehicle 82	29,373.41	.00	.00	.00	.00	.00	.00	.00



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund	20 - Water Fund								
	Department 28 - Equipment Repair Totals	\$311,400.01	\$384,087.58	\$273,127.71	\$559,064.57	\$706,915.00	\$564,056.87	\$831,515.00	\$549,376.00



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund	20 - Water Fund								
	Department 30 - Engineering								
4101	Regular Salaries - Wages	823,998.21	890,879.00	1,025,433.56	814,252.94	907,086.00	617,885.02	907,086.00	1,117,378.00
4102	Wages Overtime	41,502.99	44,232.17	29,638.74	21,633.42	37,500.00	30,985.20	37,500.00	37,500.00
4103	Wages Double Time	.00	.00	.00	.00	500.00	.00	500.00	500.00
4110	Moving Expense Reimbursement	.00	1,141.20	.00	.00	.00	1,417.18	.00	.00
4201	Wages - Part Time	.00	.00	.00	3,298.92	11,535.00	779.02	11,535.00	12,500.00
4301	FICA Taxes	56,296.75	63,677.95	69,702.50	51,868.60	68,953.00	50,844.06	68,953.00	86,068.00
4302	Dental Self Insured	9,967.16	10,051.13	10,124.00	11,985.19	11,579.00	8,658.41	11,579.00	13,647.00
4304	Vision	1,952.98	1,964.16	2,016.31	1,766.22	1,987.00	1,464.39	1,987.00	2,271.00
4305	Retirement Health Savings Account	13,115.29	13,907.30	14,537.40	12,611.03	14,881.00	18,716.22	14,881.00	16,374.00
4306	Workers Compensation	6,909.38	6,741.61	6,435.64	4,999.37	6,284.00	10,366.35	6,284.00	10,199.00
4308	Uniforms	319.67	439.48	176.03	350.14	300.00	188.20	300.00	300.00
4309	Health Savings Account - ER Portion	8,006.47	7,942.51	8,928.01	8,015.77	8,800.00	5,991.27	8,800.00	6,850.00
4310	ACWA Medical Insurance	151,246.48	165,538.49	155,072.31	126,982.56	144,728.00	103,409.82	144,728.00	157,436.00
4311	Life Insurance	2,102.57	2,171.44	2,283.83	1,941.29	2,314.00	1,700.30	2,314.00	2,598.00
4312	Long Term Disability - Management	2,882.47	3,179.64	3,018.75	3,232.90	3,560.00	.00	3,560.00	3,979.00
4313	AFLAC Administrative fee - ER Portion	13.92	17.41	18.23	15.86	25.00	19.42	25.00	25.00
4314	Long Term Disability - Union	786.34	779.65	679.63	763.60	773.00	.00	773.00	994.00
4315	CalPERS Classic ER Contribution	95,777.71	108,428.00	112,540.92	94,208.25	99,207.00	33,470.53	99,207.00	113,606.00
4325	CalPERS PEPRA ER Contribution	17,286.60	21,093.58	32,796.45	30,183.99	35,749.00	25,220.21	35,749.00	51,897.00
4330	Health Savings Account Admin fee - ER Por	132.03	111.39	143.80	138.08	142.00	82.41	142.00	106.00
4405	Contractual Services	325,484.12	308,192.71	313,588.03	267,620.83	220,001.00	86,123.79	103,000.00	233,026.00

Comments	
Level	Comment
Base	Removed 1x Cathodic Protection Systems \$30,000 Removed 1x CMMS Tech Review \$35,000 Removed 1x Water Crossings Assessments (ph 2/2) \$52,000
Accounting Manager	Added 1x Cathodic Protection Systems \$30k Added 1x CMMS Tech Review \$35k Added 1x Water Crossings Assessment \$52k

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
Finance Committee	1x CMMS Tech Review	1.0000	35,000.00	35,000.00
Finance Committee	1x Water Crossings Assessment	1.0000	52,000.00	52,000.00
Finance Committee	Blue Ribbon - Eng Intern x2	1.0000	35,000.00	35,000.00



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund 20 - Water Fund									
Department 30 - Engineering									
	Finance Committee CivicSparks Fellow					1.0000	13,000.00	13,000.00	
	Finance Committee Contracts Admin Support					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 Thermal Imaging (placeholder)					1.0000	25.00	25.00	
	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		\$233,026.00
4420	Mapping	47.21	.00	.00	.00	2,500.00	.00	2,500.00	2,500.00
4475	Legal-Special Projects	261,688.73	244,614.16	163,023.57	277,730.90	31,000.00	29,425.90	40,000.00	31,000.00
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee BBK					1.0000	1.00	1.00	
	Finance Committee BHFS					1.0000	1.00	1.00	
							Finance Committee Totals		\$2.00
4480	Legal-Regular	12,950.27	9,249.65	9,372.20	3,685.30	2,500.00	2,734.14	2,500.00	2,500.00
4610	Gasoline Expense	4,530.03	5,120.40	3,247.66	5,310.91	5,300.00	4,600.88	5,300.00	5,300.00
4810	Postage Expenses	45.82	.00	.00	.00	175.00	.00	175.00	175.00
4820	Office Supplies	7,054.11	5,485.52	3,800.95	3,086.90	6,050.00	3,141.82	6,050.00	6,050.00
4830	Subscription Expense	10.00	.00	.00	54.00	100.00	54.00	100.00	100.00
4930	Ads-Legal Notices	(46.51)	2,033.66	.00	907.85	125.00	.00	125.00	125.00
6027	Office Equipment Repair	68.63	240.27	.00	.00	1,000.00	.00	1,000.00	1,000.00
6030	Service Contracts	3,323.83	3,604.07	4,094.14	4,633.14	3,215.00	4,252.08	3,215.00	3,215.00
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee NIGP 5 digit commodity code					1.0000	275.00	275.00	
	Finance Committee Planet Bids					1.0000	2,940.00	2,940.00	
							Finance Committee Totals		\$3,215.00
6045	Water Meters & Parts	.00	.00	.00	.00	50,001.00	6,439.05	50,000.00	50,001.00
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee Meters Calibration Expense					1.0000	1.00	1.00	
	Finance Committee Production Meter Testing					1.0000	50,000.00	50,000.00	
							Finance Committee Totals		\$50,001.00



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund 20 - Water Fund									
Department 30 - Engineering									
6050	Wells	303,209.47	176,219.99	63,788.77	35,097.43	70,001.00	130,317.40	70,000.00	100,002.00
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	30,000.00	30,000.00	
	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>\$100,002.00</u>	
6052	Pipe - Covers & Manholes	.00	.00	.00	.00	70,000.00	22,794.00	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	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	673.42	1,287.24	4,808.87	1,636.55	2,500.00	1,970.64	3,000.00	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	863.27	252.00	853.76	318.33	1,500.00	1,991.92	2,200.00	1,500.00
6200	Travel - Meetings - Education	21,539.89	16,109.45	2,610.39	3,265.38	15,000.00	8,028.99	15,000.00	17,000.00
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	
	Finance Committee					1.0000	1.00	1.00	
								<u>\$2.00</u>	
6230	Tuition & Reimbursement Program	173.20	.00	.00	.00	.00	.00	.00	.00



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund 20 - Water Fund									
Department 30 - Engineering									
6250	Dues - Memberships - Certification	894.50	7,104.13	6,492.00	7,639.50	8,000.00	7,964.00	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	
	Finance Committee					1.0000	1,900.00	1,900.00	
	Finance Committee					1.0000	100.00	100.00	
						Finance Committee Totals		\$8,001.00	
6310	Telephone	1,940.72	1,463.73	1,235.99	388.26	2,500.00	16.30	2,500.00	2,500.00
6520	Supplies	121.70	227.55	56.36	26.33	625.00	115.90	625.00	625.00
6650	Regulatory Operating Permits	2,060.00	3,719.50	5,577.88	3,719.50	3,375.00	2,156.00	3,500.00	3,375.00
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	1,563.50	1,564.00	
	Finance Committee					1.0000	1,811.50	1,812.00	
						Finance Committee Totals		\$3,376.00	
7004	Valve & Hydrant Replacements	.00	.00	.00	.00	349,000.00	99.40	715,000.00	360,000.00
7007	Herbert Walkup Waterline Phase 1	.00	.00	97,681.93	119,521.11	.00	2,266.25	.00	.00
Comments									
	<i>Level</i>								
	Accounting Manager								
7008	Angora Tank Coating	.00	.00	.00	65,268.64	.00	.00	.00	.00
7009	Paloma Well Rehabilitation 2021	.00	.00	7,782.98	173,848.22	400,000.00	162,744.96	400,000.00	.00
7015	Forest Mountain Tank Coating	.00	.00	.00	2,282.65	.00	32,457.45	30,000.00	.00
7022	Keller Heavenly Water System Improvement	173,786.14	115,596.59	397,803.50	1,570,318.84	1,644,000.00	248,380.04	3,491,280.00	1,068,000.00
7053	Waterline - Rocky Point Phase 2	42,261.23	223,834.25	1,202,496.05	.00	.00	.00	.00	.00
7060	Replace PRV, Susquehana	12,151.62	8,030.56	51.25	216,833.70	.00	26,029.44	44,114.00	.00
7061	Replace PRV, Price Road	12,151.64	8,080.57	3,774.29	123,266.24	.00	30,582.15	43,959.00	.00
7065	PRV, Rocky Point	.00	64,179.60	197,817.54	.00	.00	.00	.00	.00
7075	Lookout Tank Coating	.00	.00	.00	.00	.00	23,126.02	29,000.00	.00
7076	Iroquois Tank 1 Coating	.00	.00	.00	.00	.00	31,113.53	42,000.00	.00
7077	Flagpole Tank 2 Coating	.00	.00	.00	.00	84,000.00	265.97	89,000.00	172,000.00
7083	Fire Hose/Fittings	.00	.00	.00	41,717.71	.00	.00	.00	.00



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund	20 - Water Fund								
	Department 30 - Engineering								
7084	Lookout Tank Access Road	.00	.00	.00	18,674.13	248,000.00	.00	248,000.00	319,000.00
7085	Keller Booster Station Improvements	.00	.00	.00	4,699.71	296,000.00	.00	70,300.00	.00
7086	Ham Ln Waterline Repl	.00	.00	.00	.00	.00	12,500.00	450,000.00	.00
7088	Meter Combo's	.00	.00	.00	.00	.00	.00	7,500.00	.00
7520	Bijou #1 Waterline Replacement	.00	.00	.00	9,835.81	150,000.00	114,614.20	150,000.00	.00
7521	Lake Tahoe Blvd Waterline Replacement	.00	.00	.00	3,957.35	30,000.00	24,538.75	32,043.00	.00
7530	Arrowhead Well Control Building	.00	.00	.00	4,525.72	52,000.00	10,819.23	52,000.00	.00
7544	Crest Road Blow-Off Valve	.00	.00	.00	5,460.03	.00	.00	.00	.00
7545	Seneca Hydrant Repairs	.00	.00	.00	11,000.00	.00	.00	.00	.00
7547	Apache Hydrant Repairs	.00	.00	.00	11,000.00	.00	.00	.00	.00
7557	Heavenly Meter Changeout	.00	.00	.00	.00	.00	22,435.00	.00	.00
7805	PRV, Washoan-Acoma	.00	.00	.00	.00	121,000.00	.00	121,000.00	247,000.00
8093	Meters Phase 5B	.00	354,858.14	1,775,230.22	.00	.00	.00	.00	.00
8094	Waterline, Bowers	.00	822.29	.00	832,840.75	1,301,000.00	1,505,670.83	1,619,336.00	.00
8098	Waterline, Black Bart	.00	794.30	.00	.00	1,304,000.00	499,285.17	1,095,705.00	2,669,000.00
8099	Rocky Point 1 Waterline	441.62	844.29	100,551.44	1,466,391.87	.00	66,229.71	155,211.00	.00
8155	Water Field Communication Upgrades Phase 2	.00	.00	.00	.00	.00	97,180.58	260,000.00	.00
8157	Waterline, Upper Truckee River Crossing Tahoe Paradise Park	.00	.00	.00	.00	52,000.00	.00	52,000.00	.00
8158	Tanks Backup Power	.00	.00	5,498.22	82,370.00	509,000.00	272,586.23	758,132.00	.00
8222	Misc Water Projects (TBD)	.00	.00	.00	.00	500,000.00	.00	485,000.00	500,000.00
8266	Admin Building HVAC Upgrades	.00	.00	.00	.00	.00	.00	31,000.00	.00
8279	Meter Installations Final Phase	.00	.00	13,440.67	187,837.10	409,000.00	403,136.12	755,163.00	.00
8280	Cornelian Waterline Replacement	.00	.00	56,187.25	11,295.00	.00	6,342.31	64,705.00	.00
8281	Bijou #2 & #3 Waterline Replacement	.00	.00	.00	1,466,715.28	1,343,000.00	542,810.98	1,343,000.00	.00
8282	Apache Ave Waterline Improvements	.00	.00	.00	3,957.35	303,000.00	6,628.75	351,403.00	.00
8283	Pioneer Tr Waterline Golden Bear to Pine Valley	.00	.00	.00	79,748.60	.00	.00	.00	.00
8284	Water Field Communication Upgrades Phase 3	.00	.00	.00	.00	.00	.00	150,000.00	160,000.00
8285	Elks Club Well Pump/Motor Replacement	.00	.00	.00	.00	.00	.00	258,000.00	.00
8365	Glenwood Rancho WL	.00	.00	.00	.00	52,000.00	56,550.00	67,000.00	.00
8366	Tahoe Mtn WL	.00	.00	.00	.00	30,000.00	20,595.00	30,000.00	.00
8367	Park Ave #1 WL	.00	.00	.00	.00	25,000.00	.00	25,000.00	.00
8368	Pioneer Tr WL Impr. - Larch to Ski Run	.00	.00	.00	.00	123,000.00	.00	123,000.00	.00



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund	20 - Water Fund								
	Department 30 - Engineering								
8369	Keller BS Generator	.00	.00	.00	5,000.00	197,000.00	2,794.50	197,000.00	.00
8370	Paloma Well Generator	.00	.00	.00	5,000.00	197,000.00	1,992.38	197,000.00	.00
8371	Al Tahoe Well Rehab	.00	.00	.00	50,180.73	222,000.00	66,844.07	222,000.00	229,000.00
8372	Al Tahoe/Bayview Backup Power	.00	.00	.00	17,047.66	258,000.00	108,071.17	258,000.00	266,000.00
8373	Bayview Well VFD & Controls Upgrade	.00	.00	.00	.00	132,000.00	.00	132,000.00	.00
8374	Angora Creek Waterline	.00	.00	.00	.00	30,000.00	14,542.50	30,000.00	.00
8375	Clearview MT Meadow Waterline	.00	.00	.00	.00	30,000.00	14,477.50	30,000.00	.00
8376	View Circle WL Repair & Paving	.00	.00	.00	.00	214,000.00	333,318.45	214,000.00	.00
8377	O'Reilly Loop Line/HWY 50	.00	.00	.00	.00	52,000.00	.00	52,000.00	.00
8378	Pioneer Tr/Cold Crk Ct WL Abandonment	.00	.00	.00	.00	52,000.00	173,180.52	52,000.00	.00
8466	Cathodic Protection on Water Services	.00	.00	.00	.00	.00	.00	.00	54,000.00
8467	Regina/Donner Waterline	.00	.00	.00	.00	.00	.00	.00	22,000.00
8468	Replace Needle Peak #5 PRV	.00	.00	.00	.00	.00	.00	.00	11,000.00
8469	Bakersfield Pump/Motor Replacement	.00	.00	.00	.00	.00	.00	.00	383,000.00
8481	SUT Well and Motor Casing	.00	.00	.00	.00	.00	.00	.00	150,000.00
8482	Echo View Tank Coatings	.00	.00	.00	.00	.00	177.91	.00	37,000.00
8483	Iroquois No. 2 Tank Coatings	.00	.00	.00	.00	.00	265.98	.00	156,000.00
8484	Gardner No. 2 Tank Coatings	.00	.00	.00	.00	.00	130.91	.00	37,000.00
8485	Herbert Walkup Waterline	.00	.00	.00	.00	.00	.00	.00	1,389,000.00
8763	SCADA Upgrades	59,883.43	.00	10,669.20	.00	.00	.00	.00	.00
8930	Heavenly Tank Rehabilitation	40,707.46	580,468.12	10,572.81	.00	.00	1,414.83	233,928.00	132,000.00
	Department 30 - Engineering Totals	\$2,520,312.57	\$3,484,728.85	\$5,935,654.03	\$8,393,963.44	\$12,571,371.00	\$6,159,523.61	\$17,012,472.00	\$10,546,722.00



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund	20 - Water Fund								
	Department 32 - Laboratory								
4101	Regular Salaries - Wages	222,801.48	235,656.33	253,695.29	205,467.31	261,697.00	233,989.24	261,697.00	255,746.00
4102	Wages Overtime	5,627.75	3,262.27	3,234.53	7,847.01	4,250.00	11,299.05	4,250.00	9,500.00
4103	Wages Double Time	2,398.11	2,564.40	2,841.15	2,710.17	2,750.00	2,541.07	2,750.00	2,750.00
4201	Wages - Part Time	4,166.08	6,720.86	5,720.58	6,392.62	11,000.00	6,700.03	11,000.00	31,700.00
4202	Wages - Part Time Overtime	172.72	136.87	390.62	149.81	250.00	159.16	250.00	200.00
4203	Wages - Part Time Double Time	128.18	274.02	63.25	115.21	250.00	116.61	250.00	100.00
4301	FICA Taxes	16,649.17	18,339.39	18,915.12	17,840.01	20,555.00	20,326.92	20,555.00	22,950.00
4302	Dental Self Insured	3,248.45	3,517.40	3,283.71	4,914.46	4,135.00	4,097.81	4,135.00	4,265.00
4304	Vision	663.26	708.60	702.27	697.90	710.00	692.27	710.00	710.00
4305	Retirement Health Savings Account	3,472.07	3,871.04	3,930.91	3,985.84	4,030.00	4,012.74	4,030.00	4,119.00
4306	Workers Compensation	4,192.61	4,549.81	4,097.67	3,739.31	2,869.00	8,400.11	.00	4,919.00
4308	Uniforms	590.82	651.83	355.50	637.77	600.00	437.76	600.00	600.00
4309	Health Savings Account - ER Portion	5,647.94	3,040.53	6,316.75	3,744.79	3,800.00	4,930.48	3,800.00	3,800.00
4310	ACWA Medical Insurance	35,748.21	38,562.32	40,062.11	42,557.46	43,842.00	35,155.14	43,842.00	35,497.00
4311	Life Insurance	504.59	551.17	567.45	567.73	579.00	572.10	579.00	601.00
4312	Long Term Disability - Management	336.99	375.75	344.60	449.82	429.00	.00	429.00	496.00
4313	AFLAC Administrative fee - ER Portion	.00	.00	.00	8.39	.00	22.63	.00	.00
4314	Long Term Disability - Union	404.45	441.60	361.94	435.54	429.00	.00	429.00	442.00
4315	CalPERS Classic ER Contribution	27,651.46	33,416.42	38,582.48	32,254.11	30,707.00	14,952.78	30,707.00	36,152.00
4325	CalPERS PEPRA ER Contribution	3,597.46	4,706.84	5,438.32	8,248.73	9,934.00	8,009.01	9,937.00	10,898.00
4330	Health Savings Account Admin fee - ER Por	82.62	70.56	75.93	69.61	71.00	71.32	71.00	71.00
4405	Contractual Services	5,143.71	.00	.00	.00	.00	.00	1,400.00	2,750.00
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	2,750.00	2,750.00	
						Finance Committee Totals		\$2,750.00	
4610	Gasoline Expense	1,264.59	1,167.20	981.01	1,689.27	1,600.00	1,443.34	1,600.00	1,600.00
4760	Laboratory Supplies	32,960.86	24,994.35	29,912.90	31,972.55	29,200.00	25,062.03	29,200.00	32,000.00
4790	Other Supplies	1,018.76	1,168.92	835.24	1,169.86	1,000.00	1,189.11	1,000.00	1,000.00



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund 20 - Water Fund									
Department 32 - Laboratory									
6200	Travel - Meetings - Education	2,241.42	1,981.54	283.46	485.62	3,125.00	2,124.71	3,125.00	4,625.00
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	4,625.00	4,625.00	
								4,625.00	
								Finance Committee Totals	\$4,625.00
6250	Dues - Memberships - Certification	188.00	462.70	7,100.93	1,082.44	3,600.00	9,100.00	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	3,600.00	3,600.00	
								3,600.00	
								Finance Committee Totals	\$3,600.00
6520	Supplies	.00	.00	27.58	135.27	100.00	.00	100.00	100.00
6650	Regulatory Operating Permits	2,754.50	622.24	258.79	141.25	1,190.00	7.50	1,190.00	1,190.00
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	1,190.00	1,190.00	
								1,190.00	
								Finance Committee Totals	\$1,190.00
7553	Ion Chromatograph Refurbishment	.00	.00	.00	.00	.00	.00	6,000.00	.00
8126	LIMS Software Upgrade	.00	.00	.00	7,700.00	.00	.00	.00	35,000.00
8227	Replace Large Autoclave	.00	.00	.00	.00	.00	.00	10,000.00	.00
8228	Replace Block Digester	.00	.00	.00	.00	.00	.00	5,000.00	.00
8312	Replace Sterilizing Oven	.00	.00	.00	.00	6,000.00	.00	.00	6,000.00
8313	Replace pH Meter	.00	.00	.00	.00	5,000.00	6,244.46	5,000.00	.00
8314	Lab Design Evaluation	.00	.00	.00	.00	35,000.00	.00	35,000.00	.00
8421	Replace 20 Liter Water Bath	.00	.00	.00	.00	.00	.00	.00	5,000.00
	Department 32 - Laboratory Totals	\$447,646.99	\$438,108.08	\$463,256.69	\$441,223.67	\$542,502.00	\$434,910.21	\$556,036.00	\$587,356.00



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund 20 - Water Fund									
Department 40 - Administration									
4101	Regular Salaries - Wages	222,685.63	218,011.71	234,939.94	234,443.34	247,619.00	217,637.99	247,619.00	253,819.00
4102	Wages Overtime	26.51	14.24	57.36	405.46	50.00	132.62	50.00	50.00
4301	FICA Taxes	18,140.66	13,088.34	13,751.96	11,008.92	15,123.00	15,504.86	15,123.00	15,798.00
4302	Dental Self Insured	2,135.71	2,105.40	2,052.46	2,784.84	2,481.00	2,197.97	2,481.00	2,559.00
4304	Vision	429.01	424.35	419.22	405.16	426.00	370.96	426.00	426.00
4305	Retirement Health Savings Account	3,597.81	3,509.55	3,709.56	3,773.83	3,998.00	3,822.21	3,998.00	4,186.00
4306	Workers Compensation	1,391.88	1,383.23	1,340.88	1,290.85	1,623.00	2,788.26	1,623.00	2,215.00
4309	Health Savings Account - ER Portion	655.00	3,223.93	1,905.49	1,908.79	1,950.00	1,863.60	1,950.00	1,850.00
4310	ACWA Medical Insurance	30,790.88	33,228.30	30,503.12	26,768.53	27,779.00	20,842.96	27,779.00	24,358.00
4311	Life Insurance	560.34	550.69	584.00	561.08	600.00	552.15	600.00	616.00
4312	Long Term Disability - Management	1,051.07	1,027.53	931.65	1,200.78	1,190.00	.00	1,190.00	1,261.00
4313	AFLAC Administrative fee - ER Portion	21.21	.00	.00	.00	50.00	.00	50.00	50.00
4314	Long Term Disability - Union	107.04	110.40	92.00	110.40	110.00	.00	110.00	110.00
4315	CalPERS Classic ER Contribution	26,040.66	28,702.09	34,371.70	39,568.12	44,224.00	15,964.67	44,224.00	39,863.00
4325	CalPERS PEPRA ER Contribution	4,068.34	4,363.36	5,080.47	5,110.91	5,122.00	5,812.01	5,122.00	8,752.00
4330	Health Savings Account Admin fee - ER Por	24.95	34.96	34.62	33.50	35.00	29.18	35.00	35.00
4405	Contractual Services	1,911.34	420.00	32,600.00	43,262.00	54,300.00	20,603.37	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	2,680.00	1,562.25	2,231.25	1,000.00	4,495.25	1,000.00	1,000.00
Comments									
<i>Level</i>		<i>Comment</i>							
Department		There are two or three potential litigations pending							
4476	Legal Litigation Confidential	2,788.75	.00	1,790.75	3,337.50	.00	93.75	.00	.00
4480	Legal-Regular	693.25	4,111.75	400.50	656.25	500.00	3,000.50	500.00	500.00
4610	Gasoline Expense	744.45	537.52	519.14	1,182.12	1,100.00	320.86	1,100.00	1,100.00
4820	Office Supplies	1,589.71	1,123.05	619.82	2,753.43	1,800.00	748.53	.00	1,800.00
4920	Printing	.00	.00	2.79	.00	100.00	.00	100.00	100.00
6030	Service Contracts	1,000.54	999.73	1,470.14	1,998.56	650.00	679.88	650.00	650.00



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund	20 - Water Fund								
	Department 40 - Administration								
6075	Safety Equipment - Physicals	.00	305.62	.00	.00	100.00	66.95	100.00	100.00
6200	Travel - Meetings - Education	5,055.61	2,716.19	1,287.44	1,600.86	304.00	4,883.90	304.00	1,504.00
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	1,200.00	1,200.00	
	Finance Committee					1.0000	300.00	300.00	
	Finance Committee					1.0000	1.00	1.00	
						Finance Committee Totals		\$1,504.00	
6250	Dues - Memberships - Certification	551.41	175.50	.00	189.50	600.00	25.50	600.00	600.00
6520	Supplies	376.24	617.93	416.31	487.37	1,250.00	308.45	1,250.00	1,250.00
6621	Incentive & Recognition Program	5,080.14	4,744.27	1,568.18	4,863.84	4,650.00	3,608.24	4,650.00	4,650.00
	Department 40 - Administration Totals	\$331,518.14	\$328,209.64	\$372,011.75	\$391,937.19	\$418,734.00	\$326,354.62	\$416,934.00	\$423,502.00



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund	20 - Water Fund								
	Department 42 - Board of Directors								
4101	Regular Salaries - Wages	11,963.37	11,745.52	12,079.71	12,046.45	12,000.00	11,224.90	12,000.00	12,000.00
4301	FICA Taxes	918.89	900.97	928.71	924.73	925.00	861.75	925.00	918.00
4302	Dental Self Insured	4,267.80	4,268.59	4,275.90	4,135.20	4,125.00	4,200.01	4,125.00	4,265.00
4304	Vision	709.80	697.97	709.80	709.80	725.00	709.80	725.00	710.00
4306	Workers Compensation	78.05	76.04	71.48	64.72	75.00	140.36	75.00	94.00
4310	ACWA Medical Insurance	61,591.26	58,210.66	69,411.96	69,399.66	69,325.00	64,239.59	69,325.00	62,380.00
4311	Life Insurance	114.72	113.88	130.80	130.80	150.00	130.81	150.00	131.00
4315	CalPERS Classic ER Contribution	465.07	445.66	3.95	.00	.00	.00	.00	.00
4475	Legal-Special Projects	.00	.00	.00	.00	250.00	.00	250.00	250.00
4480	Legal-Regular	27,237.75	26,572.25	32,069.75	29,946.25	25,000.00	24,037.50	25,000.00	25,000.00
4820	Office Supplies	20.74	1,647.08	66.97	.00	950.00	26.75	950.00	950.00
6200	Travel - Meetings - Education	5,377.60	7,207.96	846.03	1,128.90	250.00	1,513.32	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	57,062.00	69,311.23	61,766.50	50,306.50	59,700.00	52,677.50	59,700.00	59,700.00
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	500.00	500.00	
	Finance Committee					1.0000	27,000.00	27,000.00	
	Finance Committee					1.0000	4,300.00	4,300.00	
	Finance Committee					1.0000	3,400.00	3,400.00	
	Finance Committee					1.0000	3,900.00	3,900.00	
	Finance Committee					1.0000	5,000.00	5,000.00	
	Finance Committee					1.0000	11,000.00	11,000.00	
	Finance Committee					1.0000	4,600.00	4,600.00	
						Finance Committee Totals		\$59,700.00	
6520	Supplies	104.49	.00	279.94	.00	250.00	.00	250.00	250.00



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund	20 - Water Fund								
	Department 42 - Board of Directors								
6610	Election Expense	6,916.47	114.00	12,800.35	.00	8,500.00	8,348.51	8,500.00	.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 Totals		\$25.00	
8221	Board Room Hearing Impaired Equipment	.00	.00	.00	.00	.00	.00	5,000.00	.00
8290	Board Room Security Improvements	.00	.00	.00	766.17	.00	.00	4,234.00	.00
	Department 42 - Board of Directors Totals	\$176,828.01	\$181,311.81	\$195,441.85	\$169,559.18	\$182,225.00	\$168,110.80	\$191,459.00	\$166,898.00



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund 20 - Water Fund									
	Department 44 - Human Resources								
4101	Regular Salaries - Wages	113,643.04	86,706.09	86,815.26	108,247.97	131,105.00	123,252.50	131,105.00	139,525.00
4102	Wages Overtime	180.19	1,720.14	26.68	103.30	500.00	445.54	500.00	250.00
4301	FICA Taxes	7,719.34	6,715.00	5,319.12	8,418.23	9,571.00	9,887.82	9,571.00	10,220.00
4302	Dental Self Insured	1,419.30	1,283.58	1,587.43	2,636.00	2,478.00	1,652.26	2,478.00	2,003.00
4304	Vision	285.27	263.61	317.31	416.20	426.00	267.45	426.00	429.00
4305	Retirement Health Savings Account	1,917.95	1,908.29	1,524.10	1,947.01	2,016.00	2,078.56	2,016.00	2,116.00
4306	Workers Compensation	720.89	646.45	463.94	602.62	775.00	1,413.78	775.00	1,089.00
4309	Health Savings Account - ER Portion	1,304.77	1,319.27	1,190.38	2,364.16	1,200.00	2,364.30	1,200.00	2,400.00
4310	ACWA Medical Insurance	24,092.36	21,859.20	24,523.31	28,836.67	30,950.00	20,816.41	30,950.00	23,057.00
4311	Life Insurance	316.34	310.05	414.94	338.44	514.00	314.22	514.00	562.00
4312	Long Term Disability - Management	482.25	499.26	146.26	467.22	439.00	.00	439.00	552.00
4313	AFLAC Administrative fee - ER Portion	18.12	15.17	17.66	13.62	25.00	22.00	25.00	25.00
4314	Long Term Disability - Union	110.40	110.40	55.20	(110.40)	110.00	.00	110.00	110.00
4315	CalPERS Classic ER Contribution	21,451.66	20,895.69	16,505.00	18,744.45	20,411.00	9,782.47	20,411.00	25,236.00
4325	CalPERS PEPRA ER Contribution	.00	.00	763.10	3,274.51	3,723.00	3,224.81	3,723.00	3,840.00
4330	Health Savings Account Admin fee - ER Por	17.76	17.98	8.90	26.28	18.00	34.85	18.00	35.00
4405	Contractual Services	36,834.24	11,800.50	5,936.80	3,006.60	5,700.00	10,231.60	5,700.00	25,000.00
	Budget Transactions								
	Level	Transaction				Number of Units	Cost Per Unit	Total Amount	
	Finance Committee	50% see sewer for detail				1.0000	25,000.00	25,000.00	
						Finance Committee Totals		\$25,000.00	
4445	Personnel Legal	11,916.45	7,064.77	34,012.15	7,901.80	10,000.00	11,021.75	10,000.00	10,000.00
	Budget Transactions								
	Level	Transaction				Number of Units	Cost Per Unit	Total Amount	
	Finance Committee	Personnel Legal				1.0000	20,000.00	20,000.00	
						Finance Committee Totals		\$20,000.00	
4810	Postage Expenses	82.17	.00	.00	.00	75.00	.00	75.00	75.00
4820	Office Supplies	1,699.35	893.16	528.69	592.04	1,100.00	648.58	1,100.00	1,100.00
4830	Subscription Expense	91.73	91.73	.00	92.59	125.00	210.00	125.00	125.00
4920	Printing	.00	.00	.00	.00	100.00	.00	100.00	100.00



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund	20 - Water Fund								
	Department 44 - Human Resources								
4930	Ads-Legal Notices	5,956.56	7,291.22	2,295.50	10,727.00	7,000.00	16,517.75	7,000.00	7,525.00
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	7,525.00	7,525.00	
								7,525.00	
								Finance Committee Totals	\$7,525.00
6030	Service Contracts	10,786.00	9,694.07	11,249.86	9,370.85	10,300.00	7,719.99	10,300.00	10,300.00
6075	Safety Equipment - Physicals	897.00	868.70	4,053.22	1,256.27	2,550.00	1,119.71	2,550.00	2,550.00
6079	Safety Programs	33,644.85	20,416.48	6,608.78	15,929.60	30,050.00	4,401.81	30,050.00	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	
								30,050.00	
								Finance Committee Totals	\$30,050.00
6200	Travel - Meetings - Education	7,014.06	2,751.44	562.98	29.98	2,100.00	400.51	2,100.00	4,100.00
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	1,000.00	1,000.00	
	Finance Committee					1.0000	1,500.00	1,500.00	
	Finance Committee					1.0000	1,000.00	1,000.00	
	Finance Committee					1.0000	600.00	600.00	
								600.00	
								Finance Committee Totals	\$4,100.00
6225	Staff Development	8,682.55	5,854.72	.00	.00	12,700.00	12.49	12,700.00	12,700.00
6250	Dues - Memberships - Certification	655.50	504.50	318.00	299.50	900.00	100.00	900.00	900.00
6520	Supplies	19.89	67.99	32.24	21.35	50.00	18.88	50.00	50.00
6670	Personnel Expense	1,866.08	1,917.22	658.05	1,774.12	1,825.00	5,331.81	1,825.00	1,825.00
	Department 44 - Human Resources Totals	\$293,826.07	\$213,486.68	\$205,934.86	\$227,327.98	\$288,836.00	\$233,291.85	\$288,836.00	\$317,849.00



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund	20 - Water Fund								
	Department 46 - Public Affairs/Water Cons								
4101	Regular Salaries - Wages	19,132.50	53,385.45	58,050.39	67,412.39	69,629.00	92,855.48	69,629.00	117,768.00
4201	Wages - Part Time	.00	.00	31,874.98	24,251.35	42,000.00	26,444.12	42,000.00	50,000.00
4202	Wages - Part Time Overtime	.00	.00	500.00	182.99	.00	.00	.00	.00
4301	FICA Taxes	1,722.43	3,868.19	6,844.21	5,758.03	6,933.00	10,508.35	6,933.00	10,922.00
4302	Dental Self Insured	65.33	631.29	683.89	870.32	827.00	1,377.01	827.00	1,706.00
4304	Vision	35.46	130.12	139.71	125.15	142.00	231.27	142.00	284.00
4305	Retirement Health Savings Account	216.42	830.27	1,006.96	976.62	1,115.00	1,659.13	1,115.00	1,936.00
4306	Workers Compensation	(17.48)	374.72	747.70	1,026.63	411.00	2,613.61	411.00	918.00
4309	Health Savings Account - ER Portion	.00	1,200.80	1,166.43	1,168.11	1,200.00	1,168.74	1,200.00	1,200.00
4310	ACWA Medical Insurance	2,979.41	10,962.28	11,797.17	10,263.97	11,662.00	18,943.78	11,662.00	23,615.00
4311	Life Insurance	39.36	149.37	173.32	161.27	183.00	258.05	183.00	315.00
4312	Long Term Disability - Management	173.76	661.57	314.05	423.42	409.00	.00	409.00	481.00
4314	Long Term Disability - Union	.00	.00	.00	.00	.00	73.60	.00	110.00
4315	CalPERS Classic ER Contribution	9,184.53	16,611.41	18,974.51	20,987.09	28,258.00	15,267.63	28,258.00	48,683.00
4330	Health Savings Account Admin fee - ER Por	4.41	16.22	17.42	15.64	18.00	17.06	18.00	18.00
4405	Contractual Services	81,893.49	60,182.52	12,492.29	24,355.17	40,925.00	37,099.03	40,925.00	30,925.00

Comments	
Level	Comment
Department	Deleted Sierra Energy and Water Cons and increased AmeriCorp to \$29,000 due to updated rates. Water Efficiency/Water Loss grant from Mojave will pay for 19,760 of AmeriCorp position for next 2 years.

Budget Transactions			
Level	Transaction	Number of Units	Total Amount
Finance Committee	Americorps	1.0000	29,000.00
Finance Committee	DirecTV	1.0000	425.00
Finance Committee	Website Maintenance	1.0000	1,500.00
Finance Committee Totals			\$30,925.00

4610	Gasoline Expense	.00	4.65	.00	.00	.00	.00	.00	.00
4810	Postage Expenses	7,565.64	.00	.00	.00	25.00	.00	25.00	6,000.00

Budget Transactions			
Level	Transaction	Number of Units	Total Amount
Finance Committee	50% from Sewer	1.0000	5,000.00
Finance Committee	Base	1.0000	1,000.00
Finance Committee Totals			\$6,000.00



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund 20 - Water Fund									
	Department 46 - Public Affairs/Water Cons								
4820	Office Supplies	275.68	342.80	148.81	158.20	3,000.00	308.46	3,000.00	3,000.00
4920	Printing	1,591.95	2,154.54	754.11	474.10	2,000.00	478.50	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	375.00	375.00	
	Finance Committee					1.0000	1,625.00	1,625.00	
								<u>2,000.00</u>	
						Finance Committee Totals		\$2,000.00	
6075	Safety Equipment - Physicals	.00	.00	106.84	.00	100.00	.00	100.00	100.00
6200	Travel - Meetings - Education	5,441.63	471.08	226.03	673.55	1,250.00	5,563.93	1,250.00	2,500.00
Comments									
	<i>Level</i>								
	Department								CAPIO/CASA/ACWA/DC and new employee
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	500.00	500.00	
								<u>2,500.00</u>	
						Finance Committee Totals		\$2,500.00	
6250	Dues - Memberships - Certification	537.50	1,335.00	3,882.86	2,322.33	575.00	4,184.65	575.00	825.00
Comments									
	<i>Level</i>								
	Department								Add Alpine County Chamber
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	(825.00)	(825.00)	
	Finance Committee					1.0000	500.00	500.00	
	Finance Committee					1.0000	275.00	275.00	
	Finance Committee					1.0000	75.00	75.00	
	Finance Committee					1.0000	800.00	800.00	
								<u>825.00</u>	
						Finance Committee Totals		\$825.00	
6520	Supplies	79.96	33.98	85.06	48.19	100.00	15.31	100.00	100.00



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund 20 - Water Fund									
Department 46 - Public Affairs/Water Cons									
6620	Public Relations Expense	32,545.16	26,425.26	26,536.98	27,278.09	31,250.00	29,807.31	29,435.00	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	
								<u>31,250.00</u>	
						Finance Committee Totals		\$31,250.00	
6660	Water Conservation Supplies	80.00	8,356.46	6,771.89	5,039.77	10,000.00	5,795.80	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	
								<u>10,000.00</u>	
						Finance Committee Totals		\$10,000.00	
6661	Toilet Rebate Program	677.73	3,233.98	3,205.83	3,745.04	7,500.00	3,986.00	7,500.00	7,500.00
	Comments								
	<i>Level</i>								
	Department								\$5,000 from Water Efficiency/Water Loss Grant through Mojave
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	7,500.00	7,500.00	
								<u>7,500.00</u>	
						Finance Committee Totals		\$7,500.00	
6662	Clothes Washer Rebate Program	926.05	6,200.00	13,600.00	8,800.00	7,500.00	6,000.00	7,500.00	7,500.00
	Comments								
	<i>Level</i>								
	Department								\$12,500 from Water Efficiency/Water Loss Grant through Mojave for next 2 years
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	7,500.00	7,500.00	
								<u>7,500.00</u>	
						Finance Committee Totals		\$7,500.00	
6663	Turf Buy-Back Program	.00	30,715.47	37,494.60	33,351.86	62,475.00	45,000.00	62,475.00	62,475.00
	Comments								
	<i>Level</i>								
	Department								\$55,000 for TBBP and irrigation rebates from Water Efficiency/Water Loss grant for next two years



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund	20 - Water 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	62,475.00	62,475.00	
	<i>Transaction</i>								
	Base							62,475.00	
						Finance Committee Totals		\$62,475.00	
6664	Water Use Reduction Rebates	.00	.00	5,997.70	8,149.60	133,000.00	10,155.19	100,000.00	133,000.00
6665	Public Agency Rebates	.00	.00	.00	.00	.00	26,411.24	30,000.00	43,850.00
Comments									
	<i>Level</i>								
	Department								
								\$43,850 from Water Efficiency/Water Loss grant through Mojave for next two years	
7804	Water Conservation Office Remodel	.00	.00	.00	.00	.00	.00	.00	10,000.00
8417	Website Redesign	.00	.00	.00	.00	.00	.00	.00	50,000.00
Department	46 - Public Affairs/Water Cons Totals	\$165,150.92	\$228,277.43	\$243,593.74	\$248,018.88	\$462,487.00	\$346,223.25	\$457,672.00	\$658,981.00



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund 20 - Water Fund									
Department 50 - Finance									
4101	Regular Salaries - Wages	205,649.36	228,776.08	272,681.00	199,034.26	266,868.00	194,324.50	266,868.00	250,417.00
4102	Wages Overtime	58,539.78	72,039.41	68,700.55	65,410.85	15,500.00	2,611.53	15,500.00	5,000.00
4103	Wages Double Time	.00	.00	.00	124.29	.00	.00	.00	.00
4201	Wages - Part Time	.00	9,770.79	5,434.38	.00	.00	1,642.98	.00	.00
4202	Wages - Part Time Overtime	.00	106.56	.00	.00	.00	8.61	.00	.00
4301	FICA Taxes	14,036.93	18,009.91	19,150.72	15,813.90	19,863.00	15,329.85	19,863.00	18,053.00
4302	Dental Self Insured	2,452.38	2,405.41	2,805.21	3,364.99	3,305.00	2,572.42	3,305.00	3,412.00
4304	Vision	481.69	473.51	572.15	480.56	568.00	435.23	568.00	568.00
4305	Retirement Health Savings Account	3,209.72	3,313.95	3,894.18	3,463.23	3,964.00	3,303.91	3,964.00	4,009.00
4306	Workers Compensation	1,559.65	1,640.36	1,729.88	1,382.90	1,600.00	2,580.56	1,600.00	1,944.00
4309	Health Savings Account - ER Portion	1,816.54	1,148.61	1,110.28	1,445.98	1,300.00	.00	1,300.00	.00
4310	ACWA Medical Insurance	37,275.95	38,692.95	49,694.86	36,773.53	49,987.00	23,020.63	49,987.00	24,754.00
4311	Life Insurance	509.86	514.69	596.20	528.08	603.00	496.20	603.00	593.00
4312	Long Term Disability - Management	610.17	634.14	542.15	697.32	685.00	.00	685.00	735.00
4313	AFLAC Administrative fee - ER Portion	18.12	18.12	17.98	17.88	25.00	25.17	25.00	25.00
4314	Long Term Disability - Union	220.80	220.80	220.80	256.25	331.00	.00	331.00	315.00
4315	CalPERS Classic ER Contribution	36,078.53	43,594.31	50,096.98	52,791.23	52,842.00	13,616.45	52,842.00	29,896.00
4325	CalPERS PEPRA ER Contribution	.00	741.03	2,808.36	1,511.62	3,882.00	5,604.07	3,882.00	11,104.00
4330	Health Savings Account Admin fee - ER Por	24.42	23.25	21.04	18.38	18.00	.00	18.00	.00
4405	Contractual Services	13,249.00	9,693.57	2,500.00	17,909.79	2,500.00	318.75	2,500.00	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	42,955.30	13,022.84	13,488.38	20,627.61	21,000.00	12,026.79	21,000.00	51,000.00
------	----------	-----------	-----------	-----------	-----------	-----------	-----------	-----------	-----------

Comments	
Level	Comment
Accounting Manager	Added 1x Rate Study \$60k

Budget Transactions				
Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Finance Committee	1x Rate Study	1.0000	30,000.00	30,000.00
Finance Committee	ACFR Production	1.0000	5,000.00	5,000.00



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund 20 - Water Fund									
Department 50 - Finance									
	Finance Committee					1.0000	16,000.00	16,000.00	
	Liberty Rate Intervention								
						Finance Committee Totals		\$51,000.00	
4470	Auditing	25,750.00	26,587.50	26,650.00	26,410.00	29,300.00	19,372.50	29,300.00	29,300.00
4475	Legal-Special Projects	.00	.00	2,025.00	1,387.50	250.00	.00	250.00	250.00
4480	Legal-Regular	2,411.25	485.25	248.50	8,329.95	500.00	6,636.50	2,000.00	500.00
4810	Postage Expenses	47.51	54.76	64.68	9.73	50.00	3.59	50.00	50.00
4820	Office Supplies	1,405.14	816.83	1,333.52	1,120.09	750.00	1,051.35	750.00	750.00
4830	Subscription Expense	259.81	673.01	235.50	193.50	425.00	324.00	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	1,628.91	561.99	622.89	1,989.22	700.00	422.11	700.00	700.00
4930	Ads-Legal Notices	.00	.00	.00	.00	300.00	104.72	300.00	300.00
6027	Office Equipment Repair	.00	.00	.00	.00	75.00	.00	.00	75.00
6030	Service Contracts	2,539.96	2,114.77	2,124.17	1,699.34	1,950.00	1,384.77	1,950.00	1,950.00
6075	Safety Equipment - Physicals	.00	82.50	99.50	118.67	100.00	.00	100.00	100.00
6200	Travel - Meetings - Education	3,924.32	1,087.51	1,109.57	1,093.98	2,350.00	2,008.45	1,000.00	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	227.45	.00	.00	.00	.00	.00	.00	.00
6250	Dues - Memberships - Certification	135.00	135.00	135.00	135.00	135.00	474.00	135.00	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 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund	20 - Water Fund								
	Department 50 - Finance								
6520	Supplies	53.50	152.01	64.47	207.09	250.00	105.00	200.00	250.00
	Department 50 - Finance Totals	\$457,071.05	\$477,591.42	\$530,777.90	\$464,346.72	\$481,976.00	\$309,804.64	\$482,001.00	\$441,460.00



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund 20 - Water Fund									
Department 52 - Accounting									
4101	Regular Salaries - Wages	205,283.24	210,351.98	228,704.98	192,186.07	213,974.00	191,201.43	213,974.00	204,259.00
4102	Wages Overtime	7,556.27	7,402.64	7,877.56	6,075.63	5,000.00	5,817.21	5,000.00	5,000.00
4201	Wages - Part Time	.00	.00	.00	.00	6,925.00	.00	6,925.00	6,000.00
4301	FICA Taxes	15,335.66	16,398.23	20,763.75	14,840.43	16,734.00	16,287.86	16,734.00	16,467.00
4302	Dental Self Insured	2,958.38	3,014.52	3,289.28	3,963.92	3,308.00	3,457.28	3,308.00	3,412.00
4304	Vision	590.45	599.67	652.53	583.33	568.00	584.14	568.00	568.00
4305	Retirement Health Savings Account	3,309.91	3,501.59	3,860.25	3,568.34	3,516.00	3,769.16	3,516.00	3,550.00
4306	Workers Compensation	1,289.44	1,302.06	1,328.03	1,100.08	1,299.00	2,445.54	1,299.00	1,658.00
4309	Health Savings Account - ER Portion	1,306.36	1,306.46	1,938.82	646.30	650.00	1,932.26	650.00	650.00
4310	ACWA Medical Insurance	49,761.85	50,236.74	52,958.36	46,405.97	44,557.00	44,840.25	44,557.00	44,062.00
4311	Life Insurance	513.30	528.91	576.94	527.99	522.00	580.41	522.00	528.00
4312	Long Term Disability - Management	437.58	459.15	396.10	521.49	510.00	.00	510.00	533.00
4313	AFLAC Administrative fee - ER Portion	36.12	37.36	41.68	56.87	50.00	35.43	50.00	50.00
4314	Long Term Disability - Union	331.20	331.20	276.00	331.20	331.00	.00	331.00	331.00
4315	CalPERS Classic ER Contribution	35,765.95	43,603.53	48,805.92	41,902.86	40,587.00	18,629.76	40,587.00	43,565.00
4325	CalPERS PEPRA ER Contribution	.00	324.31	1,628.18	3,785.66	4,266.00	4,187.69	4,266.00	4,504.00
4330	Health Savings Account Admin fee - ER Por	17.15	17.76	22.09	17.64	25.00	30.25	25.00	18.00
4405	Contractual Services	21,933.80	29,935.72	33,242.99	32,128.15	31,545.00	35,261.08	35,000.00	34,795.00

Budget Transactions		Number of Units	Cost Per Unit	Total Amount
<i>Level</i>	<i>Transaction</i>			
Finance Committee	ADP	1.0000	28,500.00	28,500.00
Finance Committee	eTools	1.0000	3,745.00	3,745.00
Finance Committee	Gov Invest (last May 2023)	1.0000	2,550.00	2,550.00
Finance Committee Totals				\$34,795.00

4440	Advisory	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00
4810	Postage Expenses	5.29	3.47	12.15	.00	25.00	.00	25.00	25.00
4820	Office Supplies	2,210.76	1,889.98	1,836.92	1,754.32	1,200.00	2,141.99	2,000.00	1,950.00

Comments	
<i>Level</i>	<i>Comment</i>
Department	Added 1x New AM Office Desk

Budget Transactions		Number of Units	Cost Per Unit	Total Amount
<i>Level</i>	<i>Transaction</i>			
Finance Committee	1x New AM Office Desk	1.0000	750.00	750.00



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund 20 - Water Fund									
Department 52 - Accounting									
	Finance Committee Base					1.0000	1,200.00	1,200.00	
						Finance Committee Totals		\$1,950.00	
4830	Subscription Expense	435.00	584.50	419.50	270.00	275.00	270.00	275.00	275.00
4930	Ads-Legal Notices	.00	.00	.00	187.33	.00	.00	.00	.00
6075	Safety Equipment - Physicals	273.50	297.00	129.50	259.50	100.00	.00	100.00	100.00
6200	Travel - Meetings - Education	2,150.48	2,155.50	591.98	4,039.69	3,820.00	3,658.04	3,820.00	3,750.00
	Budget Transactions								
	Level Transaction					Number of Units	Cost Per Unit	Total Amount	
	Finance Committee See sewer for details					1.0000	3,750.00	3,750.00	
						Finance Committee Totals		\$3,750.00	
6250	Dues - Memberships - Certification	55.00	55.00	55.00	55.00	75.00	62.50	75.00	75.00
6520	Supplies	242.77	242.06	344.11	90.79	200.00	152.77	200.00	200.00
6709	Loan Principal Payments	873,544.47	708,259.80	3,597,582.92	895,712.61	860,775.00	599,534.87	860,775.00	927,974.00
	Budget Transactions								
	Level Transaction					Number of Units	Cost Per Unit	Total Amount	
	Finance Committee PNC 2013					1.0000	408,369.00	408,369.00	
	Finance Committee Rounding					1.0000	17.00	17.00	
	Finance Committee SRF METERS PH 3-5					1.0000	258,550.00	258,550.00	
	Finance Committee SRF METERS PHASE 1					1.0000	116,771.00	116,771.00	
	Finance Committee SRF METERS PHASE 2					1.0000	51,324.00	51,324.00	
	Finance Committee SRF WATERLINE REPL					1.0000	92,943.00	92,943.00	
						Finance Committee Totals		\$927,974.00	
6710	Interest Expense	298,225.25	110,697.90	112,642.69	307,717.46	280,300.00	47,690.62	280,300.00	311,530.00
	Comments								
	Level Comment								
	Department Added SRF Keller Heavenly INT only FY24, P&I in FY25								
	Budget Transactions								
	Level Transaction					Number of Units	Cost Per Unit	Total Amount	
	Finance Committee PNC 2013					1.0000	67,203.00	67,203.00	
	Finance Committee SRF Keller Heavenly					1.0000	10,855.00	10,855.00	
	Finance Committee SRF METERS PH 3-5					1.0000	167,522.00	167,522.00	
	Finance Committee SRF METERS PHASE 2					1.0000	13,085.00	13,085.00	



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted	
Fund	20 - Water Fund									
	Department 54 - Purchasing									
4101	Regular Salaries - Wages	134,829.69	88,812.10	89,642.84	95,036.23	112,999.00	110,215.76	112,999.00	115,747.00	
4102	Wages Overtime	95.00	.00	.00	.00	280.00	28.57	280.00	350.00	
4301	FICA Taxes	7,821.33	8,651.81	7,148.64	7,873.59	8,644.00	9,729.44	8,644.00	8,855.00	
4302	Dental Self Insured	1,776.84	1,575.16	1,378.11	1,908.51	1,654.00	1,653.15	1,654.00	1,706.00	
4304	Vision	369.32	311.74	281.14	279.04	284.00	279.35	284.00	284.00	
4305	Retirement Health Savings Account	2,219.31	1,883.97	1,729.77	1,824.40	1,860.00	1,912.34	1,860.00	1,947.00	
4306	Workers Compensation	800.74	691.65	543.86	541.69	660.00	1,220.71	660.00	894.00	
4308	Uniforms	101.58	132.60	24.53	105.70	100.00	16.14	100.00	100.00	
4309	Health Savings Account - ER Portion	1,298.65	1,300.63	1,263.48	1,265.35	1,300.00	1,266.27	1,300.00	1,300.00	
4310	ACWA Medical Insurance	35,446.70	27,002.85	23,834.11	23,056.93	23,379.00	21,364.31	23,379.00	21,041.00	
4311	Life Insurance	377.89	301.60	271.91	276.40	282.00	262.37	282.00	269.00	
4312	Long Term Disability - Management	628.20	456.43	310.00	422.79	405.00	.00	405.00	486.00	
4313	AFLAC Administrative fee - ER Portion	33.32	35.31	17.98	17.88	25.00	17.88	25.00	25.00	
4314	Long Term Disability - Union	101.20	110.40	92.00	110.40	110.00	.00	110.00	110.00	
4315	CalPERS Classic ER Contribution	23,897.10	21,731.98	22,574.43	26,710.81	27,956.00	13,469.55	27,956.00	32,914.00	
4330	Health Savings Account Admin fee - ER Por	10.31	17.70	17.43	17.28	18.00	17.31	18.00	18.00	
4405	Contractual Services	4,882.70	12,088.79	14,087.24	.00	.00	.00	.00	.00	
4440	Advisory	.00	.00	.00	.00	100.00	.00	100.00	100.00	
4480	Legal-Regular	120.75	948.75	241.50	562.50	550.00	.00	550.00	550.00	
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	550.00	550.00		
						Finance Committee Totals		550.00		
4610	Gasoline Expense	198.62	203.07	139.62	213.95	250.00	153.10	250.00	250.00	
4620	Diesel Expense	2.16	2.07	66.44	175.61	75.00	177.95	75.00	75.00	
4810	Postage Expenses	.00	.00	.00	.00	25.00	.00	25.00	25.00	
4820	Office Supplies	1,080.42	734.37	781.68	428.85	1,200.00	466.07	550.00	650.00	
Comments										
	<i>Level</i>	<i>Comment</i>								
	Base	Removed 1x Standing Desk \$550								



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund	20 - Water Fund								
Department	54 - Purchasing								
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	650.00	650.00	
	<i>Transaction</i>								
	Base								
								<u>650.00</u>	
								Finance Committee Totals	\$650.00
4830	Subscription Expense	.00	.00	.00	.00	25.00	.00	25.00	25.00
4930	Ads-Legal Notices	.00	291.88	872.17	620.52	600.00	556.04	600.00	600.00
6030	Service Contracts	.00	.00	.00	1,337.50	1,340.00	1,337.50	1,340.00	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	
	<i>Transaction</i>								
	Planet Bids								
								<u>1,340.00</u>	
								Finance Committee Totals	\$1,340.00
6072	Janitorial Supplies	3,648.44	7,230.52	3,930.44	4,293.37	5,000.00	5,162.95	5,000.00	5,000.00
6074	Janitorial Services	25,077.00	21,210.00	25,452.00	26,528.30	25,900.00	25,839.10	27,997.00	25,900.00
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Finance Committee					1.0000	25,900.00	25,900.00	
	<i>Transaction</i>								
	50% Water (detail in sewer)								
								<u>25,900.00</u>	
								Finance Committee Totals	\$25,900.00
6075	Safety Equipment - Physicals	123.85	69.50	106.67	.00	100.00	232.51	200.00	100.00
6200	Travel - Meetings - Education	963.69	883.17	149.50	126.96	1,160.00	1,612.43	.00	1,735.00
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	
	<i>Transaction</i>								
	50% Water (detail in sewer)								
								<u>1,160.00</u>	
								Finance Committee Totals	\$1,160.00
6250	Dues - Memberships - Certification	65.00	65.00	65.00	65.00	75.00	70.00	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	
	<i>Transaction</i>								
	CAPPO								
								<u>75.00</u>	
								Finance Committee Totals	\$75.00
6520	Supplies	7.49	30.00	14.10	(52.77)	50.00	.64	50.00	50.00
	Department 54 - Purchasing Totals	\$245,977.30	\$196,773.05	\$195,036.59	\$193,746.79	\$216,406.00	\$197,061.44	\$216,793.00	\$222,521.00



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund	20 - Water Fund								
	Department 56 - Information Technology								
4101	Regular Salaries - Wages	189,022.69	183,590.17	196,231.08	246,237.60	258,710.00	223,805.28	258,710.00	315,696.00
4102	Wages Overtime	7,174.31	4,971.48	5,543.70	4,041.21	7,500.00	3,884.53	7,500.00	7,500.00
4103	Wages Double Time	21.30	.00	.00	212.42	500.00	.00	500.00	.00
4301	FICA Taxes	14,674.43	13,328.17	14,437.02	16,884.40	20,403.00	17,746.71	20,403.00	24,119.00
4302	Dental Self Insured	2,733.27	2,343.65	2,419.26	3,713.66	3,308.00	3,677.83	3,308.00	4,265.00
4304	Vision	552.94	490.14	507.43	540.34	568.00	621.63	568.00	710.00
4305	Retirement Health Savings Account	3,077.36	2,824.77	3,091.50	3,456.20	3,634.00	3,906.23	3,634.00	4,387.00
4306	Workers Compensation	1,176.46	1,119.70	1,067.06	1,246.74	1,557.00	2,874.27	1,557.00	2,501.00
4309	Health Savings Account - ER Portion	1,848.22	2,797.70	1,939.29	2,352.76	2,400.00	2,096.19	2,400.00	2,400.00
4310	ACWA Medical Insurance	41,228.16	40,264.90	45,026.20	46,518.13	48,903.00	46,221.33	48,903.00	49,558.00
4311	Life Insurance	464.34	416.57	464.39	513.36	540.00	580.95	540.00	661.00
4312	Long Term Disability - Management	427.59	471.99	417.20	556.98	539.00	.00	539.00	601.00
4313	AFLAC Administrative fee - ER Portion	17.88	8.90	.00	.00	25.00	.00	25.00	25.00
4314	Long Term Disability - Union	329.16	331.20	276.00	331.20	331.00	.00	331.00	442.00
4315	CalPERS Classic ER Contribution	27,775.67	27,860.50	35,615.29	48,708.26	50,938.00	23,684.76	50,938.00	45,204.00
4325	CalPERS PEPRA ER Contribution	2,405.95	2,646.35	2,292.42	3,649.00	4,137.00	4,305.00	4,137.00	12,371.00
4330	Health Savings Account Admin fee - ER Por	34.56	29.41	31.35	33.54	35.00	33.87	35.00	35.00
4405	Contractual Services	17,760.13	22,453.82	17,207.34	20,547.44	32,000.00	19,125.66	20,000.00	32,000.00
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	12,000.00		12,000.00
						Finance Committee Totals			\$32,000.00
4810	Postage Expenses	.00	.00	.00	.00	75.00	.00	75.00	75.00
4820	Office Supplies	1,812.91	1,405.02	1,067.85	2,901.68	3,000.00	1,364.74	3,000.00	3,000.00
4830	Subscription Expense	.00	.00	.00	.00	175.00	.00	175.00	175.00
4840	District Computer Supplies	36,139.50	21,906.98	26,523.66	26,861.48	32,000.00	44,308.20	32,000.00	32,000.00
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>		<i>Total Amount</i>
	Finance Committee					1.0000	32,000.00		32,000.00
						Finance Committee Totals			\$32,000.00
4845	Computer Purchases	26,569.42	28,959.10	26,139.32	31,898.41	28,750.00	44,797.69	41,000.00	44,350.00



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund 20 - Water Fund									
	Department 56 - Information Technology								
6030	Service Contracts	98,837.83	186,117.74	188,495.50	245,763.59	226,038.00	260,846.19	226,038.00	289,168.00

Budget Transactions				
Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Finance Committee	Accruent - Maintenance Connection	1.0000	14,000.00	14,000.00
Finance Committee	Adobe Acrobat Pro	1.0000	3,000.00	3,000.00
Finance Committee	AlertMedia	1.0000	3,000.00	3,000.00
Finance Committee	Antivirus (ESET)	1.0000	5,000.00	5,000.00
Finance Committee	Aquatic Info - Tokay Backflow Software Maintenance and Support	1.0000	800.00	800.00
Finance Committee	ArcticWolf SOCaaS Contract	1.0000	25,000.00	25,000.00
Finance Committee	Autodesk AutoCAD	1.0000	10,000.00	10,000.00
Finance Committee	BarTender Barcode Software	1.0000	500.00	500.00
Finance Committee	Civic Clerk Board Meeting Manager	1.0000	2,000.00	2,000.00
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	13,750.00	13,750.00
Finance Committee	Firewall - Palo Alto Maintenance and Service	1.0000	3,500.00	3,500.00
Finance Committee	Firewall - SonicWall Support and Maintenance	1.0000	2,500.00	2,500.00
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	7,000.00	7,000.00
Finance Committee	KnowBe4 Services	1.0000	5,000.00	5,000.00
Finance Committee	Labworks	1.0000	6,000.00	6,000.00
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 - GoToMyPC	1.0000	1,500.00	1,500.00
Finance Committee	Microsoft Office 365	1.0000	25,000.00	25,000.00
Finance Committee	Microsoft Software Assurance	1.0000	13,500.00	13,500.00
Finance Committee	Mimecast Email Filter and Archive Service	1.0000	13,000.00	13,000.00
Finance Committee	Mitel Phone System	1.0000	10,000.00	10,000.00
Finance Committee	NetMotion VPN Software	1.0000	5,000.00	5,000.00
Finance Committee	No-IP Dynamic DNS Service	1.0000	12.50	13.00
Finance Committee	RemitPlus Software Maintenance and Support	1.0000	2,000.00	2,000.00
Finance Committee	Ruckus Wireless	1.0000	1,800.00	1,800.00
Finance Committee	Sensus Base Station Maintenance and Support	1.0000	1,800.00	1,800.00
Finance Committee	Sensus RNI and Analytics Software Maintenance and Support	1.0000	25,000.00	25,000.00
Finance Committee	Syntech - FuelMaster	1.0000	500.00	500.00
Finance Committee	Track-It Help Desk Software Maintenance and Support	1.0000	1,850.00	1,850.00
Finance Committee	Tyler Technology Software Maintenance and Support	1.0000	20,000.00	20,000.00



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund	20 - Water Fund								
Department	56 - Information Technology								
Finance Committee	Videx CyberAudit Enterprise Basic Maintenance and Support					1.0000	750.00	750.00	
Finance Committee	vmware Enterprise					1.0000	6,000.00	6,000.00	
Finance Committee	Wasabi Cloud Storage 150TB					1.0000	10,000.00	10,000.00	
Finance Committee	WaterSmart Customer Platform					1.0000	15,000.00	15,000.00	
Finance Committee	Website Hosting and Backup Services					1.0000	750.00	750.00	
Finance Committee	WinCan Web and Software Maintenance and Support					1.0000	1,250.00	1,250.00	
Finance Committee	Wonderware SCADA Software Maintenance and Support					1.0000	20,000.00	20,000.00	
Finance Committee	Zoho ManageEngine UEM					1.0000	3,500.00	3,500.00	
	Finance Committee Totals							\$289,168.00	
6075	Safety Equipment - Physicals	.00	.00	.00	109.60	200.00	64.21	200.00	200.00
6200	Travel - Meetings - Education	10,609.92	9,231.12	1,032.53	4,411.44	15,000.00	6,503.26	15,000.00	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	15,000.00	15,000.00	
	Transaction								
	See Sewer for Details								
	Finance Committee Totals							\$15,000.00	
6230	Tuition & Reimbursement Program	.00	.00	.00	1,600.00	.00	800.00	.00	.00
6250	Dues - Memberships - Certification	585.00	50.00	440.00	440.00	850.00	440.00	850.00	850.00
6310	Telephone	646.79	713.85	581.43	2,251.34	650.00	2,910.16	1,500.00	650.00
6520	Supplies	55.88	136.02	64.47	42.70	250.00	391.94	300.00	250.00
7541	Strategic Plan Update	.00	.00	.00	7,360.83	.00	21,043.29	.00	.00
8012	Wireless Controller/Access Points, Admin	.00	.00	.00	10,002.83	.00	.00	.00	.00
8013	Firewall Software/Upgrades	.00	14,303.83	.00	.00	.00	.00	.00	.00
8191	Replace SCADA Historian Server	.00	.00	.00	8,370.13	.00	.00	.00	.00
8192	Replace SCADA APP Server 2	.00	.00	7,751.15	.00	.00	.00	.00	.00
8251	Virtual Host	.00	.00	.00	.00	.00	18,679.72	18,679.00	20,000.00
8252	Backup Power Server Room	.00	.00	.00	6,106.04	.00	.00	.00	11,000.00
8253	Network Improvements	.00	.00	.00	.00	.00	.00	.00	20,000.00
8254	Firewall/software Upgrade	.00	.00	.00	27,555.46	.00	.00	.00	.00
8255	Software Upgrades, Misc	.00	.00	.00	.00	.00	.00	8,000.00	8,000.00
8256	Wireless Controller/Access Points	.00	.00	.00	8,573.85	.00	.00	.00	.00
8258	New Core Switch, Server Room	.00	.00	.00	.00	.00	.00	25,000.00	.00
8259	Replace Domain Controller Server	.00	.00	.00	9,305.43	.00	.00	.00	.00
8333	Software Upgrades	.00	.00	.00	.00	8,000.00	.00	8,000.00	.00
8334	AutoCAD Licenses	.00	.00	.00	.00	6,000.00	.00	.00	.00



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund	20 - Water Fund								
	Department 56 - Information Technology								
8411	Storage System (SAN)/Additions	.00	.00	.00	.00	.00	.00	.00	150,000.00
8412	Laserfiche Upgrade	.00	.00	.00	.00	.00	.00	.00	15,000.00
8413	Database Software/Updates	.00	.00	.00	.00	.00	.00	.00	15,000.00
8414	SQL Additional Licenses	.00	.00	.00	.00	.00	.00	.00	7,000.00
8415	Backup/Disaster Recovery Appliance	.00	.00	.00	.00	.00	.00	.00	15,000.00
	Department 56 - Information Technology Totals	\$485,981.67	\$568,773.08	\$578,662.44	\$793,098.05	\$757,016.00	\$754,713.64	\$803,845.00	\$1,149,193.00



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund	20 - Water Fund								
	Department 60 - Customer Service								
4101	Regular Salaries - Wages	254,973.94	236,815.49	246,871.90	233,653.51	295,168.00	197,728.89	220,000.00	242,514.00
4102	Wages Overtime	3,010.13	8,860.71	10,391.64	3,576.87	6,287.00	2,306.68	6,287.00	3,250.00
4201	Wages - Part Time	.00	.00	.00	.00	18,000.00	240.73	18,000.00	.00
4301	FICA Taxes	19,860.79	20,436.96	18,561.41	15,758.87	23,777.00	16,233.96	23,777.00	18,801.00
4302	Dental Self Insured	4,728.58	4,386.60	3,734.64	5,659.03	5,789.00	5,210.77	5,789.00	5,118.00
4303	Unemployment Insurance	.00	.00	.00	2,142.00	.00	.00	.00	.00
4304	Vision	934.05	877.98	776.97	825.74	994.00	916.47	994.00	852.00
4305	Retirement Health Savings Account	4,994.17	4,865.70	4,429.24	4,761.64	5,618.00	10,116.54	5,618.00	4,642.00
4306	Workers Compensation	1,784.65	1,632.06	1,364.45	1,336.47	1,820.00	2,855.58	1,820.00	1,908.00
4309	Health Savings Account - ER Portion	3,821.07	3,163.79	3,109.38	3,109.87	3,150.00	5,782.13	3,150.00	3,150.00
4310	ACWA Medical Insurance	72,375.39	62,482.07	56,599.42	60,955.01	63,920.00	68,873.83	63,920.00	57,044.00
4311	Life Insurance	748.01	707.28	646.19	700.56	807.00	732.55	807.00	687.00
4312	Long Term Disability - Management	434.34	454.50	391.10	509.25	518.00	.00	518.00	441.00
4313	AFLAC Administrative fee - ER Portion	18.12	17.10	12.25	.00	25.00	.00	25.00	25.00
4314	Long Term Disability - Union	575.59	556.52	413.75	499.03	597.00	.00	597.00	504.00
4315	CalPERS Classic ER Contribution	38,784.30	39,490.86	41,808.61	43,339.91	40,767.00	5,898.83	40,767.00	19,496.00
4325	CalPERS PEPRER ER Contribution	3,533.79	3,608.29	4,084.16	6,493.11	10,165.00	13,369.29	10,165.00	18,961.00
4330	Health Savings Account Admin fee - ER Por	56.25	59.68	51.89	53.22	53.00	54.24	53.00	53.00
4405	Contractual Services	8,714.38	9,403.37	24,725.33	320.00	5,000.00	.00	.00	.00
4475	Legal-Special Projects	8,107.50	22,167.50	4,639.00	913.50	1,500.00	262.50	1,500.00	1,500.00
4476	Legal Litigation Confidential	132.94	.00	.00	.00	.00	.00	.00	.00
4480	Legal-Regular	6,450.26	5,037.00	6,947.75	21,105.00	5,000.00	937.50	5,000.00	5,000.00
4520	Miscellaneous Liability Claims	166.58	3,259.59	2,437.22	1,528.40	1,000.00	826.94	1,000.00	1,000.00
4521	CSRMA Liability Claims	3,157.00	500.00	.00	.00	.00	.00	.00	.00
4810	Postage Expenses	16,598.36	15,390.89	16,630.78	18,340.85	41,000.00	21,608.13	41,000.00	47,250.00
4820	Office Supplies	3,616.48	2,175.38	3,094.58	2,082.84	2,300.00	1,596.95	2,075.00	2,300.00
4920	Printing	5,776.29	5,290.64	7,212.49	6,920.76	18,400.00	8,731.16	18,400.00	24,500.00
4930	Ads-Legal Notices	1,842.42	190.03	481.50	1,356.26	1,500.00	.00	1,500.00	1,500.00
5020	Equipment Rental- Lease	1,053.37	1,078.52	1,087.04	1,085.51	1,050.00	2,135.52	1,050.00	2,190.00
6027	Office Equipment Repair	.00	.00	.00	.00	100.00	.00	100.00	100.00



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund	20 - Water Fund								
	Department 62 - Inspections								
4101	Regular Salaries - Wages	189,882.68	186,047.54	224,705.78	219,557.01	291,864.00	189,947.53	291,864.00	290,260.00
4102	Wages Overtime	12,260.92	7,059.36	3,128.42	5,205.22	3,355.00	3,376.85	3,355.00	3,250.00
4201	Wages - Part Time	15,067.17	11,071.90	.00	4,840.72	.00	22,211.36	.00	38,400.00
4202	Wages - Part Time Overtime	.00	.00	.00	14.52	.00	.00	.00	100.00
4301	FICA Taxes	15,993.48	15,238.88	12,451.61	18,741.05	22,583.00	16,727.56	22,583.00	22,452.00
4302	Dental Self Insured	3,322.37	2,917.22	3,369.27	4,692.02	4,962.00	3,653.83	4,962.00	5,118.00
4303	Unemployment Insurance	.00	.00	201.00	.00	.00	.00	.00	.00
4304	Vision	650.96	598.94	691.86	684.06	852.00	617.17	852.00	852.00
4305	Retirement Health Savings Account	3,208.86	3,073.51	3,487.58	3,447.95	4,293.00	3,111.08	4,293.00	4,293.00
4306	Workers Compensation	1,870.65	2,559.54	3,255.98	3,359.68	3,935.00	7,342.35	3,935.00	7,710.00
4308	Uniforms	803.86	963.26	556.48	1,016.08	750.00	403.04	750.00	750.00
4309	Health Savings Account - ER Portion	1,902.84	2,588.66	2,576.63	2,578.16	2,600.00	2,578.49	2,600.00	2,600.00
4310	ACWA Medical Insurance	52,374.59	42,753.90	43,720.79	42,289.66	57,544.00	36,496.24	57,544.00	51,790.00
4311	Life Insurance	456.52	424.12	477.61	472.10	591.00	427.35	591.00	591.00
4313	AFLAC Administrative fee - ER Portion	19.24	16.22	9.79	11.36	25.00	2.43	25.00	25.00
4314	Long Term Disability - Union	441.60	466.10	588.80	552.00	662.00	165.60	662.00	662.00
4315	CalPERS Classic ER Contribution	18,032.69	20,924.93	28,285.36	28,783.13	39,627.00	14,442.53	39,627.00	46,654.00
4325	CalPERS PEPRER ER Contribution	6,396.03	5,555.17	7,798.93	8,575.89	10,384.00	6,188.84	10,384.00	10,006.00
4330	Health Savings Account Admin fee - ER Por	29.54	41.12	52.87	52.80	53.00	45.35	53.00	53.00
4405	Contractual Services	.00	160.00	.00	.00	.00	.00	.00	.00
4610	Gasoline Expense	3,983.60	4,299.98	4,120.91	5,639.52	4,300.00	3,725.12	4,300.00	4,300.00
4820	Office Supplies	133.17	686.93	374.52	313.18	250.00	5.67	250.00	250.00
6030	Service Contracts	2,250.16	1,473.93	1,847.14	3,810.40	2,750.00	6,236.23	7,000.00	2,750.00
6045	Water Meters & Parts	59,205.39	127,071.05	93,018.39	117,370.07	150,000.00	94,690.30	150,000.00	150,000.00
6071	Shop Supplies	3,956.77	3,611.37	2,220.03	4,148.56	3,000.00	4,094.90	3,000.00	3,000.00
6073	Small Tools	112.24	41.63	1,387.14	106.80	200.00	155.12	200.00	200.00
6075	Safety Equipment - Physicals	238.40	164.84	342.69	436.51	350.00	1,187.44	350.00	350.00
6200	Travel - Meetings - Education	8,503.18	523.59	4,190.30	9,037.95	4,501.00	2,877.09	5,000.00	5,375.00

Comments	
Level	Comment
Department	Will need two inspectors to get certified as a backflow tester.



Adopted Budget - Expense

Budget Year 2024

Account	Account Description	2019 Actual Amount	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Adopted Budget	2023 Actual Amount	2023 Estimated Amount	2024 Adopted
Fund	20 - Water Fund								
Department	80 - Non Crew								
4510	Insurance Expense	175,489.18	239,705.66	242,643.74	308,097.22	272,350.00	317,088.49	308,000.00	308,000.00
	Comments								
	Level	<i>Comment</i>							
	Department	Recorded 2023 estimate and 2024 budget to equal 2022 actual.							
4810	Postage Expenses	150.00	.00	150.00	458.00	300.00	1,325.00	600.00	300.00
6075	Safety Equipment - Physicals	.00	.00	.00	439.94	500.00	751.09	751.00	500.00
6310	Telephone	17,489.97	18,441.33	23,340.37	24,537.42	23,000.00	27,070.39	25,000.00	25,000.00
6330	Electricity	677,336.67	691,736.14	947,374.23	988,966.47	1,155,000.00	816,179.43	1,155,000.00	1,270,000.00
	Comments								
	Level	<i>Comment</i>							
	Department	Added 10% to 2023 estimate for 2024 budget.							
6340	Water	.00	.00	15,675.76	13,698.66	14,000.00	13,005.51	14,000.00	14,000.00
6350	Natural Gas	21,042.24	21,498.29	21,368.15	35,031.37	23,000.00	43,883.65	35,000.00	35,000.00
	Comments								
	Level	<i>Comment</i>							
	Department	Recorded 2023 estimate and 2024 budget to equal 2022 actual.							
6360	Propane	.00	.00	.00	64.61	100.00	.00	.00	.00
6370	Refuse Disposal	2,338.80	1,966.07	1,658.36	2,246.88	2,500.00	2,145.68	2,300.00	2,300.00
6380	Other Utilities	8,112.48	8,222.64	.00	.00	.00	.00	.00	.00
6510	Miscellaneous Corrections	69,574.04	308,243.99	76,010.71	54,851.16	.00	256.16	39,000.00	.00
6520	Supplies	6.84	24.25	29.83	8.20	200.00	31.77	100.00	100.00
6530	Misc Emergency Incident Expenses	.00	.00	.00	26,526.10	.00	9,932.57	.00	.00
6635	LAFCO Administrative Costs	14,332.43	14,488.35	14,252.36	15,471.28	14,500.00	16,542.29	16,600.00	16,600.00
6716	2013 Water Refunding Debt Amortization Expense	9,149.68	.00	.00	.00	.00	.00	.00	.00
6750	Contingency Fund	.00	.00	.00	.00	150,000.00	.00	.00	150,000.00
6770	Loss on Retired Assets	.00	.00	.00	416.42	.00	.00	.00	.00
6816	Depreciation Expense	3,940,206.94	4,062,684.40	4,332,579.36	4,527,888.87	4,510,000.00	4,265,460.69	4,618,500.00	4,711,000.00
	Department 80 - Non Crew Totals	\$4,935,229.27	\$5,367,011.12	\$5,675,082.87	\$5,998,702.60	\$6,165,450.00	\$5,513,672.72	\$6,214,851.00	\$6,532,800.00
	Fund 20 - Water Fund Totals	\$16,449,250.79	\$17,887,889.21	\$23,605,996.54	\$25,121,473.31	\$30,448,772.00	\$20,880,479.70	\$35,226,224.00	\$31,922,455.00
	Net Grand Totals	\$46,161,383.37	\$47,789,453.18	\$63,075,575.28	\$59,946,373.19	\$69,896,447.00	\$53,474,622.41	\$81,391,839.00	\$75,962,890.00

ADDENDUM

Rate Confirmation Resolution No. 3244-23	181
Budget Adoption Resolution No. 3245-23.....	183
Budget Adoption Resolution No. 3246-23.....	184
Appropriations Subject to Limitations Resolution No. 3248-23	185



1 Directors of the South Tahoe Public Utility District at a regular meeting duly held
2 on the 18th day of May 2023, by the following vote:

3

4 AYES: Romsos, Peterson, Sheehan, Exline

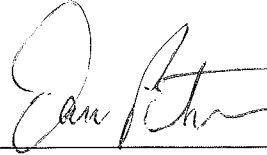
5 NOES:

6 ABSENT: Haven

7

8

9



David Peterson, Board President
South Tahoe Public Utility District

10

ATTEST:

11



12

Melonie Guttry, Executive Services Manager/
Clerk of the Board
South Tahoe Public Utility District

13

14

15

16

17

18

19

20

21

22

23

24

25

26

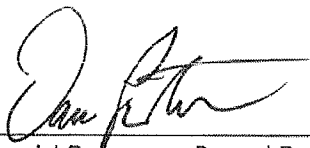
27

28

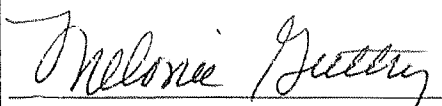
29

30

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30



David Peterson, Board President
South Tahoe Public Utility District

ATTEST:


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

ACKNOWLEDGMENTS

Paul Hughes, CHIEF FINANCIAL OFFICER

Greg Dupree, ACCOUNTING MANAGER

BOARD OF DIRECTORS' FINANCE COMMITTEE:

David Peterson

Nick Haven

FINANCE DIVISION:

Chelsea Block

