



SOUTH TAHOE
PUBLIC UTILITY DISTRICT

ANNUAL BUDGET

FISCAL YEAR
JULY 1, 2024 - JUNE 30, 2025

ADOPTED MAY 16, 2024





SOUTH TAHOE PUBLIC UTILITY DISTRICT

FISCAL YEAR

JULY 1, 2024 - JUNE 30, 2025

Budget Message	1
Monthly Flat Service Rates.....	9
Metered Water Service Rates.....	10
Strategic Plan	11
District Officials	12
Organizational Chart.....	13
Department/Crew Descriptions.....	14
2024/25 Budget Combined Funds.....	29
Sewer Enterprise Fund.....	30
Water Enterprise Fund	108
Addendum.....	170
Acknowledgments	174





SOUTH TAHOE PUBLIC UTILITY DISTRICT

FISCAL YEAR 2024/25 BUDGET MESSAGE

May 16, 2024

District Customers and Board of Directors:

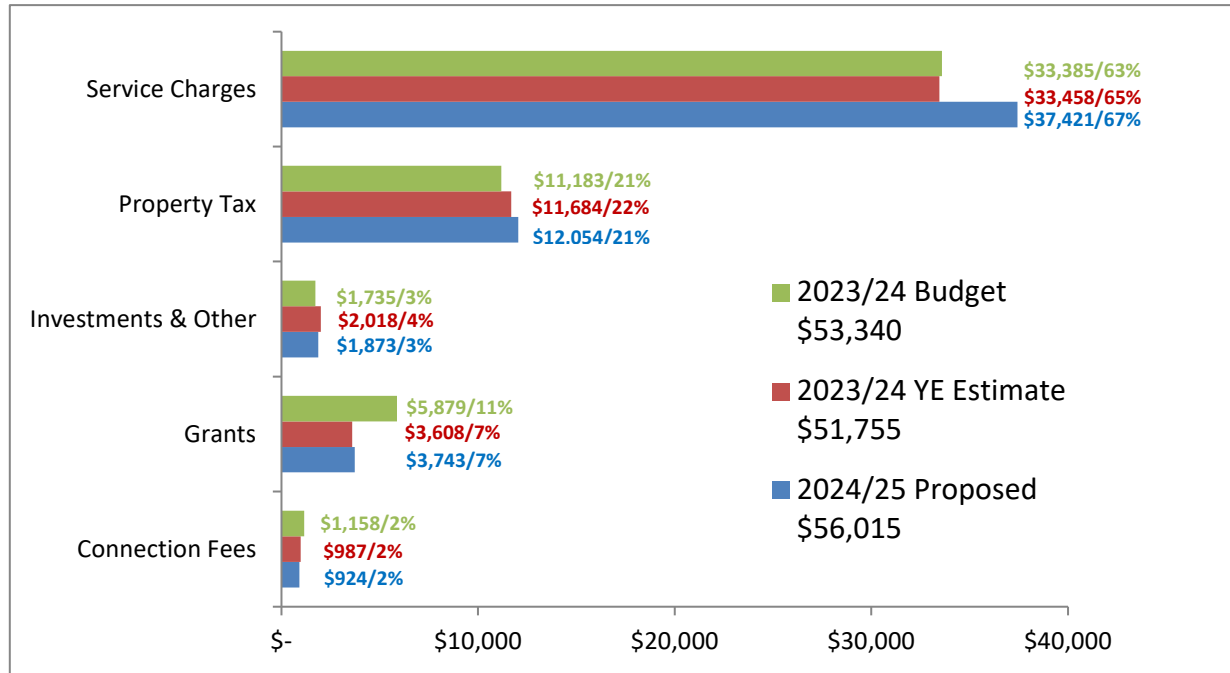
The South Tahoe Public Utility District staff submit to you the adopted Fiscal Year 2024/25 budget and long-range forecast. This budget message is meant to provide a summary of the adopted budget and long-range forecast and is intended to be read in conjunction with the other information in the budget 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 2024/25 budget and long-range forecast.

In October 2023, 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 is not recommending any additional permanent positions 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 \$133 million and \$131 million respectively. The District will be issuing a five-year Proposition 218 notice prior to the beginning of fiscal year 2024/25 which will include a five-year rate increase schedule necessary to complete the ten-year CIPs. By ordinance, the Board of Directors adopts the rates in year one of the schedule, but on an annual basis must confirm the rates in each of the remaining years. The recommended rate adjustments of 9.5% for water and 13.5% for sewer were confirmed by the Board of Directors for fiscal year 2025 at the May 16, 2024 regular Board meeting.

Fiscal Year 2024/25 Projected Revenues: Water and Sewer Combined \$54,695 (000's) Compared to FY 2024 Budget and 2024 Estimated Year End

Figure 1

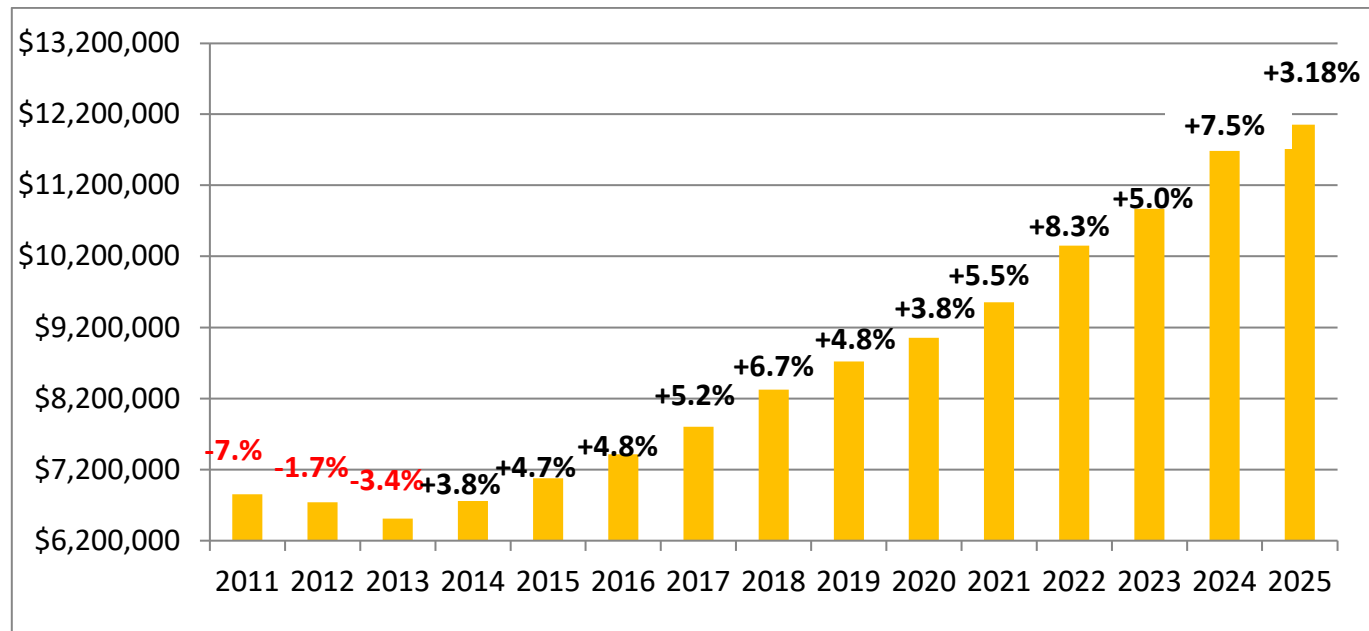


Total water and sewer revenues projected for fiscal year 2024/25 are \$56 million, not including expected loan reimbursements of \$22.1 million, and are up by \$2.7 million compared to the current year budget. The variance is due to an increase in Service Charges of \$4 million, in Property Taxes of \$871K, and Other Income of \$138K offset by a decrease in Grants of \$2.1 million and Connection Fees of \$234K.

Property Taxes – Property tax revenues are projected at \$12 million, a 3.18% increase over the current year’s actual amount. For fiscal year 2024/25, property tax is budgeted 67% in the sewer fund and 33% in the water fund. This ratio incrementally increases by 2 – 3% for that budgeted to water through year 2028/29 then changes to a 56/44 sewer/water ratio. Property tax transfers from the District to the South Tahoe Redevelopment Successor Agency are projected to be \$560,000 in 2024/2025 or 4.6% of projected gross property tax revenues. This tax transfer is estimated to continue until 2041, when all bonded debt of the Successor Agency is satisfied.

As you can see in the graph below, property tax receipts have been on a steady incline since 2014. The actual increase for the current year was 3.18%. 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 modest increases 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 3.18% for fiscal year 2024/25 and beyond. District staff still plans to remain conservative when projecting future changes to assessed property values. With the impact the latest recession had on property values, the District prefers to take a more conservative approach as to not 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 and revenues.

Figure 2 GROSS PROPERTY TAX REVENUE



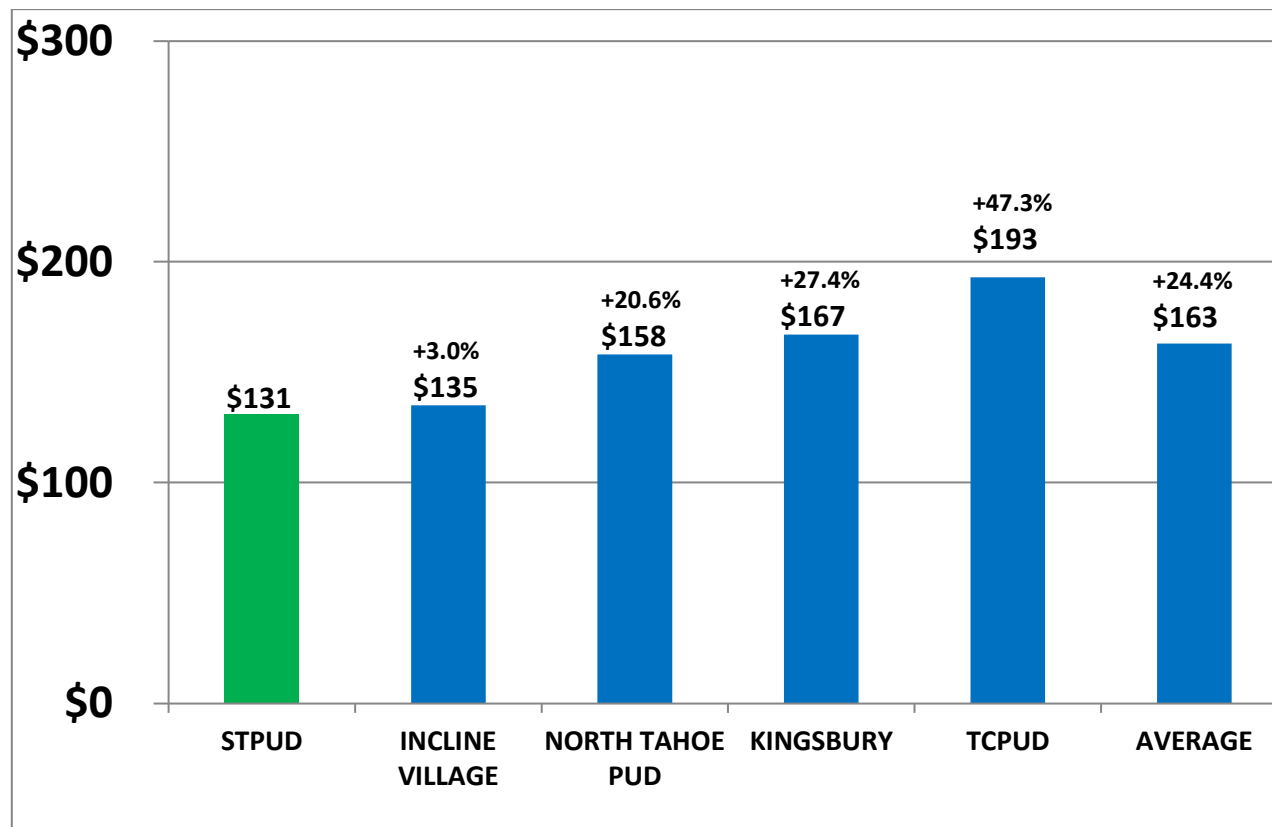
Service Charges – Total water and sewer service charge revenue projected for 2024/25 is \$37.4 million. As mentioned above, the adopted budget has been prepared with a 13.5% increase for sewer rates and 9.5% for water which allows the District to continue completing projects

from the “Needs Based” CIPs. The long-range forecast is currently prepared with the assumed rate increases of 9.5% in years two through ten pending the next Prop 218 five-year cycle (FY 2029/30).

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 \$163, compared to the District’s 2024/25 combined rate of \$124. Staff will continue to monitor and report future rate data annually.

Current Monthly Combined Water & Sewer Rate Comparison w/STPUD 2024/25 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 2024/25 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 2024/25 only represent approximately 2.0% of the total proposed revenue budget, they are an important revenue source to support capital projects.

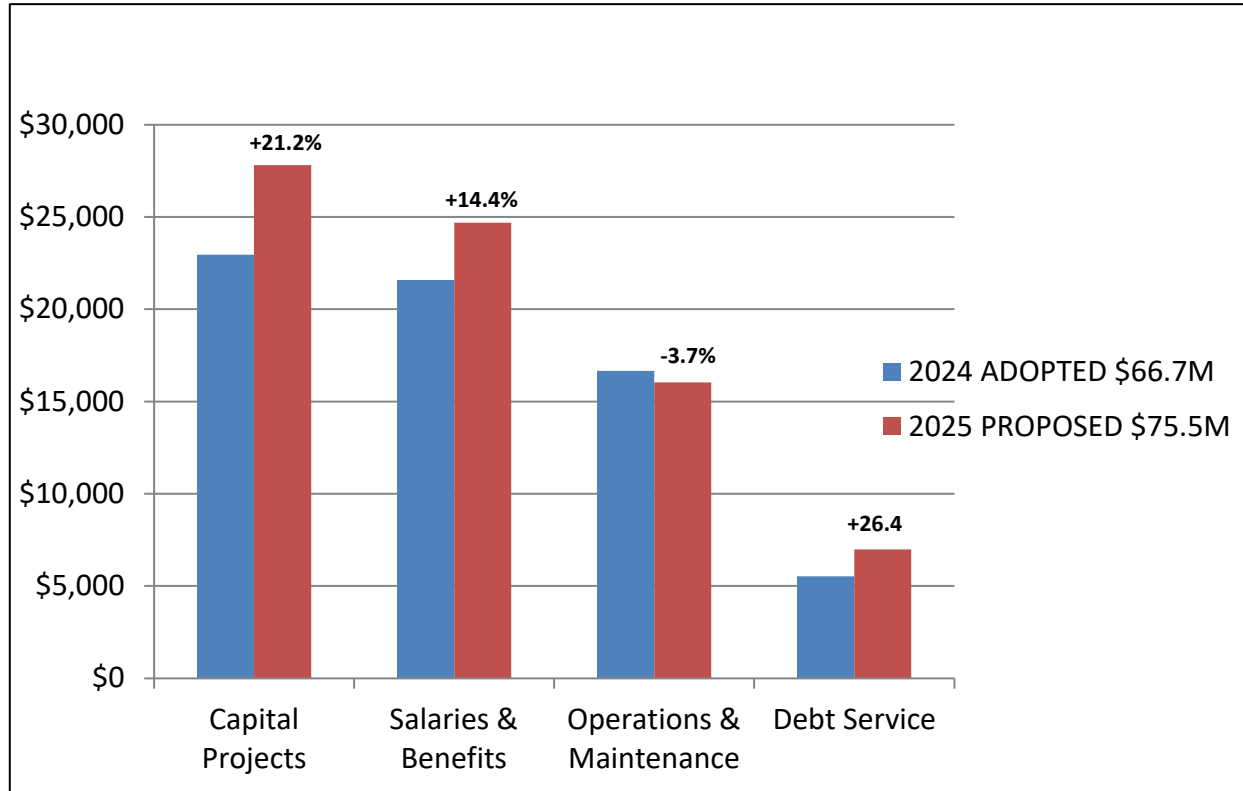
Investment Revenues – Projected investment earnings generated from the District’s portfolio have been well below historical averages as interest rates were at or near record lows for years. California government code requires local governments to invest in programs with little to no risk, guaranteeing principal preservation. For this reason, investment returns on the District’s portfolio are not a significant source of annual revenues. Projected earnings for 2024/25 are \$359,000 compared to \$539,000 in the current year budget although actual earnings could exceed expectations if current higher rates remain strong into 2024/25. 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, State Revolving Fund Loans or significant rate increases. The proposed 2024/25 budget includes \$3.7 million of awarded grant funds for various projects.

Total Expenditures - Total water and sewer proposed expenses for fiscal year 2024/25 are \$69.1 million compared to \$66.7 million in the current year adopted budget (Figure 4); \$23.4 million or 34% is allocated to capital projects, \$23.5 million or 34% for salaries and benefits, \$16.1 million or 23% for operating and maintenance expenses, and \$6.1 million or 9% for debt service. Each expenditure category is discussed below.

Fiscal year 2024/25 proposed expenses compared to current adopted expenses:

Figure 4



Operating and Maintenance Expenses – Total water and sewer operating and maintenance (O&M) expenses adopted for fiscal year 2024/25 are \$16 million, \$619K or 3.7% less than the current year budget. The change is primarily due to a change in ongoing expenses to include the following decreases: \$288K for Sewer Crossings Assessment, \$55K for Cathodic Protection, \$10K for Solar Support and \$35K for Blue Ribbon.

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 2024/25 budget are \$24.7 million and account for approximately 33% of the total proposed expenditure budget. FY 2023/24 budgeted salaries in the amount of \$14.4 million are increasing by approximately \$2.1 million or 14.4%, while FY 2023/24 budgeted benefits in the amount of \$7.2 million are increasing \$1 million or 14.3%. The combined increase is

\$3.1 million or 14.4%. Negotiations for the succeeding contract have been completed and include a 3.5% COLA retroactive for FY 2023-24 and a range for FY 2024-25 COLA from a minimum of 2.5% to a maximum of 4.5%. As such there is a projected increase of 2.5% for COLA. In addition, those new employees not at the top of their respective wage scale receive a 5% step increase. As noted in the current employment contract, the District is in the process of completing a Compensation Study for which a residual 6.5% increase remains for salary realignments.

The largest impact to benefits is an increase of 12% or \$292,000 to health insurance premiums as well as the benefits tied directly to the 6.5% placeholder Compensation Study realignments and 3.5% retroactive COLA, \$748,000. These increases are offset with a decrease in the CalPERS expense of approximately \$150,000 due to the retirement of employees in the Classic Plan and the new employee participants in the less expensive PEPRAs Plan (see more information on CalPERS below). Lastly, due to the increase in salaries, Social Security/Medicare expenses are expected to increase approximately \$45,000 and other miscellaneous benefits are increasing approximately \$45,000 also due to the increases in salaries noted above.

Several new positions have been requested by multiple departments, but the General Manager is not recommending incorporating any of them into the adopted budget, nor have they been approved by the Board. Earlier this fiscal year the Board approved the new position of Director of Operations. With the elimination of the Assistant General Manager position it was demonstrated that the needs of the entity required the caliber of this position in the Management of the Daily Operations to ensure cost effectiveness and general overall efficiency. The approximate total annual cost of this position is \$203,194 plus benefits and will be split evenly between the water and sewer funds budget.

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 acted 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 2024/25 the increase to the Classic plan (51 employees enrolled) employer rate is 8.748% of salaries, bringing the contribution rate up to 37.36% of salaries. The increase is due to the number of retirees from this plan which results in a decrease at the base. Despite the increase in the contribution rate, the actual expense decreases by \$51K. The PEPRA plans (69 employees enrolled) employer contribution rate is increasing slightly by 0.190% 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 2024/25 is 7.870% of salaries. The total estimated CalPERS increase for the year is \$130.5K.

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 for our customers. Some of the refinancing in the past has created millions in savings over the remaining loan terms. For the year 2024/25, debt service is projected at \$6.9 million, an increase of approximately \$1.5 million over the current year. The increase is due to the new debt service payments associated with the bundled General Sewer Loan #1 and Secondary Clarifiers 1 & 2 as well as the Miscellaneous Water Project Loan.

The CIPs incorporated in the proposed budget and long-range forecast require additional borrowings. The sewer fund forecast includes \$64 million, while the water fund includes \$45.8 million in assumed new borrowings over the next ten years.

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 \$27.8 million; \$16.9 million for sewer projects, and \$10.9 million for water projects. The ten-year engineering CIPs are \$133.2 million and \$131 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. As discussed during the February 18, 2024, CIP workshop, the “Needs Based” CIPs are dependent on water and sewer rate increases of at least 13.5% and 9.5% respectively for fiscal year 2024-25. Of course, amendments will be required if the Board decides to move forward with a different rate increase or CIP approach.

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

Andrea Salazar, Chief Financial Officer

STPUD MONTHLY WATER AND SEWER RATES AUTHORIZED BY PROP 218 NOTICE

MONTHLY FLAT SERVICE

	ADOPTED	ADOPTED	ADOPTED	ADOPTED	ADOPTED
	9.50%	9.50%	9.50%	9.50%	9.50%
	2024/25	2025/26	2026/27	2027/28	2028/29
WATER					
Single Dwelling Unit	\$ 75.98	\$ 83.20	\$ 91.11	\$ 99.76	\$ 109.24
Duplex	\$ 126.17	\$ 138.15	\$ 151.29	\$ 165.66	\$ 181.39
Triplex	\$ 171.41	\$ 187.69	\$ 205.54	\$ 225.05	\$ 246.43
Fourplex	\$ 221.76	\$ 242.83	\$ 265.92	\$ 291.16	\$ 318.83
Each additional unit	\$ 37.16	\$ 40.69	\$ 44.56	\$ 48.79	\$ 53.43
Business Establishment 3/4 Inch Connection	\$ 110.01	\$ 120.46	\$ 131.92	\$ 144.44	\$ 158.17
Business Establishment 1 Inch Connection	\$ 168.14	\$ 184.11	\$ 201.62	\$ 220.76	\$ 241.73
SEWER					
Monthly Charge Per Sewer Unit	13.50%	9.50%	9.50%	9.50%	9.50%
By Customer Class	2024/25	2025/26	2026/27	2027/28	2028/29
Single Family Dwelling	\$ 19.86	\$ 21.75	\$ 23.81	\$ 26.07	\$ 28.55
Multi Family Residences	\$ 19.20	\$ 21.03	\$ 23.02	\$ 25.21	\$ 27.61
Hotels/Motels/Timeshares	\$ 18.89	\$ 20.69	\$ 22.65	\$ 24.80	\$ 27.16
Trailer/Mobile Home Parks & Campgrounds	\$ 18.89	\$ 20.69	\$ 22.65	\$ 24.80	\$ 27.16
Non-Residential	\$ 19.86	\$ 21.75	\$ 23.81	\$ 26.07	\$ 28.55

METERED WATER SERVICE

	ADOPTED	ADOPTED	ADOPTED	ADOPTED	ADOPTED
	9.50%	9.50%	9.50%	9.50%	9.50%
Monthly Base Rate	2024/25	2025/26	2026/27	2027/28	2028/29
3/4 inch connection	\$ 60.12	\$ 65.83	\$ 72.08	\$ 78.93	\$ 86.43
1 inch connection	\$ 100.34	\$ 109.87	\$ 120.31	\$ 131.74	\$ 144.25
1 1/2 inch connection	\$ 200.13	\$ 219.14	\$ 239.96	\$ 262.76	\$ 287.72
2 inch connection	\$ 320.31	\$ 350.74	\$ 384.06	\$ 420.54	\$ 460.49
3 inch connection	\$ 600.99	\$ 658.09	\$ 720.61	\$ 789.06	\$ 864.02
4 inch connection	\$ 1,001.81	\$ 1,096.98	\$ 1,201.20	\$ 1,315.31	\$ 1,440.27
6 inch connection	\$ 2,002.96	\$ 2,193.24	\$ 2,401.59	\$ 2,629.75	\$ 2,879.57
8 inch connection	\$ 3,204.89	\$ 3,509.35	\$ 3,842.74	\$ 4,207.80	\$ 4,607.54
10 inch connection	\$ 4,607.50	\$ 5,045.21	\$ 5,524.50	\$ 6,049.33	\$ 6,624.02

	ADOPTED	ADOPTED	ADOPTED	ADOPTED	ADOPTED
	9.50%	9.50%	9.50%	9.50%	9.50%
Consumption Rate by Customer Class Per 100 Cubic Feet (748 Gallons)	2024/25	2025/26	2026/27	2027/28	2028/29
Single Family Tier 1	\$ 2.03	\$ 2.22	\$ 2.43	\$ 2.66	\$ 2.91
Single Family Tier 2	\$ 3.02	\$ 3.31	\$ 3.63	\$ 3.97	\$ 4.35
Multi Family	\$ 2.16	\$ 2.37	\$ 2.59	\$ 2.84	\$ 3.11
Commercial	\$ 2.20	\$ 2.41	\$ 2.63	\$ 2.88	\$ 3.16

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.

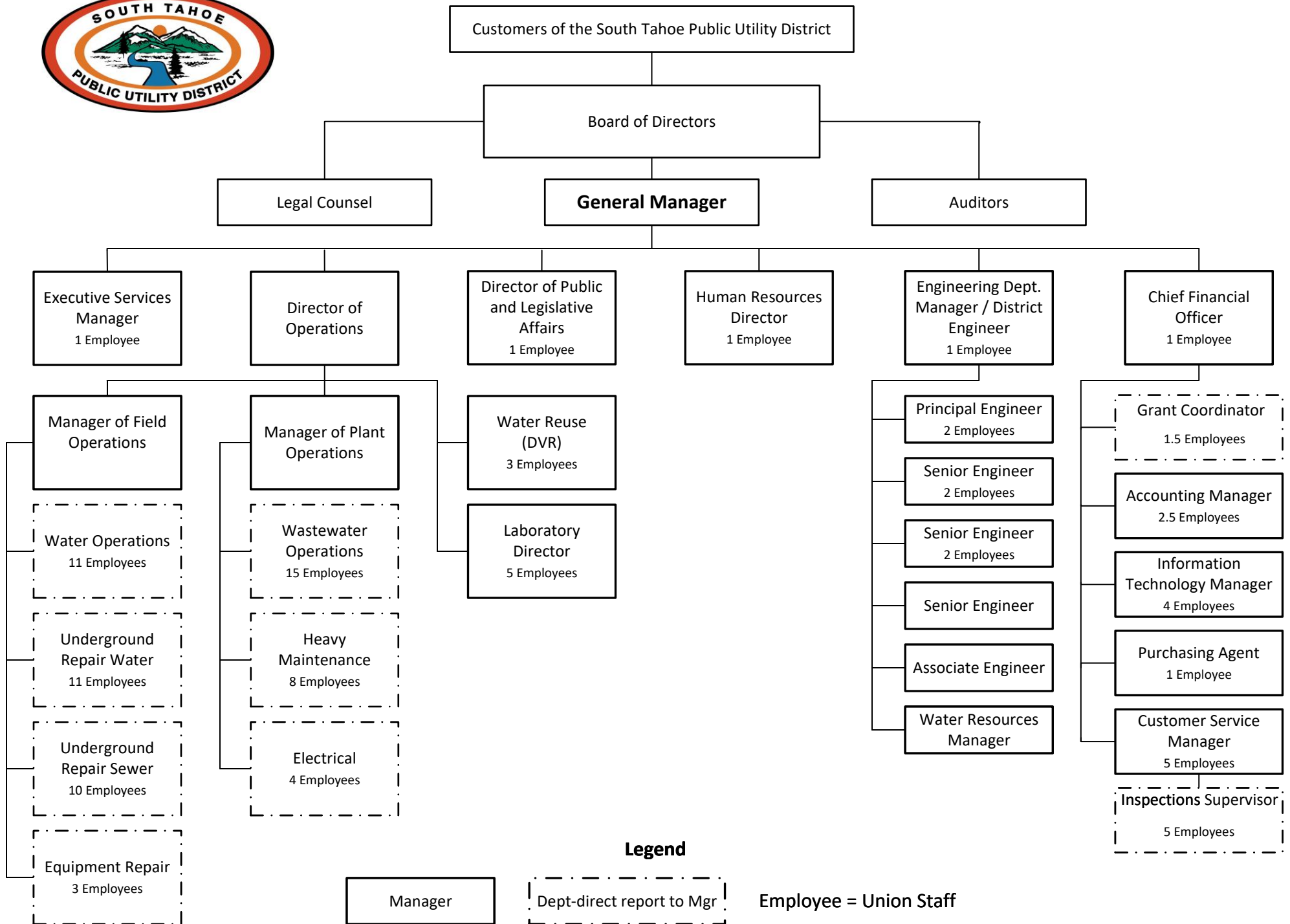
DISTRICT OFFICIALS

BOARD OF DIRECTORS

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

MANAGERS

Paul Hughes, General Manager
Andrea Salazar, Chief Financial Officer
Greg Dupree, Accounting Manager
Ryan Lee, Customer Service Manager
Adrian Combes, Director of Operations
Megan Colvey, Senior Engineer
Trevor Coolidge, Senior Engineer
Brent Goligoski, Senior 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
Aaron Buckman, Manager of Plant Operations
Shelly Thomsen, Director of Public and Legislative Affairs
Heidi Baugh, Purchasing Agent



Legend

Manager

Dept-direct report to Mgr

Employee = Union Staff

DEPARTMENT/CREW DESCRIPTIONS

Sewer

Operations

1012

The Operations Department is responsible for the 24/7 365 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.

Current Wastewater Treatment Plant Projects.

Secondary Clarifier #1 Rehabilitation Project
Aeration Blower Systems Improvement Project
Filters #3+4 Rehabilitation Project
RAS Pump Station Rehabilitation Project

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 located in South Lake Tahoe, Meyers, Fallen Leaf Lake, and Diamond Valley:

- 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

The E&I crew works closely with other departments on the design and improvement of new and existing District equipment and facilities.

The Electrical/Instrumentation Department goals for 2024/2025 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 Phase 3 of the SCADA Communications Upgrade Project. This upgrade will complete the District's plan to improve the field SCADA communications by adding a second path over Ethernet to improve reliability. This project was derived from a radio communication path study that was conducted at the District field stations.
6. Continue to install new electrical equipment, controls, and instrumentation at stations that have equipment that is past its useful life. These improvements have been completed at Fallen Leaf Lake, Pope Beach 1&2, Beecher PS, Harvey Place Reservoir, Sky Run PS, and Boulder Mt Booster.
7. Assist engineering project managers, District department managers, and District department supervisors with design, construction, and commissioning of current and future District projects including the following: Tahoe Keys PS Electrical & Controls Improvements; Upper Truckee PS Electrical & Controls Improvements; Bijou PS Electrical & Controls Improvements; Al Tahoe & Bayview Wells Backup Power Electrical, Instrumentation, & Controls Improvements; Paloma Well & Keller Booster Backup Power Improvement Projects; Wastewater Treatment Plant Blower/Aeration Basin Electrical & Instrumentation Improvement Project; Wastewater Treatment Plant Return Activated Sludge Improvement Project; Bayview Wells medium voltage VFD 10-year service and control system upgrade; Stanford Camp electrical generator building construction; Wastewater Treatment Plant Emergency Pump Station Improvements.

Number of employees: 4

Sewer

Heavy Maintenance

1016

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

The goals of this department are:

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

Number of employees: 7

Sewer

Underground Repair

1022

This department's function is to maintain the District's 336 miles of collection lines. This involves preventive maintenance such as regular cleaning and the discovery of inflow and infiltration (I&I). They also deal with stoppages caused by anything from grease to rocks, sticks, etc. They rebuild manholes, lower manholes, install new laterals, T.V. lines, and perform small mainline extensions. The budget is geared for maintenance, repair, and the elimination of I&I, roots, and grease in the collection system. Their 2024/2025 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 2024/2025, 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 at The South Tahoe Public Utility District (STPUD) is responsible for ensuring that all the drinking water delivered by STPUD's distribution system is safe and meets all legal requirements. Over one hundred drinking water samples are collected monthly and analyzed. These include private residences, drinking water wells, drinking water storage tanks and dedicated sampling points. Samples are collected as part of established sampling plans and as a follow-up to repaired infrastructure, new construction, and customer complaints.

The laboratory provides support to the Water Resources Manager to ensure safe and sustainable future water supplies. This includes continuous monitoring of past problems such as MTBE contamination as well as future challenges such as PFAS contamination.

The Laboratory is responsible for ensuring that all the wastewater collected by the STPUD collections system is treated adequately, ensuring that recycled water released into the environment meets all legal requirements. The final treated effluent is tested daily. The laboratory provides the Operations department with daily process control data to assure proper treatment.

The Laboratory is responsible for ensuring that none of STPUD's recycled water land applications pollute the groundwater in Alpine County. The laboratory collects samples from the Carson River, irrigation ditches, private homes, soils, reservoirs such as HPR and ICR, and a network of 25 monitoring wells in the Diamond Valley Area.

The Laboratory is responsible for providing water testing for smaller local utilities so that they may ensure the quality of their drinking water and wastewater treatment. A fee is charged for these services.

The Laboratory staff is made up of 5 full-time employees and 2 part time employees. Each of them is responsible for maintaining laboratory certification which includes continuous training as well as for keeping up with changing regulations and increased use of technology.

Number of employees: 7.5

Sewer

Water Reuse

1034

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 2024/25 for this department are:

1. Continue to provide support for the Board of Directors through frequent communication and data-driven recommendations.
2. Expand community partnerships to identify opportunities for collaboration and efficiencies.
3. Collaborate with local water and fire entities to identify deficiencies in fire flow, recommend improvements for fire security and improve communication.
4. Continue to develop/incorporate the Strategic Planning Process into the annual budget process.
5. Continue implementing the District Staff Development Program and provide leadership training opportunities where applicable.
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. 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 strive for a workers' compensation "Ex-mod" rate of 1.0 or lower.
6. Obtain cost-effective liability, property, and other ancillary insurance policies which best meet the District's needs.

Number of employees: 2

Sewer/Water

Finance

1050/2050

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

The goals and objectives of this department include:

1. Providing financial accountability to the public through accurate financial reporting, budget development and monitoring.
2. Planning for the financial needs of the District by preparing 10-year forecasts to include revenue, operational expenses and capital outlay projects. This enables the District to provide its customers with stable sewer and water service rates.
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 (This Department also includes Grants, Accounting and Purchasing.)

The Information Technology (IT) Department serves as a vital solution provider and value add to the District, offering expert, prompt, and courteous technology support. Our services include secure local and wide area network and communication systems, end-user training, consulting, and project management, all designed to enhance staff efficiency and streamline District operations through effective data utilization. To ensure our services remain top-notch, we stay abreast of emerging technologies and best practices by engaging in continuous education and networking with industry professionals. Over the past year, the IT Department has achieved significant milestones by upgrading the District's technology infrastructure to enhance resilience against physical threats, deploying multiple enterprise-wide software solutions to improve end-user access to software and data, and implementing various cybersecurity projects to safeguard the District's digital assets. Our efforts were recognized with the Municipal Information Systems Association of California Excellence in Technology Practices award for 2023/2024. Additionally, we are advancing our initiative to digitize historically paper-driven processes, which accelerates data collection, analysis, and decision-making across the District. The IT Department remains committed to delivering innovative solutions that drive efficiency, security, and excellence throughout the District.

The goals for the 2024/2025 budget year are:

1. Continue data integration projects to enrich and contextualize data from different sources.
2. Continue to expand the scope and visibility into network traffic using network security monitoring tools.
3. Implement a Computer Maintenance and Management System (CMMS) with enhanced data integrations to meet all District stakeholders' priorities.
4. Continue to digitize paper driven workflows.
5. Provide targeted technology training to all staff to drive user adoption of technology tools.
6. Continue to follow the IT Strategic Plan recommendations.
7. Continue the District's technology refresh schedule.
8. Continue to improve physical security at District facilities.
9. Develop a community wide Broadband Master Plan in collaboration with other local government partners.
10. Continue to develop partnerships and relationships with IT Professionals in the lake Tahoe Basin
11. Partnering with the City of South Lake Tahoe, deploy a unified voice radio system.

Number of employees: 5

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 2024/2025 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 2024/25 BUDGET SUMMARY

	2024/25 FORECAST	2024/25 FORECAST
	<u>ENTERPRISE FUND</u>	<u>CAPITAL FUND</u>
BEGINNING CASH BALANCES	6,929,407	20,258,398
REVENUES	53,086,775	2,928,593
BORROWINGS	0	22,088,923
AVAILABLE FUNDS	\$ 60,016,182	\$ 45,275,914
SALARIES	13,837,021	2,637,924
BENEFITS	7,213,180	1,008,914
OPERATIONS AND MAINTENANCE	14,277,396	1,765,353
CAPITAL OUTLAY	0	27,808,614
DEBT SERVICE PAYMENTS	2,480,000	4,509,000
TOTAL CASH OUTLAYS	\$ 37,807,597	\$ 37,729,806
BALANCE BEFORE TRANSFERS	22,208,585	7,546,108
AVAILABLE TO TRANSFER TO CAPITAL FUND	-14,262,838	14,262,838
TRANSFER TO RESERVE FUNDS	0	-9,722,999
ACCRUAL TO CASH ADJUSTMENT	9,051	0
OPERATING AND CAPITAL RESERVES	\$ 7,954,798	\$ 12,085,947
RATE STABILIZATION RESERVE	\$ -	\$ 4,322,032
DEBT RESERVE	\$ -	\$ 5,400,967
TOTAL RESERVE(CASH) BALANCES 6/30/25	\$ 7,954,798	\$ 21,808,946





TABLE OF CONTENTS

SEWER BUDGET

Budget Summary.....	30
Funding Sources Chart.....	31
Revenue Budget Detail	32
Local Monthly Rates Chart	33
Ten-Year Rate History.....	34
Expense Allocation Chart	35
Operations and Maintenance Summary	36
Salaries and Benefits Summary	37
Engineering Department Expenses	38
Engineering Department Salaries and Benefits	39
Capital Projects Chart	40
Capital Outlay Summary.....	41
Expense Detail by Crew	43

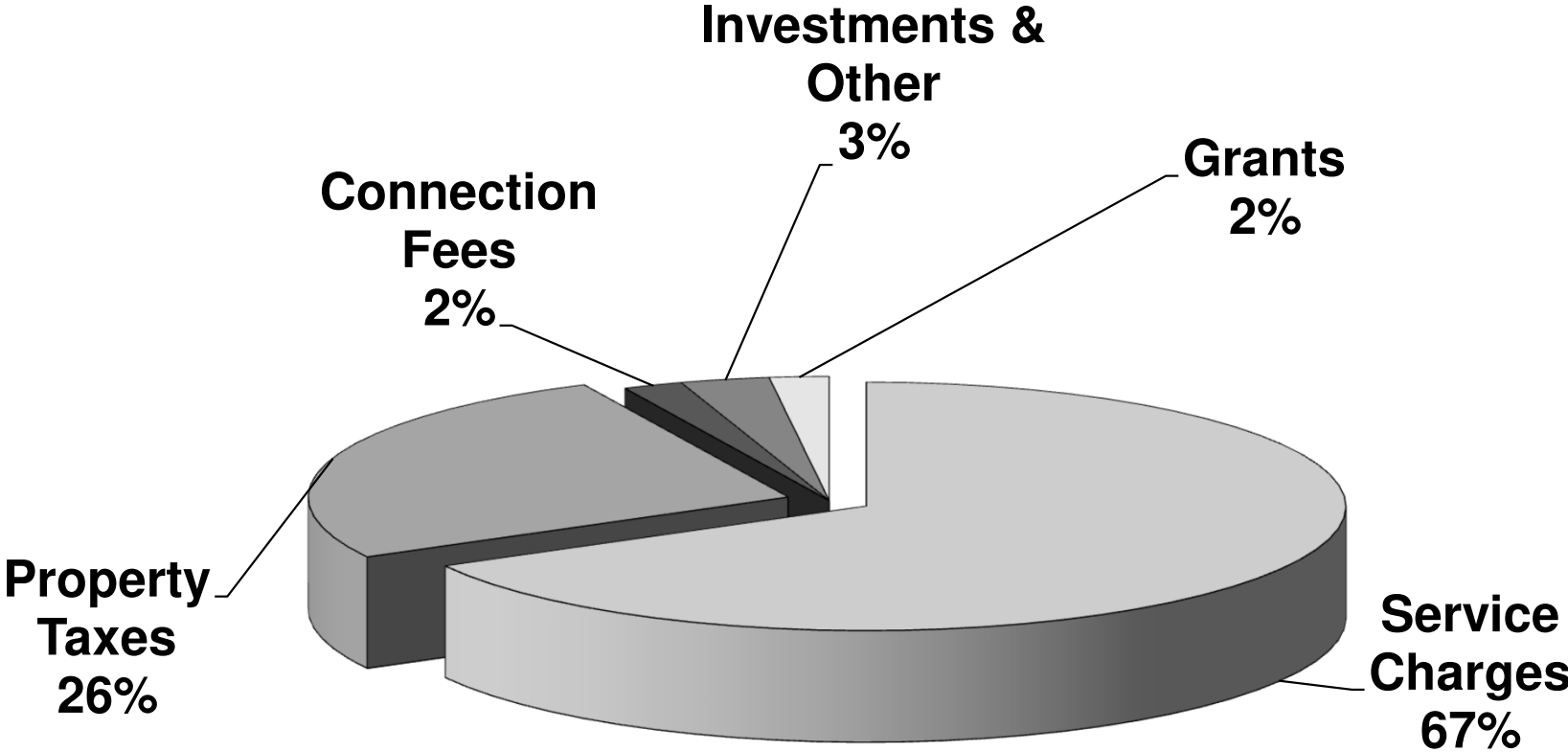


SEWER FUND

FISCAL YEAR 2024/25 BUDGET SUMMARY

	2024/25 FORECAST	2024/25 FORECAST
	<u>ENTERPRISE FUND</u>	<u>CAPITAL FUND</u>
BEGINNING CASH BALANCES	4,252,405	13,399,969
REVENUES	29,678,175	1,126,353
BORROWINGS	0	13,834,558
AVAILABLE FUNDS	\$ 33,930,580	\$ 28,360,879
SALARIES	8,463,730	1,318,914
BENEFITS	4,492,178	516,950
OPERATIONS AND MAINTENANCE	7,407,607	1,112,383
CAPITAL OUTLAY	0	16,915,014
DEBT SERVICE PAYMENTS	1,466,000	2,860,000
TOTAL CASH OUTLAYS	\$ 21,829,515	\$ 22,723,262
BALANCE BEFORE TRANSFERS	12,101,065	5,637,618
AVAILABLE TO TRANSFER TO CAPITAL FUND	-7,494,771	7,494,771
TRANSFER TO RESERVE FUNDS	0	-7,227,749
OPERATING AND CAPITAL RESERVES	\$ 4,606,294	\$ 5,904,639
RATE STABILIZATION RESERVE	\$ -	\$ 4,000,000
DEBT RESERVE	\$ -	\$ 3,227,749
TOTAL RESERVE(CASH) BALANCES 6/30/25	\$ 4,606,294	\$ 13,132,388

SEWER ENTERPRISE FUND 2024/25 Funding Sources





Adopted Budget - Revenue

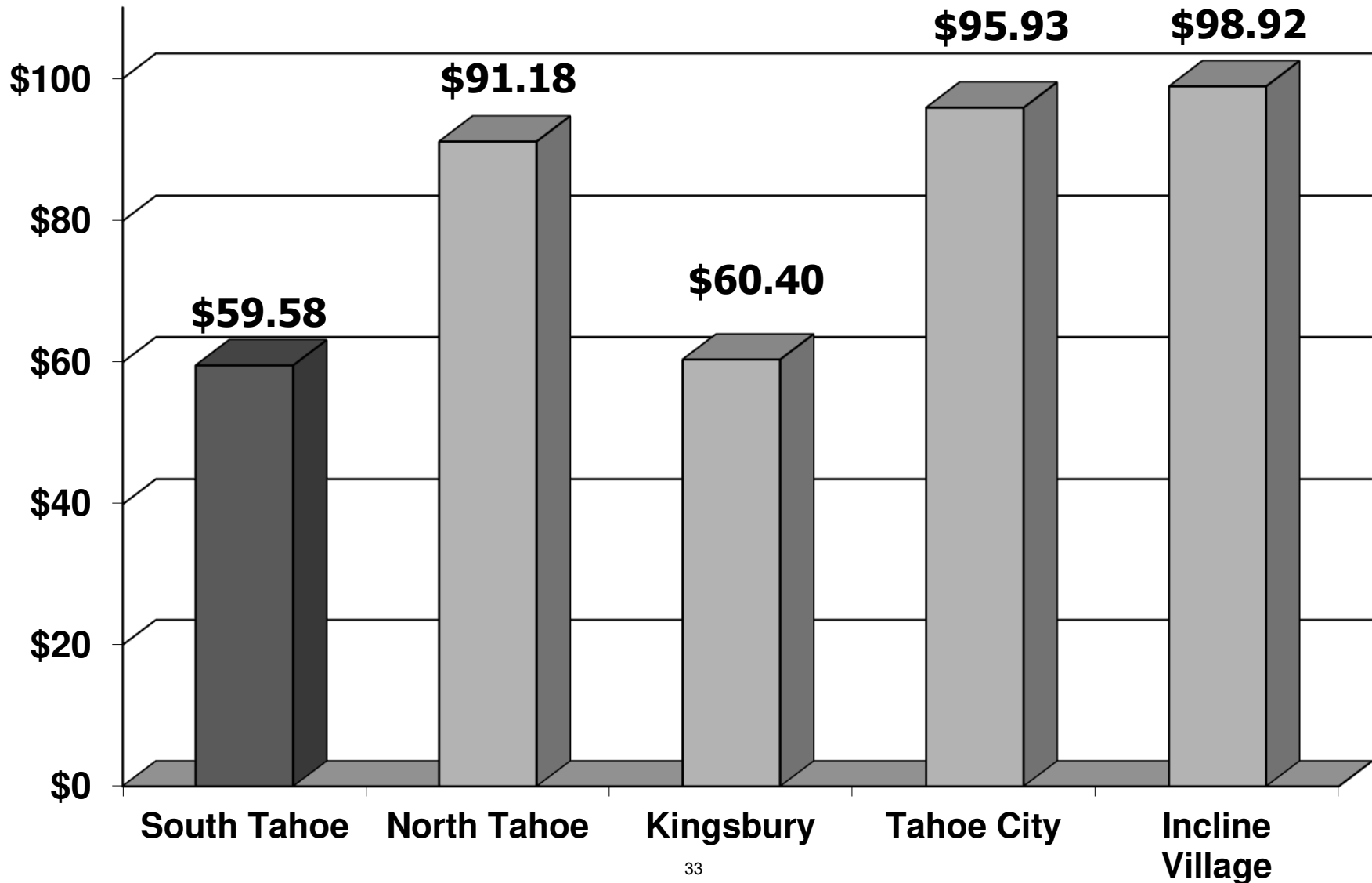
Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund 10 - Sewer Fund									
Department 80 - Non Crew									
3101	Service Charge Revenue	15,191,266.52	14,846,515.24	15,242,368.87	16,687,027.74	18,065,600.00	13,583,658.68	18,065,600.00	20,786,439.00
3104	Plant Dumping Fees	16,350.54	16,425.73	60,301.15	25,526.97	16,500.00	22,256.34	16,500.00	20,000.00
3105	Repairs	.00	10,748.92	3,246.38	(18,122.74)	.00	5,833.52	6,000.00	.00
3107	Returned Check Charges	2,700.00	1,250.00	2,050.00	2,625.00	1,250.00	2,650.00	2,800.00	2,000.00
3301	Sewer Permit Fee	24,300.00	20,400.00	18,550.00	19,350.00	20,000.00	10,200.00	20,000.00	20,000.00
3401	Capacity Charge	1,317,338.00	1,018,395.00	1,071,631.73	703,521.74	804,227.00	330,076.03	804,227.00	569,853.00
3501	Secured Taxes	8,819,908.82	8,853,757.95	8,635,959.37	8,533,755.42	7,553,100.00	7,834,837.83	7,553,100.00	7,792,626.00
3502	Unsecured Taxes	159,046.89	170,444.42	168,301.80	201,476.68	200,000.00	226,456.26	225,765.00	206,360.00
3504	Sale of Surplus Assets	28,167.50	.00	.00	4,845.00	.00	.00	.00	.00
3509	Realized Gain - Loss on Investments	167,794.01	184,290.72	(78,477.07)	(489,744.88)	.00	.00	.00	.00
3510	Interest Income	607,219.21	352,378.34	285,178.50	535,264.29	305,000.00	26,611.41	305,000.00	264,000.00
3511	Fair Market Value Unrealized Gain/Loss	285,663.79	(409,186.56)	(1,064,415.17)	313,076.56	.00	627,608.00	650,000.00	.00
3514	Rents and Leases	146,457.68	291,102.71	36,104.15	38,637.90	27,000.00	28,470.01	27,000.00	30,000.00
Budget Transactions									
	<i>Level</i>		<i>Transaction</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed		AT&T Cell Tower Lease			12.0000	800.00	9,600.00	
	Proposed		Verizon Cell Tower Lease			12.0000	1,700.00	20,400.00	
						Proposed Totals		\$30,000.00	
3516	Federal Aid	9,418.92	132,258.33	761,934.53	1,128,702.39	1,029,000.00	(501,414.66)	1,029,000.00	434,000.00
3518	State Aid	171,489.25	.00	108,785.22	389,436.60	.00	(265,266.43)	300,000.00	122,500.00
3519	State Homeowner Exemption	74,663.09	73,898.57	74,157.94	73,591.23	75,000.00	36,819.86	75,000.00	77,385.00
3523	Interest/Penalty Charges	84,356.55	48,334.04	178,442.65	248,021.32	183,500.00	213,162.67	220,000.00	200,000.00
3530	Water Admin/Permit Fee	.00	300.00	.00	.00	.00	.00	.00	.00
3540	Other Miscellaneous Income	4,638.66	6,510.79	15,517.97	28,406.57	5,000.00	11,735.98	5,000.00	18,255.00
3542	Diamond Valley Ranch Revenue	16,067.60	55,169.35	337,697.66	123,563.07	300,000.00	333,955.64	335,000.00	317,000.00
Budget Transactions									
	<i>Level</i>		<i>Transaction</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed		24/25 Cattle Grazing Permit			1.0000	192,000.00	192,000.00	
	Proposed		DVR Hay Sales			1.0000	125,000.00	125,000.00	
						Proposed Totals		\$317,000.00	
3620	Local Aid	.00	23,052.32	.00	.00	.00	.00	.00	.00
3701	Street Light Revenues	13,519.98	.00	(10.00)	.00	.00	(12.80)	.00	.00
3999	Low Income Discount - Contra Revenue	.00	(12,286.09)	(49,956.02)	(57,155.91)	(48,600.00)	(50,827.16)	(52,000.00)	(55,890.00)
	Department 80 - Non Crew Totals	\$27,140,367.01	\$25,683,759.78	\$25,807,369.66	\$28,491,804.95	\$28,536,577.00	\$22,476,811.18	\$29,587,992.00	\$30,804,528.00
	Fund 10 - Sewer Fund Totals	\$27,140,367.01	\$25,683,759.78	\$25,807,369.66	\$28,491,804.95	\$28,536,577.00	\$22,476,811.18	\$29,587,992.00	\$30,804,528.00

SEWER ENTERPRISE FUND

2024/25 Local Monthly Sewer Rates

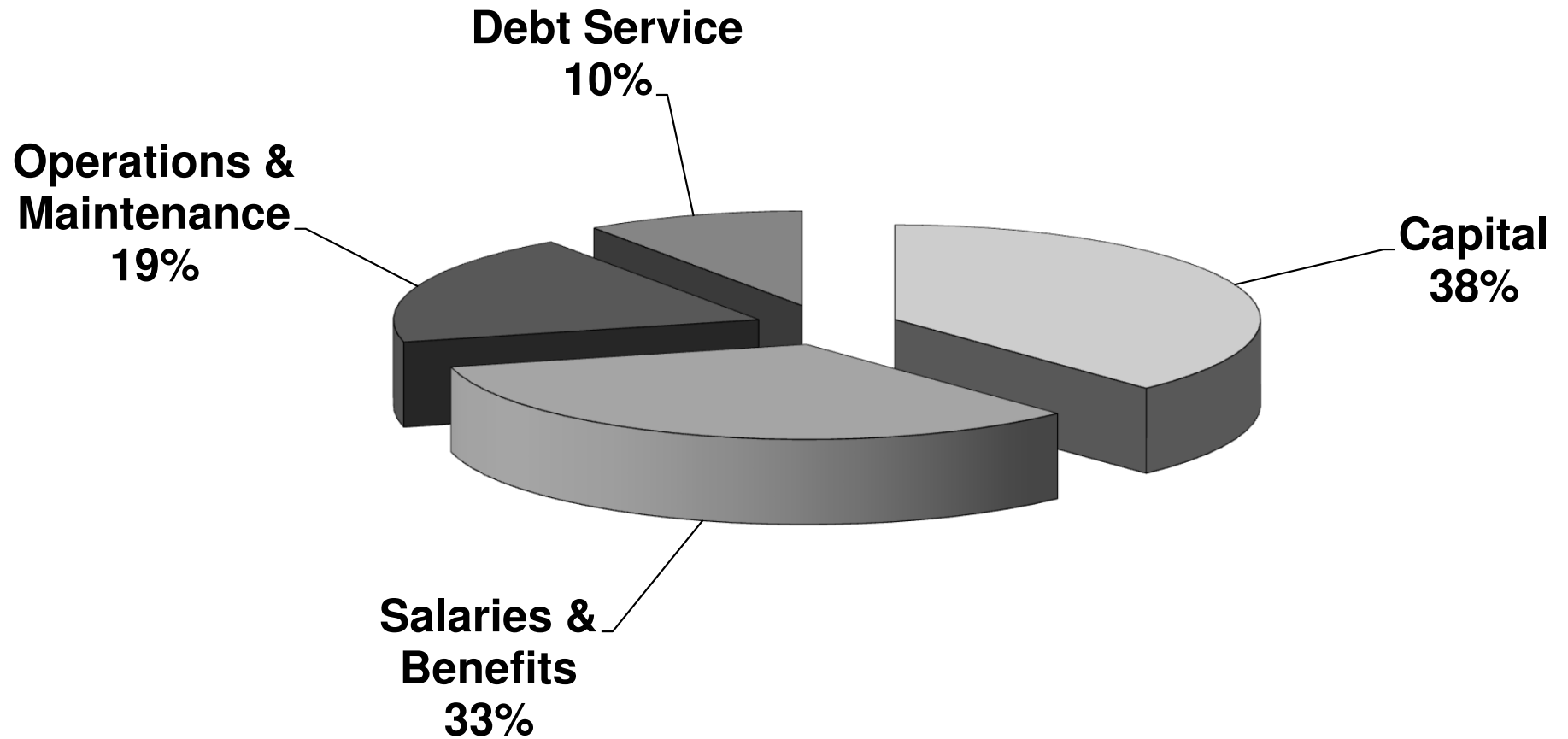
As of July 1, 2024



MOST RECENT TEN-YEAR BOARD ADOPTED SEWER RATE HISTORY

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	Avg.
Sewer	6.0%	6.0%	6.0%	6.0%	6.0%	5.0%	0%	0%	8%	9.5%	5.25%
CPI (May to May)	0.8%	0.4%	2.0%	3.0%	2.8%	0.5%	5.4%	8.4%	4.4%	3.1%	3.08%
Typical Monthly Sewer Bill	33.34	35.34	37.46	39.71	42.09	44.46	44.46	44.46	48.03	51.87	

SEWER ENTERPRISE FUND 2024/25 Expense Allocation



SUMMARY OF OPERATIONS AND MAINTENANCE

2024/25 SEWER BUDGET

Adopted

	PLANT OPS	OPS	ELECTRIC	HEAVY MAINT	DISTRICT OPS	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	24/25 BUDGET	23/24 BUDGET	INCREASE (DECREASE)	
44XX PROFESSIONAL SERVICES	125	0	100	0	500	250	5,025	0	0	0	16,525	2,500	25,250	30,875	53,525	53,550	40,115	450	32,000	6,250	0	0	267,040	301,645	(34,605)	
45XX INSURANCE	0	0	0	0	0	0	2,500	0	0	0	0	0	0	0	0	0	0	0	0	1,500	0	425,000	429,000	352,000	77,000	
46XX PETROLEUM PRODUCTS	0	2,000	2,500	9,000	500	500	38,000	14,550	6,500	2,000	26,200	1,100	0	0	0	0	0	400	0	0	4,300	0	107,550	106,875	875	
47XX OPERATING SUPPLIES	0	521,382	0	0	0	0	0	12,000	0	33,000	7,000	0	0	0	0	0	0	0	0	0	0	0	573,382	471,547	101,835	
48XX OFFICE EXPENSES	625	2,000	875	600	500	500	1,500	700	1,000	3,250	800	1,500	500	1,300	1,250	1,975	1,650	1,700	70,450	49,550	250	500	142,975	159,025	(16,050)	
49XX PRINTING AND PUBLICATIONS	0	0	0	0	0	0	0	0	0	0	0	100	0	7,625	500	1,000	0	100	0	26,000	0	0	35,325	35,825	(500)	
50XX RENTS AND LEASES	0	0	0	0	0	0	0	0	0	0	20,000	0	0	0	0	0	0	0	0	2,124	0	192,000	214,124	214,190	(66)	
60XX REPAIRS AND MAINTENANCE	100	33,850	92,400	106,875	1,500	100	338,600	119,850	77,000	10,750	70,651	1,600	0	44,150	100	1,975	100	36,240	330,155	120,400	6,950	3,000	1,396,346	1,292,084	104,262	
61XX RESEARCH/MONITORING	0	0	0	0	0	0	0	0	0	30,000	0	0	0	0	0	0	0	0	0	0	0	0	0	30,000	30,000	0
62XX TRAVEL/EDUC/MEMBRSHPS	6,450	19,280	2,150	16,275	200	421	15,765	7,425	1,250	8,010	4,377	2,504	26,600	18,600	6,575	2,485	5,225	1,810	17,050	5,390	1,700	0	169,542	152,559	16,983	
63XX UTILITIES	0	400	500	0	0	0	4,150	5,000	0	0	14,100	0	0	0	0	0	0	0	650	130	2,000	2,789,400	2,816,330	2,785,530	30,800	
65XX MISC EXPENSES	200	500	200	150	0	100	400	325	200	100	500	750	250	50	100	200	200	50	250	250	50	100	4,925	5,425	(500)	
66XX OTHER OPERATING EXP	222,700	246,000	3,300	15,000	1,000	102,300	5,000	0	0	2,590	152,000	4,650	8,500	1,825	31,250	0	0	0	0	5,000	0	776,650	1,577,765	1,477,550	100,215	
67XX NON OPERATING EXP	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	29,175	0	0	0	0	82,505	111,680	113,305	(1,625)	
24/25 BUDGET	230,200	825,412	102,025	147,900	4,200	104,171	410,940	159,850	85,950	89,700	312,153	14,704	61,100	104,425	93,300	61,185	76,465	40,750	450,555	216,594	15,250	4,269,155	7,875,984	7,497,360	378,624	
23/24 ADOPTED BUDGET	224,875	720,277	77,027	132,325	0	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		
INCREASE/(DECREASE)	5,325	105,135	24,998	15,575	4,200	3,896	(9,875)	7,450	9,975	(3,460)	(3,475)	(54,351)	8,050	(1,975)	48,850	(29,400)	10,895	4,975	32,337	21,849	2,200	175,450	378,624			
% CHANGE	2.37%	14.60%	32.45%	11.77%	100.00%	3.89%	-2.35%	4.89%	13.13%	-3.71%	-1.10%	-78.71%	15.17%	-1.86%	109.90%	-32.46%	16.62%	13.91%	7.73%	11.22%	16.86%	4.29%				

**SUMMARY OF SALARIES AND BENEFITS
2024/25 SEWER BUDGET**

Adopted

	PLANT OPS	OPS	ELECTRIC	HEAVY MAINT	DISTRICT OPS	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	24/25 BUDGET	23/24 BUDGET	INCREASE (DECREASE)	
REGULAR WAGES	169,446	1,918,158	239,540	713,213	101,597	96,745	875,450	514,848	169,533	278,558	266,261	258,530	12,000	145,272	81,713	252,611	206,642	118,613	321,206	274,649	198,437	7,213,022	6,990,192	222,830	
NEW POSITIONS																						0	0	0	
SUB-TOTAL	169,446	1,918,158	239,540	713,213	101,597	96,745	875,450	514,848	169,533	278,558	266,261	258,530	12,000	145,272	81,713	252,611	206,642	118,613	321,206	274,649	198,437	7,213,022	6,990,192	222,830	
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	0
TOTAL REGULAR	169,446	1,918,158	239,540	713,213	101,597	96,745	875,450	514,848	169,533	278,558	266,261	258,530	12,000	145,272	81,713	252,611	206,642	118,613	321,206	274,649	198,437	7,213,022	6,990,192	222,830	
OVERTIME	0	80,000	7,500	10,000	0	0	25,000	25,000	4,500	10,000	15,000	0	0	450	0	2,500	5,000	343	5,000	2,500	500	193,293	194,650	(1,357)	
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	0
TOTAL OVERTIME	0	80,000	7,500	10,000	0	0	25,000	25,000	4,500	10,000	15,000	0	0	450	0	2,500	5,000	343	5,000	2,500	500	193,293	194,650	(1,357)	
DOUBLE TIME	0	46,000	2,500	3,000	0	0	2,000	5,500	250	2,750	1,000	0	0	0	0	0	0	0	250	0	0	63,250	61,950	1,300	
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	0
TOTAL DOUBLE TIME	0	46,000	2,500	3,000	0	0	2,000	5,500	250	2,750	1,000	0	0	0	0	0	0	0	250	0	0	63,250	61,950	1,300	
PART TIME-SEASONAL	0	0	0	18,000	0	0	54,000	20,000	9,000	64,250	18,000	0	0	0	0	0	10,000	0	0	0	0	193,250	156,200	37,050	
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	0	0	0
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	0
PART TIME OVERTIME	0	0	0	0	0	0	0	300	0	350	0	0	0	0	0	0	0	0	0	0	0	650	1,500	(850)	
DOUBLE TIME	0	0	0	0	0	0	0	0	0	100	0	0	0	0	0	0	0	0	0	0	0	100	100	0	
GRAND TOTAL SALARIES	169,446	2,044,158	249,540	744,213	101,597	96,745	956,750	565,348	183,283	356,008	300,261	258,530	12,000	145,722	81,713	255,111	221,642	118,956	326,456	277,149	198,937	7,663,565	7,404,592	258,973	
24/25 BUDGETED BENEFITS	96,769	1,123,465	133,066	420,728	53,648	48,012	491,871	307,839	97,745	143,014	124,882	111,251	76,344	75,536	58,198	108,806	108,249	72,544	159,881	134,717	111,857	4,058,422	3,928,814	129,608	
TOTAL SALARIES AND BENEFITS	266,215	3,167,623	382,606	1,164,941	155,245	144,757	1,448,621	873,187	281,028	499,022	425,143	369,781	88,344	221,258	139,911	363,917	329,891	191,500	486,337	411,866	310,794	11,721,987	11,333,406	388,581	
23/24 BUDGETED	243,481	3,111,565	367,670	1,108,574	0	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		
INCREASE/(DECREASE)	22,734	56,058	14,936	56,367	155,245	3,076	3,363	(69,883)	13,352	73,506	36,809	13,833	7,846	9,809	(53,245)	13,092	(5,264)	5,454	15,862	34,420	(18,789)	388,581			

2024/25 SEWER CAPITAL OUTLAY

Adopted

DETAIL OF ENGINEERING OPERATING EXPENSES

	24/25 BUDGET	23/24 BUDGET	INCREASE (DECREASE)
44XX <u>PROFESSIONAL SERVICES**</u>	820,500	1,275,525	(455,025)
46XX <u>PETROLEUM PRODUCTS</u>	5,300	5,300	0
48XX <u>OFFICE EXPENSES</u>	6,325	6,325	0
49XX <u>PRINTING AND PUBLICATIONS</u>	125	125	0
60XX <u>REPAIRS AND MAINTENANCE</u>	115,940	113,000	2,940
62XX <u>TRAVEL/MEETINGS/ED</u>	25,000	25,000	0
63XX <u>UTILITIES</u>	2,500	2,500	0
65XX <u>MISCELLANEOUS EXPENSES</u>	625	625	0
66XX <u>OTHER OPERATING EXP</u>	3,375	3,375	0
TOTAL EXPENSES	979,690	1,431,775	(452,085)

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

2024/25 SEWER CAPITAL OUTLAY

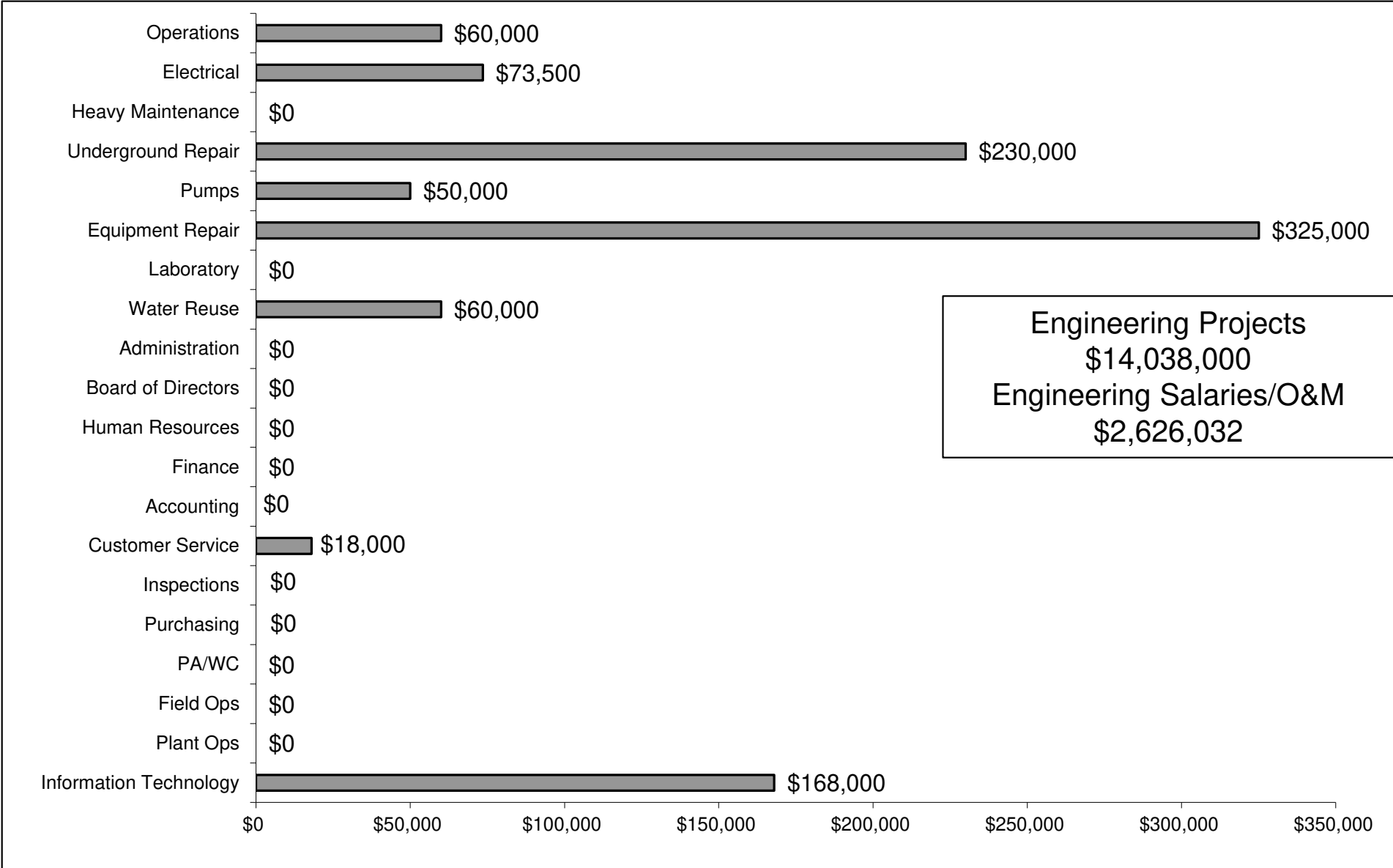
Adopted

DETAIL OF ENGINEERING SALARIES AND BENEFITS

	24/25 BUDGET	23/24 PY BUDGET	INCREASE (DECREASE)
REGULAR WAGES	1,093,101	1,117,378	(24,277)
NEW POSITIONS		0	0
SUB-TOTAL	1,093,101	1,117,378	(24,277)
COST OF LIVING ADJ	0	0	
TOTAL REGULAR	1,093,101	1,117,378	(24,277)
OVERTIME	70,000	37,500	32,500
COST OF LIVING ADJ	0	0	
TOTAL OVERTIME	70,000	37,500	32,500
DOUBLE TIME	500	500	0
COST OF LIVING ADJ	0	0	
TOTAL DOUBLE TIME	500	500	0
PART TIME	35,000	12,500	22,500
PART TIME OVERTIME	500	0	500
SUB-TOTAL	35,500	12,500	23,000
GRAND TOTAL SALARIES	1,199,101	1,167,878	31,223
BENEFITS	447,241	466,350	(19,109)
TOTAL SALARIES AND BENEFITS	1,646,342	1,634,228	12,114

SEWER ENTERPRISE FUND CAPITAL PROJECTS

All Other
Departments



2024/25 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																							
8535	Submersible Pump, EP Station		60,000																				60,000
ELECTRICAL																							
8200	Misc Sewer Motor Rebuilds (TBD)			65,000																			65,000
8500	100hp VFD, EPS Sub Pump			8,500																			8,500
HEAVY MAINTENANCE																							
FIELD OPERATIONS																							
UNDERGROUND REPAIR SEWER																							
++ 8261	Smart Cover						18,000																18,000
8517	Hydro Nozzles						12,000																12,000
8518	Upgrade TV Truck						200,000																200,000
PUMPS																							
8213	Misc Sewer Pump Rebuilds (TBD)							50,000															50,000
EQUIPMENT REPAIR																							
++ 8198	Replace Generator (TBD)								60,000														60,000
8385	Replace Vehicle 76								40,000														40,000
8519	Tire Machine								15,000														15,000
8520	Wheel Balancer								20,000														20,000
8521	Replace Truck #28 - Electrical								40,000														40,000
8522	Replace Truck #74 - OPS								35,000														35,000
8523	Replace Truck #49 - LAB								30,000														30,000
8524	Replace Truck #50 - Water Reuse								45,000														45,000
8561	Replace Truck # 18								40,000														40,000

2024/25 SEWER CAPITAL OUTLAY (CONTINUED)

ACCT #	DESCRIPTION	PLANT OPS	OPS	ELECTRIC	HEAVY MAINT	FIELD OPS	U/R SEWER	PUMPS	EQUIP REPAIR	ENGINEERING	LAB	WATER REUSE	ADMIN	BOARD OF DIRECTORS	HUMAN RESOURCES	PAWC	FINANCE	ACCOUNTING	PURCHASING	INFO TECH	CUSTOMER SERVICE	INSPECTIONS	TOTAL	
ENGINEERING																								
7046	Emergency Pump Station Rehab									155,000													155,000	
+++ 7055	Tahoe Keys Sewer PS Rehab									100,000													100,000	
+++ 7056	Upper Truckee Sewer PS Rehab									849,000													849,000	
+++ 7801	Sewer Pump Station Monitoring Program									194,000													194,000	
+++ 8058	Bijou PS Rehab									1,732,000													1,732,000	
+++ 8088	Secondary Clarifier #1 Rehab									1,431,000													1,431,000	
+++ 8156	Blower System Upgrades									1,083,000													1,083,000	
+++ 8159	Water Reuse Road Improvements									56,000													56,000	
+++ 8265	Bio Building HVAC Upgrades									224,000													224,000	
+++ 8275	Misc Sewer Projects (TBD)									500,000													500,000	
+++ 8276	Sewer System Access Imp Phase I									160,000													160,000	
+++ 8347	FM ARV Replacement									290,000													290,000	
+++ 8359	WWTP Fire Alarm Standardization									88,000													88,000	
+++ 8360	SCADA Historian Upgrades									103,000													103,000	
+++ 8460	DVR Data Collection Improvements									54,000													54,000	
+++ 8461	Keys CIPP Project									1,453,000													1,453,000	
+++ 8462	Herbert Walkup Replacement									1,277,000													1,277,000	
+++ 8463	Baldwin Beach Gravity Rehab/Replacement									504,000													504,000	
+++ 8465	WWTP Electrical Submetering									78,000													78,000	
+++ 8475	Montgomery Estates Easements CIPP									307,000													307,000	
+++ 8476	Baldwin Beach Pump Station									306,000													306,000	
+++ 8477	FLL ES 1-3 & Stamford Camp Rehab									750,000													750,000	
+++ 8478	WWTP Ballast Ponds									164,000													164,000	
+++ 8479	RAS Building Rehab									470,000													470,000	
+++ 8480	Plant Electrical Upgrades									316,000													316,000	
8536	Water Reuse Diamond Ditch Rehab									103,000													103,000	
8537	Baldwin Beach Force Main Sigilining									337,000													337,000	
8538	Bellevue Force Main Relocation									62,000													62,000	
8539	Bellevue Gravity Main Relocation									103,000													103,000	
8540	Wet Well Improvements/Coatings/Repairs									103,000													103,000	
8541	Bellevue Pump Station Improvements									239,000													239,000	
8543	Maintenance Bay Expansion									189,000													189,000	
8544	Replace Nuke Gauge									10,000													10,000	
8545	CMMIS Implementation									258,000													258,000	
	Engineering Staff and Expenses									2,626,032													2,626,032	
LAB																								
WATER REUSE																								
8535	Shop Roof Repair											25,000											25,000	
8533	Diamond Ditch Road Improvements											30,000											30,000	
8534	HPR Outlet Works, ICR Actuator											5,000											5,000	
ADMINISTRATION																								
BOARD OF DIRECTORS																								
HUMAN RESOURCES																								
PUBLIC AFFAIRS/WATER CONSERVATION																								
FINANCE																								
ACCOUNTING																								
PURCHASING																								
INFORMATION TECHNOLOGY																								
8502	IT Security Project #5																				25,000		25,000	
8503	Computer Room Improvements T7																					50,000	50,000	
8504	Backup Power Server Room																					8,000	8,000	
8505	Network Equipment Improvements																					15,000	15,000	
8506	Microsoft Office Upgrades																					50,000	50,000	
8507	Replace SCADA App Server																					20,000	20,000	
CUSTOMER SERVICE																								
8531	Replace Copier/Printer/Fax																					18,000	18,000	
INSPECTIONS																								
TOTAL CAPITAL OUTLAY 24/25		0	60,000	73,500	0	0	230,000	50,000	325,000	16,664,032	0	60,000	0	0	0	0	0	0	0	0	168,000	18,000	0	17,648,532
ESTIMATED TOTAL 23/24			362,000	151,600	498,839	0	88,000	374,091	1,146,000	20,668,186	105,000	52,113	0	8,549	15,000	50,000	0	0	0	0	713,563	48,528	0	24,281,469
INCREASE/DECREASE		0	(302,000)	(78,100)	(498,839)	0	142,000	(324,091)	(821,000)	(4,004,154)	(105,000)	7,887	0	(8,549)	(15,000)	(50,000)	0	0	0	0	(545,563)	(30,528)	0	(6,632,937)

+++INDICATES BUDGETED ROLLOVERS FROM 23/24

**SEWER
EXPENSE DETAIL
BY CREW**



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund 10 - Sewer Fund									
Department 10 - Plant Operations									
4101	Regular Salaries - Wages	173,257.21	174,920.49	164,115.48	177,819.88	153,396.00	93,264.19	153,396.00	169,446.00
4102	Wages Overtime	.00	.00	.00	913.90	.00	85.80	86.00	.00
4301	FICA Taxes	10,658.26	12,249.11	10,561.42	20,272.28	11,735.00	15,560.20	11,735.00	12,916.00
4302	Dental Self Insured	1,409.80	1,394.44	1,936.89	1,743.95	1,706.00	1,922.60	1,706.00	1,851.00
4304	Vision	283.92	283.92	283.92	287.29	284.00	307.94	284.00	284.00
4305	Retirement Health Savings Account	2,731.24	2,877.09	2,986.44	3,078.05	3,061.00	12,727.36	3,061.00	3,028.00
4306	Workers Compensation	985.22	954.80	899.23	1,849.00	1,196.00	647.89	1,196.00	1,304.00
4309	Health Savings Account - ER Portion	2,400.00	.00	2,600.00	.00	.00	.00	.00	.00
4310	ACWA Medical Insurance	21,962.16	20,355.30	19,885.02	24,480.62	26,239.00	29,301.07	26,239.00	29,388.00
4311	Life Insurance	469.50	490.50	501.00	519.88	534.00	555.75	534.00	474.00
4312	Long Term Disability - Management	1,058.22	1,108.98	1,151.46	1,187.76	1,208.00	1,255.58	1,208.00	1,069.00
4313	AFLAC Administrative fee - ER Portion	.00	.00	.00	.43	.00	15.05	.00	.00
4315	CalPERS Classic ER Contribution	33,818.31	39,055.65	43,894.25	42,029.19	44,122.00	18,161.86	44,122.00	46,455.00
4330	Health Savings Account Admin fee - ER Por	35.40	17.70	17.70	17.70	.00	.00	.00	.00
4405	Contractual Services	.00	.00	41,398.50	49,650.62	25.00	.00	25.00	25.00
4460	Special Reports	.00	.00	.00	.00	100.00	.00	100.00	100.00
4820	Office Supplies	1,207.81	669.57	424.22	600.49	1,625.00	471.33	625.00	625.00

Comments	
Level	Comment
Base	Removed 1x New Office Supplies for new MGR \$1,000

Budget Transactions				
Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Proposed	Base	1.0000	625.00	625.00
Proposed Totals				\$625.00

6075	Safety Equipment - Physicals	.00	.00	.00	.00	100.00	.00	100.00	100.00
6200	Travel - Meetings - Education	2,803.25	5.00	199.67	3,112.96	2,600.00	860.07	2,600.00	5,600.00

Budget Transactions				
Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Proposed	Base	1.0000	100.00	100.00
Proposed	CASA Conference (Winter 2025)	1.0000	2,500.00	2,500.00
Proposed	In Person Certification Review (3 ee's)	1.0000	1,000.00	1,000.00
Proposed	WEF	1.0000	2,000.00	2,000.00
Proposed Totals				\$5,600.00



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund 10 - Sewer Fund									
Department 10 - Plant Operations									
6250	Dues - Memberships - Certification	635.00	542.00	105.00	375.00	850.00	361.00	850.00	850.00
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed					1.0000	200.00	200.00	
	Proposed					1.0000	100.00	100.00	
	Proposed					1.0000	175.00	175.00	
	Proposed					1.0000	375.00	375.00	
							Proposed Totals	\$850.00	
6520	Supplies	68.03	32.23	21.35	23.23	200.00	.37	200.00	200.00
6650	Regulatory Operating Permits	149,911.29	160,816.29	186,885.77	194,228.84	219,375.00	210,179.24	234,375.00	222,700.00
Comments									
	<i>Level</i>								
	Accounting Manager							Seeing 8% increases	
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed					1.0000	9,700.00	9,700.00	
	Proposed					1.0000	2,000.00	2,000.00	
	Proposed					1.0000	1,300.00	1,300.00	
	Proposed					1.0000	4,700.00	4,700.00	
	Proposed					1.0000	205,000.00	205,000.00	
							Proposed Totals	\$222,700.00	
Department 10 - Plant Operations Totals		\$403,694.62	\$415,773.07	\$477,867.32	\$522,191.07	\$468,356.00	\$385,677.30	\$482,442.00	\$496,415.00



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund 10 - Sewer Fund									
Department 12 - Operations									
4101	Regular Salaries - Wages	1,401,004.12	1,466,529.22	1,570,276.77	1,563,572.12	1,885,694.00	1,346,002.63	1,885,694.00	1,918,158.00
4102	Wages Overtime	91,430.38	73,699.50	72,447.80	83,406.37	65,000.00	88,055.57	65,000.00	80,000.00
4103	Wages Double Time	44,351.33	46,169.24	49,703.42	41,629.08	48,000.00	42,343.78	48,000.00	46,000.00
4110	Moving Expense Reimbursement	.00	.00	.00	1,693.42	.00	.00	.00	.00
4201	Wages - Part Time	28,994.56	44,109.77	13,476.58	.00	.00	.00	.00	.00
4202	Wages - Part Time Overtime	.00	1,771.17	554.80	.00	.00	.00	.00	.00
4203	Wages - Part Time Double Time	518.20	1,938.50	.00	.00	.00	.00	.00	.00
4301	FICA Taxes	119,149.80	109,906.55	120,246.52	125,634.45	152,900.00	110,854.11	152,900.00	156,378.00
4302	Dental Self Insured	20,819.85	20,600.65	29,880.38	26,705.70	27,295.00	22,898.40	27,295.00	29,610.00
4304	Vision	4,306.12	4,542.72	4,471.74	4,392.97	4,543.00	3,690.60	4,543.00	4,543.00
4305	Retirement Health Savings Account	21,433.50	21,466.80	22,063.10	22,143.12	22,898.00	19,461.34	22,898.00	25,645.00
4306	Workers Compensation	33,721.90	32,874.63	31,284.16	71,649.02	53,901.00	26,742.97	53,901.00	54,447.00
4308	Uniforms	6,497.40	6,779.03	6,784.56	6,756.80	7,000.00	5,113.94	7,000.00	7,000.00
4309	Health Savings Account - ER Portion	22,000.00	22,000.00	22,000.00	23,300.00	23,300.00	23,300.00	23,300.00	23,300.00
4310	ACWA Medical Insurance	373,105.20	391,770.90	371,655.57	336,082.46	331,111.00	270,561.95	331,111.00	370,844.00
4311	Life Insurance	3,013.20	3,013.20	3,108.69	3,102.19	3,202.00	2,599.31	3,202.00	3,202.00
4313	AFLAC Administrative fee - ER Portion	108.00	108.00	125.50	107.57	150.00	74.95	150.00	150.00
4314	Long Term Disability - Union	3,312.00	3,312.00	3,420.42	3,421.08	3,530.00	2,870.40	3,530.00	3,533.00
4315	CalPERS Classic ER Contribution	250,903.11	291,702.50	323,102.55	371,134.23	448,931.00	146,841.55	448,931.00	403,616.00
4325	CalPERS PEPPRA ER Contribution	17,810.26	23,826.70	25,894.89	27,573.33	33,756.00	28,710.11	33,756.00	40,843.00
4330	Health Savings Account Admin fee - ER Por	318.60	318.60	318.60	336.30	354.00	295.00	354.00	354.00
4610	Gasoline Expense	1,385.66	594.92	1,093.51	1,349.99	1,500.00	783.42	1,500.00	1,500.00
4620	Diesel Expense	639.05	60.02	2,281.54	1,366.72	500.00	66.81	500.00	500.00
4720	Polymer	127,133.07	110,265.28	135,476.40	91,645.81	154,157.00	131,491.80	197,235.00	154,157.00
Comments									
<i>Level</i>		<i>Comment</i>							
Accounting Manager		Expected 2024 increases. Unknown 2025							
4740	Carbon	10,543.12	10,983.12	.00	10,994.50	13,200.00	.00	13,200.00	13,200.00
4755	Hypochlorite	101,441.63	106,945.28	115,887.83	293,017.76	231,120.00	296,589.16	322,929.00	335,000.00
Comments									
<i>Level</i>		<i>Comment</i>							
Accounting Manager		38% Contract pricing increases							
4760	Laboratory Supplies	4,091.96	3,472.17	3,089.56	3,599.84	3,500.00	3,388.10	3,500.00	3,500.00
4770	Sodium Hydroxide	7,084.59	6,364.82	10,373.96	20,366.82	11,770.00	13,503.40	11,770.00	12,025.00
Budget Transactions									
<i>Level</i>		<i>Transaction</i>		<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>	
Proposed		2 Loads, every 3yrs		1.0000		12,000.00		12,000.00	



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted	
Fund 10 - Sewer Fund										
Department 12 - Operations										
	Proposed	PAC's (placeholder, as needed)				1.0000	25.00	25.00		
							Proposed Totals	\$12,025.00		
4790	Other Supplies	.00	41.84	3,840.00	480.59	5,800.00	1,056.13	5,800.00	3,500.00	
4820	Office Supplies	991.56	1,530.55	1,632.78	2,098.04	2,000.00	811.62	2,000.00	2,000.00	
6020	Headworks Equipment & Building	1,827.55	2,727.97	2,251.60	4,775.47	3,500.00	3,722.01	3,500.00	3,500.00	
6021	Primary Equipment	.00	.00	4,849.98	.00	1,000.00	324.77	1,000.00	1,000.00	
6022	Secondary Equipment	.00	.00	5,961.20	7,805.34	1,500.00	1,690.43	1,500.00	1,500.00	
6023	Filter Equipment - Building	.00	.00	.00	.00	500.00	.00	500.00	500.00	
6025	Laboratory Equipment	2,539.71	741.80	2,841.25	499.44	2,600.00	2,168.73	2,600.00	2,600.00	
6030	Service Contracts	1,910.24	2,374.98	1,883.68	575.59	1,700.00	343.24	1,700.00	1,700.00	
6040	Emergency Retention Basin	.00	.00	.00	.00	1,500.00	.00	1,500.00	500.00	
6041	Buildings	227.60	.00	.00	415.65	750.00	4,187.22	3,500.00	750.00	
6042	Grounds & Maintenance	7,069.97	5,837.72	9,508.77	5,720.53	7,500.00	8,558.90	9,000.00	9,000.00	
Comments										
	<i>Level</i>	<i>Comment</i>								
	Accounting Manager	Price Increases								
Budget Transactions										
	<i>Level</i>	<i>Transaction</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>			
	Proposed	Base			1.0000	7,500.00	7,500.00			
							Proposed Totals	\$7,500.00		
6056	Radio Repairs - Replacement	.00	.00	.00	.00	100.00	.00	100.00	100.00	
6071	Shop Supplies	6,364.88	7,015.70	6,289.40	7,749.14	5,000.00	4,406.68	6,500.00	6,500.00	
6073	Small Tools	1,307.52	542.21	1,011.61	733.02	1,200.00	1,205.52	1,200.00	1,200.00	
6075	Safety Equipment - Physicals	1,708.44	5,151.81	2,944.87	5,548.75	5,000.00	4,063.56	5,000.00	5,000.00	
6200	Travel - Meetings - Education	7,097.77	1,111.90	3,721.15	6,702.97	12,880.00	6,930.58	12,880.00	14,380.00	
Budget Transactions										
	<i>Level</i>	<i>Transaction</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>			
	Proposed	Base			16.0000	100.00	1,600.00			
	Proposed	CEU's			16.0000	130.00	2,080.00			
	Proposed	CWEA			3.0000	1,200.00	3,600.00			
	Proposed	In Person Certification Review			3.0000	1,000.00	3,000.00			
	Proposed	Supervisor Virtual Training			1.0000	1,000.00	1,000.00			
	Proposed	Virtual Certification Review			2.0000	500.00	1,000.00			
	Proposed	WEF			1.0000	2,100.00	2,100.00			
							Proposed Totals	\$14,380.00		



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund 10 - Sewer Fund									
Department 12 - Operations									
6230	Tuition & Reimbursement Program	.00	1,381.75	.00	1,600.00	1,600.00	1,600.00	1,600.00	1,600.00
6250	Dues - Memberships - Certification	2,885.00	2,988.95	2,024.40	3,282.00	3,500.00	2,749.26	3,500.00	3,300.00
Budget Transactions									
	<i>Level</i>		<i>Transaction</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed		CWEA			1.0000	2,000.00	2,000.00	
	Proposed		SWRCB			1.0000	1,300.00	1,300.00	
						Proposed Totals		\$3,300.00	
6310	Telephone	342.76	349.17	377.62	366.93	400.00	379.48	400.00	400.00
6520	Supplies	450.45	85.31	.00	100.00	500.00	181.00	500.00	500.00
6652	Biosolid Disposal Costs	228,683.68	262,088.32	235,652.17	194,859.83	243,000.00	237,178.91	243,000.00	243,000.00
Comments									
	<i>Level</i>		<i>Comment</i>						
	Accounting Manager		Potential 30-40% increase w/ loss of Bentley						
6653	Biosolids Equipment - Building	49.84	67.77	1,491.85	1,312.69	3,000.00	.00	5,000.00	3,000.00
8204	Replace Chemical Storage Tank	.00	.00	.00	.00	25,000.00	.00	40,000.00	.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	.00	.00	15,000.00	.00
8400	Replace Polymer Pump	.00	.00	.00	.00	40,000.00	.00	40,000.00	.00
8401	30" ERB Valve	.00	.00	.00	.00	20,000.00	.00	20,000.00	.00
8402	Returned Activated Sludge Line Rehab	.00	.00	.00	.00	67,000.00	.00	67,000.00	.00
8403	10" #3 Water Meter	.00	.00	.00	.00	5,000.00	.00	5,000.00	.00
8404	4" Portable Pump	.00	.00	.00	.00	60,000.00	.00	60,000.00	.00
8470	Replace Aeration Basin Waterline	.00	.00	.00	.00	100,000.00	.00	100,000.00	.00
8535	Submersible Pump, EP Station	.00	.00	.00	.00	.00	.00	.00	60,000.00
Department 12 - Operations Totals		\$2,958,573.58	\$3,099,163.04	\$3,225,301.18	\$3,379,607.63	\$4,148,842.00	\$2,867,797.34	\$4,336,479.00	\$4,053,035.00



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund 10 - Sewer Fund									
Department 14 - Electric									
4101	Regular Salaries - Wages	220,267.18	217,074.50	251,413.37	231,984.06	232,655.00	186,450.83	235,000.00	239,540.00
4102	Wages Overtime	6,762.63	4,793.57	11,659.81	8,781.78	7,000.00	5,601.97	7,000.00	7,500.00
4103	Wages Double Time	703.96	1,228.32	1,672.17	4,401.87	550.00	420.00	550.00	2,500.00
4301	FICA Taxes	16,048.09	16,770.29	18,545.44	19,577.27	18,376.00	14,804.62	19,000.00	19,090.00
4302	Dental Self Insured	3,088.56	3,004.28	4,052.37	3,739.26	3,412.00	3,111.93	3,412.00	3,701.00
4304	Vision	611.13	603.67	598.45	612.87	568.00	501.78	568.00	568.00
4305	Retirement Health Savings Account	3,075.78	3,042.95	3,016.81	3,089.17	2,862.00	2,644.49	2,862.00	3,206.00
4306	Workers Compensation	6,029.57	5,982.95	5,814.32	13,280.33	8,683.00	4,227.61	8,683.00	8,261.00
4308	Uniforms	1,096.27	1,671.22	1,103.10	1,169.43	1,100.00	1,347.48	1,100.00	1,200.00
4309	Health Savings Account - ER Portion	3,608.28	3,869.57	3,643.13	4,806.57	3,600.00	3,647.80	3,600.00	3,600.00
4310	ACWA Medical Insurance	54,728.00	54,181.55	52,225.96	48,825.30	44,607.00	39,675.37	45,000.00	49,960.00
4311	Life Insurance	432.29	427.11	423.43	433.69	402.00	355.02	402.00	402.00
4313	AFLAC Administrative fee - ER Portion	.00	.00	.00	.11	.00	.00	.00	.00
4314	Long Term Disability - Union	441.60	515.20	441.60	460.00	442.00	772.80	442.00	442.00
4315	CalPERS Classic ER Contribution	24,210.35	27,694.66	32,095.64	61,759.44	35,369.00	15,857.50	35,369.00	34,650.00
4325	CalPERS PEPRA ER Contribution	6,135.57	7,569.46	7,563.00	7,150.50	7,991.00	6,312.40	7,991.00	7,933.00
4330	Health Savings Account Admin fee - ER Por	57.18	56.36	56.73	58.44	53.00	44.70	53.00	53.00
4405	Contractual Services	.00	.00	.00	.00	100.00	.00	100.00	100.00
Budget Transactions									
<i>Level</i>		<i>Transaction</i>		<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>	
Proposed		Specialized Electrical Projects as needed		1.0000		100.00		100.00	
							Proposed Totals		\$100.00
4610	Gasoline Expense	3,061.25	2,866.00	5,380.06	5,379.07	2,500.00	2,896.82	2,500.00	2,500.00
4820	Office Supplies	292.75	221.43	669.24	918.24	875.00	752.73	875.00	875.00
6021	Primary Equipment	22,515.63	16,888.55	11,128.68	20,415.35	5,000.00	14,516.61	5,000.00	5,000.00
6022	Secondary Equipment	17,232.87	10,771.02	9,314.33	587.94	5,000.00	14,204.67	5,000.00	5,000.00
6023	Filter Equipment - Building	7,472.63	965.51	1,087.25	392.32	4,000.00	2,982.31	4,000.00	4,000.00
6041	Buildings	30,974.76	21,335.47	16,542.37	58,666.58	17,800.00	45,937.01	17,800.00	17,800.00
Budget Transactions									
<i>Level</i>		<i>Transaction</i>		<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>	
Proposed		Base		1.0000		16,800.00		16,800.00	
Proposed		Tri Signal Integration 50% Water		1.0000		(1,000.00)		(1,000.00)	
Proposed		Tri Signal Integration fire alarm test, insp, monit		1.0000		2,000.00		2,000.00	
							Proposed Totals		\$17,800.00
6048	Luther Pass Pump Station	3,114.97	322.63	15,666.54	5,811.17	4,000.00	.00	4,000.00	4,000.00



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund 10 - Sewer Fund									
Department 14 - Electric									
6051	Pump Stations	17,945.47	28,713.33	54,430.77	70,876.52	15,000.00	64,384.04	35,000.00	40,000.00
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed					1.0000	15,000.00	15,000.00	
	Proposed					1.0000	25,000.00	25,000.00	
							Proposed Totals	\$40,000.00	
6056	Radio Repairs - Replacement	750.00	.00	.00	277.75	1,000.00	.00	1,000.00	1,000.00
6066	SCADA	.00	.00	2,682.74	3,896.09	7,500.00	4,162.82	7,500.00	7,500.00
6071	Shop Supplies	3,788.26	4,661.55	6,552.21	3,057.53	3,900.00	7,135.98	3,900.00	3,900.00
6073	Small Tools	1,492.16	2,878.48	3,241.07	4,980.16	2,200.00	2,746.42	2,200.00	2,200.00
6075	Safety Equipment - Physicals	355.30	616.30	1,514.47	2,891.86	2,000.00	917.44	1,000.00	2,000.00
6200	Travel - Meetings - Education	630.97	.00	323.00	1,444.32	1,202.00	3,406.11	1,202.00	1,200.00
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed					1.0000	200.00	200.00	
	Proposed					1.0000	1.00	1.00	
	Proposed					1.0000	1,000.00	1,000.00	
	Proposed					1.0000	1.00	1.00	
							Proposed Totals	\$1,202.00	
6250	Dues - Memberships - Certification	1,193.00	1,490.50	588.74	1,347.50	950.00	1,727.50	950.00	950.00
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed					1.0000	750.00	750.00	
	Proposed					1.0000	200.00	200.00	
							Proposed Totals	\$950.00	
6310	Telephone	79.37	68.41	2.77	.00	500.00	.00	500.00	500.00
6520	Supplies	107.21	.00	8.61	108.75	200.00	.00	.00	200.00
6653	Biosolids Equipment - Building	6,340.86	19,440.01	5,400.57	8,961.99	3,300.00	3,743.10	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>	
	Proposed					1.0000	3,300.00	3,300.00	
							Proposed Totals	\$3,300.00	
7568	Electrical Instrument Calibrator	.00	.00	.00	.00	.00	9,394.88	9,400.00	.00
7569	EDP Main Breaker Trip Module	.00	.00	.00	.00	.00	9,495.74	9,500.00	.00
8008	Plant Secondary/Final Effluent Motor Rebuild	.00	.00	.00	.00	40,000.00	.00	40,000.00	.00
8200	Misc Sewer Motor Rebuilds (TBD)	.00	.00	.00	.00	65,000.00	5,932.03	.00	65,000.00



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund	10 - Sewer Fund								
	Department 14 - Electric								
8201	Replace VFD SPS (TBD)	.00	.00	.00	.00	15,000.00	9,670.02	40,000.00	.00
8308	WWTP Fire Alarm Standardization	.00	.00	.00	59,070.00	.00	2,461.00	2,500.00	.00
8309	Replace WWTP Voice Radio/Handsets	.00	.00	.00	.00	.00	.00	40,000.00	.00
8423	Pump Station PLC's	.00	.00	.00	.00	5,000.00	.00	5,000.00	.00
8424	Gauge Compactor/Pressure Calibrator	.00	.00	.00	.00	5,200.00	5,060.19	5,200.00	.00
8500	100hp VFD, EPS Sub Pump	.00	.00	.00	.00	.00	.00	.00	8,500.00
	Department 14 - Electric Totals	\$464,643.90	\$459,724.85	\$528,858.75	\$659,213.23	\$574,897.00	\$497,303.72	\$618,459.00	\$558,131.00



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund 10 - Sewer Fund									
Department 16 - Heavy Maintenance									
4101	Regular Salaries - Wages	442,699.50	549,506.29	577,312.61	607,025.98	697,482.00	550,560.55	700,000.00	713,213.00
4102	Wages Overtime	6,216.28	8,572.06	2,748.54	5,746.10	5,000.00	5,122.25	5,000.00	10,000.00
4103	Wages Double Time	1,277.46	1,215.26	1,560.11	2,419.54	2,000.00	840.00	2,000.00	3,000.00
4201	Wages - Part Time	7,726.93	.00	.00	.00	18,000.00	.00	18,000.00	18,000.00
4301	FICA Taxes	38,582.48	37,701.19	48,965.25	52,644.42	55,270.00	45,596.69	55,270.00	56,932.00
4302	Dental Self Insured	7,869.88	8,165.44	13,954.95	11,500.18	11,941.00	10,905.76	11,941.00	12,954.00
4303	Unemployment Insurance	454.92	2,329.07	732.00	.00	.00	.00	.00	.00
4304	Vision	1,608.88	1,729.51	2,007.00	1,891.08	1,987.00	1,750.84	1,987.00	1,987.00
4305	Retirement Health Savings Account	8,096.36	8,717.71	10,116.40	9,532.14	10,018.00	9,283.16	10,018.00	11,220.00
4306	Workers Compensation	10,947.04	11,160.81	11,778.77	25,797.84	19,867.00	11,217.64	19,867.00	20,185.00
4308	Uniforms	3,862.46	4,303.13	4,915.12	4,593.63	4,200.00	4,000.42	4,200.00	4,200.00
4309	Health Savings Account - ER Portion	1,300.00	1,300.00	1,988.82	3,900.00	5,000.00	8,700.00	6,300.00	6,300.00
4310	ACWA Medical Insurance	117,596.82	142,912.98	166,758.80	145,121.38	136,643.00	135,205.84	136,643.00	167,678.00
4311	Life Insurance	1,106.64	1,199.91	1,395.94	1,324.12	1,382.00	1,228.86	1,382.00	1,394.00
4313	AFLAC Administrative fee - ER Portion	72.00	72.00	72.00	96.89	75.00	57.50	75.00	75.00
4314	Long Term Disability - Union	1,249.64	1,343.20	1,563.00	1,466.00	1,534.00	1,361.60	1,534.00	1,546.00
4315	CalPERS Classic ER Contribution	86,117.10	111,209.49	136,145.22	114,288.89	116,675.00	51,902.18	116,675.00	115,824.00
4325	CalPERS PEPRA ER Contribution	4,589.17	5,787.90	7,419.55	15,615.05	21,394.00	18,566.72	21,394.00	20,327.00
4330	Health Savings Account Admin fee - ER Por	35.40	35.69	37.84	85.44	106.00	100.30	106.00	106.00
4610	Gasoline Expense	6,483.31	4,969.71	7,244.30	8,055.00	6,500.00	3,840.07	6,500.00	6,500.00
4620	Diesel Expense	946.97	627.27	912.80	1,230.53	1,000.00	338.41	1,000.00	1,000.00
4630	Oil & Lubricants	1,620.08	.00	473.88	828.60	1,500.00	587.22	1,500.00	1,500.00
4820	Office Supplies	.00	689.58	.00	111.25	600.00	143.11	600.00	600.00
6012	Mobile Equipment	3,459.98	.00	3,067.93	1,056.66	1,575.00	2,344.11	1,575.00	1,575.00
6021	Primary Equipment	24,150.16	9,859.14	1,108.33	4,222.22	12,000.00	2,100.27	12,000.00	12,000.00
Budget Transactions									
<i>Level</i>		<i>Transaction</i>		<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>	
Proposed		Base		1.0000		12,000.00		12,000.00	
Proposed Totals								<u>\$12,000.00</u>	
6022	Secondary Equipment	22,772.32	11,281.82	20,186.68	9,019.51	15,000.00	53,948.15	40,000.00	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>	
Proposed		Base		1.0000		15,000.00		15,000.00	
Proposed Totals								<u>\$15,000.00</u>	
6023	Filter Equipment - Building	3,429.60	1,926.39	4,030.92	4,201.78	6,000.00	4,372.67	6,000.00	6,000.00



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund 10 - Sewer Fund									
Department 16 - Heavy Maintenance									
6030	Service Contracts	6,000.00	9,091.00	7,150.00	7,000.00	6,700.00	7,000.00	6,700.00	6,700.00
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed					1.0000	25.00	25.00	
	Proposed					1.0000	25.00	25.00	
							Proposed Totals	\$50.00	
6041	Buildings	18,929.06	9,648.37	40,115.55	47,844.71	16,300.00	38,448.44	20,000.00	17,000.00
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed					1.0000	16,300.00	16,300.00	
							Proposed Totals	\$16,300.00	
6042	Grounds & Maintenance	8,042.54	5,421.85	13,033.84	19,035.80	15,000.00	24,615.39	20,000.00	11,100.00
	Comments								
	<i>Level</i>								
	Chief Financial Officer								
	Removed Tahoe Outdoor Living								
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed					1.0000	11,100.00	11,100.00	
							Proposed Totals	\$11,100.00	
6047	Force Mains	1,285.09	809.86	(1,438.62)	7,876.47	7,500.00	5,259.56	15,000.00	7,500.00
6051	Pump Stations	395.14	.00	12.20	331.36	500.00	810.94	600.00	500.00
6056	Radio Repairs - Replacement	.00	.00	.00	.00	500.00	.00	500.00	500.00
6071	Shop Supplies	17,402.88	15,391.89	23,423.57	32,207.22	21,000.00	27,318.76	21,000.00	18,000.00
	Comments								
	<i>Level</i>								
	Base								
	Removed 1x Plant Air Compressor \$3,000								
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed					1.0000	18,000.00	18,000.00	
							Proposed Totals	\$18,000.00	
6073	Small Tools	1,258.37	7,362.59	6,910.32	7,159.48	3,500.00	18,959.87	3,500.00	7,000.00
6075	Safety Equipment - Physicals	1,742.89	1,904.36	409.80	1,921.35	4,000.00	1,295.12	4,000.00	4,000.00



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund 10 - Sewer Fund									
Department 16 - Heavy Maintenance									
6200	Travel - Meetings - Education	694.59	54.00	1,457.74	11,332.27	2,800.00	177.72	2,800.00	13,575.00
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed					2.0000	1,800.00	3,600.00	
	Proposed					2.0000	4,500.00	9,000.00	
	Proposed					8.0000	100.00	800.00	
	Proposed					1.0000	175.00	175.00	
							Proposed Totals	\$13,575.00	
6250	Dues - Memberships - Certification	1,943.50	3,050.90	1,684.54	2,247.00	2,700.00	2,736.66	2,700.00	2,700.00
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed					8.0000	150.00	1,200.00	
	Proposed					1.0000	25.00	25.00	
							Proposed Totals	\$1,225.00	
6520	Supplies	.00	.00	361.96	198.92	150.00	30.54	150.00	150.00
6653	Biosolids Equipment - Building	4,333.39	6,765.85	21,058.52	19,848.89	7,500.00	33,565.41	25,000.00	15,000.00
Comments									
	<i>Level</i>						<i>Comment</i>		
	Accounting Manager						Price Increases		
7561	Bypass Hose	.00	.00	.00	.00	.00	6,774.93	6,775.00	.00
7563	Blower Building Air Compressor	.00	.00	.00	.00	.00	7,548.50	7,550.00	.00
8196	Rebuild Biosolids Sludge Pump	.00	.00	.00	8,401.47	12,000.00	.00	12,000.00	.00
8197	Replace Roll Up Door	.00	.00	.00	.00	.00	.00	12,000.00	.00
8271	Replace 10" Filter Valve	.00	.00	.00	.00	8,000.00	.00	.00	.00
8273	Replace Scum Pump	.00	.00	.00	7,912.56	15,000.00	.00	.00	.00
8336	ERB Repairs	.00	.00	.00	.00	15,000.00	.00	30,000.00	.00
8337	Pond 2 SUMP Pump	.00	.00	.00	7,685.86	.00	.00	12,314.00	.00
8338	Final/Secondary Pump Rebuilds	.00	.00	.00	.00	20,000.00	.00	40,000.00	.00
8340	Replace Rollup Door	.00	.00	.00	.00	12,000.00	.00	.00	.00
8343	Rebuild Liners for Sludge Augers	.00	.00	.00	.00	.00	.00	20,000.00	.00
8398	New Filter Valves	.00	.00	.00	.00	16,000.00	.00	21,700.00	.00
8429	Replace A-Line Air Compressor	.00	.00	.00	.00	15,000.00	8,597.46	.00	.00
8430	Bio Scrubber Media Replacement	.00	.00	.00	.00	20,000.00	.00	20,000.00	.00
8431	Mist. Eliminator Media	.00	.00	.00	.00	20,000.00	.00	20,000.00	.00
8432	South Road Gate	.00	.00	.00	.00	40,000.00	.00	40,000.00	.00
8433	Engine Drive Welder	.00	.00	.00	.00	30,000.00	16,726.70	30,000.00	.00
8434	E.P. Station Roof	.00	.00	.00	.00	60,000.00	.00	60,000.00	.00



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund	10 - Sewer Fund								
	Department 16 - Heavy Maintenance								
8435	Bio Scrubber Chem. Pumps	.00	.00	.00	.00	25,000.00	.00	25,000.00	.00
8436	10" Valve - Final Valve Deck	.00	.00	.00	.00	8,000.00	10,436.52	10,500.00	.00
8437	16" Backwash Supply	.00	.00	.00	.00	16,000.00	.00	16,000.00	.00
8438	ERB Repair Welder	.00	.00	.00	.00	10,000.00	.00	10,000.00	.00
8471	Centrifuge Rebuild	.00	.00	.00	.00	50,000.00	.00	50,000.00	.00
8472	New Scum Pump	.00	.00	.00	.00	30,000.00	.00	30,000.00	.00
8487	Replace #3 Water Pump	.00	.00	.00	.00	20,000.00	.00	.00	.00
8488	Mobile Office Space - Trailer	.00	.00	.00	.00	100,000.00	.00	25,000.00	.00
	Department 16 - Heavy Maintenance Totals	\$866,298.83	\$986,116.22	\$1,140,676.18	\$1,212,777.59	\$1,782,899.00	\$1,134,376.84	\$1,802,356.00	\$1,312,841.00



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund	10 - Sewer Fund								
	Department 18 - District Operations								
4101	Regular Salaries - Wages	.00	.00	.00	.00	.00	10,996.44	.00	101,597.00
4301	FICA Taxes	.00	.00	.00	.00	.00	869.12	.00	6,670.00
4302	Dental Self Insured	.00	.00	.00	.00	.00	78.87	.00	925.00
4304	Vision	.00	.00	.00	.00	.00	12.10	.00	142.00
4305	Retirement Health Savings Account	.00	.00	.00	.00	.00	164.16	.00	1,926.00
4306	Workers Compensation	.00	.00	.00	.00	.00	92.11	.00	782.00
4310	ACWA Medical Insurance	.00	.00	.00	.00	.00	737.78	.00	14,336.00
4311	Life Insurance	.00	.00	.00	.00	.00	25.44	.00	258.00
4312	Long Term Disability - Management	.00	.00	.00	.00	.00	113.32	.00	586.00
4315	CalPERS Classic ER Contribution	.00	.00	.00	.00	.00	.00	.00	28,023.00
4325	CalPERS PEPPRA ER Contribution	.00	.00	.00	.00	.00	806.29	.00	.00
4330	Health Savings Account Admin fee - ER Por	.00	.00	.00	.00	.00	1.51	.00	.00
4405	Contractual Services	.00	.00	.00	.00	.00	.00	.00	500.00
4610	Gasoline Expense	.00	.00	.00	.00	.00	42.48	.00	500.00
4820	Office Supplies	.00	.00	.00	.00	.00	2,267.04	.00	500.00
6030	Service Contracts	.00	.00	.00	.00	.00	.00	.00	500.00
6042	Grounds & Maintenance	.00	.00	.00	.00	.00	.00	.00	500.00
6075	Safety Equipment - Physicals	.00	.00	.00	.00	.00	.00	.00	500.00
6200	Travel - Meetings - Education	.00	.00	.00	.00	.00	32.23	.00	100.00
6250	Dues - Memberships - Certification	.00	.00	.00	.00	.00	.00	.00	100.00
6650	Regulatory Operating Permits	.00	.00	.00	.00	.00	.00	.00	1,000.00
	Department 18 - District Operations Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,238.89	\$0.00	\$159,445.00



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund 10 - Sewer Fund									
Department 20 - Field Operations									
4101	Regular Salaries - Wages	75,305.53	83,835.63	103,239.59	81,852.10	95,197.00	86,109.77	95,197.00	96,745.00
4301	FICA Taxes	6,384.56	5,650.57	7,095.73	5,308.66	6,347.00	6,391.01	6,347.00	6,756.00
4302	Dental Self Insured	694.85	708.34	1,026.39	901.79	853.00	751.92	853.00	925.00
4304	Vision	140.30	143.88	151.94	148.70	142.00	121.06	142.00	142.00
4305	Retirement Health Savings Account	1,237.16	1,392.47	1,551.09	1,555.79	1,486.00	1,407.83	1,486.00	1,787.00
4306	Workers Compensation	443.98	446.08	491.19	1,097.04	742.00	390.88	742.00	745.00
4310	ACWA Medical Insurance	11,292.27	11,461.88	11,800.86	10,665.47	9,660.00	8,631.88	9,660.00	10,819.00
4311	Life Insurance	207.61	232.72	256.79	260.97	240.00	226.65	240.00	258.00
4312	Long Term Disability - Management	471.78	622.70	552.45	575.25	564.00	1,006.60	564.00	586.00
4315	CalPERS Classic ER Contribution	15,257.86	18,252.61	22,686.50	26,744.70	26,450.00	11,575.76	26,450.00	25,994.00
4480	Legal-Regular	.00	.00	.00	.00	250.00	.00	250.00	250.00
4610	Gasoline Expense	.00	266.02	1,027.27	1,168.51	500.00	594.78	500.00	500.00
4820	Office Supplies	198.67	544.91	1,093.53	484.48	500.00	154.11	500.00	500.00
6075	Safety Equipment - Physicals	.00	83.19	.00	.00	100.00	224.39	100.00	100.00
6200	Travel - Meetings - Education	167.16	37.28	235.31	505.91	50.00	177.39	50.00	50.00
6250	Dues - Memberships - Certification	291.00	307.13	353.00	412.00	175.00	329.00	300.00	371.00
Budget Transactions									
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>		
Proposed	C3 Ticket				1.0000	150.00	150.00		
Proposed	CWEA Annual				1.0000	221.00	221.00		
						Proposed Totals	\$371.00		
6520	Supplies	34.05	16.13	10.68	26.57	100.00	.18	100.00	100.00
6650	Regulatory Operating Permits	24,184.41	98,807.88	93,075.91	98,755.74	98,600.00	98,013.75	98,600.00	102,300.00
Budget Transactions									
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>		
Proposed	El Dorado County Air Quality				1.0000	34,800.00	34,800.00		
Proposed	Misc/Escalator				1.0000	2,500.00	2,500.00		
Proposed	USFS SUP (actual 2023 billing)				1.0000	65,000.00	65,000.00		
						Proposed Totals	\$102,300.00		
Department 20 - Field Operations Totals		\$136,311.19	\$222,809.42	\$244,648.23	\$230,463.68	\$241,956.00	\$216,106.96	\$242,081.00	\$248,928.00



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund 10 - Sewer Fund									
Department 22 - Underground Repair - Sewer									
4101	Regular Salaries - Wages	823,936.87	818,053.51	712,333.31	713,683.99	850,491.00	638,883.42	850,491.00	875,450.00
4102	Wages Overtime	22,147.19	13,266.80	20,676.88	16,176.08	25,000.00	9,011.06	25,000.00	25,000.00
4103	Wages Double Time	2,369.14	2,449.54	4,256.41	4,022.74	2,000.00	2,579.66	2,100.00	2,000.00
4201	Wages - Part Time	28,501.32	4,337.28	22,254.77	45,943.94	54,000.00	15,166.06	54,000.00	54,000.00
4202	Wages - Part Time Overtime	67.51	.00	452.70	700.82	300.00	241.28	600.00	300.00
4301	FICA Taxes	66,801.21	66,996.67	65,229.63	47,596.01	71,282.00	51,990.25	71,282.00	73,191.00
4302	Dental Self Insured	14,582.77	14,107.84	18,315.02	15,003.48	17,059.00	13,628.40	17,059.00	18,506.00
4304	Vision	2,971.45	2,864.53	2,755.37	2,483.98	2,839.00	2,195.97	2,839.00	2,839.00
4305	Retirement Health Savings Account	14,953.61	14,438.87	13,888.78	12,520.59	14,311.00	11,583.95	14,311.00	16,028.00
4306	Workers Compensation	18,893.72	16,336.53	14,909.02	33,082.12	25,450.00	11,816.11	25,450.00	25,856.00
4308	Uniforms	4,076.47	3,244.56	2,944.27	2,622.42	3,700.00	2,133.36	3,700.00	3,700.00
4309	Health Savings Account - ER Portion	1,300.00	2,600.00	5,411.18	2,400.00	2,400.00	2,600.00	1,300.00	1,300.00
4310	ACWA Medical Insurance	244,776.16	216,335.23	223,897.70	226,835.66	250,710.00	170,153.95	250,710.00	240,649.00
4311	Life Insurance	2,059.32	1,981.17	1,925.11	1,757.46	2,009.00	1,535.88	2,009.00	1,985.00
4314	Long Term Disability - Union	2,031.98	2,028.20	2,124.04	1,934.60	2,154.00	1,663.43	2,154.00	2,138.00
4315	CalPERS Classic ER Contribution	119,578.48	110,084.81	83,471.96	76,314.38	80,404.00	26,565.20	80,404.00	59,893.00
4325	CalPERS PEPRA ER Contribution	15,113.22	23,209.42	30,721.47	31,648.14	41,114.00	32,553.20	41,114.00	45,751.00
4330	Health Savings Account Admin fee - ER Por	11.80	55.40	67.31	22.71	35.00	26.55	35.00	35.00
4405	Contractual Services	.00	4,042.38	1,747.24	.00	5,025.00	.00	5,025.00	5,025.00
Budget Transactions									
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>		
Proposed	Pipe Assessment Certification Program (PACP) Coding				1.0000	25.00	25.00		
Proposed	Sewer AI				1.0000	5,000.00	5,000.00		
Proposed	TV Truck Cert (every 3yrs, Last FY24)				1.0000	25.00	25.00		
Proposed Totals							\$5,050.00		
4520	Miscellaneous Liability Claims	5,822.00	.00	.00	11,542.52	2,500.00	.00	2,500.00	2,500.00
4610	Gasoline Expense	13,295.07	10,757.35	16,721.37	18,953.86	13,000.00	6,024.24	13,000.00	13,000.00
4620	Diesel Expense	27,358.82	24,697.26	37,940.50	50,506.21	25,000.00	27,574.96	32,000.00	25,000.00
4820	Office Supplies	955.10	391.07	706.78	639.26	1,500.00	762.97	1,500.00	1,500.00
6012	Mobile Equipment	.00	.00	127.56	.00	300.00	.00	300.00	300.00
6030	Service Contracts	.00	800.00	.00	.00	800.00	.00	800.00	800.00
Budget Transactions									
<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>		
Proposed	Infosense SL Rat				1.0000	800.00	800.00		
Proposed Totals							\$800.00		
6043	Caltrans - City - County - Improvements	.00	.00	.00	.00	15,000.00	.00	15,000.00	15,000.00



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund 10 - Sewer Fund									
Department 22 - Underground Repair - Sewer									
6047	Force Mains	10,550.79	.00	.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>	
	Proposed					1.0000	20,000.00	20,000.00	
								Proposed Totals	\$20,000.00
6052	Pipe - Covers & Manholes	65,844.24	49,269.70	42,007.76	76,396.24	100,000.00	45,205.89	100,000.00	100,000.00
	Comments								
	<i>Level</i>								
	Base								Removed 1x Sewer Easement Access \$25,000
	Accounting Manager								Added 1x Easement Access \$25k
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed					1.0000	25,000.00	25,000.00	1x Easement Access
	Proposed					1.0000	74,880.00	74,880.00	Base
	Proposed					12.0000	10.00	120.00	dana-net CC Charges
								Proposed Totals	\$100,000.00
6055	Infiltration & Inflow	130,235.73	26,739.23	129,962.64	107,429.88	181,000.00	54,529.70	181,000.00	181,000.00
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed					1.0000	15,000.00	15,000.00	Base I&I budget
	Proposed					1.0000	20,000.00	20,000.00	Hadronex-Smart cover maintenance & monitoring
	Proposed					1.0000	25,000.00	25,000.00	Sewer Root Control
	Proposed					1.0000	116,000.00	116,000.00	Sewer Spot Repairs
	Proposed					1.0000	5,000.00	5,000.00	TV Truck Repairs
								Proposed Totals	\$181,000.00
6056	Radio Repairs - Replacement	.00	.00	.00	.00	500.00	.00	500.00	500.00
6071	Shop Supplies	6,369.32	5,738.23	5,562.97	6,164.11	7,000.00	5,090.28	7,000.00	7,000.00
6073	Small Tools	2,226.83	11.84	1,284.19	199.95	4,000.00	147.19	4,000.00	4,000.00
6075	Safety Equipment - Physicals	3,306.67	3,280.14	2,049.88	24,140.62	7,000.00	3,164.88	7,000.00	7,000.00
6083	Standby Accommodations	.00	4,050.00	6,370.00	3,280.00	3,000.00	.00	3,000.00	3,000.00
6200	Travel - Meetings - Education	5,466.45	2,538.30	6,229.03	9,490.43	11,640.00	5,814.52	11,640.00	1,765.00
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed					1.0000	140.00	140.00	CEU's
	Proposed					2.0000	800.00	1,600.00	Commercial Driving Training



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund 10 - Sewer Fund									
Department 22 - Underground Repair - Sewer									
	Proposed Trenches/Confined Spaces (every 3yrs, last FY24)					1.0000	25.00	25.00	
							Proposed Totals		\$1,765.00
6250	Dues - Memberships - Certification	3,366.00	4,932.66	10,556.00	2,925.00	14,000.00	4,108.37	14,000.00	14,000.00
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed					1.0000	100.00	100.00	
	Proposed					1.0000	3,900.00	3,900.00	
	Proposed					1.0000	10,000.00	10,000.00	
							Proposed Totals		\$14,000.00
6310	Telephone	4,277.95	3,486.99	3,139.11	2,201.27	4,000.00	1,685.97	4,000.00	4,000.00
6360	Propane	17.41	14.34	37.15	14.65	150.00	117.40	150.00	150.00
6520	Supplies	18.26	1,422.00	125.39	.00	400.00	.00	400.00	400.00
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed					1.0000	400.00	400.00	
							Proposed 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	113,060.10	.00	.00	.00	.00	5,922.27	.00	.00
8261	Smart Cover	.00	.00	.00	31,980.60	18,000.00	.00	18,000.00	18,000.00
	Comments								
	<i>Level</i>								
	Chief Financial Officer								
8394	Replace Hydraulic Jackhammer	.00	.00	.00	.00	.00	.00	5,000.00	.00
8395	Confined Space Equipment	.00	.00	.00	.00	10,000.00	.00	17,500.00	.00
8396	Replace Stand Alone Lateral Camera	.00	.00	.00	.00	.00	28,665.52	29,000.00	.00
8397	Replace TV Cable	.00	.00	.00	.00	.00	.00	12,000.00	.00
8440	Line Locator	.00	.00	.00	.00	6,500.00	.00	6,500.00	.00
8517	Hydro Nozzles	.00	.00	.00	.00	.00	.00	.00	12,000.00
8518	Upgrade TV Truck	.00	.00	.00	.00	.00	1,391.93	.00	200,000.00
Department 22 - Underground Repair - Sewer Totals		\$1,776,342.96	\$1,454,561.85	\$1,490,202.50	\$1,580,613.72	\$1,900,573.00	\$1,184,533.82	\$1,960,373.00	\$2,089,561.00



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund 10 - Sewer Fund									
Department 26 - Pumps									
4101	Regular Salaries - Wages	511,885.36	477,538.39	524,705.27	475,468.87	567,872.00	384,557.03	510,000.00	514,848.00
4102	Wages Overtime	26,054.72	24,589.03	34,734.37	35,556.54	32,500.00	20,249.55	25,000.00	25,000.00
4103	Wages Double Time	5,414.39	4,989.32	6,735.74	7,834.02	5,500.00	4,710.42	5,500.00	5,500.00
4201	Wages - Part Time	11,455.68	.00	.00	3,063.84	19,500.00	16,008.56	20,000.00	20,000.00
4202	Wages - Part Time Overtime	.00	.00	.00	.00	1,000.00	8.21	.00	.00
4301	FICA Taxes	41,136.83	36,683.45	46,540.54	44,342.61	47,917.00	33,054.85	47,917.00	43,249.00
4302	Dental Self Insured	8,333.74	7,953.73	10,978.93	9,835.39	10,236.00	7,797.29	10,236.00	10,179.00
4303	Unemployment Insurance	2,970.50	1,084.25	1,966.12	.00	.00	.00	.00	.00
4304	Vision	1,680.72	1,607.64	1,617.48	1,621.04	1,704.00	1,254.00	1,704.00	1,562.00
4305	Retirement Health Savings Account	8,461.10	8,103.50	8,153.29	8,170.86	8,587.00	6,632.57	8,587.00	8,816.00
4306	Workers Compensation	12,648.42	10,853.06	10,540.13	25,606.86	19,863.00	8,743.54	19,863.00	17,546.00
4308	Uniforms	3,061.22	4,095.57	2,998.37	2,999.33	3,350.00	2,901.67	3,350.00	3,350.00
4309	Health Savings Account - ER Portion	3,700.08	6,399.29	6,386.20	10,259.94	6,300.00	5,076.87	5,000.00	5,000.00
4310	ACWA Medical Insurance	150,393.85	146,379.69	139,621.09	126,605.92	130,751.00	97,285.41	130,751.00	136,904.00
4311	Life Insurance	1,161.50	1,136.47	1,138.54	1,140.39	1,199.00	881.26	1,199.00	1,099.00
4313	AFLAC Administrative fee - ER Portion	.00	.00	.00	.00	.00	6.06	.00	.00
4314	Long Term Disability - Union	1,115.51	1,372.92	1,185.17	1,244.51	1,313.00	1,929.90	1,313.00	1,213.00
4315	CalPERS Classic ER Contribution	60,574.81	55,584.57	52,691.66	56,020.51	58,861.00	25,935.12	58,861.00	57,767.00
4325	CalPERS PEPRA ER Contribution	13,873.11	20,455.30	20,496.12	22,655.67	26,511.00	16,097.97	26,511.00	21,083.00
4330	Health Savings Account Admin fee - ER Por	57.96	78.53	94.70	102.58	106.00	62.76	106.00	71.00
4610	Gasoline Expense	10,488.85	8,333.59	14,524.29	16,635.70	9,500.00	8,454.09	9,500.00	9,500.00
4620	Diesel Expense	7,723.05	945.21	10,318.00	5,849.82	4,500.00	419.24	4,500.00	4,500.00
4630	Oil & Lubricants	243.41	.00	126.36	.00	550.00	75.00	550.00	550.00
4740	Carbon	4,725.22	10,794.71	.00	.00	12,000.00	11,970.70	12,000.00	12,000.00
4820	Office Supplies	912.13	184.15	639.60	3,825.86	700.00	723.73	700.00	700.00
6012	Mobile Equipment	1,410.79	537.24	248.37	431.45	500.00	473.20	500.00	500.00
6041	Buildings	9,733.35	2,017.28	9,659.11	5,704.47	1,000.00	12,147.70	5,000.00	6,000.00
6042	Grounds & Maintenance	271.52	81,964.98	25,455.36	5,027.29	25,000.00	1,063.20	25,000.00	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>
Proposed		Permanent Increase - Station Work			1.0000		25,000.00		25,000.00
							Proposed Totals		\$25,000.00
6047	Force Mains	.00	.00	.00	.00	25.00	.00	25.00	25.00
Budget Transactions									
<i>Level</i>		<i>Transaction</i>			<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>
Proposed		Additional Access Points (placeholder)			1.0000		25.00		25.00
							Proposed Totals		\$25.00



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund 10 - Sewer Fund									
Department 26 - Pumps									
6048	Luther Pass Pump Station	15,931.24	11,178.41	126,264.58	243,293.23	15,000.00	8,323.87	15,000.00	15,000.00
6051	Pump Stations	44,099.25	18,689.39	35,208.55	41,717.34	34,000.00	21,790.36	34,000.00	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>	
Proposed	Annual Crane Insp, Maint & Cert					1.0000	3,425.00	3,425.00	
Proposed	Base Budget					1.0000	30,575.00	30,575.00	
							Proposed Totals	\$34,000.00	
6056	Radio Repairs - Replacement	.00	.00	.00	.00	275.00	.00	275.00	275.00
6071	Shop Supplies	17,421.04	14,912.75	18,031.59	15,613.02	15,000.00	11,990.56	15,000.00	15,000.00
6073	Small Tools	3,729.26	7,411.00	4,600.93	4,992.71	4,050.00	6,296.46	5,000.00	4,050.00
6075	Safety Equipment - Physicals	8,574.40	3,560.62	7,431.01	5,815.51	5,000.00	3,539.91	5,000.00	5,000.00
6083	Standby Accommodations	7,427.50	7,335.00	10,181.35	11,258.00	15,000.00	6,892.50	15,000.00	15,000.00
6200	Travel - Meetings - Education	6,180.78	1,354.37	2,868.89	7,388.66	4,450.00	2,138.23	4,450.00	6,900.00
Budget Transactions									
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
Proposed	Base					1.0000	625.00	625.00	
Proposed	California Crane School (placeholder)					1.0000	25.00	25.00	
Proposed	CDL Driving School					1.0000	1,000.00	1,000.00	
Proposed	CEU's (placeholder)					2.0000	500.00	1,000.00	
Proposed	Confined Space Rescue Training (placeholder)					1.0000	1,000.00	1,000.00	
Proposed	PRV Training					1.0000	2,000.00	2,000.00	
Proposed	Pump Rebuild Training (placeholder)					5.0000	250.00	1,250.00	
							Proposed Totals	\$6,900.00	
6250	Dues - Memberships - Certification	751.88	576.00	713.24	402.00	525.00	580.00	525.00	525.00
Budget Transactions									
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
Proposed	CDL Renewals (placeholder)					1.0000	25.00	25.00	
Proposed	CWEA					1.0000	500.00	500.00	
							Proposed Totals	\$525.00	
6310	Telephone	3,488.61	3,465.51	4,625.41	3,194.90	5,000.00	3,095.69	5,000.00	5,000.00
6520	Supplies	294.89	398.85	79.80	.00	325.00	.00	325.00	325.00
7567	Ponderosa PS #1 Pump Rebuild	.00	.00	.00	.00	.00	10,250.09	9,370.00	.00
7572	Surgebuster Check Valve-Johnson Pump Station	.00	.00	.00	.00	.00	14,430.20	.00	.00
7576	Trout Creek #1 Pump Rebuild Kit	.00	.00	.00	.00	.00	11,273.99	.00	.00
8212	Security Measures	.00	.00	.00	14,201.01	26,500.00	5,985.16	25,000.00	.00
8213	Misc Sewer Pump Rebuilds (TBD)	.00	.00	.00	.00	50,000.00	.00	.00	50,000.00
8214	Replace Bijou SPS Pump #1	.00	.00	.00	.00	.00	.00	25,000.00	.00



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund	10 - Sewer Fund								
	Department 26 - Pumps								
8216	Replace Bellevue SPS Pump #1	.00	.00	.00	.00	.00	14,084.39	21,000.00	.00
8218	Confined Space Rescue Trailer/Equipment	.00	.00	.00	.00	.00	2,288.67	8,683.00	.00
8315	Rebuild LPPS Pumps #1 and #2	.00	.00	.00	59,220.20	.00	.00	152,038.00	.00
8316	Al Tahoe PS Spare Pump	.00	.00	.00	.00	.00	94,226.69	90,000.00	.00
8444	Bellevue #2 Pump/Motor	.00	.00	.00	29,405.51	25,000.00	17,159.24	18,000.00	.00
8445	Replace Tallac #1 Pump/Motor	.00	.00	.00	.00	25,000.00	.00	25,000.00	.00
8903	LPPS Pump #1 New	.00	320,857.46	13,824.47	.00	.00	15,454.77	.00	.00
	Department 26 - Pumps Totals	\$1,007,386.67	\$1,303,421.23	\$1,155,384.63	\$1,306,505.56	\$1,221,970.00	\$918,320.68	\$1,407,339.00	\$1,083,037.00



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund 10 - Sewer Fund									
Department 28 - Equipment Repair									
4101	Regular Salaries - Wages	136,175.77	145,562.51	167,669.48	152,732.02	155,561.00	134,822.93	155,561.00	169,533.00
4102	Wages Overtime	6,871.23	6,063.66	10,404.78	6,241.09	10,000.00	2,438.85	10,000.00	4,500.00
4103	Wages Double Time	823.50	828.00	1,299.08	1,397.30	150.00	702.00	250.00	250.00
4201	Wages - Part Time	.00	.00	.00	.00	9,000.00	.00	.00	9,000.00
4301	FICA Taxes	11,648.41	11,685.63	13,154.43	13,547.20	13,365.00	10,966.12	13,365.00	14,021.00
4302	Dental Self Insured	2,353.42	2,259.63	3,030.84	2,674.54	2,559.00	2,240.09	2,559.00	2,776.00
4304	Vision	464.32	453.79	447.49	440.79	426.00	360.56	426.00	426.00
4305	Retirement Health Savings Account	2,336.96	2,287.34	2,255.28	2,221.86	2,147.00	1,904.80	2,147.00	2,404.00
4306	Workers Compensation	3,633.26	3,501.77	3,465.99	7,866.09	5,534.00	2,790.03	5,534.00	5,791.00
4308	Uniforms	509.41	828.21	501.97	503.83	650.00	637.62	650.00	650.00
4309	Health Savings Account - ER Portion	1,309.51	1,316.50	1,315.68	1,450.26	1,300.00	1,319.07	1,300.00	1,300.00
4310	ACWA Medical Insurance	38,741.83	37,689.16	36,167.27	32,891.25	30,943.00	26,792.81	30,943.00	34,656.00
4311	Life Insurance	322.04	314.70	310.30	305.75	295.00	250.14	295.00	295.00
4314	Long Term Disability - Union	327.81	386.40	331.20	331.20	331.00	552.00	331.00	331.00
4315	CalPERS Classic ER Contribution	22,706.89	25,432.26	28,520.30	33,137.48	32,044.00	14,142.92	32,044.00	31,490.00
4325	CalPERS PEPRA ER Contribution	2,356.68	2,841.75	2,932.40	3,271.70	3,353.00	2,839.19	3,353.00	3,587.00
4330	Health Savings Account Admin fee - ER Por	19.35	18.72	18.80	18.55	18.00	15.00	18.00	18.00
4405	Contractual Services	.00	.00	.00	.00	.00	50.00	50.00	.00
4610	Gasoline Expense	1,522.36	1,085.29	2,112.82	2,155.29	1,000.00	643.08	1,000.00	1,000.00
4620	Diesel Expense	645.70	750.84	5,727.19	7,839.30	1,000.00	811.77	1,000.00	1,000.00
4630	Oil & Lubricants	3,027.88	2,351.26	5,832.70	2,428.61	4,500.00	4,596.28	5,000.00	4,500.00
4820	Office Supplies	294.97	32.11	34.78	314.98	2,500.00	46.37	2,500.00	1,000.00

Comments	
Level	Comment
Base	Removed 1x New Desks with Rebuild \$3,000

Budget Transactions				
Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Proposed	50% Water	1.0000	(1,000.00)	(1,000.00)
Proposed	Base	1.0000	2,000.00	2,000.00
Proposed Totals				\$1,000.00

6011	Automotive	48,468.37	36,077.84	61,765.31	94,894.10	40,625.00	81,599.38	65,000.00	50,000.00
6012	Mobile Equipment	3,526.18	431.20	.00	.00	200.00	53.30	200.00	200.00
6013	Generators	4,672.59	3,104.75	19,336.21	4,441.25	8,000.00	5,299.56	8,000.00	8,000.00

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



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund 10 - Sewer Fund									
Department 28 - Equipment Repair									
	Proposed Cashman Rental					1.0000	16,000.00	16,000.00	
							Proposed Totals	\$8,000.00	
6030	Service Contracts	8,443.96	8,732.70	14,710.38	16,675.41	10,600.00	11,615.19	15,000.00	12,700.00
	Comments								
	Level Comment								
	Accounting Manager New Reporting Requirements Contracted Out								
	Budget Transactions								
	Level Transaction					Number of Units	Cost Per Unit	Total Amount	
	Proposed Bosch					1.0000	800.00	800.00	
	Proposed ChemSearch					1.0000	2,275.00	2,275.00	
	Proposed FLEETCREW-DPF SERVICE					1.0000	2,000.00	2,000.00	
	Proposed LA Perks Tank Inspections/Fuel System Repairs					1.0000	1,400.00	1,400.00	
	Proposed MISC Reporting Requirements					1.0000	6,225.00	6,225.00	
							Proposed Totals	\$12,700.00	
6071	Shop Supplies	7,951.92	3,352.40	6,416.96	5,772.08	4,000.00	5,883.95	4,000.00	4,000.00
6073	Small Tools	805.05	529.38	2,317.07	2,710.45	1,500.00	1,903.71	1,800.00	1,500.00
6075	Safety Equipment - Physicals	375.58	228.47	435.76	314.72	600.00	94.00	600.00	600.00
6200	Travel - Meetings - Education	137.79	372.85	132.70	86.34	1,050.00	80.54	1,050.00	1,050.00
	Budget Transactions								
	Level Transaction					Number of Units	Cost Per Unit	Total Amount	
	Proposed 50% Water					1.0000	(1,050.00)	(1,050.00)	
	Proposed Electrical Trainings					3.0000	700.00	2,100.00	
							Proposed Totals	\$1,050.00	
6250	Dues - Memberships - Certification	.00	.00	.00	.00	200.00	.00	200.00	200.00
6520	Supplies	.00	399.63	478.06	.00	200.00	.00	200.00	200.00
7010	Al Tahoe/Upper Truckee PS Generators	.00	.00	.00	213,842.57	.00	33,930.00	.00	.00
8062	Carbon Monoxide Removal System	.00	.00	.00	.00	.00	.00	10,000.00	.00
8063	Replace Generator Fallen Leaf Lake Main Station	.00	.00	.00	.00	.00	.00	60,000.00	.00
8198	Replace Generator (TBD)	.00	.00	.00	.00	15,000.00	.00	.00	60,000.00
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	6,904.58	10,000.00	.00
8379	Replace Truck 59	.00	.00	.00	.00	.00	.00	40,000.00	.00
8380	Replace Truck 2	.00	.00	.00	.00	17,000.00	.00	57,000.00	.00
8381	Replace Truck 19	.00	.00	.00	.00	17,000.00	.00	57,000.00	.00
8382	Replace Truck 14	.00	.00	.00	.00	.00	.00	140,000.00	.00



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted						
Fund 10 - Sewer Fund															
Department 28 - Equipment Repair															
8383	Replace Water Reuse Utility Vehicle	.00	.00	.00	.00	.00	.00	27,000.00	.00						
8384	Replace Water Reuse Backhoe #29	.00	.00	.00	.00	.00	172,392.18	120,000.00	.00						
8385	Replace Vehicle 76	.00	.00	.00	36,185.46	.00	.00	.00	40,000.00						
<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>Chief Financial Officer</td> <td>FY25 for different vehicle</td> </tr> </tbody> </table>										Comments		Level	Comment	Chief Financial Officer	FY25 for different vehicle
Comments															
Level	Comment														
Chief Financial Officer	FY25 for different vehicle														
8386	New Engineering Vehicle (Hybrid)	.00	.00	.00	.00	.00	45,395.57	45,000.00	.00						
8456	Replace #81 Skid Steer	.00	.00	.00	.00	150,000.00	.00	150,000.00	.00						
8457	Electrical - Boom Lift Truck	.00	.00	.00	.00	150,000.00	.00	150,000.00	.00						
8519	Tire Machine	.00	.00	.00	.00	.00	.00	.00	15,000.00						
8520	Wheel Balancer	.00	.00	.00	.00	.00	.00	.00	20,000.00						
8521	Replace Truck #28 - Electric	.00	.00	.00	.00	.00	.00	.00	40,000.00						
8522	Replace Truck #74 - OPS	.00	.00	.00	.00	.00	.00	.00	35,000.00						
8523	Replace Truck #49 - Lab	.00	.00	.00	.00	.00	.00	.00	30,000.00						
8524	Replace Truck #50 - Water Reuse	.00	.00	.00	.00	.00	.00	.00	45,000.00						
8561	Replace Truck #18	.00	.00	.00	.00	.00	.00	.00	40,000.00						
8813	Replace Snowcat	.00	.00	.00	.00	200,000.00	.00	200,000.00	.00						
Department 28 - Equipment Repair Totals		\$310,472.74	\$298,918.75	\$391,125.23	\$646,691.47	\$902,651.00	\$574,073.59	\$1,510,376.00	\$691,978.00						



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund 10 - Sewer Fund									
Department 30 - Engineering									
4101	Regular Salaries - Wages	806,790.95	940,150.67	980,952.24	964,882.92	1,117,378.00	922,993.93	1,117,378.00	1,093,101.00
4102	Wages Overtime	47,094.29	41,953.24	51,438.14	67,670.09	37,500.00	57,407.84	70,000.00	70,000.00
4103	Wages Double Time	259.29	229.74	108.37	.00	500.00	.00	500.00	500.00
4110	Moving Expense Reimbursement	1,141.20	.00	.00	1,417.19	.00	.00	.00	.00
4201	Wages - Part Time	.00	.00	10,016.01	1,342.72	12,500.00	6,001.16	12,500.00	35,000.00
4202	Wages - Part Time Overtime	.00	.00	.00	.00	.00	541.51	600.00	500.00
4301	FICA Taxes	56,427.97	64,998.15	67,974.48	65,010.32	86,068.00	70,781.70	86,068.00	88,725.00
4302	Dental Self Insured	8,168.38	9,231.74	12,780.74	12,007.61	13,647.00	11,630.35	13,647.00	13,880.00
4304	Vision	1,654.35	1,875.10	1,902.30	1,972.23	2,271.00	1,871.71	2,271.00	2,129.00
4305	Retirement Health Savings Account	12,353.55	19,863.88	14,331.44	23,109.97	16,374.00	15,117.12	16,374.00	18,136.00
4306	Workers Compensation	5,772.24	5,997.46	6,302.16	14,623.48	10,199.00	6,284.51	10,199.00	10,507.00
4308	Uniforms	439.48	554.14	350.14	441.01	300.00	520.18	300.00	400.00
4309	Health Savings Account - ER Portion	9,657.49	8,713.06	8,484.23	9,008.73	6,850.00	9,918.13	6,850.00	8,700.00
4310	ACWA Medical Insurance	132,163.30	147,184.05	148,144.06	145,185.62	157,436.00	128,056.92	157,436.00	152,929.00
4311	Life Insurance	1,918.91	2,211.76	2,217.71	2,411.78	2,598.00	2,273.91	2,598.00	2,517.00
4312	Long Term Disability - Management	3,179.64	3,897.29	3,232.90	3,511.27	3,979.00	6,597.42	3,979.00	3,940.00
4313	AFLAC Administrative fee - ER Portion	36.59	46.77	25.64	37.74	25.00	35.64	25.00	25.00
4314	Long Term Disability - Union	779.65	920.00	763.60	713.55	994.00	1,545.60	994.00	883.00
4315	CalPERS Classic ER Contribution	81,458.09	91,688.59	101,564.24	123,948.23	113,606.00	51,512.53	90,000.00	89,513.00
4325	CalPERS PEPPRA ER Contribution	24,086.93	34,321.47	36,861.60	37,587.75	51,897.00	41,637.62	55,000.00	54,851.00
4330	Health Savings Account Admin fee - ER Por	122.75	139.49	124.88	118.02	106.00	107.02	106.00	106.00
4405	Contractual Services	688,188.19	501,461.94	770,851.64	666,193.53	1,178,025.00	456,427.85	1,000,000.00	718,000.00

Comments	
Level	Comment
Base	Removed 1x Cathodic Protection Assessment \$155,000 Removed 1x CMMS Tech Review \$35,000 Removed 1x Sewer Crossings Assessment 2/2 \$338,000
Accounting Manager	Removed 1x WWTP Solar Support \$25,000 Added 1x Cathodic Protection Assessment \$100k Added 1x Sewer Crossings Assessment \$50k Added 1x Sewer Force Main AM \$50k Added 1x WWTP Solar Support \$15k Removed Blue Ribbon \$35k Added Ongoing CAD Services \$40k

Budget Transactions				
Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Proposed	1x Cathodic Protection Assessment	1.0000	100,000.00	100,000.00
Proposed	1x Sewer Crossings Assessment	1.0000	50,000.00	50,000.00
Proposed	1x Sewer Force Main AM	1.0000	50,000.00	50,000.00
Proposed	1x WWTP Solar Support	1.0000	15,000.00	15,000.00



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund 10 - Sewer Fund									
Department 30 - Engineering									
	Proposed CAD Services					1.0000	40,000.00	40,000.00	
	Proposed CivicSparks Fellow					1.0000	15,000.00	15,000.00	
	Proposed Contracts Admin Support					1.0000	13,000.00	13,000.00	
	Proposed GIS/AM support Arete					1.0000	30,000.00	30,000.00	
	Proposed Recycled Water Strategic Plan - Year 3 of 3					1.0000	140,000.00	140,000.00	
	Proposed Scanning					1.0000	20,000.00	20,000.00	
	Proposed Sewer Modeling Planning Services (Carollo)					1.0000	15,000.00	15,000.00	
	Proposed Shop Facilities Master Plan - year 1 of 2					1.0000	130,000.00	130,000.00	
	Proposed WWTP Master Plan - final year					1.0000	100,000.00	100,000.00	
							Proposed Totals	\$718,000.00	
4410	DVR Irrigation Reporting	.00	.00	.00	22,773.00	60,000.00	7,977.10	60,000.00	65,000.00
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed					1.0000	65,000.00	65,000.00	
							Proposed Totals	\$65,000.00	
4420	Mapping	.00	.00	.00	.00	2,500.00	240.00	2,500.00	2,500.00
4475	Legal-Special Projects	19,833.64	111,912.83	125,098.60	265,452.89	32,500.00	21,118.50	32,500.00	32,500.00
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed					1.0000	1.00	1.00	
	Proposed					1.0000	1.00	1.00	
							Proposed Totals	\$2.00	
4480	Legal-Regular	7,297.67	4,963.70	3,910.30	8,005.91	2,500.00	7,355.50	2,500.00	2,500.00
4610	Gasoline Expense	5,274.17	3,247.69	5,310.93	6,416.16	5,300.00	4,584.85	5,300.00	5,300.00
4810	Postage Expenses	.00	130.98	8.16	.00	175.00	.00	175.00	175.00
4820	Office Supplies	5,485.73	3,801.02	2,967.14	4,208.24	6,050.00	5,096.26	6,050.00	6,050.00
4830	Subscription Expense	.00	.00	54.00	54.00	100.00	50.00	100.00	100.00
4930	Ads-Legal Notices	334.21	.00	.00	189.31	125.00	.00	1,250.00	125.00
6027	Office Equipment Repair	240.27	.00	.00	.00	1,000.00	.00	1,000.00	1,000.00
6030	Service Contracts	2,216.88	3,951.45	4,633.22	4,470.88	2,000.00	4,484.46	2,000.00	4,940.00
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed					1.0000	1,725.00	1,725.00	
	Proposed					1.0000	275.00	275.00	
	Proposed					1.0000	2,940.00	2,940.00	
							Proposed Totals	\$4,940.00	



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund 10 - Sewer Fund									
Department 30 - Engineering									
6042	Grounds & Maintenance	185,622.88	36,560.00	.00	112,566.16	.00	81,554.63	40,000.00	.00
6052	Pipe - Covers & Manholes	.00	.00	.00	93,860.00	25,000.00	19,700.00	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>	
	Proposed					1.0000	25,000.00	25,000.00	
								<u>25,000.00</u>	
							Proposed Totals		
6065	Sewer Flow Meters	.00	32,403.12	4,985.18	17,629.81	70,000.00	13,228.35	58,400.00	70,000.00
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed					1.0000	2,000.00	2,000.00	
	Proposed					1.0000	35,000.00	35,000.00	
	Proposed					1.0000	33,000.00	33,000.00	
								<u>\$70,000.00</u>	
							Proposed Totals		
6066	SCADA	.00	.00	.00	.00	11,000.00	.00	11,000.00	11,000.00
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed					1.0000	11,000.00	11,000.00	
								<u>11,000.00</u>	
							Proposed Totals		
6071	Shop Supplies	1,306.96	3,077.00	1,844.41	2,742.27	2,500.00	1,467.59	2,500.00	2,500.00
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed					1.0000	500.00	500.00	
	Proposed					1.0000	2,000.00	2,000.00	
								<u>\$2,500.00</u>	
							Proposed Totals		
6075	Safety Equipment - Physicals	252.00	853.75	332.61	2,605.49	1,500.00	738.71	1,500.00	1,500.00
6200	Travel - Meetings - Education	14,416.52	1,173.02	1,691.44	6,530.07	17,000.00	8,291.81	17,000.00	17,000.00
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed					1.0000	1.00	1.00	
	Proposed					1.0000	1.00	1.00	
	Proposed					1.0000	1.00	1.00	
	Proposed					1.0000	1.00	1.00	
	Proposed					1.0000	1.00	1.00	
	Proposed					1.0000	1.00	1.00	
	Proposed					1.0000	1.00	1.00	
	Proposed					1.0000	1.00	1.00	
	Proposed					1.0000	1.00	1.00	



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund 10 - Sewer Fund									
Department 30 - Engineering									
	Proposed					1.0000	1.00	1.00	
	Proposed					1.0000	1.00	1.00	
	Proposed					1.0000	1.00	1.00	
	Proposed					1.0000	1.00	1.00	
								\$12.00	
6250	Dues - Memberships - Certification	7,572.63	6,880.00	7,545.00	9,603.86	8,000.00	8,936.50	8,000.00	8,000.00
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed					1.0000	(6,000.00)	(6,000.00)	
	Proposed					1.0000	1.00	1.00	
	Proposed					1.0000	2,000.00	2,000.00	
	Proposed					1.0000	12,000.00	12,000.00	
								\$8,001.00	
6310	Telephone	1,416.65	1,181.76	290.46	51.66	2,500.00	41.81	2,500.00	2,500.00
6520	Supplies	300.59	56.41	26.34	115.91	625.00	.00	625.00	625.00
6650	Regulatory Operating Permits	3,719.50	5,577.87	3,719.50	3,719.50	3,375.00	2,176.50	3,375.00	3,375.00
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed					1.0000	1,563.50	1,564.00	
	Proposed					1.0000	1,811.50	1,812.00	
								\$3,376.00	
7003	Secondary Clarifier #3 Rehab	.00	810,196.99	1,384,857.60	64,645.76	.00	.00	15,000.00	.00
7014	Tallac Creek Sewer Crossing	.00	7,481.88	58,566.13	514,323.13	.00	37,317.00	.00	.00
7026	Breakpoint Chamber Modification	5,294.57	.00	46,865.52	328.42	.00	.00	.00	.00
7046	Emergency Pump Station Rehab	340,748.34	16,070.00	28,207.92	77,410.94	.00	.00	.00	155,000.00
7047	Fuel System Replacment	45,450.00	35,100.00	24,754.10	.00	.00	.00	.00	.00
7055	Tahoe Keys Sewer PS Rehab	283,610.59	4,900.31	949,187.75	3,119,538.45	.00	1,102,098.69	1,945,873.00	100,000.00
7056	Upper Truckee Sewer PS Rehab	94,188.23	131,058.00	8.50	295,719.52	2,297,000.00	594,853.08	3,387,280.00	849,000.00
7057	Luther Pass PS Tanks Rehab	196,211.50	857,583.64	428,443.98	99,340.79	740,000.00	728,160.31	1,653,631.00	.00
7058	LPPS Valve and Pipe Improvements	80,650.56	709,889.22	23,697.74	8,138.53	.00	.00	.00	.00
7064	Geronimo Sewer Project	208,507.23	.00	.00	.00	.00	.00	.00	.00
7079	Aeration Basin #2 Coating Rehab	.00	31,052.00	.00	.00	.00	.00	.00	.00
7081	WWTP Backwash Tank Coating	.00	.00	.00	105,790.80	.00	.00	.00	.00
7082	WWTP Solids Tank Coating	.00	.00	.00	35,535.99	.00	.00	.00	.00
7087	Backflow Combo's	.00	.00	.00	.00	.00	568.22	7,500.00	.00
7091	Meyers SEZ Erosion Control	.00	.00	.00	.00	.00	210,687.00	.00	.00
7535	Engineering Offices Remodel	.00	.00	8,637.95	.00	.00	.00	.00	.00



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund	10 - Sewer Fund								
	Department 30 - Engineering								
7546	FLL Sewer PS 6 Upgrade	245,808.58	121,008.53	14,566.25	.00	.00	.00	.00	.00
7551	Angora Creek Sewer Lateral Relocation	.00	.00	.00	26,159.37	.00	.00	.00	.00
7564	Sewer Flow Meter Kit	.00	.00	.00	.00	.00	11,397.75	11,600.00	.00
7565	Storm Drain Relocates	.00	.00	.00	.00	.00	.00	10,000.00	.00
7570	Indian Creek Reservoir Valve & Leak Cleanup	.00	.00	.00	.00	.00	162.43	.00	.00
7800	LPPS Pump Efficiency Monitoring	.00	.00	66,666.81	.00	.00	.00	13,333.00	.00
7801	Sewer Pump Station Monitoring Program	.00	.00	.00	.00	.00	.00	172,000.00	194,000.00
8058	Bijou PS Rehab	.00	.00	42,835.54	353,843.87	515,000.00	59,409.79	515,000.00	1,732,000.00
8082	Forcemain Bypass Upper Truckee PS	5,378.57	235,055.48	.00	.00	.00	.00	.00	.00
8086	Water Reuse Inverted Siphon	823.87	238,766.66	18,000.00	.00	.00	.00	.00	.00
8088	Secondary Clarifier #1 Rehab	135,972.09	24,347.52	179,280.00	382,673.13	742,000.00	182,042.40	359,327.00	1,431,000.00
8089	Apache Ave Sewer Replacement	596,170.93	976,822.16	.00	.00	.00	.00	.00	.00
8090	Forcemain Bypass Tahoe Keys PS	6,188.34	221,260.71	.00	.00	.00	.00	37,550.00	.00
8096	Secondary Clarifier #2 Rehab	170,782.60	74,347.51	149,280.00	761,630.71	937,000.00	1,624,718.88	1,349,089.00	.00
8156	Blower System Upgrades	.00	23,494.52	234,888.46	45,631.75	1,052,000.00	4,876.50	1,205,985.00	1,083,000.00
8159	Water Reuse Road Improvements	.00	.00	.00	.00	54,000.00	.00	54,000.00	56,000.00
8161	DVR Irrigation Improvements	18,126.69	.00	.00	.00	.00	1,293.23	1,873.00	.00
8162	Hay Barn, Water Reuse	5,097.93	2,319.63	.00	.00	.00	.00	358,680.00	.00
8163	Sewer Field Communication Upgrades Phase 2	.00	2,411.00	2,456.35	163,047.24	.00	30,776.25	92,015.00	.00
8164	Generator, Emergency Blower	.00	312,351.30	1,274,541.63	80,648.02	.00	648.00	.00	.00
8265	Bio Building HVAC Upgrades	.00	.00	.00	.00	.00	.00	6,000.00	224,000.00
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	490,000.00	500,000.00
8276	Sewer System Access Imp Phase I	.00	.00	.00	.00	.00	.00	43,194.00	160,000.00
8277	Sewer Field Communication Upgrades Phase 3	.00	.00	.00	.00	160,000.00	27,811.38	310,000.00	.00
8278	LPPS Fuel Tank	.00	.00	.00	641.71	.00	.00	105,358.00	.00
8330	LPPS Power/Control Upgrade	45,921.95	24,067.05	.00	.00	.00	.00	26,900.00	.00
8345	Water Reuse Dressler Ditch Erosion Control	.00	.00	.00	.00	.00	.00	397,000.00	.00
8346	FM Inspection Ports - Bijou	.00	.00	.00	.00	.00	.00	103,000.00	.00
8347	FM ARV Replacement	.00	.00	.00	.00	94,000.00	.00	146,000.00	290,000.00
8348	Bal Bijou GM - MH Install	.00	.00	.00	2,621.12	.00	29,528.88	23,379.00	.00
8349	HWY 50 - Ski Run to PT GM Replacement	.00	.00	.00	.00	155,000.00	.00	258,000.00	.00
8350	Fremont/HWY 50 GM Improvement	.00	.00	.00	.00	.00	.00	16,000.00	.00
8352	Pope Beach #1 Rehab	.00	.00	.00	.00	.00	24,054.52	54,000.00	.00
8353	Pope Beach PS #2 Rehab	.00	.00	.00	.00	.00	24,054.64	54,000.00	.00
8354	WWTP UG Piping Access Improvement	.00	.00	.00	.00	.00	.00	159,000.00	.00
8355	Mixed Liquor Splitter Box Rehab	.00	.00	.00	.00	.00	3,605.08	73,000.00	.00
8356	Emergency PS Wetwell Rehab	.00	.00	.00	.00	.00	.00	52,000.00	.00
8357	AB Splitter Box Rehab	.00	.00	.00	.00	.00	3,605.08	52,000.00	.00



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund	10 - Sewer Fund								
	Department 30 - Engineering								
8358	Primary Effluent Junction Box Rehab	.00	.00	.00	.00	.00	3,605.09	52,000.00	.00
8359	WWTP Fire Alarm Standardization	.00	.00	.00	.00	.00	.00	.00	88,000.00
8360	SCADA Historian Upgrades	.00	.00	.00	104,304.99	155,000.00	85,199.75	205,695.00	103,000.00
8361	SRT Controller for Secondary	.00	.00	.00	.00	.00	.00	73,000.00	.00
8362	Engineering Office Upgrades	.00	.00	.00	13,538.20	206,000.00	16,316.99	234,824.00	.00
8364	Engineering Copier	.00	.00	.00	12,685.81	.00	.00	.00	.00
8399	GS Replacement Program	.00	.00	.00	.00	.00	.00	50,000.00	.00
8460	DVR Data Collection Improvements	.00	.00	.00	.00	52,000.00	.00	52,000.00	54,000.00
8461	Keys CIPP Project	.00	.00	.00	.00	706,000.00	11,383.56	706,000.00	1,453,000.00
8462	Herbert Walkup Replacement	.00	.00	.00	.00	620,000.00	68,915.87	620,000.00	1,277,000.00
8463	Baldwin Beach Gravity Rehab/Replacement	.00	.00	.00	.00	52,000.00	66,155.99	52,000.00	504,000.00
8464	Filters 3, 4 Rehab	.00	.00	.00	.00	883,000.00	4,358.89	883,000.00	.00
8465	WWTP Electrical Submetering	.00	.00	.00	.00	38,000.00	.00	380,000.00	78,000.00
8474	Upper Truckee River Gravity Main CIPP	.00	.00	.00	.00	52,000.00	.00	52,000.00	.00
8475	Montgomery Estates Easements CIPP	.00	.00	.00	.00	52,000.00	.00	52,000.00	307,000.00
8476	Baldwin Beach Pump Station	.00	.00	.00	.00	57,000.00	68,393.04	57,000.00	306,000.00
8477	FLL ES 1-3 & Stanford Camp Rehab	.00	.00	.00	.00	54,000.00	22,032.75	54,000.00	750,000.00
8478	WWTP Ballast Ponds	.00	.00	.00	.00	124,000.00	5,958.66	124,000.00	164,000.00
8479	RAS Building Rehab	.00	.00	.00	.00	164,000.00	150,717.58	164,000.00	470,000.00
8480	Plant Electrical Upgrades	.00	.00	.00	.00	110,000.00	.00	110,000.00	316,000.00
8486	FLL FM Shoreline Restoration	.00	.00	.00	.00	155,000.00	.00	155,000.00	.00
8536	Water Reuse Diamond Ditch Rehab	.00	.00	.00	.00	.00	.00	.00	103,000.00
8537	Baldwin Beach Force Main Sliplining	.00	.00	.00	.00	.00	.00	.00	337,000.00
8538	Bellevue Force Main Relocation	.00	.00	.00	.00	.00	.00	.00	52,000.00
8539	Bellevue Gravity Main Relocation	.00	.00	.00	.00	.00	.00	.00	103,000.00
8540	Wet Well Improvements/Coatings/Repairs	.00	.00	.00	.00	.00	.00	.00	103,000.00
8541	Bellevue Pump Station Improvements	.00	.00	.00	.00	.00	.00	.00	239,000.00
8543	Maintenance Bay Expansion	.00	.00	.00	.00	.00	.00	.00	189,000.00
8544	Replace Nuke Gauge	.00	.00	.00	.00	.00	.00	.00	10,000.00
8545	CMMS Implementation	.00	.00	.00	.00	.00	.00	.00	258,000.00
8629	Replace Treatment Plant Generator	1,410,101.22	103,054.36	149,781.14	2,495.15	.00	.00	.00	.00
	Department 30 - Engineering Totals	\$6,032,017.33	\$7,053,847.61	\$7,466,367.18	\$8,972,882.28	\$13,792,003.00	\$7,183,012.50	\$20,668,186.00	\$16,664,032.00



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund 10 - Sewer Fund									
Department 32 - Laboratory									
4101	Regular Salaries - Wages	236,372.50	252,108.34	268,905.42	269,801.54	255,746.00	220,309.52	240,482.00	278,558.00
4102	Wages Overtime	3,274.71	3,243.75	7,856.49	10,980.11	9,500.00	5,936.27	9,500.00	10,000.00
4103	Wages Double Time	2,564.40	2,841.19	2,710.29	2,541.92	2,750.00	1,808.00	2,750.00	2,750.00
4201	Wages - Part Time	6,723.62	5,721.40	6,395.51	6,927.54	31,700.00	31,320.30	31,700.00	64,250.00
Budget Transactions									
	<i>Level</i>		<i>Transaction</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed		50% Water			1.0000	(64,250.00)	(64,250.00)	
	Proposed		Lab Intern			1.0000	16,500.00	16,500.00	
	Proposed		Lab Permanent Part Time			1.0000	36,000.00	36,000.00	
	Proposed		Limed Term Lab QCO			1.0000	76,000.00	76,000.00	
							Proposed Totals	\$64,250.00	
4202	Wages - Part Time Overtime	137.41	391.50	150.08	160.09	200.00	4,610.44	2,000.00	350.00
4203	Wages - Part Time Double Time	274.74	63.25	115.21	117.02	100.00	474.74	500.00	100.00
4301	FICA Taxes	18,199.14	18,809.59	20,986.59	15,802.22	22,950.00	19,152.26	22,950.00	27,024.00
4302	Dental Self Insured	3,531.60	3,358.92	5,052.79	4,322.05	4,265.00	3,866.71	4,265.00	4,627.00
4304	Vision	711.00	715.14	721.70	708.09	710.00	623.18	710.00	710.00
4305	Retirement Health Savings Account	3,882.39	4,007.95	4,131.74	4,127.55	4,119.00	3,843.45	4,119.00	4,645.00
4306	Workers Compensation	4,560.18	4,092.51	3,878.84	8,949.84	4,919.00	4,062.98	4,919.00	6,625.00
4308	Uniforms	651.82	933.33	637.77	631.04	600.00	675.90	600.00	600.00
4309	Health Savings Account - ER Portion	3,059.47	6,442.18	3,855.21	5,069.52	3,800.00	3,852.90	3,800.00	3,150.00
4310	ACWA Medical Insurance	38,746.12	40,774.86	43,864.17	35,696.36	35,497.00	28,956.90	35,497.00	36,153.00
4311	Life Insurance	552.59	578.90	588.92	589.54	601.00	536.24	601.00	601.00
4312	Long Term Disability - Management	375.75	497.86	449.82	483.18	496.00	834.34	496.00	496.00
4313	AFLAC Administrative fee - ER Portion	.00	.00	8.61	25.62	.00	13.75	13.00	.00
4314	Long Term Disability - Union	441.60	501.06	435.54	432.40	442.00	736.00	442.00	442.00
4315	CalPERS Classic ER Contribution	33,542.78	39,050.71	33,771.39	36,803.27	36,152.00	21,063.76	36,152.00	48,107.00
4325	CalPERS PEPPRA ER Contribution	4,710.23	5,314.14	8,369.58	9,093.70	10,898.00	6,384.22	10,898.00	9,763.00
4330	Health Savings Account Admin fee - ER Por	71.04	77.38	71.99	73.23	71.00	65.74	71.00	71.00
4405	Contractual Services	.00	.00	.00	.00	2,750.00	.00	.00	.00
Comments									
	<i>Level</i>		<i>Comment</i>						
	Chief Financial Officer		Budget transferred to 4201, Lab Intern						
4610	Gasoline Expense	1,167.22	981.01	1,689.29	1,835.96	1,700.00	1,100.53	1,900.00	2,000.00
4760	Laboratory Supplies	27,927.55	30,162.84	31,359.95	35,748.13	32,000.00	30,685.75	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>	
	Proposed		Base			1.0000	31,000.00	31,000.00	



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund 10 - Sewer Fund									
Department 32 - Laboratory									
	Proposed Base					1.0000	250.00	250.00	
	Proposed Misc. Training Courses					3.0000	1,000.00	3,000.00	
	Proposed NELAC Conference					2.0000	3,000.00	6,000.00	
								Proposed Totals	\$4,625.00
6250	Dues - Memberships - Certification	1,483.70	7,403.93	1,698.44	10,011.00	3,385.00	1,877.36	3,385.00	3,385.00
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed 50% Water					1.0000	(3,390.00)	(3,390.00)	
	Proposed Dept of Toxic Substances Control EPA Annual Fee					1.0000	225.00	225.00	
	Proposed ELAP fees					1.0000	6,550.00	6,550.00	
								Proposed Totals	\$3,385.00
6520	Supplies	.00	27.59	135.27	.00	100.00	.00	100.00	100.00
6650	Regulatory Operating Permits	622.24	258.79	.00	7.50	3,600.00	4,257.50	3,600.00	2,590.00
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed Base					1.0000	2,590.00	2,590.00	
								Proposed Totals	\$2,590.00
8042	Replace Discreet Analyzer	.00	.00	.00	.00	.00	.00	75,000.00	.00
8311	Replace Hydrolab Data Sonde	.00	.00	.00	.00	.00	.00	10,000.00	.00
8419	Replace Raw Sampler	.00	.00	.00	.00	10,000.00	.00	10,000.00	.00
8420	Bacteria Incubator	.00	.00	.00	.00	10,000.00	.00	10,000.00	.00
	Department 32 - Laboratory Totals	\$437,014.33	\$490,609.91	\$488,090.98	\$529,343.24	\$538,676.00	\$443,393.46	\$608,075.00	\$588,722.00



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund 10 - Sewer Fund									
Department 34 - Water Reuse									
4101	Regular Salaries - Wages	360,880.77	320,485.43	338,439.29	223,349.54	240,217.00	208,095.40	240,217.00	266,261.00
4102	Wages Overtime	14,010.26	10,666.67	15,747.80	20,545.10	16,000.00	13,534.62	16,000.00	15,000.00
4103	Wages Double Time	652.36	1,400.88	1,016.70	462.57	1,000.00	217.38	1,000.00	1,000.00
4201	Wages - Part Time	.00	.00	1,142.41	.00	18,000.00	.00	18,000.00	18,000.00
4202	Wages - Part Time Overtime	.00	.00	261.39	.00	.00	.00	.00	.00
4301	FICA Taxes	24,334.86	23,092.08	26,020.53	18,694.03	21,054.00	16,881.21	21,054.00	22,970.00
4302	Dental Self Insured	5,639.20	4,072.17	6,657.55	5,281.97	5,118.00	4,393.00	5,118.00	5,552.00
4304	Vision	1,135.68	888.39	997.12	870.54	852.00	707.05	852.00	852.00
4305	Retirement Health Savings Account	6,755.98	5,662.47	5,674.80	4,388.06	4,293.00	3,735.66	4,293.00	4,809.00
4306	Workers Compensation	7,949.75	6,360.30	5,593.26	11,282.43	6,935.00	3,894.05	6,935.00	7,553.00
4308	Uniforms	1,082.61	984.89	1,195.85	1,220.03	1,000.00	5,010.19	1,000.00	1,000.00
4309	Health Savings Account - ER Portion	3,700.00	1,300.00	.00	2,600.00	2,400.00	2,600.00	2,400.00	2,600.00
4310	ACWA Medical Insurance	74,196.90	56,316.73	68,436.62	57,263.14	51,984.00	44,142.00	51,947.00	58,222.00
4311	Life Insurance	997.26	847.76	813.53	603.93	591.00	490.35	591.00	591.00
4312	Long Term Disability - Management	954.72	1,005.72	515.94	.00	.00	.00	.00	.00
4314	Long Term Disability - Union	635.04	437.36	614.64	637.38	629.00	543.48	629.00	645.00
4315	CalPERS Classic ER Contribution	79.01	101.02	79.03	783.58	.00	.00	.00	.00
4325	CalPERS PEPRRA ER Contribution	23,063.86	22,273.14	20,243.98	17,648.48	18,226.00	15,803.17	18,226.00	20,053.00
4330	Health Savings Account Admin fee - ER Por	70.80	34.06	17.70	18.27	35.00	29.16	35.00	35.00
4405	Contractual Services	4,516.63	4,137.90	2,220.62	250.00	15,025.00	.00	.00	15,025.00
Budget Transactions									
	<i>Level</i>		<i>Transaction</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed		CalFire (placeholder)			1.0000	25.00	25.00	
	Proposed		Conservation Camp			1.0000	5,000.00	5,000.00	
	Proposed		Dam Settlement Monitoring (placeholder every 5 yrs, last FY24)			1.0000	25.00	25.00	
	Proposed		Nevada Division of Forestry			1.0000	5,000.00	5,000.00	
	Proposed		Stanislaus Farm Supply			1.0000	5,000.00	5,000.00	
						Proposed Totals		\$15,050.00	
4475	Legal-Special Projects	22,508.00	1,483.50	4,762.50	562.50	500.00	782.00	1,000.00	500.00
4476	Legal Litigation Confidential	.00	76,110.00	257,098.50	299,611.10	.00	643,902.40	200,000.00	.00
4480	Legal-Regular	13,187.00	1,725.00	10,278.00	28,635.00	1,000.00	299.00	500.00	1,000.00
4610	Gasoline Expense	11,855.04	10,645.09	11,652.62	8,227.38	10,000.00	7,092.24	10,000.00	10,000.00
4620	Diesel Expense	7,406.94	4,352.09	15,316.34	18,704.67	15,000.00	9,152.81	15,000.00	15,000.00
4630	Oil & Lubricants	111.26	411.25	778.98	160.27	1,200.00	880.72	1,400.00	1,200.00



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund 10 - Sewer Fund									
Department 34 - Water Reuse									
4790	Other Supplies	.00	8,231.14	727.35	180.37	7,000.00	101.95	2,000.00	7,000.00
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed					1.0000	7,000.00	7,000.00	
								<u>7,000.00</u>	
							Proposed Totals	\$7,000.00	
4820	Office Supplies	547.66	1,129.28	125.93	1,073.21	800.00	887.33	800.00	800.00
5020	Equipment Rental- Lease	10,382.39	865.90	2,680.18	22,568.28	20,000.00	16,524.62	20,000.00	20,000.00
6042	Grounds & Maintenance	38,211.46	57,105.21	174,349.28	65,925.47	60,001.00	15,601.09	50,000.00	53,501.00
Comments									
	<i>Level</i>								
	Base								
									Removed 1x Harvey Place Aeration Systems \$10,000
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed					1.0000	44,975.00	44,975.00	
	Proposed					1.0000	25.00	25.00	
	Proposed					1.0000	8,500.00	8,500.00	
	Proposed					1.0000	1.00	1.00	
								<u>\$53,501.00</u>	
							Proposed Totals	\$53,501.00	
6047	Force Mains	4,305.77	.00	.00	.00	8,000.00	.00	.00	4,000.00
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed					1.0000	4,000.00	4,000.00	
								<u>4,000.00</u>	
							Proposed Totals	\$4,000.00	
6051	Pump Stations	5,665.26	6,542.84	8,153.14	5,248.37	4,000.00	13,760.33	.00	8,000.00
6071	Shop Supplies	462.77	1,423.74	5,049.05	1,489.31	500.00	283.97	500.00	500.00
6073	Small Tools	2,751.60	3,851.43	2,972.80	2,472.67	2,000.00	827.37	2,000.00	2,000.00
6075	Safety Equipment - Physicals	1,484.06	1,647.38	2,106.85	3,873.19	2,650.00	4,445.80	2,650.00	2,650.00
6200	Travel - Meetings - Education	4,024.76	171.00	8,177.44	1,470.51	1,900.00	2,608.42	2,000.00	1,925.00
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed					1.0000	25.00	25.00	
	Proposed					1.0000	1,000.00	1,000.00	
	Proposed					1.0000	300.00	300.00	
	Proposed					1.0000	25.00	25.00	
	Proposed					3.0000	25.00	75.00	



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund 10 - Sewer Fund									
Department 34 - Water Reuse									
	Proposed Virtual Training					1.0000	500.00	500.00	
							Proposed Totals		\$1,925.00
6250	Dues - Memberships - Certification	2,558.00	2,143.99	1,765.74	1,614.49	2,452.00	1,672.00	2,452.00	2,452.00
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed					1.0000	150.00	150.00	
	Proposed					1.0000	192.00	192.00	
	Proposed					1.0000	425.00	425.00	
	Proposed					1.0000	175.00	175.00	
	Proposed					1.0000	40.00	40.00	
	Proposed					3.0000	50.00	150.00	
	Proposed					1.0000	60.00	60.00	
	Proposed					1.0000	80.00	80.00	
	Proposed					1.0000	80.00	80.00	
	Proposed					1.0000	1,100.00	1,100.00	
							Proposed Totals		\$2,452.00
6310	Telephone	7,825.52	8,162.85	10,111.66	6,905.01	7,600.00	6,909.38	7,600.00	7,600.00
6360	Propane	6,558.59	5,641.18	7,290.24	8,892.31	6,500.00	7,081.58	6,500.00	6,500.00
6520	Supplies	194.89	347.04	620.10	273.03	500.00	180.36	500.00	500.00
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed					1.0000	500.00	500.00	
							Proposed Totals		\$500.00
6650	Regulatory Operating Permits	63,178.20	41,423.07	56,705.37	61,479.47	54,000.00	63,985.70	54,000.00	57,000.00
	Comments								
	<i>Level</i>								
	Accounting Manager								8% Increase in Dam Fees
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed					1.0000	4,700.00	4,700.00	
	Proposed					1.0000	20,520.00	20,520.00	
	Proposed					1.0000	19,980.00	19,980.00	
	Proposed					1.0000	6,825.00	6,825.00	
	Proposed					1.0000	75.00	75.00	



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund 10 - Sewer Fund									
Department 34 - Water Reuse									
	Proposed					1.0000	4,900.00	4,900.00	
	US District Court Water Master								
							Proposed Totals		\$57,000.00
6651	Land Taxes	82,685.52	85,738.41	90,745.62	95,051.90	95,000.00	98,924.02	95,000.00	95,000.00
7566	ICR Compressor Motor	.00	.00	.00	.00	.00	12,112.07	12,113.00	.00
7571	Harvey Reservoir Compressor Replacement	.00	.00	.00	.00	.00	27,027.26	25,000.00	.00
8302	Snowshoe Thompson II Ditch Piping	.00	.00	.00	15,771.25	15,000.00	.00	15,000.00	.00
8532	Shop Roof Repair	.00	.00	.00	.00	.00	.00	.00	25,000.00
8533	Diamond Ditch Road Improvements	.00	.00	.00	.00	.00	.00	.00	30,000.00
8534	HPR Outlet Works, ICR Actuator	.00	.00	.00	.00	.00	.00	.00	5,000.00
	Department 34 - Water Reuse Totals	\$816,560.38	\$779,218.36	\$1,167,156.45	\$1,016,088.81	\$718,962.00	\$1,255,119.14	\$914,312.00	\$797,296.00



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund 10 - Sewer Fund									
Department 40 - Administration									
4101	Regular Salaries - Wages	220,462.59	238,447.71	269,216.97	242,855.39	253,819.00	234,549.31	253,819.00	258,530.00
4102	Wages Overtime	14.23	57.36	122.66	219.57	50.00	46.65	50.00	.00
4301	FICA Taxes	13,308.54	14,140.10	11,110.03	14,721.48	15,798.00	13,414.18	15,798.00	16,273.00
4302	Dental Self Insured	2,124.00	2,130.87	3,025.83	2,448.50	2,559.00	2,088.81	2,559.00	2,776.00
4304	Vision	427.41	432.54	446.60	405.87	426.00	335.29	426.00	426.00
4305	Retirement Health Savings Account	3,580.60	3,887.17	4,307.99	4,247.27	4,186.00	3,416.67	4,186.00	4,757.00
4306	Workers Compensation	1,421.94	1,408.14	1,437.49	3,109.81	2,215.00	1,138.37	2,215.00	2,229.00
4309	Health Savings Account - ER Portion	3,276.07	1,994.51	1,991.21	1,836.40	1,850.00	1,206.92	1,850.00	1,200.00
4310	ACWA Medical Insurance	33,251.88	31,139.80	28,861.49	22,537.69	24,358.00	24,502.33	24,358.00	33,935.00
4311	Life Insurance	560.69	611.38	638.80	611.22	616.00	482.65	616.00	625.00
4312	Long Term Disability - Management	1,027.53	1,376.55	1,200.78	1,201.71	1,261.00	1,777.54	1,261.00	1,192.00
4313	AFLAC Administrative fee - ER Portion	.00	.00	.00	.00	50.00	.00	50.00	50.00
4314	Long Term Disability - Union	110.40	128.80	110.40	64.40	110.00	110.40	110.00	110.00
4315	CalPERS Classic ER Contribution	30,463.03	36,651.90	45,125.79	39,952.97	39,863.00	14,334.91	39,863.00	38,726.00
4325	CalPERS PEPRA ER Contribution	4,304.96	5,093.15	5,287.05	6,881.91	8,752.00	7,311.57	8,752.00	8,934.00
4330	Health Savings Account Admin fee - ER Por	35.84	36.18	37.30	32.28	35.00	14.45	35.00	18.00
4405	Contractual Services	420.00	32,600.00	43,262.00	20,603.37	54,300.00	.00	.00	.00

Comments	
Level	Comment
Chief Financial Officer	Budget transferred to Dept. 46, 4405

4475	Legal-Special Projects	2,335.00	845.25	393.75	4,120.25	2,000.00	69.00	2,000.00	2,000.00
4476	Legal Litigation Confidential	.00	1,790.75	3,337.50	93.75	.00	.00	.00	.00
4480	Legal-Regular	4,111.75	400.50	656.25	3,000.50	500.00	911.75	600.00	500.00
4610	Gasoline Expense	537.53	519.13	1,182.13	543.50	1,100.00	398.18	1,100.00	1,100.00
4820	Office Supplies	1,123.19	619.22	2,697.33	844.42	1,800.00	2,441.59	2,500.00	1,500.00
4920	Printing	.00	2.80	.00	.00	100.00	.00	100.00	100.00
6030	Service Contracts	934.38	1,470.18	1,998.63	1,535.59	1,000.00	1,996.17	1,500.00	1,500.00
6075	Safety Equipment - Physicals	305.62	.00	.00	66.94	100.00	.00	100.00	100.00
6200	Travel - Meetings - Education	2,716.23	1,312.37	1,552.68	5,987.13	1,505.00	2,332.19	2,004.00	2,004.00

Budget Transactions		Number of Units	Cost Per Unit	Total Amount
Level	Transaction			
Proposed	CASA (Placeholder) 100% Sewer	1.0000	1.00	1.00
Proposed	CSDA (Placeholder) Split 50/50	1.0000	1.00	1.00
Proposed	Int'l Inst Muni Clerks Split 50/50	1.0000	500.00	500.00
Proposed	Laserfiche	1.0000	1,200.00	1,200.00
Proposed	Misc Virtual Training	1.0000	300.00	300.00
Proposed	Notary (placeholder, last FY 21/22 next FY25/26)	1.0000	1.00	1.00



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund	10 - Sewer Fund								
Department	40 - Administration								
	Proposed					1.0000	1.00	1.00	
	WEF (Placeholder) 100% Sewer								
							Proposed Totals	\$2,004.00	
6250	Dues - Memberships - Certification	175.50	.00	189.50	25.50	750.00	4,637.50	500.00	500.00
6520	Supplies	618.07	416.35	487.42	312.79	1,250.00	.36	750.00	750.00
6621	Incentive & Recognition Program	4,744.41	1,568.22	4,983.79	4,484.43	4,650.00	7,266.77	4,650.00	4,650.00
	Department 40 - Administration Totals	\$332,391.39	\$379,080.93	\$433,661.37	\$382,744.64	\$425,003.00	\$324,783.56	\$371,752.00	\$384,485.00



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund 10 - Sewer Fund									
Department 42 - Board of Directors									
4101	Regular Salaries - Wages	11,837.83	12,079.68	12,046.45	12,083.38	12,000.00	9,831.01	12,000.00	12,000.00
4301	FICA Taxes	908.03	927.62	924.74	927.60	918.00	754.44	918.00	918.00
4302	Dental Self Insured	4,268.88	4,276.20	4,135.20	4,199.99	4,265.00	3,674.60	4,265.00	4,627.00
4304	Vision	697.97	709.80	709.80	709.80	710.00	591.50	710.00	710.00
4306	Workers Compensation	80.05	72.69	64.72	147.88	94.00	49.41	94.00	92.00
4310	ACWA Medical Insurance	58,210.79	69,412.02	69,399.96	64,239.61	62,380.00	53,150.10	62,380.00	69,866.00
4311	Life Insurance	114.47	131.40	131.40	131.39	131.00	109.50	131.00	131.00
4475	Legal-Special Projects	.00	.00	.00	.00	250.00	.00	250.00	250.00
4480	Legal-Regular	26,572.25	32,069.75	29,946.25	29,550.00	25,000.00	25,245.00	25,000.00	25,000.00
4820	Office Supplies	1,647.08	66.95	.00	26.75	950.00	.00	500.00	500.00
6200	Travel - Meetings - Education	3,946.50	21.04	.00	1,501.88	250.00	420.00	250.00	250.00
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed					1.0000	1.00	1.00	
	Proposed					1.0000	1.00	1.00	
	Proposed					1.0000	248.00	248.00	
							Proposed Totals	\$250.00	
6250	Dues - Memberships - Certification	25,101.38	21,002.50	21,197.50	23,642.50	26,350.00	18,540.00	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>	
	Proposed					1.0000	800.00	800.00	
	Proposed					1.0000	18,000.00	18,000.00	
	Proposed					1.0000	7,550.00	7,550.00	
							Proposed Totals	\$26,350.00	
6520	Supplies	.00	279.94	.00	.00	250.00	.00	250.00	250.00
6610	Election Expense	114.00	12,800.36	.00	8,348.50	.00	228.38	.00	8,500.00
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed					1.0000	8,500.00	8,500.00	
							Proposed Totals	\$8,500.00	
8289	Board Room Security Improvements	.00	.00	1,450.90	.00	.00	.00	3,549.00	.00
8418	Replace Boardroom Components	.00	.00	.00	.00	5,000.00	.00	5,000.00	.00
	Department 42 - Board of Directors Totals	\$133,499.23	\$153,849.95	\$140,006.92	\$145,509.28	\$138,548.00	\$112,593.94	\$141,647.00	\$149,444.00



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund 10 - Sewer Fund									
Department 44 - Human Resources									
4101	Regular Salaries - Wages	106,116.50	90,800.87	131,674.89	130,178.51	139,525.00	108,504.22	139,525.00	145,272.00
4102	Wages Overtime	1,971.22	26.68	578.39	445.53	250.00	378.79	250.00	450.00
4301	FICA Taxes	8,055.46	5,478.32	8,612.84	6,801.75	10,220.00	8,472.08	10,220.00	10,565.00
4302	Dental Self Insured	1,536.02	1,611.97	2,748.52	1,751.46	2,003.00	1,490.58	2,003.00	2,147.00
4304	Vision	304.23	321.51	435.56	276.73	429.00	239.93	429.00	429.00
4305	Retirement Health Savings Account	2,094.78	1,552.34	2,118.23	2,164.19	2,116.00	1,980.32	2,116.00	2,485.00
4306	Workers Compensation	705.29	492.90	674.44	1,550.69	1,089.00	598.28	1,089.00	1,121.00
4309	Health Savings Account - ER Portion	1,280.73	1,209.62	2,435.84	2,435.70	2,400.00	2,434.34	2,400.00	2,400.00
4310	ACWA Medical Insurance	26,326.32	25,012.06	30,750.53	21,523.46	23,057.00	18,137.99	23,057.00	25,597.00
4311	Life Insurance	334.83	419.75	364.19	327.66	562.00	298.71	562.00	562.00
4312	Long Term Disability - Management	499.26	511.91	467.22	523.98	552.00	948.58	552.00	552.00
4313	AFLAC Administrative fee - ER Portion	20.83	18.34	15.38	24.75	25.00	13.75	25.00	25.00
4314	Long Term Disability - Union	110.40	55.20	331.20	110.40	110.00	184.00	110.00	110.00
4315	CalPERS Classic ER Contribution	24,055.20	17,725.76	20,680.18	24,445.83	25,236.00	11,025.06	25,236.00	25,719.00
4325	CalPERS PEPRA ER Contribution	.00	767.49	3,384.76	3,594.65	3,840.00	3,129.71	3,840.00	3,789.00
4330	Health Savings Account Admin fee - ER Por	17.42	8.80	26.82	35.95	35.00	29.90	35.00	35.00
4405	Contractual Services	11,800.48	5,936.80	3,006.60	16,231.60	25,000.00	34,178.10	30,000.00	20,875.00
Comments									
<i>Level</i>		<i>Comment</i>							
Base		Removed 1x 360 Evaluation Facilitator \$5,000 Removed 1x Reorganization Consulting \$5,000							
Budget Transactions									
<i>Level</i>		<i>Transaction</i>		<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>	
Proposed		50% Water		1.0000		(20,875.00)		(20,875.00)	
Proposed		BB&H		1.0000		3,000.00		3,000.00	
Proposed		MHN		1.0000		3,750.00		3,750.00	
Proposed		Temp EE - Admin Support		1.0000		25,000.00		25,000.00	
Proposed		Unforeseen		1.0000		10,000.00		10,000.00	
Proposed Totals								\$20,875.00	
4445	Personnel Legal	7,064.78	34,012.15	7,901.80	11,277.25	10,000.00	1,616.85	10,000.00	10,000.00
Budget Transactions									
<i>Level</i>		<i>Transaction</i>		<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>	
Proposed		Personnel Legal		1.0000		10,000.00		10,000.00	
Proposed Totals								\$10,000.00	
4810	Postage Expenses	.00	.00	15.75	.00	75.00	.00	75.00	75.00



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund 10 - Sewer Fund									
Department 44 - Human Resources									
4820	Office Supplies	893.30	528.83	632.70	682.08	1,100.00	1,323.21	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>	
	Proposed					1.0000	(1,100.00)	(1,100.00)	
	Proposed					1.0000	1,000.00	1,000.00	
	Proposed					1.0000	1,000.00	1,000.00	
	Proposed					1.0000	200.00	200.00	
							Proposed Totals	\$1,100.00	
4830	Subscription Expense	91.74	.00	92.58	209.99	125.00	112.16	.00	125.00
4920	Printing	.00	.00	.00	.00	100.00	.00	.00	100.00
4930	Ads-Legal Notices	7,291.23	3,472.00	8,869.00	17,702.97	7,525.00	11,690.86	7,525.00	7,525.00
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed					1.0000	(7,525.00)	(7,525.00)	
	Proposed					7.0000	2,150.00	15,050.00	
							Proposed Totals	\$7,525.00	
6030	Service Contracts	9,759.52	11,249.86	9,372.99	11,392.36	10,300.00	8,601.69	10,300.00	11,575.00
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed					1.0000	(11,575.00)	(11,575.00)	
	Proposed					1.0000	17,150.00	17,150.00	
	Proposed					1.0000	1,000.00	1,000.00	
	Proposed					1.0000	5,000.00	5,000.00	
							Proposed Totals	\$11,575.00	
6075	Safety Equipment - Physicals	868.70	4,053.21	1,256.26	1,119.71	2,550.00	1,976.81	1,700.00	2,550.00
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed					1.0000	(2,550.00)	(2,550.00)	
	Proposed					1.0000	4,000.00	4,000.00	
	Proposed					1.0000	1,100.00	1,100.00	
							Proposed Totals	\$2,550.00	
6079	Safety Programs	20,416.56	6,608.79	16,014.47	7,859.42	30,050.00	20,044.28	28,000.00	30,025.00
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed					1.0000	(30,050.00)	(30,050.00)	
	Proposed					1.0000	10,000.00	10,000.00	



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund 10 - Sewer Fund									
Department 44 - Human Resources									
	Proposed CPR Training					1.0000	7,000.00	7,000.00	
	Proposed DATCO					12.0000	375.00	4,500.00	
	Proposed Food for trainings					1.0000	1,500.00	1,500.00	
	Proposed Misc (AED & Awards)					1.0000	1,975.00	1,975.00	
	Proposed Misc safety training					1.0000	5,000.00	5,000.00	
	Proposed MSDS Online					1.0000	2,500.00	2,500.00	
	Proposed NIMS training (Placeholder)					1.0000	50.00	50.00	
	Proposed Safety Consultant					1.0000	15,400.00	15,400.00	
	Proposed Safety posters					1.0000	1,800.00	1,800.00	
	Proposed Subscription - Supervisors Safety					1.0000	1,000.00	1,000.00	
	Proposed Subscription - Top Safety					1.0000	150.00	150.00	
	Proposed Trench Training					1.0000	8,000.00	8,000.00	
	Proposed Wellness program					1.0000	1,200.00	1,200.00	
							Proposed Totals	\$30,025.00	
6200	Travel - Meetings - Education	2,751.44	562.99	30.00	400.50	4,100.00	44.40	2,000.00	5,000.00
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed					1.0000	1,200.00	1,200.00	
	Proposed					1.0000	1,700.00	1,700.00	
	Proposed					1.0000	1,200.00	1,200.00	
	Proposed					1.0000	900.00	900.00	
							Proposed Totals	\$5,000.00	
6225	Staff Development	5,854.74	.00	.00	12.50	12,700.00	.00	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>	
	Proposed					1.0000	(12,700.00)	(12,700.00)	
	Proposed					1.0000	100.00	100.00	
	Proposed					1.0000	300.00	300.00	
	Proposed					1.0000	25,000.00	25,000.00	
							Proposed Totals	\$12,700.00	
6250	Dues - Memberships - Certification	504.50	318.00	299.50	100.00	900.00	190.00	525.00	900.00
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed					1.0000	(900.00)	(900.00)	
	Proposed					2.0000	350.00	700.00	
	Proposed					1.0000	300.00	300.00	
	Proposed					1.0000	400.00	400.00	



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund 10	Sewer Fund								
Department 44	Human Resources								
	Proposed Safety Center (Prima)					1.0000	400.00	400.00	
							Proposed Totals	\$900.00	
6520	Supplies	68.05	32.26	221.35	23.23	50.00	.36	50.00	50.00
6670	Personnel Expense	1,006.74	658.08	1,684.91	6,004.11	1,825.00	4,912.88	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>	
	Proposed					1.0000	(1,825.00)	(1,825.00)	
	Proposed					7.0000	40.00	280.00	
	Proposed					5.0000	40.00	200.00	
	Proposed					7.0000	150.00	1,050.00	
	Proposed					1.0000	520.00	520.00	
	Proposed					1.0000	1,600.00	1,600.00	
							Proposed Totals	\$1,825.00	
8422	Replace Copier	.00	.00	.00	.00	15,000.00	.00	15,000.00	.00
	Department 44 - Human Resources Totals	\$241,800.27	\$213,446.49	\$254,696.90	\$269,206.96	\$332,849.00	\$242,557.84	\$333,424.00	\$325,683.00



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund 10 - Sewer Fund									
Department 46 - Public Affairs/Water Cons									
4101	Regular Salaries - Wages	58,656.78	57,843.76	75,367.99	75,661.24	117,768.00	64,969.63	117,768.00	81,713.00
4301	FICA Taxes	4,154.40	4,630.88	5,271.57	3,659.13	10,922.00	5,232.76	10,922.00	10,879.00
4302	Dental Self Insured	778.51	710.55	1,066.57	893.49	1,706.00	752.32	1,706.00	1,851.00
4304	Vision	153.80	144.21	158.77	147.29	284.00	121.08	284.00	284.00
4305	Retirement Health Savings Account	981.92	1,040.47	1,235.76	1,273.76	1,936.00	1,238.12	1,936.00	2,350.00
4306	Workers Compensation	274.28	342.84	366.52	868.98	918.00	347.12	918.00	991.00
4309	Health Savings Account - ER Portion	1,199.20	1,233.57	1,231.89	1,231.26	1,200.00	1,229.69	1,200.00	1,200.00
4310	ACWA Medical Insurance	12,962.24	12,179.55	13,089.59	11,206.50	23,615.00	9,154.77	23,615.00	17,300.00
4311	Life Insurance	177.63	179.18	204.73	206.41	315.00	192.21	315.00	309.00
4312	Long Term Disability - Management	62.81	471.41	423.42	459.84	481.00	846.04	481.00	481.00
4314	Long Term Disability - Union	.00	.00	.00	.00	110.00	.00	.00	.00
4315	CalPERS Classic ER Contribution	12,104.82	14,032.00	18,471.52	22,288.19	33,883.00	10,079.70	33,883.00	22,535.00
4330	Health Savings Account Admin fee - ER Por	19.18	17.98	19.76	18.34	18.00	15.10	18.00	18.00
4405	Contractual Services	21,622.44	6,726.58	1,707.11	20,107.00	1,925.00	35,631.62	1,925.00	53,525.00

Comments	
Level	Comment
Chief Financial Officer	Added Lobbyist Budgets from Admin Dept. 40 moved for FY25 onward

Budget Transactions				
Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Proposed	DirectTV	1.0000	425.00	425.00
Proposed	Doug Houston - Lobbyist	1.0000	9,600.00	9,600.00
Proposed	ENS	1.0000	30,000.00	30,000.00
Proposed	Platinum - CTA Lobbyist	1.0000	12,000.00	12,000.00
Proposed	Website Maintenance	1.0000	1,500.00	1,500.00
Proposed Totals				\$53,525.00

4610	Gasoline Expense	4.65	.00	.00	.00	.00	.00	.00	.00
4810	Postage Expenses	.00	.00	.00	.00	6,000.00	.00	6,000.00	500.00

Comments	
Level	Comment
Base	Removed 1x Prop 218 Mailing \$10,000

Budget Transactions				
Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Proposed	50% to water	1.0000	(500.00)	(500.00)
Proposed	Base	1.0000	1,000.00	1,000.00
Proposed Totals				\$500.00

4820	Office Supplies	181.37	148.98	158.30	283.53	750.00	202.17	750.00	750.00
------	-----------------	--------	--------	--------	--------	--------	--------	--------	--------



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund 10 - Sewer Fund									
Department 46 - Public Affairs/Water Cons									
4920	Printing	400.29	354.10	474.10	478.50	1,000.00	174.00	500.00	500.00
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed					1.0000	375.00	375.00	
	Proposed					1.0000	625.00	625.00	
							Proposed Totals	\$1,000.00	
6075	Safety Equipment - Physicals	.00	.00	.00	.00	100.00	.00	100.00	100.00
6200	Travel - Meetings - Education	578.05	226.03	545.08	3,592.80	2,500.00	3,058.07	5,000.00	6,000.00
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed					1.0000	2,000.00	2,000.00	
	Proposed					1.0000	500.00	500.00	
	Proposed					1.0000	3,500.00	3,500.00	
							Proposed Totals	\$6,000.00	
6250	Dues - Memberships - Certification	535.00	525.00	2,322.32	560.00	825.00	312.50	.00	575.00
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed					1.0000	(575.00)	(575.00)	
	Proposed					1.0000	275.00	275.00	
	Proposed					1.0000	75.00	75.00	
	Proposed					1.0000	800.00	800.00	
							Proposed Totals	\$575.00	
6520	Supplies	34.05	16.13	48.20	17.48	100.00	.18	100.00	100.00
6620	Public Relations Expense	26,430.69	26,536.97	24,518.10	30,460.82	31,250.00	30,352.07	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>	
	Proposed					1.0000	(31,250.00)	(31,250.00)	
	Proposed					1.0000	20,000.00	20,000.00	
	Proposed					1.0000	1,000.00	1,000.00	
	Proposed					1.0000	5,000.00	5,000.00	
	Proposed					1.0000	5,000.00	5,000.00	
	Proposed					1.0000	9,000.00	9,000.00	
	Proposed					1.0000	4,000.00	4,000.00	
	Proposed					1.0000	7,500.00	7,500.00	
	Proposed					1.0000	11,000.00	11,000.00	
							Proposed Totals	\$31,250.00	



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund	10 - Sewer Fund								
	Department 46 - Public Affairs/Water Cons								
8416	Website Redesign	.00	.00	.00	.00	50,000.00	.00	50,000.00	.00
	Department 46 - Public Affairs/Water Cons Totals	\$141,312.11	\$127,360.19	\$146,681.30	\$173,414.56	\$287,606.00	\$163,909.15	\$288,671.00	\$233,211.00



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund 10 - Sewer Fund									
Department 50 - Finance									
4101	Regular Salaries - Wages	188,233.26	236,724.28	245,730.52	223,323.56	250,417.00	168,334.63	240,000.00	252,611.00
4102	Wages Overtime	41,283.10	47,270.52	45,703.16	3,358.34	5,000.00	80.85	5,000.00	2,500.00
4103	Wages Double Time	.00	.00	124.30	.00	.00	.00	.00	.00
4201	Wages - Part Time	10,886.93	845.35	.00	2,562.16	.00	8,421.78	7,800.00	.00
4202	Wages - Part Time Overtime	21.31	.00	.00	8.62	.00	103.75	100.00	.00
4301	FICA Taxes	13,185.90	15,096.07	16,539.14	14,697.65	18,053.00	13,523.13	18,053.00	18,415.00
4302	Dental Self Insured	1,828.72	2,330.87	3,279.85	2,729.19	3,412.00	2,259.21	3,412.00	3,701.00
4304	Vision	379.01	492.55	465.84	454.07	568.00	360.84	568.00	568.00
4305	Retirement Health Savings Account	2,827.76	3,515.49	3,510.13	3,472.45	4,009.00	2,529.18	4,009.00	4,339.00
4306	Workers Compensation	1,228.82	1,425.33	1,334.62	2,699.28	1,944.00	920.59	1,944.00	1,938.00
4309	Health Savings Account - ER Portion	1,451.39	1,489.72	1,154.02	.00	.00	2,251.52	1,300.00	1,300.00
4310	ACWA Medical Insurance	32,443.45	43,461.92	36,135.84	23,928.84	24,754.00	26,521.43	24,754.00	45,745.00
4311	Life Insurance	445.60	544.22	539.68	522.25	593.00	355.52	593.00	595.00
4312	Long Term Disability - Management	634.14	793.69	697.32	707.76	735.00	690.78	735.00	683.00
4313	AFLAC Administrative fee - ER Portion	17.88	18.02	18.12	25.33	25.00	15.14	25.00	25.00
4314	Long Term Disability - Union	220.80	386.40	256.25	198.35	315.00	460.00	315.00	331.00
4315	CalPERS Classic ER Contribution	35,652.66	44,389.99	49,494.56	34,507.86	29,896.00	8,140.78	16,000.00	16,940.00
4325	CalPERS PEPR ER Contribution	815.13	1,857.99	1,292.58	6,056.43	11,104.00	7,573.75	12,000.00	14,208.00
4330	Health Savings Account Admin fee - ER Por	12.10	14.36	14.07	.00	.00	11.51	18.00	18.00
4405	Contractual Services	3,904.52	2,500.00	17,909.79	318.75	2,500.00	.00	2,500.00	2,500.00
Budget Transactions									
	<i>Level</i>		<i>Transaction</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed		GovInvest			1.0000	2,500.00	2,500.00	
							Proposed Totals	\$2,500.00	
4440	Advisory	11,825.53	17,488.33	20,627.56	17,732.22	51,000.00	29,517.45	51,000.00	21,000.00
Comments									
	<i>Level</i>		<i>Comment</i>						
	Base		Removed 1x Rate Study \$30,000						
Budget Transactions									
	<i>Level</i>		<i>Transaction</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed		ACFR Production			1.0000	5,000.00	5,000.00	
	Proposed		Liberty Rate Intervention			1.0000	16,000.00	16,000.00	
							Proposed Totals	\$21,000.00	
4470	Auditing	26,587.50	26,650.00	26,410.00	23,672.50	29,300.00	26,555.00	29,300.00	29,300.00
4475	Legal-Special Projects	.00	3,435.00	6,000.00	.00	250.00	.00	250.00	250.00
4480	Legal-Regular	485.25	9,848.50	5,997.05	7,180.25	500.00	1,641.12	500.00	500.00
4810	Postage Expenses	54.77	5.46	9.76	3.59	50.00	7.79	50.00	50.00



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund 10	Sewer Fund								
	Department 50 - Finance								
4820	Office Supplies	816.93	1,332.58	1,120.23	1,118.14	750.00	3,766.28	800.00	1,500.00
4830	Subscription Expense	190.50	235.50	193.50	324.00	425.00	5.23	425.00	425.00
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed					1.0000	175.00	175.00	
	Proposed					1.0000	250.00	250.00	
						Proposed Totals		\$425.00	
4920	Printing	561.99	622.88	1,989.20	422.10	700.00	1,123.97	800.00	700.00
4930	Ads-Legal Notices	.00	.00	.00	104.72	300.00	.00	300.00	300.00
6027	Office Equipment Repair	.00	.00	.00	.00	75.00	.00	75.00	75.00
6030	Service Contracts	1,940.08	2,234.09	1,665.52	1,623.20	1,950.00	1,688.99	1,800.00	1,800.00
6075	Safety Equipment - Physicals	82.50	99.50	118.67	26.71	100.00	53.42	100.00	100.00
6200	Travel - Meetings - Education	745.17	1,139.58	1,158.10	1,902.33	2,350.00	1,411.51	1,500.00	2,350.00
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed					1.0000	1,100.00	1,100.00	
	Proposed					1.0000	750.00	750.00	
	Proposed					1.0000	500.00	500.00	
						Proposed Totals		\$2,350.00	
6250	Dues - Memberships - Certification	135.00	135.00	135.00	474.00	135.00	215.00	135.00	135.00
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed					1.0000	55.00	55.00	
	Proposed					1.0000	80.00	80.00	
						Proposed Totals		\$135.00	
6520	Supplies	102.07	64.51	207.13	111.56	200.00	.55	200.00	200.00
8769	Replace ERP System	202,357.09	78,799.00	11,230.00	1,120.00	.00	.00	.00	.00
	Department 50 - Finance Totals	\$581,356.86	\$545,246.70	\$501,061.51	\$375,386.21	\$441,410.00	\$308,540.70	\$426,361.00	\$425,102.00



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund 10 - Sewer Fund									
Department 52 - Accounting									
4101	Regular Salaries - Wages	197,165.54	220,667.40	228,149.02	258,679.52	204,259.00	132,675.46	204,259.00	206,642.00
4102	Wages Overtime	6,351.61	5,038.44	5,050.28	7,882.31	5,000.00	5,631.26	6,000.00	5,000.00
4201	Wages - Part Time	.00	.00	.00	.00	6,000.00	873.20	.00	10,000.00
4301	FICA Taxes	15,351.11	19,489.94	13,734.95	26,135.31	16,467.00	13,576.79	16,467.00	16,956.00
4302	Dental Self Insured	2,732.95	2,980.44	3,783.61	3,664.16	3,412.00	3,016.26	3,412.00	3,701.00
4304	Vision	553.75	600.91	552.35	600.16	568.00	486.06	568.00	568.00
4305	Retirement Health Savings Account	3,267.44	3,612.10	3,462.82	3,895.28	3,550.00	7,733.22	7,000.00	3,726.00
4306	Workers Compensation	1,201.49	1,240.80	1,064.70	2,553.15	1,658.00	850.43	1,658.00	1,682.00
4309	Health Savings Account - ER Portion	1,293.54	1,961.18	653.70	1,967.74	650.00	1,231.66	650.00	1,300.00
4310	ACWA Medical Insurance	45,521.01	47,401.65	42,822.37	45,521.40	44,062.00	35,214.41	44,062.00	43,805.00
4311	Life Insurance	495.78	543.07	515.77	601.17	528.00	435.83	525.00	489.00
4312	Long Term Disability - Management	459.15	589.22	521.49	723.97	533.00	837.14	533.00	434.00
4313	AFLAC Administrative fee - ER Portion	36.99	41.91	59.13	36.57	50.00	38.62	50.00	50.00
4314	Long Term Disability - Union	331.20	495.63	331.20	303.60	331.00	552.00	331.00	331.00
4315	CalPERS Classic ER Contribution	40,205.03	45,417.02	39,458.08	44,786.87	43,565.00	11,345.39	26,000.00	26,243.00
4325	CalPERS PEPPRA ER Contribution	324.30	1,622.08	3,801.82	5,014.62	4,504.00	6,485.01	7,000.00	8,946.00
4330	Health Savings Account Admin fee - ER Por	17.64	22.16	17.76	31.70	18.00	15.10	18.00	18.00
4405	Contractual Services	29,935.69	33,242.98	32,128.09	48,648.32	34,795.00	24,887.56	34,795.00	39,765.00

Comments

Level	Comment
Accounting Manager	Insight eTools \$627.40/mo ADP Billing \$6,000/mo

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Proposed	ADP	1.0000	36,000.00	36,000.00
Proposed	eTools	1.0000	3,765.00	3,765.00
Proposed Totals				\$39,765.00

4440	Advisory	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00
4810	Postage Expenses	3.47	12.18	.00	.00	25.00	.00	25.00	25.00
4820	Office Supplies	1,890.07	1,837.02	1,754.43	2,270.19	1,950.00	1,684.08	.00	1,350.00

Comments

Level	Comment
Base	Removed 1x New AM Office Desk \$750
Accounting Manager	Added 1x Acct Sup. Printer \$300

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Proposed	1x Acct Sup Printer	1.0000	150.00	150.00



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund 10 - Sewer Fund									
Department 52 - Accounting									
	Proposed Base					1.0000	1,200.00	1,200.00	
							Proposed Totals		\$1,350.00
4830	Subscription Expense	584.50	419.50	270.00	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>	
	Proposed					1.0000	275.00	275.00	
							Proposed Totals		\$275.00
4930	Ads-Legal Notices	.00	.00	187.32	.00	.00	.00	.00	.00
6075	Safety Equipment - Physicals	297.00	129.50	259.50	.00	100.00	187.50	100.00	100.00
6200	Travel - Meetings - Education	2,113.88	592.00	4,039.68	3,977.88	3,750.00	2,404.67	3,750.00	5,155.00
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed					1.0000	(5,155.00)	(5,155.00)	
	Proposed					1.0000	200.00	200.00	
	Proposed					1.0000	300.00	300.00	
	Proposed					1.0000	1,845.00	1,845.00	
	Proposed					1.0000	2,170.00	2,170.00	
	Proposed					1.0000	400.00	400.00	
	Proposed					2.0000	2,570.00	5,140.00	
	Proposed					1.0000	250.00	250.00	
							Proposed Totals		\$5,150.00
6250	Dues - Memberships - Certification	55.00	55.00	55.00	62.50	75.00	67.50	75.00	70.00
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed					1.0000	135.00	135.00	
							Proposed Totals		\$135.00
6520	Supplies	242.12	350.18	90.79	163.66	200.00	.92	200.00	200.00
6709	Loan Principal Payments	2,648,106.75	9,592,141.09	2,731,977.36	2,736,281.57	2,806,220.00	2,649,181.70	2,806,220.00	2,365,635.00
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed					1.0000	500,000.00	500,000.00	
	Proposed					1.0000	327,925.00	327,925.00	
	Proposed					1.0000	501,860.00	501,860.00	
	Proposed					1.0000	635,310.00	635,310.00	
	Proposed					1.0000	30,560.00	30,560.00	



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund 10 - Sewer Fund									
Department 52 - Accounting									
	Proposed SRF DVRIIP					1.0000	223,570.00	223,570.00	
	Proposed SRF LPPOWR					1.0000	129,845.00	129,845.00	
	Proposed SRF PC1RHB					1.0000	16,565.00	16,565.00	
							Proposed Totals	\$2,365,635.00	
6710	Interest Expense	786,128.57	923,183.01	637,429.39	571,438.07	489,340.00	245,118.56	489,340.00	419,850.00
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed 2021 Sewer Refunding					1.0000	161,400.00	161,400.00	
	Proposed CHASE BANK					1.0000	64,225.00	64,225.00	
	Proposed PNC 2012					1.0000	5,775.00	5,775.00	
	Proposed PNC 2013					1.0000	52,530.00	52,530.00	
	Proposed SRF AB2RHB					1.0000	6,275.00	6,275.00	
	Proposed SRF DVRIIP					1.0000	103,665.00	103,665.00	
	Proposed SRF LPPOWR					1.0000	22,580.00	22,580.00	
	Proposed SRF PC1RHB					1.0000	3,400.00	3,400.00	
							Proposed Totals	\$419,850.00	
6730	Fiscal Agent Fees	27,830.88	31,620.75	31,377.12	29,242.82	24,050.00	11,914.98	24,050.00	29,175.00
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed AFLAC Compliance Fee					12.0000	25.00	300.00	
	Proposed BNY Mellon Trustee Fee					1.0000	1,375.00	1,375.00	
	Proposed CalPERS SSA Admin Fee					1.0000	500.00	500.00	
	Proposed CAMP Investment Fee					1.0000	15,000.00	15,000.00	
	Proposed USBank Analysis Fee					1.0000	12,000.00	12,000.00	
							Proposed Totals	\$29,175.00	
6731	SRF Service Charge Fee	.00	.00	15,189.11	14,741.13	54,906.00	14,122.69	54,906.00	51,455.00
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed AB2RHB SRF Service Fee					1.0000	8,965.00	8,965.00	
	Proposed LPPOWR SRF Service Fee					1.0000	37,630.00	37,630.00	
	Proposed PC1RHB SRF Service Fee					1.0000	4,860.00	4,860.00	
							Proposed Totals	\$51,455.00	
	Department 52 - Accounting Totals	\$3,812,846.46	\$10,935,657.16	\$3,799,086.84	\$3,809,843.67	\$3,751,191.00	\$3,171,188.00	\$3,732,619.00	\$3,243,296.00



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund 10 - Sewer Fund									
Department 54 - Purchasing									
4101	Regular Salaries - Wages	89,860.30	91,480.58	119,860.78	120,506.61	115,747.00	99,653.15	38,922.00	118,613.00
4102	Wages Overtime	.00	.00	836.20	28.57	350.00	73.21	73.00	343.00
4301	FICA Taxes	9,162.19	7,127.58	6,294.39	5,360.55	8,855.00	7,468.63	8,855.00	9,074.00
4302	Dental Self Insured	1,671.22	1,410.77	1,965.27	1,750.57	1,706.00	1,493.32	1,706.00	1,851.00
4304	Vision	327.08	286.70	288.80	288.49	284.00	240.41	284.00	284.00
4305	Retirement Health Savings Account	14,154.14	1,768.62	1,895.84	1,982.50	1,947.00	1,757.87	1,947.00	2,212.00
4306	Workers Compensation	708.95	549.98	561.17	1,302.86	894.00	489.69	891.00	904.00
4308	Uniforms	132.59	192.55	105.70	106.94	100.00	137.91	100.00	100.00
4309	Health Savings Account - ER Portion	1,299.37	1,336.52	1,334.65	1,333.73	1,300.00	1,333.70	1,300.00	1,300.00
4310	ACWA Medical Insurance	28,627.74	24,232.49	23,760.41	21,971.95	21,041.00	18,179.13	21,041.00	23,566.00
4311	Life Insurance	311.78	278.47	287.48	273.05	269.00	231.07	269.00	269.00
4312	Long Term Disability - Management	456.44	467.00	422.79	463.26	486.00	818.02	486.00	486.00
4313	AFLAC Administrative fee - ER Portion	37.19	18.02	18.12	18.12	25.00	15.10	25.00	25.00
4314	Long Term Disability - Union	110.40	128.80	110.40	110.40	110.00	184.00	110.00	110.00
4315	CalPERS Classic ER Contribution	22,761.95	22,830.33	28,106.10	33,337.69	32,914.00	14,445.55	32,914.00	32,345.00
4330	Health Savings Account Admin fee - ER Por	17.70	17.97	18.12	18.09	18.00	15.08	18.00	18.00
4405	Contractual Services	12,088.74	14,087.22	.00	.00	.00	.00	.00	.00
4440	Advisory	.00	.00	.00	.00	100.00	.00	100.00	100.00
4480	Legal-Regular	741.75	901.50	.00	.00	350.00	517.50	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>	
Proposed	Legal Bid Review			1.0000	350.00	350.00			
Proposed Totals								\$350.00	
4610	Gasoline Expense	203.11	139.63	213.96	209.46	250.00	117.67	250.00	250.00
4620	Diesel Expense	2.08	66.44	175.64	251.87	75.00	90.79	75.00	150.00
Comments									
<i>Level</i>		<i>Comment</i>							
Accounting Manager	Increased Fork Lift Usage								
4810	Postage Expenses	.00	.00	.00	.00	25.00	.00	25.00	25.00
4820	Office Supplies	734.48	781.82	428.95	527.30	650.00	756.24	1,100.00	1,650.00
Comments									
<i>Level</i>		<i>Comment</i>							
Department	Budget increase for desk replacement--w standup desk. Approx \$2,000 total split 50/50 water/sewer.								
Accounting Manager	Added 1x New Standing Desk								



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 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>	
	Proposed					1.0000	1,000.00	1,000.00	
	Proposed					1.0000	650.00	650.00	
							Proposed Totals	<u>\$1,650.00</u>	
4830	Subscription Expense	.00	.00	.00	.00	25.00	.00	25.00	25.00
4930	Ads-Legal Notices	.00	881.23	9.16	188.29	100.00	48.35	100.00	100.00
6030	Service Contracts	.00	.00	1,337.50	1,337.50	1,340.00	3,986.65	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>	
	Proposed					1.0000	1,340.00	1,340.00	
							Proposed Totals	<u>\$1,340.00</u>	
6072	Janitorial Supplies	7,230.55	3,930.45	4,293.41	6,115.49	5,000.00	5,968.48	5,000.00	5,000.00
6074	Janitorial Services	25,452.00	25,452.00	26,528.30	28,172.20	25,900.00	24,071.44	26,000.00	29,800.00
Comments									
	<i>Level</i>								
	Department								Monthly rate if \$4666.20, x 12mo.=55,994.4 annual/2 accts=27,997.2
	Chief Financial Officer								7% additional increase to janitorial
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed					1.0000	(29,800.00)	(29,800.00)	
	Proposed					1.0000	58,800.00	58,800.00	
	Proposed					1.0000	800.00	800.00	
							Proposed Totals	<u>\$29,800.00</u>	
6075	Safety Equipment - Physicals	69.50	106.66	.00	232.47	100.00	116.90	100.00	100.00
6200	Travel - Meetings - Education	883.17	149.50	157.85	1,612.42	1,735.00	661.33	1,735.00	1,735.00
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed					1.0000	(1,735.00)	(1,735.00)	
	Proposed					1.0000	1,820.00	1,820.00	
	Proposed					1.0000	1,150.00	1,150.00	
	Proposed					1.0000	200.00	200.00	
	Proposed					1.0000	300.00	300.00	
							Proposed Totals	<u>\$1,735.00</u>	



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund	10 - Sewer Fund								
	Department 54 - Purchasing								
6250	Dues - Memberships - Certification	65.00	65.00	65.00	70.00	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>	
	Proposed					1.0000	75.00	75.00	
								<u>75.00</u>	
							Proposed Totals	\$75.00	
6520	Supplies	30.02	14.11	(52.77)	.64	50.00	.00	50.00	50.00
	Department 54 - Purchasing Totals	\$217,139.44	\$198,701.94	\$219,023.22	\$227,571.02	\$221,821.00	\$182,941.19	\$145,266.00	\$232,250.00



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund 10 - Sewer Fund									
Department 56 - Information Technology									
4101	Regular Salaries - Wages	251,720.99	246,395.62	269,938.50	258,744.90	315,696.00	236,953.78	315,696.00	321,206.00
4102	Wages Overtime	8,611.29	6,397.13	8,344.81	4,088.35	7,500.00	4,133.10	7,500.00	5,000.00
4103	Wages Double Time	.00	44.57	1,486.95	.00	.00	.00	.00	250.00
4301	FICA Taxes	18,619.32	18,225.35	18,668.38	22,913.87	24,119.00	16,819.89	24,119.00	24,462.00
4302	Dental Self Insured	3,282.10	3,144.02	4,033.90	3,947.75	4,265.00	3,160.87	4,265.00	4,627.00
4304	Vision	643.33	625.92	595.34	656.01	710.00	506.57	710.00	710.00
4305	Retirement Health Savings Account	3,918.50	3,920.52	3,811.84	4,151.77	4,387.00	3,453.11	4,387.00	4,952.00
4306	Workers Compensation	1,452.83	1,362.66	1,379.10	3,136.53	2,501.00	1,188.90	2,501.00	2,499.00
4309	Health Savings Account - ER Portion	3,502.30	2,860.71	2,447.24	2,703.81	2,400.00	2,443.89	2,400.00	3,600.00
4310	ACWA Medical Insurance	52,924.28	54,841.54	51,412.67	48,721.30	49,558.00	40,158.10	49,558.00	61,050.00
4311	Life Insurance	590.02	593.24	566.28	619.20	661.00	502.14	661.00	667.00
4312	Long Term Disability - Management	471.99	622.00	556.98	588.42	601.00	1,012.40	601.00	601.00
4313	AFLAC Administrative fee - ER Portion	9.10	.00	.00	.00	25.00	.00	25.00	25.00
4314	Long Term Disability - Union	331.20	386.40	331.20	386.40	442.00	588.80	442.00	442.00
4315	CalPERS Classic ER Contribution	42,808.37	47,502.72	52,525.01	58,695.45	45,204.00	19,879.33	45,204.00	44,423.00
4325	CalPERS PEPRA ER Contribution	2,732.72	2,345.94	3,907.36	4,812.09	12,371.00	7,360.86	12,371.00	11,770.00
4330	Health Savings Account Admin fee - ER Por	41.11	39.45	37.26	36.93	35.00	30.23	35.00	53.00
4405	Contractual Services	22,453.77	17,207.28	21,827.27	21,588.04	32,500.00	20,219.18	30,000.00	32,000.00
Budget Transactions									
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
Proposed	Blue Ribbon					1.0000	32,000.00	32,000.00	
							Proposed Totals	\$32,000.00	
4810	Postage Expenses	.00	.00	.00	.00	75.00	.00	75.00	75.00
4820	Office Supplies	1,405.13	941.69	2,649.04	1,452.20	3,000.00	1,476.27	3,000.00	3,000.00
4830	Subscription Expense	.00	.00	.00	.00	175.00	42.08	175.00	175.00
4840	District Computer Supplies	24,092.83	26,649.78	34,942.74	53,410.50	32,000.00	22,297.67	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>	
Proposed	Base Budget					1.0000	32,000.00	32,000.00	
							Proposed Totals	\$32,000.00	
4845	Computer Purchases	28,958.94	26,934.73	30,721.18	44,797.48	44,350.00	34,277.89	44,350.00	35,200.00
6030	Service Contracts	187,643.57	185,933.82	205,728.18	179,900.77	289,168.00	244,194.24	289,168.00	329,955.00
Budget Transactions									
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
Proposed	Accruent - Maintenance Connection					1.0000	15,500.00	15,500.00	
Proposed	Adobe Acrobat Pro					1.0000	3,000.00	3,000.00	
Proposed	AlertMedia					1.0000	3,000.00	3,000.00	



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund 10 - Sewer Fund									
Department 56 - Information Technology									
Proposed	Alloy Help Desk Software Maintenance and Support					1.0000	3,500.00	3,500.00	
Proposed	Aquatic Info - Tokay Backflow Software Maintenance and Support					1.0000	800.00	800.00	
Proposed	ArcticWolf SOCaaS Contract					1.0000	5,000.00	5,000.00	
Proposed	Autodesk Subscription					1.0000	12,000.00	12,000.00	
Proposed	Auvik Network Monitoring					1.0000	5,500.00	5,500.00	
Proposed	BarTender Barcode Software					1.0000	500.00	500.00	
Proposed	Civic Clerk Board Meeting Manager					1.0000	2,000.00	2,000.00	
Proposed	Comodo SSL Certificates					1.0000	1,000.00	1,000.00	
Proposed	Cradle Point Device Manager (Vehicle Wifi Dev. Mgr.)					1.0000	90.00	90.00	
Proposed	CrowdStrike Falcon Complete					1.0000	21,500.00	21,500.00	
Proposed	ESRI Small Utility License Contract					1.0000	14,200.00	14,200.00	
Proposed	Firewall - Palo Alto Maintenance and Service					1.0000	4,000.00	4,000.00	
Proposed	Firewall - SonicWall Support and Maintenance					1.0000	2,500.00	2,500.00	
Proposed	Golden Grapher Software (ENG)					1.0000	90.00	90.00	
Proposed	Grammarly					1.0000	1,000.00	1,000.00	
Proposed	Innovyze Modeling Software (Water and Sewer)					1.0000	8,000.00	8,000.00	
Proposed	KnowBe4 Services					1.0000	5,000.00	5,000.00	
Proposed	Labworks					1.0000	6,000.00	6,000.00	
Proposed	Laserfiche					1.0000	7,500.00	7,500.00	
Proposed	Liberty Meeting Recorder (Board Recording)					1.0000	225.00	225.00	
Proposed	LogMeIn - GoToMyPC					1.0000	1,500.00	1,500.00	
Proposed	Microsoft Office 365					1.0000	25,000.00	25,000.00	
Proposed	Microsoft Software Assurance					1.0000	13,500.00	13,500.00	
Proposed	Mimecast Email Filter and Archive Service					1.0000	17,000.00	17,000.00	
Proposed	Mitel Phone System					1.0000	10,000.00	10,000.00	
Proposed	NetMotion VPN Software					1.0000	6,000.00	6,000.00	
Proposed	RemitPlus Software Maintenance and Support					1.0000	2,000.00	2,000.00	
Proposed	Ruckus Wireless					1.0000	2,000.00	2,000.00	
Proposed	Sensus Base Station Maintenance and Support					1.0000	1,800.00	1,800.00	
Proposed	Sensus RNI and Analytics Software Maintenance and Support					1.0000	25,000.00	25,000.00	
Proposed	Sensus Utility Data Lake with VPN					1.0000	5,000.00	5,000.00	
Proposed	SOCaaS Contract					1.0000	15,000.00	15,000.00	
Proposed	Syntech - FuelMaster					1.0000	500.00	500.00	
Proposed	Tyler Technology Software Maintenance and Support					1.0000	20,000.00	20,000.00	
Proposed	Videx CyberAudit Enterprise Basic Maintenance and Support					1.0000	750.00	750.00	
Proposed	vmware Enterprise					1.0000	6,000.00	6,000.00	
Proposed	Wasabi Cloud Storage 150TB					1.0000	10,000.00	10,000.00	
Proposed	WaterSmart Customer Platform					1.0000	15,000.00	15,000.00	
Proposed	Website Hosting and Backup Services					1.0000	750.00	750.00	



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund 10 - Sewer Fund									
Department 56 - Information Technology									
	Proposed WinCan Web and Software Maintenance and Support					1.0000	1,250.00	1,250.00	
	Proposed Wonderware SCADA Software Maintenance and Support					1.0000	25,000.00	25,000.00	
	Proposed Zoho ManageEngine UEM					1.0000	5,000.00	5,000.00	
	Proposed Totals							\$329,955.00	
6075	Safety Equipment - Physicals	.00	.00	109.60	90.92	200.00	235.51	200.00	200.00
6200	Travel - Meetings - Education	9,231.20	1,032.54	4,411.44	7,283.68	15,000.00	11,249.94	15,000.00	16,200.00
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed 50% Water					1.0000	(16,200.00)	(16,200.00)	
	Proposed Laserfiche					2.0000	2,400.00	4,800.00	
	Proposed MISAC					2.0000	2,400.00	4,800.00	
	Proposed Security Plus					2.0000	2,850.00	5,700.00	
	Proposed Tyler Connect					2.0000	3,250.00	6,500.00	
	Proposed Virtual Trainings					1.0000	10,600.00	10,600.00	
	Proposed Totals							\$16,200.00	
6230	Tuition & Reimbursement Program	.00	.00	1,600.00	800.00	.00	182.48	.00	.00
6250	Dues - Memberships - Certification	50.00	440.00	440.00	440.00	850.00	440.00	850.00	850.00
6310	Telephone	713.85	581.43	2,251.40	3,372.60	650.00	1,864.20	650.00	650.00
6520	Supplies	136.08	64.51	42.70	398.50	250.00	.55	250.00	250.00
8188	Network/Equipment Improvements-SCADA	.00	.00	.00	.00	50,000.00	35,538.13	50,000.00	.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
8325	Virtual Server/Host	.00	.00	.00	.00	.00	26,873.07	20,000.00	.00
8328	Finance System Enhancements	.00	.00	.00	.00	.00	.00	10,000.00	.00
8329	SQL Additional Licenses	.00	.00	.00	.00	.00	.00	10,000.00	.00
8331	Replace Domain Controller	.00	.00	.00	.00	.00	.00	10,000.00	.00
8406	Strategic Plan Implementation	.00	.00	.00	.00	20,000.00	.00	20,000.00	.00
8407	Access Control/Surveillance	.00	.00	.00	.00	100,000.00	102,966.45	101,563.00	.00
8408	ERP Migration/Enhancements	.00	.00	.00	.00	10,000.00	12,000.00	12,000.00	.00
8409	Replace Presentation Equipment	.00	.00	.00	.00	20,000.00	18,020.34	20,000.00	.00
8410	IT Security Project	.00	.00	.00	.00	50,000.00	.00	50,000.00	.00
8473	Radio System Upgrades	.00	.00	.00	.00	360,000.00	.00	360,000.00	.00
8502	IT Security Project #5	.00	.00	.00	.00	.00	.00	.00	25,000.00
8503	Computer Room Improvements T7	.00	.00	.00	.00	.00	.00	.00	50,000.00
8504	Backup Power Server Room	.00	.00	.00	.00	.00	.00	.00	8,000.00
8505	Network Equipment/Improvements	.00	.00	.00	.00	.00	.00	.00	15,000.00
8506	Microsoft Office Upgrades	.00	.00	.00	.00	.00	.00	.00	50,000.00
8507	Replace SCADA App Server	.00	.00	.00	.00	.00	.00	.00	20,000.00



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund	10 - Sewer Fund								
	Department 56 - Information Technology Totals	\$666,344.82	\$649,093.57	\$724,766.37	\$727,737.47	\$1,498,693.00	\$870,069.97	\$1,599,756.00	\$1,104,892.00



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted																									
Fund 10 - Sewer Fund																																		
Department 60 - Customer Service																																		
4101	Regular Salaries - Wages	244,597.66	260,634.25	292,828.21	197,495.79	242,514.00	180,976.91	255,000.00	274,649.00																									
4102	Wages Overtime	8,264.91	13,030.29	3,590.44	2,308.97	3,250.00	440.15	3,250.00	2,500.00																									
4103	Wages Double Time	.00	335.06	737.22	.00	.00	.00	.00	.00																									
4201	Wages - Part Time	.00	.00	.00	1,110.64	.00	10,307.64	7,500.00	.00																									
4301	FICA Taxes	20,547.17	19,850.06	14,535.77	22,529.28	18,801.00	15,021.96	18,801.00	21,202.00																									
4302	Dental Self Insured	4,170.49	4,070.50	5,805.21	5,468.97	5,118.00	4,525.56	5,118.00	5,552.00																									
4303	Unemployment Insurance	.00	.00	2,142.00	229.60	.00	1,279.55	918.00	.00																									
4304	Vision	842.22	831.18	850.81	937.72	852.00	728.87	852.00	852.00																									
4305	Retirement Health Savings Account	4,726.12	4,785.37	4,954.27	10,255.05	4,642.00	4,258.24	4,642.00	5,287.00																									
4306	Workers Compensation	1,485.16	1,453.04	1,434.18	3,082.70	1,908.00	948.91	1,908.00	2,127.00																									
4309	Health Savings Account - ER Portion	3,136.21	3,190.62	3,190.13	5,917.87	3,150.00	3,750.07	3,150.00	3,150.00																									
4310	ACWA Medical Insurance	58,717.76	61,926.66	62,907.86	70,314.04	57,044.00	56,625.14	57,044.00	74,175.00																									
4311	Life Insurance	690.28	701.42	731.25	754.36	687.00	590.29	687.00	684.00																									
4312	Long Term Disability - Management	454.50	579.16	509.25	427.03	441.00	757.04	441.00	441.00																									
4313	AFLAC Administrative fee - ER Portion	16.66	14.66	.00	.00	25.00	.00	25.00	25.00																									
4314	Long Term Disability - Union	556.53	494.97	499.02	518.44	504.00	877.76	504.00	511.00																									
4315	CalPERS Classic ER Contribution	38,307.25	45,269.24	45,437.40	13,540.08	19,496.00	.00	.00	.00																									
4325	CalPERS PEPR ER Contribution	3,655.33	4,091.73	6,743.05	15,245.36	18,961.00	13,985.46	20,000.00	20,658.00																									
4330	Health Savings Account Admin fee - ER Por	60.85	54.31	55.52	55.84	53.00	46.31	53.00	53.00																									
4475	Legal-Special Projects	12,351.00	.00	.00	262.50	1,250.00	.00	1,250.00	1,250.00																									
4480	Legal-Regular	828.00	13,636.60	19,980.00	.00	5,000.00	2,662.50	5,000.00	5,000.00																									
4520	Miscellaneous Liability Claims	4,185.00	1,518.03	7,500.00	4,098.28	1,500.00	7,500.00	7,500.00	1,500.00																									
4521	CSRMA Liability Claims	460.80	.00	.00	.00	.00	.00	.00	.00																									
4810	Postage Expenses	15,340.09	16,631.94	18,339.96	32,888.89	47,250.00	43,153.73	47,250.00	47,250.00																									
<table border="1"> <thead> <tr> <th colspan="2">Comments</th> </tr> <tr> <th>Level</th> <th>Comment</th> </tr> </thead> <tbody> <tr> <td>Department</td> <td>Increased for monthly billing costs. 2024 budget was only a partial year of monthly bills. I'm estimating \$100k annually for Infosend postage, \$10k for in-house. Split 50/50.</td> </tr> </tbody> </table>										Comments		Level	Comment	Department	Increased for monthly billing costs. 2024 budget was only a partial year of monthly bills. I'm estimating \$100k annually for Infosend postage, \$10k for in-house. Split 50/50.																			
Comments																																		
Level	Comment																																	
Department	Increased for monthly billing costs. 2024 budget was only a partial year of monthly bills. I'm estimating \$100k annually for Infosend postage, \$10k for in-house. Split 50/50.																																	
4820	Office Supplies	2,068.12	3,133.23	2,082.95	1,813.97	2,300.00	1,482.00	2,000.00	2,300.00																									
4920	Printing	5,290.56	7,212.42	6,920.73	13,902.27	24,500.00	15,454.94	20,000.00	24,500.00																									
4930	Ads-Legal Notices	1,451.61	1,225.76	800.60	1,114.27	1,500.00	439.55	1,500.00	1,500.00																									
5020	Equipment Rental- Lease	1,078.53	1,087.05	1,085.49	2,135.48	2,190.00	2,123.64	2,190.00	2,124.00																									
<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>Proposed</td> <td>Postage Machine</td> <td>12.0000</td> <td>86.50</td> <td>1,038.00</td> </tr> <tr> <td>Proposed</td> <td>Quadient Machine</td> <td>12.0000</td> <td>90.50</td> <td>1,086.00</td> </tr> <tr> <td colspan="3"></td> <td>Proposed Totals</td> <td>\$2,124.00</td> </tr> </tbody> </table>										Budget Transactions		Number of Units	Cost Per Unit	Total Amount	Level	Transaction				Proposed	Postage Machine	12.0000	86.50	1,038.00	Proposed	Quadient Machine	12.0000	90.50	1,086.00				Proposed Totals	\$2,124.00
Budget Transactions		Number of Units	Cost Per Unit	Total Amount																														
Level	Transaction																																	
Proposed	Postage Machine	12.0000	86.50	1,038.00																														
Proposed	Quadient Machine	12.0000	90.50	1,086.00																														
			Proposed Totals	\$2,124.00																														
6027	Office Equipment Repair	.00	.00	.00	.00	100.00	.00	.00	100.00																									



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted																																			
Fund 10 - Sewer Fund																																												
Department 60 - Customer Service																																												
6030	Service Contracts	39,906.92	47,536.61	59,743.38	66,003.73	100,000.00	82,411.64	100,000.00	120,000.00																																			
<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>Increased 2025 budget \$20k based on anticipated ongoing additional costs for switch from AMS to Tyler Payments</td> </tr> </tbody> </table>										Comments		Level	Comment	Department	Increased 2025 budget \$20k based on anticipated ongoing additional costs for switch from AMS to Tyler Payments																													
Comments																																												
Level	Comment																																											
Department	Increased 2025 budget \$20k based on anticipated ongoing additional costs for switch from AMS to Tyler Payments																																											
<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> <td></td> <td></td> <td></td> </tr> </thead> <tbody> <tr> <td>Proposed</td> <td>Tyler Payments Transaction Fees</td> <td>1.0000</td> <td>120,000.00</td> <td>120,000.00</td> </tr> <tr> <td colspan="3"></td> <td>Proposed Totals</td> <td>\$120,000.00</td> </tr> </tbody> </table>										Budget Transactions		Number of Units	Cost Per Unit	Total Amount	Level	Transaction				Proposed	Tyler Payments Transaction Fees	1.0000	120,000.00	120,000.00				Proposed Totals	\$120,000.00															
Budget Transactions		Number of Units	Cost Per Unit	Total Amount																																								
Level	Transaction																																											
Proposed	Tyler Payments Transaction Fees	1.0000	120,000.00	120,000.00																																								
			Proposed Totals	\$120,000.00																																								
6075	Safety Equipment - Physicals	204.00	343.42	64.21	155.13	300.00	.00	.00	300.00																																			
6200	Travel - Meetings - Education	2,372.05	632.55	330.88	3,754.71	2,805.00	1,589.21	2,800.00	4,305.00																																			
<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> <td></td> <td></td> <td></td> </tr> </thead> <tbody> <tr> <td>Proposed</td> <td>50%</td> <td>1.0000</td> <td>(4,320.00)</td> <td>(4,320.00)</td> </tr> <tr> <td>Proposed</td> <td>Evaluation/Training Lunches</td> <td>6.0000</td> <td>37.50</td> <td>225.00</td> </tr> <tr> <td>Proposed</td> <td>Laserfiche</td> <td>1.0000</td> <td>2,400.00</td> <td>2,400.00</td> </tr> <tr> <td>Proposed</td> <td>Tyler Annual Conference</td> <td>2.0000</td> <td>3,000.00</td> <td>6,000.00</td> </tr> <tr> <td colspan="3"></td> <td>Proposed Totals</td> <td>\$4,305.00</td> </tr> </tbody> </table>										Budget Transactions		Number of Units	Cost Per Unit	Total Amount	Level	Transaction				Proposed	50%	1.0000	(4,320.00)	(4,320.00)	Proposed	Evaluation/Training Lunches	6.0000	37.50	225.00	Proposed	Laserfiche	1.0000	2,400.00	2,400.00	Proposed	Tyler Annual Conference	2.0000	3,000.00	6,000.00				Proposed Totals	\$4,305.00
Budget Transactions		Number of Units	Cost Per Unit	Total Amount																																								
Level	Transaction																																											
Proposed	50%	1.0000	(4,320.00)	(4,320.00)																																								
Proposed	Evaluation/Training Lunches	6.0000	37.50	225.00																																								
Proposed	Laserfiche	1.0000	2,400.00	2,400.00																																								
Proposed	Tyler Annual Conference	2.0000	3,000.00	6,000.00																																								
			Proposed Totals	\$4,305.00																																								
6230	Tuition & Reimbursement Program	3,038.18	2,318.80	.00	.00	.00	.00	.00	.00																																			
6250	Dues - Memberships - Certification	314.55	.00	.00	449.00	670.00	65.00	400.00	1,085.00																																			
<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> <td></td> <td></td> <td></td> </tr> </thead> <tbody> <tr> <td>Proposed</td> <td>Base</td> <td>1.0000</td> <td>120.00</td> <td>120.00</td> </tr> <tr> <td>Proposed</td> <td>MISAC</td> <td>1.0000</td> <td>65.00</td> <td>65.00</td> </tr> <tr> <td>Proposed</td> <td>Notary (Placeholder - last FY24)</td> <td>1.0000</td> <td>550.00</td> <td>550.00</td> </tr> <tr> <td>Proposed</td> <td>WEF/CWEA</td> <td>1.0000</td> <td>350.00</td> <td>350.00</td> </tr> <tr> <td colspan="3"></td> <td>Proposed Totals</td> <td>\$1,085.00</td> </tr> </tbody> </table>										Budget Transactions		Number of Units	Cost Per Unit	Total Amount	Level	Transaction				Proposed	Base	1.0000	120.00	120.00	Proposed	MISAC	1.0000	65.00	65.00	Proposed	Notary (Placeholder - last FY24)	1.0000	550.00	550.00	Proposed	WEF/CWEA	1.0000	350.00	350.00				Proposed Totals	\$1,085.00
Budget Transactions		Number of Units	Cost Per Unit	Total Amount																																								
Level	Transaction																																											
Proposed	Base	1.0000	120.00	120.00																																								
Proposed	MISAC	1.0000	65.00	65.00																																								
Proposed	Notary (Placeholder - last FY24)	1.0000	550.00	550.00																																								
Proposed	WEF/CWEA	1.0000	350.00	350.00																																								
			Proposed Totals	\$1,085.00																																								
6310	Telephone	97.42	138.21	144.17	146.37	130.00	123.83	130.00	130.00																																			
6520	Supplies	244.48	279.62	352.36	152.45	250.00	100.21	100.00	250.00																																			
6640	Bad Debt Expense	.00	.00	.00	.00	5,000.00	1,376.33	5,000.00	5,000.00																																			
8193	Customer Service Office Remodel	.00	.00	1,472.50	.00	.00	32,900.55	48,528.00	.00																																			
<table border="1"> <thead> <tr> <th colspan="2">Comments</th> </tr> <tr> <th>Level</th> <th>Comment</th> </tr> </thead> <tbody> <tr> <td>Department</td> <td>Roll to 2025 if not spent.</td> </tr> </tbody> </table>										Comments		Level	Comment	Department	Roll to 2025 if not spent.																													
Comments																																												
Level	Comment																																											
Department	Roll to 2025 if not spent.																																											
8531	Replace Copier/Printer/Fax	.00	.00	.00	.00	.00	.00	.00	18,000.00																																			
Department 60 - Customer Service Totals		\$479,460.41	\$517,006.76	\$565,768.82	\$477,068.79	\$572,191.00	\$486,502.99	\$623,541.00	\$646,460.00																																			



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund 10 - Sewer Fund									
Department 62 - Inspections									
4101	Regular Salaries - Wages	220,176.35	244,586.93	248,251.41	240,085.54	204,136.00	233,577.95	205,000.00	198,437.00
4102	Wages Overtime	6,316.46	3,352.81	6,525.39	4,201.15	3,250.00	3,865.75	3,250.00	500.00
4301	FICA Taxes	17,192.55	14,476.84	20,359.58	14,694.29	15,865.00	18,039.34	15,865.00	15,219.00
4302	Dental Self Insured	3,313.61	3,602.93	4,992.43	4,247.45	3,412.00	3,930.89	3,412.00	3,701.00
4303	Unemployment Insurance	.00	201.00	.00	.00	.00	.00	.00	.00
4304	Vision	663.40	727.74	735.54	700.48	568.00	634.95	568.00	568.00
4305	Retirement Health Savings Account	3,399.80	3,668.02	3,707.65	3,530.63	2,862.00	3,337.86	2,862.00	3,206.00
4306	Workers Compensation	1,586.25	1,678.09	1,720.65	3,735.60	2,570.00	1,531.58	2,570.00	2,241.00
4308	Uniforms	963.25	1,492.48	1,016.08	945.13	750.00	1,182.67	750.00	750.00
4309	Health Savings Account - ER Portion	1,311.34	1,323.37	1,321.84	1,321.51	1,300.00	1,977.46	1,300.00	1,950.00
4310	ACWA Medical Insurance	60,891.25	65,984.17	64,564.04	52,970.68	44,062.00	39,986.77	44,062.00	39,092.00
4311	Life Insurance	477.85	514.91	520.42	493.04	402.00	442.25	402.00	396.00
4313	AFLAC Administrative fee - ER Portion	19.67	26.21	24.64	12.41	25.00	2.68	25.00	25.00
4314	Long Term Disability - Union	466.10	515.20	552.00	496.80	442.00	772.80	442.00	442.00
4315	CalPERS Classic ER Contribution	35,979.91	41,349.90	50,793.69	58,555.15	46,654.00	25,489.37	46,654.00	40,313.00
4325	CalPERS PEPRA ER Contribution	3,138.66	5,112.57	4,999.56	3,827.21	3,267.00	5,149.48	3,267.00	3,919.00
4330	Health Savings Account Admin fee - ER Por	17.88	17.93	18.00	25.45	18.00	34.88	18.00	35.00
4610	Gasoline Expense	4,300.01	4,120.92	5,639.56	5,513.46	4,300.00	3,950.46	4,300.00	4,300.00
4820	Office Supplies	640.12	361.41	306.63	34.92	250.00	119.67	250.00	250.00
6030	Service Contracts	1,473.93	1,847.14	3,457.38	4,803.64	2,800.00	4,152.03	2,800.00	5,000.00

Comments	
Level	Comment
Department	Amount of USA's have, and are expected to increase.

6071	Shop Supplies	1,514.41	2,007.79	2,450.94	1,360.15	1,500.00	1,269.62	1,500.00	1,500.00
6073	Small Tools	22.28	.00	267.49	33.69	100.00	161.84	100.00	100.00
6075	Safety Equipment - Physicals	164.84	342.69	170.12	1,186.75	350.00	737.99	350.00	350.00
6200	Travel - Meetings - Education	478.82	1,092.30	302.40	501.21	500.00	486.28	500.00	500.00

Budget Transactions		Number of Units	Cost Per Unit	Total Amount
Level	Transaction			
Proposed	Evaluation Lunches	1.0000	300.00	300.00
Proposed	Misc	1.0000	200.00	200.00
Proposed Totals				\$500.00

6250	Dues - Memberships - Certification	192.00	1,096.05	192.00	904.50	1,200.00	2,000.20	1,200.00	1,200.00
------	------------------------------------	--------	----------	--------	--------	----------	----------	----------	----------

Budget Transactions		Number of Units	Cost Per Unit	Total Amount
Level	Transaction			
Proposed	CWEA	1.0000	200.00	200.00



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund	10 - Sewer Fund								
Department	62 - Inspections								
	Proposed					1,000.00	1,000.00	1,000.00	
	Underground Service Alert (DIG Safe Board)								
							Proposed Totals	\$1,200.00	
6310	Telephone	2,141.61	1,773.69	1,017.21	116.77	2,000.00	.00	2,000.00	2,000.00
6520	Supplies	.00	27.59	(3.83)	.00	50.00	100.00	50.00	50.00
	Department 62 - Inspections Totals	\$366,842.35	\$401,300.68	\$423,902.82	\$404,297.61	\$342,633.00	\$352,934.77	\$343,497.00	\$326,044.00



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted																																								
Fund 10 - Sewer Fund																																																	
Department 80 - Non Crew																																																	
4510	Insurance Expense	265,039.13	278,322.28	348,454.74	427,341.69	348,000.00	414,401.80	425,000.00	425,000.00																																								
4810	Postage Expenses	.00	150.00	458.00	1,580.00	300.00	775.00	500.00	500.00																																								
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	2,820.94	3,294.33	2,165.29	7,325.71	3,000.00	6,295.53	3,000.00	3,000.00																																								
6310	Telephone	19,149.76	23,340.58	24,271.49	32,829.79	25,000.00	33,370.19	25,000.00	25,000.00																																								
6320	Signal Charges	399.12	401.39	404.86	298.25	400.00	314.86	400.00	400.00																																								
6330	Electricity	1,507,705.64	1,884,020.53	2,179,708.27	2,528,222.14	2,541,000.00	2,017,317.75	2,541,000.00	2,541,000.00																																								
6340	Water	14,125.61	.00	.00	.00	.00	.00	.00	.00																																								
6350	Natural Gas	90,754.52	86,281.46	140,175.96	190,858.23	140,000.00	131,250.74	160,000.00	170,000.00																																								
6360	Propane	376.55	.00	64.62	.00	.00	.00	.00	.00																																								
6370	Refuse Disposal	37,392.77	42,785.36	44,111.54	54,570.47	44,000.00	53,020.48	44,000.00	44,000.00																																								
6380	Other Utilities	.00	6,405.66	8,180.64	8,955.77	8,200.00	8,063.80	9,000.00	9,000.00																																								
6510	Miscellaneous Corrections	2,163.65	32,989.49	79,451.31	268.60	.00	3.62	.00	.00																																								
6520	Supplies	48.48	(105.11)	8.20	36.11	100.00	.00	100.00	100.00																																								
6530	Misc Emergency Incident Expenses	.00	.00	277,458.14	801,329.46	.00	957,817.56	.00	.00																																								
6631	RDA Tax Transfer	442,428.85	470,792.46	463,149.55	555,571.33	476,000.00	516,073.15	560,000.00	560,000.00																																								
6633	County Administration Fee	169,090.01	172,472.00	162,776.75	164,194.37	175,000.00	175,476.42	165,000.00	165,000.00																																								
6634	Transportation System Mitigation	51,943.55	39,755.13	36,833.26	29,347.81	34,850.00	8,790.65	34,850.00	34,850.00																																								
6635	LAFCO Administrative Costs	14,488.36	14,252.36	15,471.29	16,542.30	16,600.00	16,772.62	16,773.00	16,800.00																																								
6711	Sewer Refunding Debt Cost Amortization Expense	6,748.48	6,748.48	6,748.48	6,748.48	6,750.00	5,061.17	6,750.00	.00																																								
<table border="1"> <thead> <tr> <th colspan="2">Comments</th> <th colspan="8"></th> </tr> <tr> <th>Level</th> <th>Comment</th> <th colspan="8"></th> </tr> </thead> <tbody> <tr> <td>Chief Financial Officer</td> <td>Last Amortization to be Recorded 03/2024</td> <td colspan="8"></td> </tr> </tbody> </table>										Comments										Level	Comment									Chief Financial Officer	Last Amortization to be Recorded 03/2024																		
Comments																																																	
Level	Comment																																																
Chief Financial Officer	Last Amortization to be Recorded 03/2024																																																
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																																								
<table border="1"> <thead> <tr> <th colspan="2">Comments</th> <th colspan="8"></th> </tr> <tr> <th>Level</th> <th>Comment</th> <th colspan="8"></th> </tr> </thead> <tbody> <tr> <td>Chief Financial Officer</td> <td>Last Amortization to be Recorded 06/2027</td> <td colspan="8"></td> </tr> </tbody> </table>										Comments										Level	Comment									Chief Financial Officer	Last Amortization to be Recorded 06/2027																		
Comments																																																	
Level	Comment																																																
Chief Financial Officer	Last Amortization to be Recorded 06/2027																																																
6717	2021 Sewer Refunding Amortization	.00	(14,450.74)	(86,704.44)	(86,704.44)	(86,725.00)	(65,028.33)	(86,725.00)	(86,725.00)																																								
<table border="1"> <thead> <tr> <th colspan="2">Budget Transactions</th> <th colspan="8"></th> </tr> <tr> <th>Level</th> <th>Transaction</th> <th colspan="2"></th> <th colspan="2">Number of Units</th> <th colspan="2">Cost Per Unit</th> <th colspan="2">Total Amount</th> </tr> </thead> <tbody> <tr> <td>Proposed</td> <td>Annual Expense</td> <td colspan="2"></td> <td colspan="2">1.0000</td> <td colspan="2">86,725.00</td> <td colspan="2">86,725.00</td> </tr> <tr> <td colspan="6"></td> <td colspan="2">Proposed Totals</td> <td colspan="2"><u>\$86,725.00</u></td> </tr> </tbody> </table>										Budget Transactions										Level	Transaction			Number of Units		Cost Per Unit		Total Amount		Proposed	Annual Expense			1.0000		86,725.00		86,725.00								Proposed Totals		<u>\$86,725.00</u>	
Budget Transactions																																																	
Level	Transaction			Number of Units		Cost Per Unit		Total Amount																																									
Proposed	Annual Expense			1.0000		86,725.00		86,725.00																																									
						Proposed Totals		<u>\$86,725.00</u>																																									
6740	Street Lighting Expense	15,326.64	475.84	481.07	486.14	480.00	825.63	480.00	480.00																																								
6750	Contingency Fund	.00	.00	.00	.00	150,000.00	.00	.00	150,000.00																																								
6770	Loss on Retired Assets	2,052.00	1,957.63	.00	4,411.62	.00	.00	.00	.00																																								
6816	Depreciation Expense	4,748,936.98	4,809,909.31	5,423,951.34	5,731,009.50	5,643,000.00	5,247,012.53	5,845,000.00	5,962,000.00																																								
Department 80 - Non Crew Totals		\$7,601,608.48	\$8,070,415.88	\$9,338,237.80	\$10,685,840.77	\$9,736,705.00	\$9,685,578.25	\$9,960,878.00	\$10,231,155.00																																								



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
	Fund 10 - Sewer Fund Totals	\$29,783,918.35	\$38,755,324.56	\$34,322,572.50	\$37,734,999.26	\$44,040,435.00	\$32,577,554.60	\$52,517,890.00	\$46,045,443.00



TABLE OF CONTENTS

WATER BUDGET

Budget Summary	108
Funding Sources Chart.....	109
Revenue Budget Detail.....	110
Local Monthly Rates Chart	111
Ten-Year Rate History.....	112
Expense Allocation Chart	113
Operations and Maintenance Summary	114
Salaries and Benefits Summary	115
Engineering Department Expenses	116
Engineering Department Salaries and Benefits	117
Capital Projects Chart.....	118
Capital Outlay Summary.....	119
Expense Detail by Crew	121

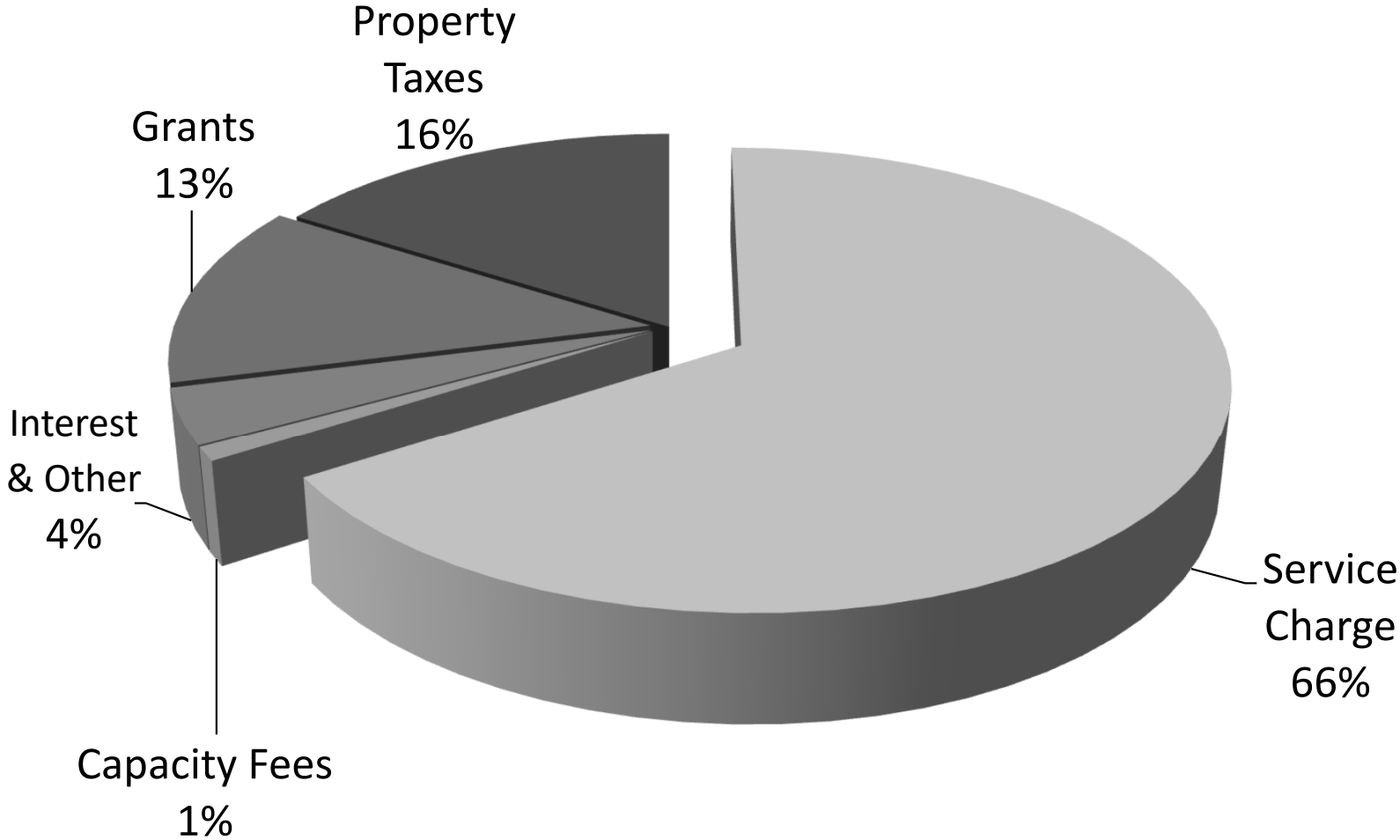


WATER FUND

FISCAL YEAR 2024/25 BUDGET SUMMARY

	2024/25 FORECAST	2024/25 FORECAST
	<u>ENTERPRISE FUND</u>	<u>CAPITAL FUND</u>
BEGINNING CASH BALANCES	2,677,002	6,858,430
REVENUES	23,408,600	1,802,240
BORROWINGS	0	8,254,365
AVAILABLE FUNDS	\$ 26,085,602	\$ 16,915,035
SALARIES	5,373,291	1,319,010
BENEFITS	2,721,002	491,964
OPERATIONS AND MAINTENANCE	6,869,789	652,970
CAPITAL OUTLAY	0	10,893,600
DEBT SERVICE PAYMENTS	1,014,000	1,649,000
TOTAL CASH OUTLAYS	\$ 15,978,082	\$ 15,006,544
BALANCE BEFORE TRANSFERS	10,107,520	1,908,491
AVAILABLE TO TRANSFER TO CAPITAL FUND	-6,768,067	6,768,067
TRANSFER TO RESERVE FUNDS	0	-2,495,250
ACCRUAL TO CASH ADJUSTMENT	9,051	0
OPERATING AND CAPITAL RESERVES	\$ 3,348,504	\$ 6,181,308
RATE STABILIZATION RESERVE	\$ -	\$ 322,032
DEBT RESERVE	\$ -	\$ 2,173,218
TOTAL RESERVE(CASH) BALANCES 6/30/20	\$ 3,348,504	\$ 8,676,558

WATER ENTERPRISE FUND 2024/25 Funding Sources





Adopted Budget - Revenue

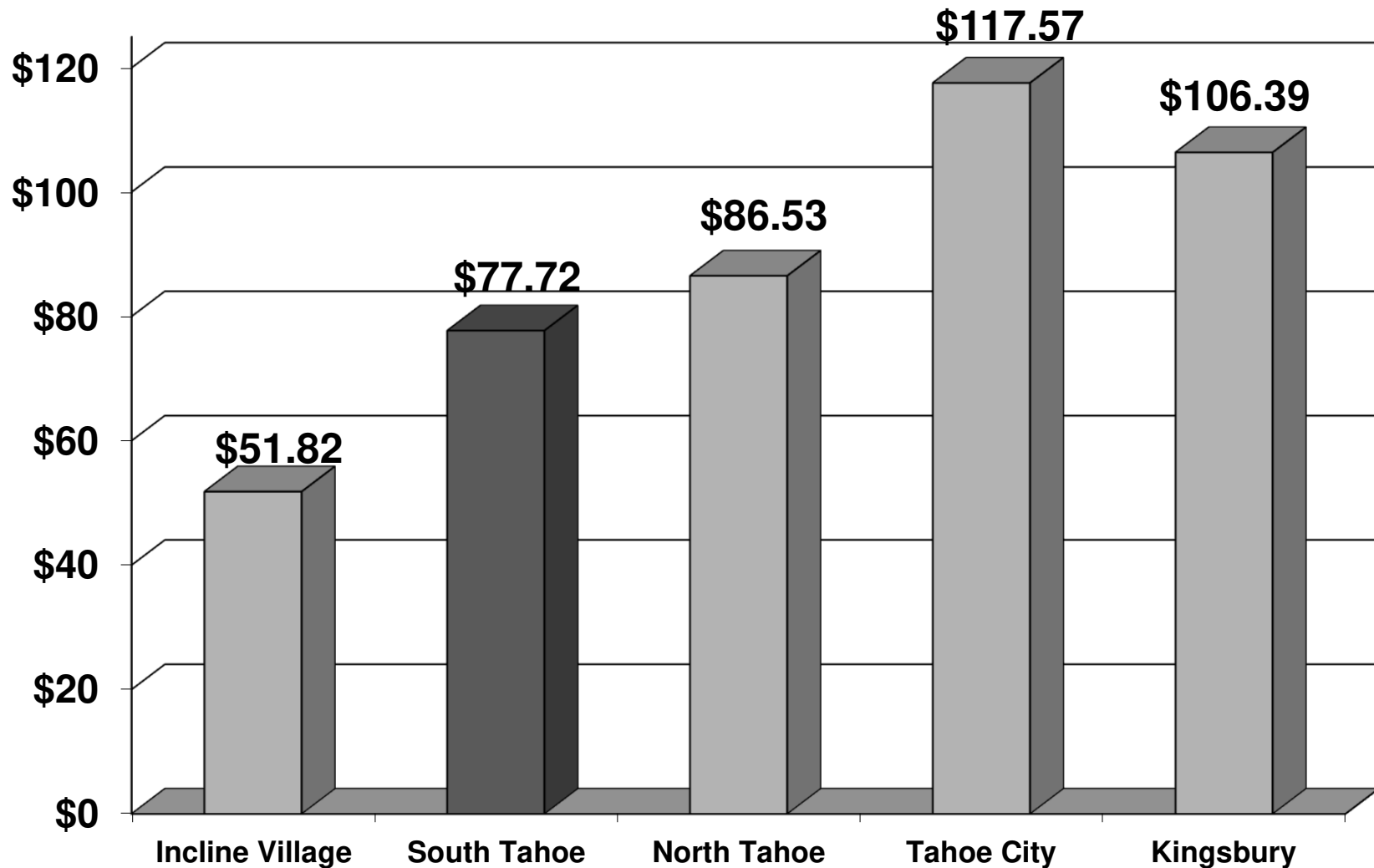
Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund 20 - Water Fund									
Department 80 - Non Crew									
3105	Repairs	14,523.82	31,645.99	(32,831.24)	.00	5,000.00	2,227.69	5,000.00	5,000.00
3110	Residential Service Charge Revenue	6,227,936.63	6,015,758.56	5,880,403.23	6,527,303.32	7,218,000.00	5,359,813.14	7,218,000.00	8,098,717.00
3111	Non-Residential Service Charge Revenue	1,354,845.17	1,346,549.96	1,310,440.99	1,435,864.23	1,615,000.00	1,151,516.58	1,615,000.00	1,768,425.00
3113	Interfund Service Charge Revenue	4,075.84	.00	.00	.00	.00	.00	.00	.00
3114	Service Call - Water Exemption Fees	2,386.52	3,208.48	5,610.00	9,554.31	3,000.00	17,412.19	17,500.00	3,000.00
3120	Multi-Family Residence Service Charge Revenue	1,125,002.88	1,079,822.86	1,044,403.11	1,150,427.39	1,296,000.00	972,444.62	1,296,000.00	1,419,120.00
3121	Metered Consumption Revenue	2,855,995.52	3,380,266.40	3,080,297.04	3,253,559.90	3,734,000.00	2,791,794.74	3,734,000.00	3,901,100.00
3216	Restricted Revenue for Capital	1,448,000.00	1,448,000.00	1,448,000.00	1,448,000.00	1,448,000.00	1,086,000.00	1,448,000.00	1,448,000.00
3401	Capacity Charge	1,033,094.05	469,656.60	527,790.40	998,461.33	354,000.00	375,310.80	354,000.00	354,240.00
3404	Fire Service Capacity Charge	63,077.02	4,321.00	8,124.00	16,650.00	1,000.00	8,078.00	7,600.00	5,000.00
3405	Physical Connection Fee	213,759.00	334,449.06	364,547.21	356,649.32	303,000.00	135,241.61	303,000.00	303,000.00
3501	Secured Taxes	236,272.86	687,341.01	1,470,552.84	2,601,965.98	3,354,900.00	3,292,817.75	3,354,900.00	3,977,600.00
3504	Sale of Surplus Assets	23,180.00	.00	.00	23,275.00	.00	.00	.00	.00
3509	Realized Gain - Loss on Investments	56,287.62	70,201.63	(31,932.17)	(235,442.26)	.00	.00	.00	.00
3510	Interest Income	180,717.73	153,606.64	109,884.84	256,713.88	80,000.00	832.68	80,000.00	95,000.00
3511	Fair Market Value Unrealized Gain/Loss	180,063.79	(219,008.68)	(418,431.10)	80,968.55	.00	293,989.64	293,989.00	.00
3514	Rents and Leases	224,085.19	223,570.85	227,979.67	230,513.42	219,000.00	164,221.88	219,000.00	221,876.00
Budget Transactions									
	<i>Level</i>		<i>Transaction</i>		<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>
	Proposed		AT&T Cell Tower Lease		12.0000		800.00		9,600.00
	Proposed		Internal Rent		4.0000		47,968.88		191,875.52
	Proposed		Verizon Cell Tower Lease		12.0000		1,700.00		20,400.00
							Proposed Totals		\$221,875.52
3516	Federal Aid	4,065,609.35	21,422.41	562,109.48	1,276,547.48	2,208,775.00	706,236.48	2,208,775.00	600,500.00
3518	State Aid	147,497.98	303,666.42	173,420.09	302,306.41	1,717,012.00	242,448.42	1,717,012.00	2,106,500.00
3523	Interest/Penalty Charges	64,272.01	.00	132,318.86	185,485.47	160,000.00	156,355.30	160,000.00	160,000.00
3529	Fire Hydrant Permits	23,564.40	18,210.95	21,384.53	21,200.24	20,000.00	23,271.35	24,000.00	20,000.00
3530	Water Admin/Permit Fee	13,200.00	14,100.00	14,999.60	8,462.00	13,000.00	3,900.00	13,000.00	13,000.00
3540	Other Miscellaneous Income	(125,175.53)	405.95	77,976.61	49,684.46	47,000.00	12,428.41	47,000.00	264,724.00
3541	Lab Monitoring Revenue	25,810.00	36,180.00	42,945.00	41,920.00	40,000.00	37,005.00	40,000.00	40,000.00
3545	Water & Fire Meter Sales	80,440.00	(2,064.00)	56,838.00	19,912.00	.00	652.00	.00	.00
3620	Local Aid	236,709.50	154,489.63	131,000.00	95,774.23	320,000.00	33,452.11	320,000.00	479,000.00
3999	Low Income Discount - Contra Revenue	.00	(12,405.26)	(56,071.83)	(66,014.48)	(66,000.00)	(56,111.93)	(66,000.00)	(72,600.00)
	Department 80 - Non Crew Totals	\$19,775,231.35	\$15,563,396.46	\$16,151,759.16	\$20,089,742.18	\$24,090,687.00	\$16,811,338.46	\$24,409,776.00	\$25,211,202.00
	Fund 20 - Water Fund Totals	\$19,775,231.35	\$15,563,396.46	\$16,151,759.16	\$20,089,742.18	\$24,090,687.00	\$16,811,338.46	\$24,409,776.00	\$25,211,202.00
	Net Grand Totals	\$46,915,598.36	\$41,247,156.24	\$41,959,128.82	\$48,581,547.13	\$52,627,264.00	\$39,288,149.64	\$53,997,768.00	\$56,015,730.00

WATER ENTERPRISE FUND

2024/25 Local Monthly Water Rates

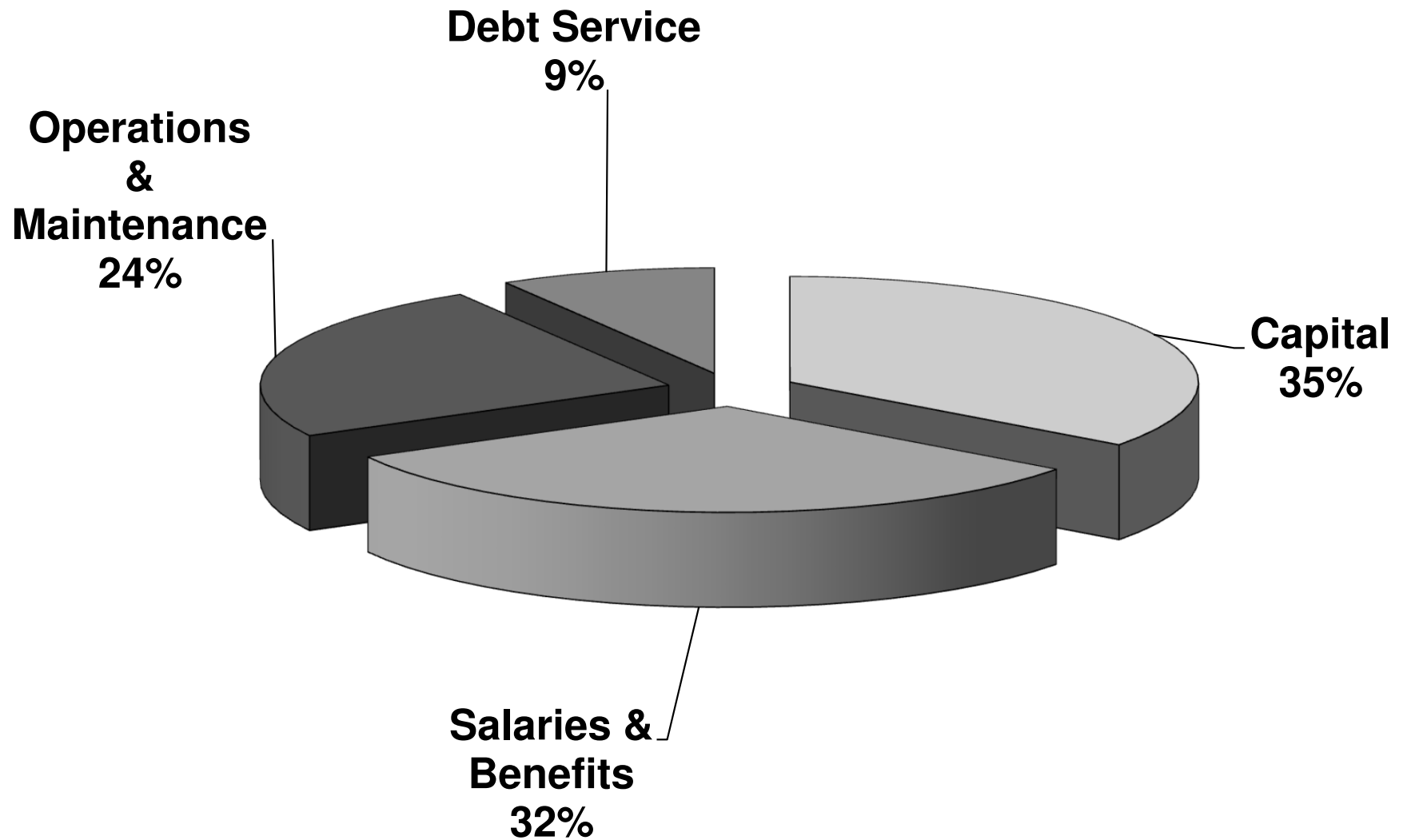
As of July 1, 2024



MOST RECENT TEN-YEAR BOARD ADOPTED WATER RATE HISTORY

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	Avg.
Water	6.5%	6.5%	6.5%	6.5%	5.0%	4.0%	0%	0%	9.0%	9.5%	5.35%
CPI (May to May)	0.8%	0.4%	2.0%	3.0%	2.8%	0.5%	5.4%	8.4%	4.4%	3.1%	3.08%
Typical Monthly Water Bill	43.42	46.24	49.28	52.52	55.16	57.40	57.40	57.40	62.60	68.56	

WATER ENTERPRISE FUND 2024/25 Expense Allocation



SUMMARY OF OPERATIONS AND MAINTENANCE

2024/25 WATER BUDGET

Adopted

	ELECTRIC	HEAVY MAINT	DISTRICT OPS	FIELD OPS	U/R WATER	PUMP CREW	EQUIP REPAIR	LAB	ADMIN	BOARD OF DIRECTORS	HUMAN RESOURCES	PUB AFFRS/ WTR CONS	FINANCE	ACCOUNTING	PURCHASING	INFO TECH	CUSTOMER SERVICE	INSPECTIONS	NON-CREW	24/25 BUDGET	23/24 BUDGET	INCREASE (DECREASE)
44XX PROFESSIONAL SERVICES	100	0	500	1,800,750	0	0	0	0	1,500	25,250	30,875	82,975	53,550	40,115	650	32,000	6,500	0	0	2,074,765	2,108,420	(33,655)
45XX INSURANCE	0	0	0	0	4,000	0	0	0	0	0	0	0	0	0	0	0	1,000	0	380,000	385,000	313,000	72,000
46XX PETROLEUM PRODUCTS	2,500	0	500	500	41,000	14,550	6,500	1,600	1,100	0	0	0	0	0	400	0	0	4,300	0	72,950	72,375	575
47XX OPERATING SUPPLIES	0	0	0	0	0	50,000	0	33,000	0	0	0	0	0	0	0	0	0	0	0	83,000	83,000	0
48XX OFFICE EXPENSES	575	0	500	500	1,000	700	2,500	3,250	1,500	500	1,300	3,500	1,975	1,650	1,700	70,450	57,300	250	500	149,650	154,950	(5,300)
49XX PRINTING AND PUBLICATIONS	0	0	0	0	0	0	0	0	100	0	7,625	500	1,000	0	600	0	26,000	0	0	35,825	37,325	(1,500)
50XX RENTS AND LEASES	0	0	0	0	500	0	0	0	0	0	0	0	0	0	0	0	2,124	0	0	2,624	2,690	(66)
60XX REPAIRS AND MAINTENANCE	58,925	19,750	1,500	100	1,024,300	116,475	60,850	11,250	1,600	0	44,150	100	1,975	100	36,240	330,155	120,300	158,550	500	1,986,620	2,179,483	(192,663)
61XX RESEARCH/MONITORING	0	0	0	0	0	0	0	54,975	0	0	0	0	0	0	0	0	0	0	0	54,975	54,975	0
62XX TRAVEL/EDUC/MEMBRSHPS	2,102	0	200	350	8,075	11,900	1,250	8,225	2,503	55,350	18,600	7,100	2,485	5,225	1,810	17,050	8,155	14,200	0	164,580	156,191	8,389
63XX UTILITIES	500	0	0	0	2,300	2,900	0	0	0	0	0	0	0	0	0	650	130	2,000	1,083,500	1,091,980	1,356,280	(264,300)
65XX MISC EXPENSES	200	0	0	100	350	325	300	100	750	250	50	100	200	200	50	250	250	50	100	3,625	4,175	(550)
66XX OTHER OPERATING EXP	0	0	1,000	124,050	30,000	0	0	2,590	5,000	8,500	1,825	141,250	0	0	0	0	5,000	0	16,800	336,015	477,990	(141,975)
67XX NON OPERATING EXP	0	0	0	0	0	0	0	0	0	0	0	0	0	27,980	0	0	0	0	150,000	177,980	180,930	(2,950)
24/25 BUDGET	64,902	19,750	4,200	1,926,350	1,111,525	196,850	71,400	114,990	14,053	89,850	104,425	235,525	61,185	75,270	41,450	450,555	226,759	179,350	1,631,400	6,619,789	7,181,784	(561,995)
23/24 ADOPTED BUDGET	64,902	19,300	0	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	
INCREASE/(DECREASE)	0	450	4,200	950	(267,900)	(2,150)	2,100	(850)	(53,501)	3,450	(1,975)	(105,500)	(29,450)	2,820	4,975	32,837	29,249	8,700	(190,400)		(561,995)	
% CHANGE	0.00%	2.33%	100.00%	0.05%	-19.42%	-1.08%	3.03%	-0.73%	-79.20%	3.99%	-1.86%	-30.94%	-32.49%	3.89%	13.64%	7.86%	14.81%	5.10%	-10.45%			

**SUMMARY OF SALARIES AND BENEFITS
2024/25 WATER BUDGET**

Adopted

	ELECTRIC	DISTRICT OPS	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	24/25 BUDGET	23/24 BUDGET	INCREASE (DECREASE)
REGULAR WAGES	239,540	101,597	96,745	1,018,810	514,848	169,533	278,558	258,530	12,000	145,272	175,700	252,611	206,642	118,613	321,206	274,649	286,714	4,471,568	4,219,026	252,542
NEW POSITIONS																		0	0	0
SUB-TOTAL	239,540	101,597	96,745	1,018,810	514,848	169,533	278,558	258,530	12,000	145,272	175,700	252,611	206,642	118,613	321,206	274,649	286,714	4,471,568	4,219,026	252,542
COST OF LIVING ADJ	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL REGULAR	239,540	101,597	96,745	1,018,810	514,848	169,533	278,558	258,530	12,000	145,272	175,700	252,611	206,642	118,613	321,206	274,649	286,714	4,471,568	4,219,026	252,542
OVERTIME	7,500	0	0	100,000	25,000	4,500	10,000	0	0	450	0	2,500	5,000	343	5,000	2,500	500	163,293	183,650	(20,357)
COST OF LIVING ADJ	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL OVERTIME	7,500	0	0	100,000	25,000	4,500	10,000	0	0	450	0	2,500	5,000	343	5,000	2,500	500	163,293	183,650	(20,357)
DOUBLE TIME	2,500	0	0	5,000	5,500	250	2,750	0	0	0	0	0	0	0	250	0	0	16,250	18,950	(2,700)
COST OF LIVING ADJ	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DOUBLE TIME	2,500	0	0	5,000	5,500	250	2,750	0	0	0	0	0	0	0	250	0	0	16,250	18,950	(2,700)
PART TIME/SEASONAL	0	0	0	80,000	20,000	9,000	64,250	0	0	0	27,000	0	10,000	0	0	0	22,000	232,250	234,600	(2,350)
PART TIME (NEW)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SEASONAL (NEW)	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	1,000	0	0	350	0	0	0	0	0	0	0	0	0	0	1,350	2,300	(950)
DOUBLE TIME	0	0	0	0	0	0	100	0	0	0	0	0	0	0	0	0	0	100	100	0
GRAND TOTAL SALARIES	249,540	101,597	96,745	1,204,810	565,348	183,283	356,008	258,530	12,000	145,722	202,700	255,111	221,642	118,956	326,456	277,149	309,214	4,884,811	4,658,626	226,185
24/25 BUDGETED BENEFITS	133,066	53,648	48,012	612,316	307,839	97,745	143,014	111,251	76,344	75,536	73,101	108,806	108,249	72,544	159,881	134,717	157,570	2,473,639	2,332,819	140,820
TOTAL SALARIES AND BENEFITS	382,606	155,245	144,757	1,817,126	873,187	281,028	499,022	369,781	88,344	221,258	275,801	363,917	329,891	191,500	486,337	411,866	466,784	7,358,450	6,991,445	367,005
23/24 BUDGETED	367,670	0	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	
INCREASE/(DECREASE)	14,936	155,245	3,076	82,658	(69,883)	13,352	73,506	13,833	7,846	9,809	17,845	13,092	(5,264)	5,454	15,862	34,420	(18,782)	367,005		

2024/25 WATER CAPITAL OUTLAY

Adopted

DETAIL OF ENGINEERING OPERATING EXPENSES

	24/25 BUDGET	23/24 BUDGET	INCREASE (DECREASE)
44XX <u>PROFESSIONAL SERVICES**</u>	304,002	269,026	34,976
46XX <u>PETROLEUM PRODUCTS</u>	5,300	5,300	0
48XX <u>OFFICE EXPENSES</u>	6,325	6,325	0
49XX <u>PRINTING AND PUBLICATIONS</u>	125	125	0
60XX <u>REPAIRS AND MAINTENANCE</u>	305,718	239,218	66,500
62XX <u>TRAVEL/MEETINGS/ED</u>	25,000	25,000	0
63XX <u>UTILITIES</u>	2,500	2,500	0
65XX <u>MISCELLANEOUS EXPENSES</u>	625	625	0
66XX <u>OTHER OPERATING EXP</u>	3,375	3,375	0
TOTAL EXPENSES	652,970	551,494	101,476

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

2024/25 WATER CAPITAL OUTLAY

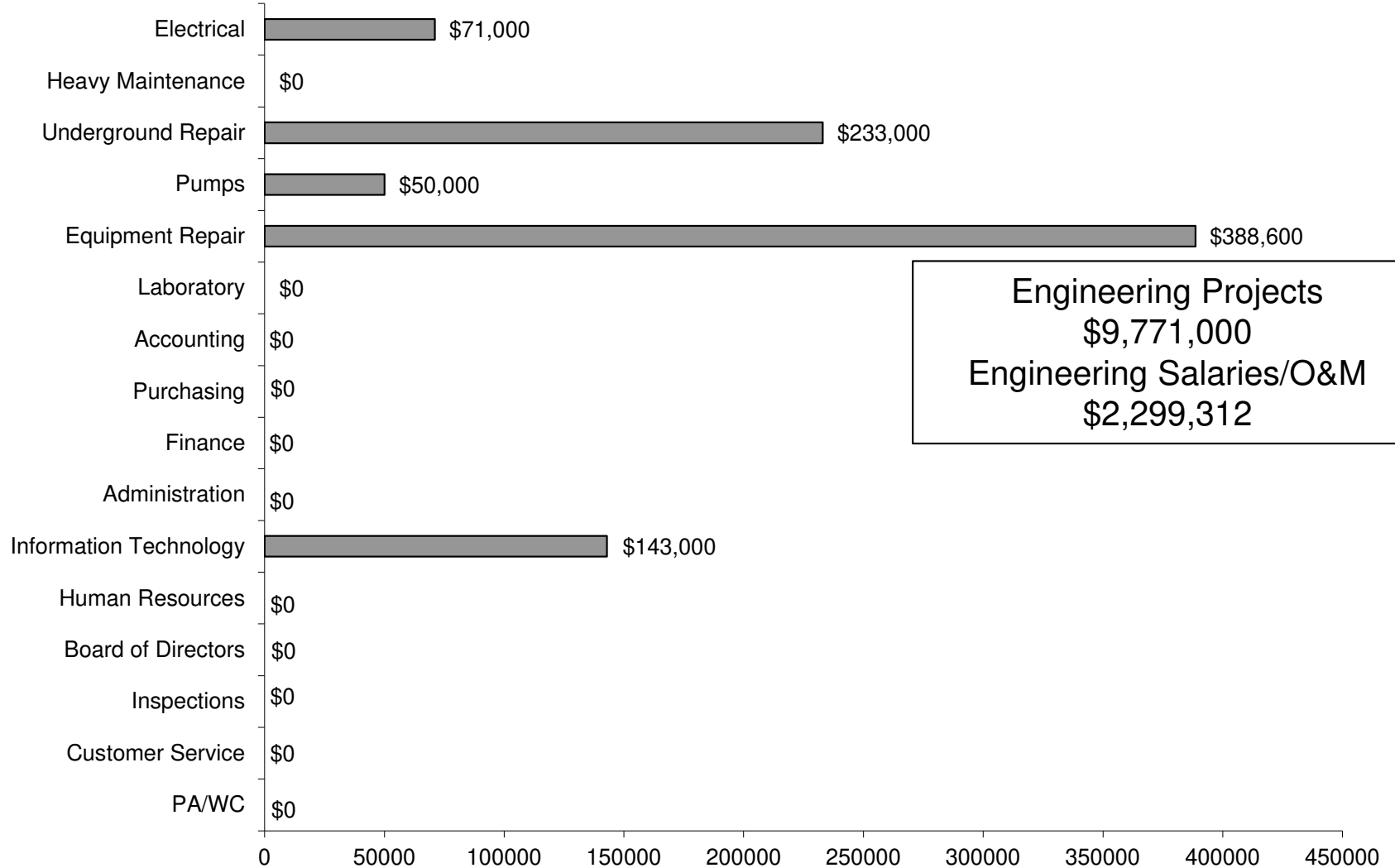
Adopted

DETAIL OF ENGINEERING SALARIES AND BENEFITS

	24/25 BUDGET	23/24 PY BUDGET	INCREASE (DECREASE)
REGULAR WAGES	1,093,101	1,117,378	(24,277)
NEW POSITIONS		0	0
SUB-TOTAL	1,093,101	1,117,378	(24,277)
COST OF LIVING ADJ	0		
TOTAL REGULAR	1,093,101	1,117,378	(24,277)
OVERTIME	70,000	37,500	32,500
COST OF LIVING ADJ	0		
TOTAL OVERTIME	70,000	37,500	32,500
DOUBLE TIME	500	500	0
COST OF LIVING ADJ	0		
TOTAL DOUBLE TIME	500	500	0
PART TIME	35,000	12,500	22,500
PART TIME OVERTIME	500	0	500
SUB-TOTAL	35,500	12,500	23,000
GRAND TOTAL SALARIES	1,199,101	1,167,878	31,223
BENEFITS	447,241	466,350	(19,109)
TOTAL SALARIES AND BENEFITS	1,646,342	1,634,228	12,114

WATER ENTERPRISE FUND CAPITAL PROJECTS

All Other
Departments



2024/25 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
8501	Fluke 1550C Insulation Tester	6,000																		6,000
<hr/>																				
<i>HEAVY MAINTENANCE</i>																				
<hr/>																				
<i>FIELD OPERATIONS</i>																				
<hr/>																				
<i>UNDERGROUND REPAIR WATER</i>																				
+++ 8305	Replace Wacker				5,000															5,000
8516	Line Locator				13,000															13,000
8560	Hydrant Project - County				115,000															115,000
+++ 8905	Waterline - In House Upsizing				100,000															100,000
<hr/>																				
<i>PUMPS</i>																				
8220	Misc Water Pump Rebuilds (TBD)					50,000														50,000
<hr/>																				
<i>EQUIPMENT REPAIR</i>																				
8242	Replace Engine/Transmission							7,600												7,600
+++ 8243	Eq Repair Shop Improvements							20,000												20,000
+++ 8389	Replace Truck 46							7,000												7,000
8391	Replace Truck 37							50,000												50,000
+++ 8458	Replace Water Service Truck #77							109,000												109,000
8525	New Flat Bed, Truck #77 - URW							20,000												20,000
8526	Replace Truck #42 - URW							40,000												40,000
8527	Replace Truck #61 - URW							100,000												100,000
8528	Replace Vehicle #5 - Purchasing							35,000												35,000

2024/25 WATER CAPITAL OUTLAY (CONTINUED)

ACGT #	DESCRIPTION	ELECTRIC	HEAVY MAINT	FIELD OPS	UIR WATER	PUMPS	EQUIP REPAIR	ENGINEERING	LAB	ADMIN	BOARD OF DIRECTORS	HUMAN RESOURCES	PAWC	FINANCE	ACCOUNTING	PURCHASING	INFO TECH	CUSTOMER SERVICE	INSPECTIONS	TOTAL	
<i>ENGINEERING</i>																					
8222	Misc Water Projects (TBD)							500,000												500,000	
+++ 8279	Meter Installations Final Phase							707,000												707,000	
8282	Apache Ave Waterline Improvements							856,000												856,000	
8283	Pioneer Tr. WL Golden Bear to Pine Valley							1,695,000												1,695,000	
8368	Pioneer Tr. WL Larch to Ski Run							261,000												261,000	
+++ 8371	Al Tahoe Well Rehab							410,000												410,000	
8372	Al Tahoe/Bayview Backup Power							440,000												440,000	
+++ 8481	S.U.T. Well and Motor Casing							186,000												186,000	
+++ 8484	Gardner No. 2 Tank Coatings							82,000												82,000	
+++ 8485	Herbert Walkup Waterline							3,127,000												3,127,000	
8546	AMI Tower Replacement							29,000												29,000	
8547	Lead Service Lines Program							100,000												100,000	
8548	Gardner Mountain #2/4 Waterline							52,000												52,000	
8549	Wildwood #3/5 (+PRV) Waterline							52,000												52,000	
8550	Dead End Improvement Program							52,000												52,000	
8551	Dual Main Elimination Program							52,000												52,000	
8552	Upper Montgomery Booster/Fire Pump/Waterline							116,000												116,000	
8553	H Street Zone Booster/Fire Pump							116,000												116,000	
8554	Tank Coatings - Stateline No.1							352,000												352,000	
8555	Tank Coatings - Stateline No.2							27,000												27,000	
8556	Tank Coatings - Christmas Valley							115,000												115,000	
8557	Tank Coatings - Cold Creek							176,000												176,000	
8558	Replace Nuke Gauge							10,000												10,000	
8559	CMMS Implementation							258,000												258,000	
	<i>Engineering Staff and Expenses</i>							2,299,312												2,299,312	
<i>LAB</i>																					
<i>ADMINISTRATION</i>																					
<i>BOARD OF DIRECTORS</i>																					
<i>HUMAN RESOURCES</i>																					
<i>PUBLIC AFFAIRS/WATER CONSERVATION</i>																					
<i>FINANCE</i>																					
<i>ACCOUNTING</i>																					
<i>PURCHASING</i>																					
<i>INFORMATION TECHNOLOGY</i>																					
8508	Software, New Upgrades/Compliance																	8,000		8,000	
8509	Replace Fiber Shops																	10,000		10,000	
8510	Replace/Upgrade Hydraulic Model SW																	15,000		15,000	
8511	Replace SCADA App Server																	20,000		20,000	
8512	Strategic Plan Implement/Update																	20,000		20,000	
8513	Replace Domain Controller																	10,000		10,000	
8514	Access Control/Surveillance																	50,000		50,000	
8515	Vehicle Dispatch Solution																	10,000		10,000	
<i>CUSTOMER SERVICE</i>																					
<i>INSPECTIONS</i>																					
TOTAL CAPITAL OUTLAY 24/25		71,000	0	0	233,000	50,000	388,600	12,070,312	0	0	0	0	0	0	0	0	0	143,000	0	0	12,955,912
ESTIMATED TOTAL 23/24		37,100	10,000	0	190,700	140,500	396,279	17,146,392	96,000	0	0	0	60,000	0	0	0	0	168,910	0	0	18,245,881
INCREASE(DECREASE)		33,900	(10,000)	0	42,300	(90,500)	(7,679)	(5,076,080)	(96,000)	0	0	0	(60,000)	0	0	0	0	(25,910)	0	0	(5,289,969)

+++INDICATES BUDGETED ROLLOVERS FROM 23/24

**WATER
EXPENSE DETAIL
BY CREW**



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund 20 - Water Fund									
Department 14 - Electric									
4101	Regular Salaries - Wages	188,136.69	192,843.47	215,429.85	221,068.69	232,655.00	184,598.63	235,000.00	239,540.00
4102	Wages Overtime	6,762.04	4,793.58	7,343.96	4,551.94	7,000.00	5,600.88	7,000.00	7,500.00
4103	Wages Double Time	703.98	1,228.31	568.81	817.47	550.00	420.00	550.00	2,500.00
4301	FICA Taxes	13,832.33	15,074.93	14,539.26	18,307.50	18,376.00	14,913.03	19,000.00	19,090.00
4302	Dental Self Insured	2,550.64	2,559.00	3,695.19	3,405.81	3,412.00	3,025.90	3,412.00	3,701.00
4304	Vision	524.55	529.68	537.23	557.18	568.00	487.78	568.00	568.00
4305	Retirement Health Savings Account	2,639.82	2,669.80	2,707.67	2,808.52	2,862.00	2,571.42	2,862.00	3,206.00
4306	Workers Compensation	5,362.17	5,339.16	5,243.86	12,326.27	8,683.00	4,241.61	8,683.00	8,261.00
4308	Uniforms	1,096.27	546.34	1,103.10	1,169.44	1,100.00	397.27	1,100.00	1,200.00
4309	Health Savings Account - ER Portion	3,591.72	3,330.43	3,556.87	2,593.43	3,600.00	3,552.20	3,600.00	3,600.00
4310	ACWA Medical Insurance	46,936.42	47,522.79	47,026.70	44,704.20	44,607.00	38,599.49	45,000.00	49,960.00
4311	Life Insurance	371.23	374.76	380.09	394.15	402.00	345.11	402.00	402.00
4314	Long Term Disability - Union	441.60	368.00	441.60	460.00	442.00	.00	442.00	442.00
4315	CalPERS Classic ER Contribution	20,585.31	24,937.56	28,529.05	16,391.18	35,369.00	15,516.86	35,369.00	34,650.00
4325	CalPERS PEPRA ER Contribution	5,172.06	6,667.87	6,989.18	7,118.82	7,991.00	6,257.34	7,991.00	7,933.00
4330	Health Savings Account Admin fee - ER Por	49.02	49.55	49.47	51.93	53.00	46.24	53.00	53.00
4405	Contractual Services	.00	.00	.00	.00	100.00	.00	100.00	100.00
Budget Transactions									
<i>Level</i>		<i>Transaction</i>		<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>	
Proposed		Specialized Electrical Projects as needed		1.0000		100.00		100.00	
							Proposed Totals		\$100.00
4610	Gasoline Expense	3,061.22	2,865.99	5,380.04	5,379.08	2,500.00	2,896.82	2,500.00	2,500.00
4820	Office Supplies	292.79	214.96	618.23	918.30	575.00	658.07	575.00	575.00
6041	Buildings	11,601.45	8,545.14	6,857.58	7,980.12	5,800.00	17,129.73	5,800.00	5,800.00
Budget Transactions									
<i>Level</i>		<i>Transaction</i>		<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>	
Proposed		Base		1.0000		4,800.00		4,800.00	
Proposed		Tri Signal Water Portion		1.0000		1,000.00		1,000.00	
							Proposed Totals		\$5,800.00
6050	Wells	9,909.64	8,673.31	16,934.33	26,731.36	15,000.00	11,732.16	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>	
Proposed		Base		1.0000		5,000.00		5,000.00	
Proposed		In House Well Station Projects		1.0000		10,000.00		10,000.00	
							Proposed Totals		\$15,000.00



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund 20 - Water Fund									
Department 14 - Electric									
6051	Pump Stations	20,673.05	6,257.51	14,037.50	50,293.25	14,000.00	25,757.37	14,000.00	14,000.00
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed					1.0000	9,000.00	9,000.00	
	Proposed					1.0000	5,000.00	5,000.00	
							Proposed Totals	\$14,000.00	
6054	Repair - Maintenance Water Tanks	17,025.65	724.06	22,094.80	27,603.81	10,000.00	1,997.47	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>	
	Proposed					1.0000	10,000.00	10,000.00	
							Proposed Totals	\$10,000.00	
6056	Radio Repairs - Replacement	.00	25.46	.00	.00	500.00	.00	500.00	500.00
6066	SCADA	.00	.00	2,682.73	1,844.10	7,500.00	1,327.11	7,500.00	7,500.00
6071	Shop Supplies	3,227.25	3,178.19	5,893.80	2,316.59	2,625.00	6,995.02	2,625.00	2,625.00
6073	Small Tools	1,355.65	2,523.15	7,029.54	4,462.81	1,500.00	2,475.71	1,500.00	1,500.00
6075	Safety Equipment - Physicals	363.78	538.04	1,523.71	2,891.94	2,000.00	898.94	1,000.00	2,000.00
6200	Travel - Meetings - Education	14.88	.00	323.00	998.16	1,202.00	3,613.11	1,202.00	1,202.00
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed					1.0000	200.00	200.00	
	Proposed					1.0000	1.00	1.00	
	Proposed					1.0000	1,000.00	1,000.00	
	Proposed					1.0000	1.00	1.00	
							Proposed Totals	\$1,202.00	
6250	Dues - Memberships - Certification	192.00	97.50	332.00	237.50	900.00	110.50	900.00	900.00
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed					1.0000	150.00	150.00	
	Proposed					1.0000	750.00	750.00	
							Proposed Totals	\$900.00	
6310	Telephone	79.35	68.38	2.76	.00	500.00	.00	500.00	500.00
6520	Supplies	30.27	.00	8.61	108.74	200.00	.00	200.00	200.00
8203	Misc Motor Rebuilds, Water	.00	.00	.00	.00	65,000.00	3,173.87	.00	65,000.00
8310	Sunset Well - VFD, Pressure Trans., Enclosure	.00	.00	.00	.00	.00	.00	12,000.00	.00
8425	Pump Station PLC's	.00	.00	.00	.00	5,000.00	.00	5,000.00	.00
8427	VFD Replacement	.00	.00	.00	.00	15,000.00	.00	15,000.00	.00



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund	20 - Water Fund								
	Department 14 - Electric								
8428	Fluke Digital Oscilloscope	.00	.00	.00	.00	5,100.00	4,763.22	5,100.00	.00
8501	Fluke 1550C Insulation Tester	.00	.00	.00	.00	.00	.00	.00	6,000.00
	Department 14 - Electric Totals	\$366,582.83	\$342,546.92	\$421,860.52	\$468,492.29	\$522,672.00	\$364,102.86	\$472,034.00	\$518,508.00



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund	20 - Water Fund								
	Department 16 - Heavy Maintenance								
6030	Service Contracts	4,891.86	4,041.19	4,173.79	.00	4,350.00	.00	.00	4,800.00
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed					1.0000	300.00	300.00	
	Proposed					1.0000	4,500.00	4,500.00	
							Proposed Totals	\$4,800.00	
6041	Buildings	32,732.31	10,734.41	17,859.14	24,801.25	13,950.00	39,143.07	15,000.00	13,950.00
6042	Grounds & Maintenance	552.56	2,859.54	980.59	58.69	1,000.00	14,162.83	.00	1,000.00
8344	Admin Parking Lot Seal & Stripe	.00	.00	.00	.00	.00	.00	10,000.00	.00
8439	HVAC Software Upgrade	.00	.00	.00	.00	20,000.00	.00	.00	.00
	Department 16 - Heavy Maintenance Totals	\$38,176.73	\$17,635.14	\$23,013.52	\$24,859.94	\$39,300.00	\$53,305.90	\$25,000.00	\$19,750.00



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund	20 - Water Fund								
	Department 18 - District Operations								
4101	Regular Salaries - Wages	.00	.00	.00	.00	.00	11,415.63	.00	101,597.00
4301	FICA Taxes	.00	.00	.00	.00	.00	888.56	.00	6,670.00
4302	Dental Self Insured	.00	.00	.00	.00	.00	75.35	.00	925.00
4304	Vision	.00	.00	.00	.00	.00	11.56	.00	142.00
4305	Retirement Health Savings Account	.00	.00	.00	.00	.00	156.83	.00	1,926.00
4306	Workers Compensation	.00	.00	.00	.00	.00	94.20	.00	782.00
4310	ACWA Medical Insurance	.00	.00	.00	.00	.00	704.80	.00	14,336.00
4311	Life Insurance	.00	.00	.00	.00	.00	24.31	.00	258.00
4312	Long Term Disability - Management	.00	.00	.00	.00	.00	.00	.00	586.00
4315	CalPERS Classic ER Contribution	.00	.00	.00	.00	.00	.00	.00	28,023.00
4325	CalPERS PEPRA ER Contribution	.00	.00	.00	.00	.00	821.13	.00	.00
4330	Health Savings Account Admin fee - ER Por	.00	.00	.00	.00	.00	1.44	.00	.00
4405	Contractual Services	.00	.00	.00	.00	.00	.00	.00	500.00
4610	Gasoline Expense	.00	.00	.00	.00	.00	42.47	.00	500.00
4820	Office Supplies	.00	.00	.00	.00	.00	2,267.07	.00	500.00
6030	Service Contracts	.00	.00	.00	.00	.00	.00	.00	500.00
6042	Grounds & Maintenance	.00	.00	.00	.00	.00	.00	.00	500.00
6075	Safety Equipment - Physicals	.00	.00	.00	.00	.00	.00	.00	500.00
6200	Travel - Meetings - Education	.00	.00	.00	.00	.00	32.22	.00	100.00
6250	Dues - Memberships - Certification	.00	.00	.00	.00	.00	.00	.00	100.00
6650	Regulatory Operating Permits	.00	.00	.00	.00	.00	.00	.00	1,000.00
	Department 18 - District Operations Totals	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,535.57	\$0.00	\$159,445.00



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund	20 - Water Fund								
	Department 20 - Field Operations								
4101	Regular Salaries - Wages	72,093.71	87,694.98	63,475.38	82,377.76	95,197.00	77,605.04	95,197.00	96,745.00
4301	FICA Taxes	6,132.77	5,603.99	5,954.89	1,967.75	6,347.00	5,389.02	6,347.00	6,756.00
4302	Dental Self Insured	714.95	686.10	910.50	821.93	853.00	717.92	853.00	925.00
4304	Vision	143.62	140.04	131.98	135.22	142.00	115.54	142.00	142.00
4305	Retirement Health Savings Account	1,265.24	1,354.86	1,347.87	1,415.53	1,486.00	1,344.14	1,486.00	1,787.00
4306	Workers Compensation	444.63	447.91	412.73	957.61	742.00	388.93	742.00	745.00
4310	ACWA Medical Insurance	11,561.25	11,157.70	10,230.84	9,728.05	9,660.00	8,241.12	9,660.00	10,819.00
4311	Life Insurance	212.39	226.28	223.21	237.03	240.00	216.35	250.00	258.00
4312	Long Term Disability - Management	471.78	411.10	552.45	575.25	564.00	.00	564.00	586.00
4315	CalPERS Classic ER Contribution	15,273.94	18,333.00	20,552.41	23,829.71	26,450.00	11,207.64	26,450.00	25,994.00
4405	Contractual Services	2,500.00	79,924.50	5,665.12	.00	1,800,500.00	2,700.00	1,800,500.00	1,800,500.00

Comments

Level	Comment
Accounting Manager	Removed USFS Fuels Thinning 1 Yr Grant
Chief Financial Officer	Added USFS Fuels Thinning \$500,500 1 yr Grant

Budget Transactions

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

4480	Legal-Regular	.00	.00	.00	.00	250.00	.00	250.00	250.00
4610	Gasoline Expense	.00	265.99	1,027.25	1,168.52	500.00	594.78	660.00	500.00
4820	Office Supplies	198.51	544.74	419.43	364.44	500.00	633.55	500.00	500.00
6075	Safety Equipment - Physicals	.00	83.19	.00	.00	100.00	53.55	100.00	100.00
6200	Travel - Meetings - Education	480.75	37.28	144.25	183.82	50.00	.00	50.00	50.00
6250	Dues - Memberships - Certification	.00	14.13	.00	.00	250.00	.00	250.00	300.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Proposed	D4 Ticket	1.0000	150.00	150.00
Proposed	T2 Tcket	1.0000	150.00	150.00
Proposed Totals				\$300.00

6520	Supplies	33.93	16.07	10.67	26.53	100.00	.19	100.00	100.00
6650	Regulatory Operating Permits	46,272.41	105,907.32	96,850.09	124,118.72	123,150.00	104,572.58	123,150.00	124,050.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Proposed	CA Dept of Fee & Tax Lead Poisoning Fee	1.0000	725.00	725.00



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund	20 - Water Fund								
Department	20 - Field Operations								
Proposed	El Dorado Co Air Quality					1.0000	10,000.00	10,000.00	
Proposed	El Dorado Co Environmental Mgmt Wells & Booster Stns					1.0000	6,000.00	6,000.00	
Proposed	Lake Valley Fire District - Boulder Mtn Fire Stn					1.0000	6,075.00	6,075.00	
Proposed	Misc/Escalator					1.0000	6,000.00	6,000.00	
Proposed	SWRCB Community Water Fee					1.0000	61,000.00	61,000.00	
Proposed	SWRCB Large water system fees					1.0000	11,250.00	11,250.00	
Proposed	USFS SUP					1.0000	20,000.00	20,000.00	
Proposed	Water Rights CDTFA					1.0000	3,000.00	3,000.00	
							Proposed Totals	\$124,050.00	
Department	20 - Field Operations Totals	\$157,799.88	\$312,849.18	\$207,909.07	\$247,907.87	\$2,067,081.00	\$213,780.35	\$2,067,251.00	\$2,071,107.00



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund	20 - Water Fund								
	Department 24 - Underground Repair - Water								
4101	Regular Salaries - Wages	799,494.27	785,038.12	765,081.09	794,077.08	969,990.00	790,212.59	969,990.00	1,018,810.00
4102	Wages Overtime	91,288.93	61,771.99	109,591.63	103,736.46	100,000.00	51,624.65	100,000.00	100,000.00
4103	Wages Double Time	4,795.36	4,075.07	11,170.75	9,950.62	10,000.00	6,653.00	10,000.00	5,000.00
4201	Wages - Part Time	15,502.32	23,721.28	23,893.77	45,602.78	80,000.00	50,881.74	80,000.00	80,000.00
4202	Wages - Part Time Overtime	398.34	945.40	618.64	1,305.17	1,000.00	2,277.35	1,000.00	1,000.00
4301	FICA Taxes	68,150.91	62,308.27	74,558.66	68,965.92	88,816.00	68,211.39	88,816.00	92,168.00
4302	Dental Self Insured	14,199.71	12,525.95	19,148.79	16,963.96	18,765.00	15,340.38	18,765.00	20,357.00
4303	Unemployment Insurance	7,861.00	1,142.50	2,642.50	2,835.93	.00	9,353.44	3,000.00	.00
4304	Vision	2,803.59	2,603.28	2,801.43	2,785.60	3,123.00	2,466.68	3,123.00	3,123.00
4305	Retirement Health Savings Account	14,110.52	13,122.03	14,120.74	14,057.33	15,742.00	13,052.76	15,742.00	17,631.00
4306	Workers Compensation	27,896.83	25,177.54	25,806.99	59,678.92	46,004.00	23,227.46	46,004.00	47,436.00
4308	Uniforms	3,317.12	3,068.79	3,267.83	3,287.88	4,000.00	2,594.15	4,000.00	4,000.00
4309	Health Savings Account - ER Portion	3,700.00	2,400.00	3,608.31	3,838.49	4,800.00	6,100.00	4,800.00	6,100.00
4310	ACWA Medical Insurance	247,151.73	229,867.88	235,036.91	216,239.30	239,026.00	189,234.28	239,026.00	265,490.00
4311	Life Insurance	1,962.67	1,817.14	1,965.24	1,948.77	2,186.00	1,725.68	2,186.00	2,186.00
4314	Long Term Disability - Union	2,246.59	2,088.88	2,158.28	2,124.56	2,412.00	1,906.40	2,412.00	2,415.00
4315	CalPERS Classic ER Contribution	92,833.38	106,513.69	109,230.81	108,095.11	105,688.00	49,610.64	105,688.00	108,545.00
4325	CalPERS PEPPRA ER Contribution	20,075.71	21,381.71	28,609.24	33,328.02	42,845.00	31,873.97	42,845.00	42,759.00
4330	Health Savings Account Admin fee - ER Por	61.95	36.19	46.94	36.92	71.00	76.36	71.00	106.00
4520	Miscellaneous Liability Claims	.00	.00	101.10	499.65	4,000.00	.00	4,000.00	4,000.00
4610	Gasoline Expense	22,010.12	17,396.64	29,470.11	25,635.05	16,000.00	11,002.21	16,500.00	16,000.00
4620	Diesel Expense	33,745.58	23,280.71	32,887.43	55,926.50	25,000.00	28,065.71	30,000.00	25,000.00
4820	Office Supplies	367.40	418.18	1,319.15	1,595.51	1,000.00	147.32	1,000.00	1,000.00
5020	Equipment Rental- Lease	.00	.00	8,865.19	12,659.74	500.00	.00	500.00	500.00
6012	Mobile Equipment	.00	.00	768.48	.00	500.00	.00	500.00	500.00
6027	Office Equipment Repair	581.76	.00	.00	.00	200.00	.00	200.00	200.00
6030	Service Contracts	.00	.22	.00	69.42	100.00	166.02	100.00	100.00
6043	Caltrans - City - County - Improvements	.00	.00	.00	37,796.00	37,000.00	2,380.62	37,000.00	37,000.00
6052	Pipe - Covers & Manholes	773,977.20	734,231.40	1,094,008.41	947,150.18	1,214,000.00	1,209,168.19	1,200,000.00	950,000.00

Comments	
Level	Comment
Accounting Manager	Overall base, spoils, and hauling increases FY24 expenses ~80% through Dec 2023
Chief Financial Officer	Removed No Dez Flushing in FY25, \$265k. Adding back in FY26.

Budget Transactions				
Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Proposed	Base	1.0000	350,000.00	350,000.00



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted	
Fund 20 - Water Fund										
Department 24 - Underground Repair - Water										
	Proposed Paving and Patching					1.0000	600,000.00	600,000.00		
							Proposed Totals		\$950,000.00	
6056	Radio Repairs - Replacement	.00	.00	.00	.00	1,000.00	.00	1,000.00	1,000.00	
6071	Shop Supplies	13,280.30	11,746.28	18,092.44	6,138.04	9,500.00	5,049.76	9,500.00	9,500.00	
6073	Small Tools	16,679.35	14,841.94	15,997.28	16,689.86	12,000.00	18,941.56	12,000.00	13,000.00	
Comments										
	<i>Level</i>	<i>Comment</i>								
	Accounting Manager	Equip new Trucks with tools								
Budget Transactions										
	<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>		
	Proposed	Base				1.0000	13,000.00	13,000.00		
							Proposed Totals		\$13,000.00	
6075	Safety Equipment - Physicals	6,051.32	3,537.65	9,322.56	9,349.36	8,000.00	9,336.05	11,000.00	8,000.00	
6083	Standby Accommodations	8,569.50	5,833.00	5,650.00	1,117.80	5,000.00	.00	5,000.00	5,000.00	
Comments										
	<i>Level</i>	<i>Comment</i>								
	Accounting Manager	Potential 2-3 EE's in FY25								
6200	Travel - Meetings - Education	14,452.81	2,166.30	12,537.38	2,877.36	9,475.00	4,188.51	9,475.00	6,075.00	
Budget Transactions										
	<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>		
	Proposed	Commercial Truck Driving				2.0000	800.00	1,600.00		
	Proposed	Misc Training				10.0000	100.00	1,000.00		
	Proposed	Ticket Expirations (every 2yrs, last FY24)				1.0000	2,000.00	2,000.00		
	Proposed	Water Distr Refresher Course				5.0000	295.00	1,475.00		
							Proposed Totals		\$6,075.00	
6250	Dues - Memberships - Certification	1,995.00	1,142.00	1,252.82	1,342.00	2,000.00	1,392.88	2,100.00	2,000.00	
6310	Telephone	2,032.34	1,674.87	759.47	44.56	3,500.00	.00	3,500.00	2,000.00	
6360	Propane	51.92	24.37	139.41	.00	300.00	22.47	300.00	300.00	
6520	Supplies	74.84	198.91	136.34	33.02	350.00	.00	350.00	350.00	
6648	Construction & Excavation Permit	.00	61,364.00	131,381.00	49,937.67	30,000.00	1,439.16	30,000.00	30,000.00	
8303	Hydrant Project - City	.00	.00	438.23	170,794.57	.00	113,801.18	.00	.00	
8305	Replace Wacker	.00	.00	.00	.00	.00	.00	5,000.00	5,000.00	
8441	Vacuum - Standby Truck #61	.00	.00	.00	.00	19,000.00	.00	19,000.00	.00	
8442	Valve Exercise Equipment	.00	.00	.00	.00	15,000.00	.00	15,000.00	.00	



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted				
Fund	20 - Water Fund												
	Department 24 - Underground Repair - Water												
8443	Leak Listening Device	.00	.00	.00	.00	8,000.00	6,133.50	6,200.00	.00				
	<div style="border: 1px solid black; padding: 5px;"> <p>Comments</p> <table border="1"> <thead> <tr> <th>Level</th> <th>Comment</th> </tr> </thead> <tbody> <tr> <td>Chief Financial Officer</td> <td>FY25 moved to FY26 in 10yr</td> </tr> </tbody> </table> </div>									Level	Comment	Chief Financial Officer	FY25 moved to FY26 in 10yr
Level	Comment												
Chief Financial Officer	FY25 moved to FY26 in 10yr												
8516	Line Locator	.00	.00	.00	.00	.00	.00	.00	13,000.00				
8560	Hydrant Project - County	.00	.00	.00	.00	.00	4,871.47	.00	115,000.00				
8905	Waterline - In House Upsizing	38,921.09	.00	.00	.00	100,000.00	.00	145,500.00	100,000.00				
	Department 24 - Underground Repair - Water Totals	\$2,350,641.46	\$2,237,462.18	\$2,796,485.35	\$2,828,515.11	\$3,255,893.00	\$2,732,529.53	\$3,302,193.00	\$3,161,651.00				



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund 20 - Water Fund									
Department 26 - Pumps									
4101	Regular Salaries - Wages	432,940.31	440,561.30	529,823.24	455,468.15	567,872.00	380,198.11	510,000.00	514,848.00
4102	Wages Overtime	26,305.01	25,156.07	21,856.33	24,662.21	32,500.00	20,377.47	32,500.00	25,000.00
4103	Wages Double Time	5,414.46	4,989.21	4,624.65	5,929.58	5,500.00	4,710.36	5,500.00	5,500.00
4201	Wages - Part Time	11,455.69	.00	.00	3,063.85	19,500.00	16,008.65	20,000.00	20,000.00
4202	Wages - Part Time Overtime	.00	.00	.00	.00	1,000.00	8.20	1,000.00	.00
4301	FICA Taxes	37,915.31	34,220.86	34,951.57	32,928.43	47,917.00	32,990.11	47,917.00	43,249.00
4302	Dental Self Insured	6,599.48	6,985.95	10,362.31	9,312.93	10,236.00	7,648.09	10,236.00	10,179.00
4303	Unemployment Insurance	2,970.51	1,084.25	1,966.09	.00	.00	.00	.00	.00
4304	Vision	1,400.54	1,447.46	1,511.73	1,533.34	1,704.00	1,230.30	1,704.00	1,562.00
4305	Retirement Health Savings Account	7,048.01	7,296.02	7,619.72	7,729.18	8,587.00	6,505.06	8,587.00	8,816.00
4306	Workers Compensation	11,346.85	9,979.58	9,924.03	23,996.40	19,863.00	8,718.58	19,863.00	17,546.00
4308	Uniforms	3,061.22	1,836.17	2,998.38	2,999.33	3,350.00	1,569.46	3,350.00	3,350.00
4309	Health Savings Account - ER Portion	3,699.92	6,000.71	7,405.49	8,301.57	6,300.00	4,923.13	6,300.00	5,000.00
4310	ACWA Medical Insurance	124,542.17	132,045.56	130,227.13	120,211.20	130,751.00	95,353.11	130,751.00	136,904.00
4311	Life Insurance	963.47	1,023.12	1,063.72	1,078.54	1,199.00	864.56	1,199.00	1,099.00
4313	AFLAC Administrative fee - ER Portion	.00	.00	.00	.00	.00	5.94	.00	.00
4314	Long Term Disability - Union	1,115.50	964.67	1,185.17	1,244.51	1,313.00	.00	1,313.00	1,213.00
4315	CalPERS Classic ER Contribution	52,298.66	51,197.82	47,320.47	54,465.15	58,861.00	25,225.24	58,861.00	57,767.00
4325	CalPERS PEPRA ER Contribution	11,529.41	18,863.68	19,748.92	21,026.57	26,511.00	15,931.90	26,511.00	21,083.00
4330	Health Savings Account Admin fee - ER Por	47.90	70.17	89.51	95.44	106.00	61.14	106.00	71.00
4610	Gasoline Expense	10,488.82	8,313.57	14,524.27	16,635.70	9,500.00	8,454.09	9,500.00	9,500.00
4620	Diesel Expense	7,723.02	945.20	4,357.11	5,849.80	4,500.00	419.24	4,500.00	4,500.00
4630	Oil & Lubricants	56.20	.00	126.36	.00	550.00	75.00	550.00	550.00
4755	Hypochlorite	30,162.33	42,711.85	44,705.43	48,314.08	50,000.00	44,832.03	50,000.00	50,000.00
4820	Office Supplies	912.12	184.15	639.62	306.31	700.00	648.67	700.00	700.00
6012	Mobile Equipment	714.79	388.30	209.32	198.18	150.00	473.20	150.00	150.00
6041	Buildings	4,722.43	2,603.29	8,349.96	7,405.32	3,600.00	9,092.17	12,000.00	6,000.00
6042	Grounds & Maintenance	6,959.11	21,900.00	17,681.78	19,657.97	25,000.00	38,720.15	25,000.00	25,000.00

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

6050	Wells	29,106.36	25,375.27	33,781.64	6,031.79	15,000.00	23,196.32	15,000.00	15,000.00
------	-------	-----------	-----------	-----------	----------	-----------	-----------	-----------	-----------

Budget Transactions						
Level	Transaction		Number of Units	Cost Per Unit	Total Amount	
Proposed	Base		1.0000	15,000.00	15,000.00	
					Proposed Totals	\$15,000.00



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund 20 - Water Fund									
Department 26 - Pumps									
6051	Pump Stations	34,937.34	22,501.94	40,523.96	30,890.97	17,000.00	10,957.37	17,000.00	17,000.00
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed					1.0000	3,425.00	3,425.00	
	Proposed					1.0000	13,575.00	13,575.00	
							Proposed Totals	\$17,000.00	
6054	Repair - Maintenance Water Tanks	20,742.04	6,777.25	21,090.66	12,105.93	15,000.00	11,178.12	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>	
	Proposed					1.0000	15,000.00	15,000.00	
							Proposed Totals	\$15,000.00	
6056	Radio Repairs - Replacement	.00	.00	.00	.00	275.00	.00	275.00	275.00
6060	Pressure Reducing Valves	.00	7,078.90	3,011.73	3,890.39	10,000.00	4,302.48	6,000.00	5,000.00
6071	Shop Supplies	19,955.54	16,090.16	16,965.41	14,096.11	9,000.00	11,525.08	9,000.00	9,000.00
6073	Small Tools	3,435.25	3,349.91	6,772.55	5,076.89	4,050.00	10,070.37	4,050.00	4,050.00
6075	Safety Equipment - Physicals	8,400.10	3,031.87	6,038.97	5,104.36	5,000.00	3,895.35	5,000.00	5,000.00
6083	Standby Accommodations	7,427.50	7,335.00	10,181.35	11,258.00	15,000.00	6,892.50	15,000.00	15,000.00
6200	Travel - Meetings - Education	11,971.34	2,152.02	4,361.92	7,867.36	9,450.00	4,797.12	9,450.00	9,900.00
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed					1.0000	4,900.00	4,900.00	
	Proposed					1.0000	5,000.00	5,000.00	
							Proposed Totals	\$9,900.00	
6250	Dues - Memberships - Certification	968.87	765.00	1,057.21	805.00	2,000.00	270.00	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>	
	Proposed					1.0000	25.00	25.00	
	Proposed					1.0000	1,975.00	1,975.00	
							Proposed Totals	\$2,000.00	
6310	Telephone	2,073.63	2,039.71	3,124.51	2,337.54	2,100.00	1,401.51	2,100.00	2,100.00
6360	Propane	621.89	.00	1,041.36	.00	800.00	4,568.22	800.00	800.00
6520	Supplies	100.00	120.94	.00	.00	325.00	.00	325.00	325.00
7573	Flow Meter for Tata Booster	.00	.00	.00	.00	.00	7,679.81	.00	.00



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted						
Fund 20 - Water Fund															
Department 26 - Pumps															
8219	Replace Arrowhead Well Media	.00	.00	.00	.00	150,000.00	.00	.00	.00						
<table border="1"> <thead> <tr> <th colspan="2">Comments</th> </tr> <tr> <th>Level</th> <th>Comment</th> </tr> </thead> <tbody> <tr> <td>Accounting Manager</td> <td>Project Terminated</td> </tr> </tbody> </table>										Comments		Level	Comment	Accounting Manager	Project Terminated
Comments															
Level	Comment														
Accounting Manager	Project Terminated														
8220	Misc Water Pump Rebuilds (TBD)	.00	.00	.00	.00	50,000.00	.00	.00	50,000.00						
8393	Security Measures	.00	.00	.00	.00	26,500.00	.00	26,500.00	.00						
8446	Filter Plant Pump #2	.00	.00	.00	.00	6,000.00	.00	6,000.00	.00						
8447	S.U.T. Spare Blower Unit	.00	.00	.00	.00	12,000.00	.00	12,000.00	.00						
8448	Replace Boulder Mtn. Booster #1 Pump	.00	.00	.00	.00	15,000.00	.00	15,000.00	.00						
8449	Flagpole Tank #2 Mixer System	.00	.00	.00	.00	11,000.00	.00	11,000.00	.00						
8450	Forest Mtn. Tank Mixer System	.00	.00	.00	.00	11,000.00	.00	11,000.00	.00						
8451	Iroquois Tank #1 Mixer System	.00	.00	.00	.00	11,000.00	.00	11,000.00	.00						
8452	Iroquois Tank #2 Mixer System	.00	.00	.00	.00	11,000.00	.00	11,000.00	.00						
8453	Replace Elks Club Well Pump/Motor	.00	.00	.00	.00	80,000.00	.00	.00	.00						
<table border="1"> <thead> <tr> <th colspan="2">Comments</th> </tr> <tr> <th>Level</th> <th>Comment</th> </tr> </thead> <tbody> <tr> <td>Chief Financial Officer</td> <td>Remove from Budget. Pushed out.</td> </tr> </tbody> </table>										Comments		Level	Comment	Chief Financial Officer	Remove from Budget. Pushed out.
Comments															
Level	Comment														
Chief Financial Officer	Remove from Budget. Pushed out.														
8454	S.U.T. Epoxy Coated Pipe	.00	.00	.00	.00	25,000.00	.00	25,000.00	.00						
<table border="1"> <thead> <tr> <th colspan="2">Comments</th> </tr> <tr> <th>Level</th> <th>Comment</th> </tr> </thead> <tbody> <tr> <td>Chief Financial Officer</td> <td>Allocated to Engineering</td> </tr> </tbody> </table>										Comments		Level	Comment	Chief Financial Officer	Allocated to Engineering
Comments															
Level	Comment														
Chief Financial Officer	Allocated to Engineering														
8455	Flagpole Booster Flow Control Valve	.00	.00	.00	.00	12,000.00	.00	12,000.00	.00						
Department 26 - Pumps Totals		\$942,133.10	\$917,386.93	\$1,071,223.58	\$971,878.08	\$1,562,570.00	\$825,778.21	\$1,229,598.00	\$1,120,037.00						



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund	20 - Water Fund								
	Department 28 - Equipment Repair								
4101	Regular Salaries - Wages	111,478.19	130,175.05	145,061.85	144,653.64	155,561.00	129,149.13	155,561.00	169,533.00
4102	Wages Overtime	6,871.25	5,903.84	8,968.76	3,729.85	10,000.00	2,438.83	10,000.00	4,500.00
4103	Wages Double Time	823.50	828.00	915.09	1,397.28	150.00	702.00	150.00	250.00
4201	Wages - Part Time	.00	.00	.00	.00	9,000.00	.00	.00	9,000.00
4301	FICA Taxes	9,837.65	10,561.79	10,745.30	9,922.81	13,365.00	10,430.87	13,365.00	14,021.00
4302	Dental Self Insured	1,875.98	1,923.70	2,779.83	2,496.62	2,559.00	2,169.43	2,559.00	2,776.00
4304	Vision	387.44	397.97	404.27	410.97	426.00	349.24	426.00	426.00
4305	Retirement Health Savings Account	1,949.74	2,006.02	2,038.08	2,071.50	2,147.00	1,844.72	2,147.00	2,404.00
4306	Workers Compensation	3,200.18	3,129.92	3,134.53	7,274.84	5,534.00	2,788.38	5,534.00	5,791.00
4308	Uniforms	509.42	184.26	501.97	503.83	650.00	116.19	650.00	650.00
4309	Health Savings Account - ER Portion	1,290.49	1,283.50	1,284.32	1,149.74	1,300.00	1,280.93	1,300.00	1,300.00
4310	ACWA Medical Insurance	32,297.21	32,997.02	32,681.77	30,838.53	30,943.00	25,935.39	30,943.00	34,656.00
4311	Life Insurance	268.72	276.06	280.46	285.01	295.00	242.16	295.00	295.00
4314	Long Term Disability - Union	327.81	276.00	331.20	331.20	331.00	.00	331.00	331.00
4315	CalPERS Classic ER Contribution	18,819.72	22,733.29	26,273.84	31,429.85	32,044.00	13,871.84	32,044.00	31,490.00
4325	CalPERS PEPRA ER Contribution	1,974.37	2,526.19	2,816.02	2,967.92	3,353.00	2,810.70	3,353.00	3,587.00
4330	Health Savings Account Admin fee - ER Por	16.05	16.68	16.60	16.85	18.00	14.50	18.00	18.00
4405	Contractual Services	.00	.00	.00	.00	.00	50.00	.00	.00
4610	Gasoline Expense	1,522.34	1,085.29	2,112.81	2,155.29	1,000.00	643.07	1,000.00	1,000.00
4620	Diesel Expense	645.69	750.82	2,386.58	7,839.28	1,000.00	811.77	1,000.00	1,000.00
4630	Oil & Lubricants	3,027.89	2,351.28	5,832.73	2,428.64	4,500.00	4,596.33	5,000.00	4,500.00
4820	Office Supplies	294.97	32.10	34.77	314.99	2,500.00	46.39	2,500.00	2,500.00

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

6011	Automotive	42,884.20	39,396.28	86,491.95	73,597.04	33,800.00	79,014.39	45,000.00	33,800.00
6012	Mobile Equipment	286.40	.00	.00	.00	250.00	.00	250.00	250.00
6013	Generators	3,299.34	1,432.42	11,902.77	4,419.42	8,000.00	1,725.25	8,000.00	8,000.00

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

6030	Service Contracts	8,507.73	8,732.82	12,410.64	14,833.56	10,600.00	8,718.74	15,000.00	12,700.00
------	-------------------	----------	----------	-----------	-----------	-----------	----------	-----------	-----------

Comments			
Level	Comment		
Accounting Manager	New Reporting Requirements Contracted Out		



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
---------	---------------------	--------------------	--------------------	--------------------	--------------------	---------------------	--------------------	-----------------------	--------------

Fund **20 - Water Fund**

Department **28 - Equipment Repair**

Budget Transactions								
Level	Transaction				Number of Units	Cost Per Unit	Total Amount	
Proposed	Details in Sewer				1.0000	12,700.00	12,700.00	
							Proposed Totals	\$12,700.00

6071	Shop Supplies	6,406.33	2,862.70	6,441.10	5,231.43	4,000.00	5,883.82	5,000.00	4,000.00
6073	Small Tools	805.00	482.05	2,273.38	3,206.69	1,500.00	2,765.10	1,800.00	1,500.00
6075	Safety Equipment - Physicals	375.58	228.47	435.74	314.73	600.00	94.00	600.00	600.00
6200	Travel - Meetings - Education	154.77	355.84	132.69	86.34	1,050.00	80.52	1,050.00	1,050.00

Budget Transactions								
Level	Transaction				Number of Units	Cost Per Unit	Total Amount	
Proposed	50% from Sewer				1.0000	1,050.00	1,050.00	
							Proposed Totals	\$1,050.00

6250	Dues - Memberships - Certification	.00	.00	.00	.00	200.00	.00	200.00	200.00
6520	Supplies	24.20	198.35	502.95	.00	300.00	.00	300.00	300.00
7562	Fork Attachment Truck #55	.00	.00	.00	.00	.00	9,634.72	.00	.00
8142	Replace Truck 17	.00	.00	.00	.00	.00	.00	60,000.00	.00
8148	Replace Engine/Transmission	.00	.00	.00	.00	10,000.00	.00	10,000.00	.00
8242	Replace Engine/Transmission	.00	.00	5,351.10	.00	7,400.00	.00	.00	7,600.00
8243	Eq Repair Shop Improvements	.00	.00	10,396.41	13,344.41	.00	.00	8,304.00	20,000.00
8387	Replace Backhoe #47	.00	.00	.00	178,839.63	.00	15,294.05	1,160.00	.00
8388	Replace Truck Asset Mgmt Specialist	.00	.00	.00	36,185.46	.00	.00	13,815.00	.00
8389	Replace Truck 46	.00	.00	.00	.00	.00	.00	33,000.00	7,000.00
8390	Replace Truck 33	.00	.00	.00	.00	15,000.00	.00	60,000.00	.00
8391	Replace Truck 37	.00	.00	.00	36,163.71	.00	.00	.00	50,000.00

Comments								
Level	Comment							
Chief Financial Officer	FY25 for different vehicle							

8392	New IT Truck	.00	.00	.00	.00	.00	45,395.57	30,000.00	.00
8458	Replace Water Service Truck #77	.00	.00	.00	.00	50,000.00	.00	50,000.00	109,000.00
8459	Replace Backhoe #48	.00	.00	.00	.00	130,000.00	.00	130,000.00	.00
8525	New Flat Bed Truck #77 - URW	.00	.00	.00	.00	.00	.00	.00	20,000.00
8526	Replace Truck #43 - URW	.00	.00	.00	.00	.00	.00	.00	40,000.00
8527	Replace Truck #61 - URW	.00	.00	.00	.00	.00	.00	.00	100,000.00

Comments								
Level	Comment							
Accounting Manager	Includes Snow Plow and Vacuum							



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund	20 - Water Fund								
	Department 28 - Equipment Repair								
8528	Replace Vehicle #5 - Purchasing	.00	.00	.00	.00	.00	.00	.00	35,000.00
	Department 28 - Equipment Repair Totals	\$260,162.16	\$273,127.71	\$384,939.51	\$618,441.06	\$549,376.00	\$368,898.03	\$741,655.00	\$741,028.00



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund	20 - Water Fund								
	Department 30 - Engineering								
4101	Regular Salaries - Wages	890,879.00	1,025,433.56	814,252.94	731,397.81	1,117,378.00	757,471.96	1,117,378.00	1,093,101.00
4102	Wages Overtime	44,232.17	29,638.74	21,633.42	35,301.30	37,500.00	66,671.16	70,000.00	70,000.00
4103	Wages Double Time	.00	.00	.00	.00	500.00	.00	500.00	500.00
4110	Moving Expense Reimbursement	1,141.20	.00	.00	1,417.18	.00	.00	.00	.00
4201	Wages - Part Time	.00	.00	3,298.92	2,242.07	12,500.00	12,252.14	12,500.00	35,000.00
4202	Wages - Part Time Overtime	.00	.00	.00	.00	.00	1,135.68	1,200.00	500.00
4301	FICA Taxes	63,677.95	69,702.50	51,868.60	48,136.46	86,068.00	62,563.37	86,068.00	88,725.00
4302	Dental Self Insured	10,051.13	10,124.00	11,985.19	8,986.30	13,647.00	10,055.99	13,647.00	13,880.00
4304	Vision	1,964.16	2,016.31	1,766.22	1,464.39	2,271.00	1,622.69	2,271.00	2,129.00
4305	Retirement Health Savings Account	13,907.30	14,537.40	12,611.03	18,716.22	16,374.00	12,720.01	16,374.00	18,136.00
4306	Workers Compensation	6,741.61	6,435.64	4,999.37	11,015.39	10,199.00	5,600.03	10,199.00	10,507.00
4308	Uniforms	439.48	176.03	350.14	441.01	300.00	452.84	300.00	400.00
4309	Health Savings Account - ER Portion	7,942.51	8,928.01	8,015.77	5,991.27	6,850.00	7,481.87	6,850.00	8,700.00
4310	ACWA Medical Insurance	165,538.49	155,072.31	126,982.56	103,409.82	157,436.00	101,394.77	157,436.00	152,929.00
4311	Life Insurance	2,171.44	2,283.83	1,941.29	1,700.30	2,598.00	1,906.45	2,598.00	2,517.00
4312	Long Term Disability - Management	3,179.64	3,018.75	3,232.90	3,511.28	3,979.00	.00	3,979.00	3,940.00
4313	AFLAC Administrative fee - ER Portion	17.41	18.23	15.86	19.42	25.00	19.06	25.00	25.00
4314	Long Term Disability - Union	779.65	679.63	763.60	713.55	994.00	.00	994.00	883.00
4315	CalPERS Classic ER Contribution	108,428.00	112,540.92	94,208.25	81,386.67	113,606.00	27,522.69	90,000.00	89,513.00
4325	CalPERS PEPPRA ER Contribution	21,093.58	32,796.45	30,183.99	29,557.23	51,897.00	41,749.96	55,000.00	54,851.00
4330	Health Savings Account Admin fee - ER Por	111.39	143.80	138.08	82.41	106.00	98.37	106.00	106.00
4405	Contractual Services	308,192.71	313,588.03	267,620.83	200,942.96	233,026.00	224,295.87	233,026.00	268,002.00

Comments	
Level	Comment
Base	Removed 1x Cathodic Protection Systems \$30,000 Removed 1x CMMS Tech Review \$35,000 Removed 1x Water Crossings Assessment \$52,000
Accounting Manager	Added 1x Cathodic Protection Systems \$100k Removed Blue Ribbon \$35k Added Ongoing CAD Services \$40k

Budget Transactions				
Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Proposed	1x Cathodic Protection Systems	1.0000	100,000.00	100,000.00
Proposed	CAD Services	1.0000	40,000.00	40,000.00
Proposed	CivicSparks Fellow	1.0000	15,000.00	15,000.00
Proposed	Contracts Admin Support	1.0000	13,000.00	13,000.00
Proposed	GIS/AM Support Arete	1.0000	30,000.00	30,000.00
Proposed	Scanning	1.0000	20,000.00	20,000.00
Proposed	TK Supply Assessment (placeholder)	1.0000	1.00	1.00



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund 20 - Water Fund									
Department 30 - Engineering									
	Proposed Water Rights - KJ (placeholder)					1.0000	1.00	1.00	
	Proposed Water System Planning/Modeling (Carollo)					1.0000	50,000.00	50,000.00	
							Proposed Totals	\$268,002.00	
4420	Mapping	.00	.00	.00	.00	2,500.00	240.00	2,500.00	2,500.00
4475	Legal-Special Projects	244,614.16	163,023.57	277,730.90	40,433.65	31,000.00	50,845.00	31,000.00	31,000.00
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed					1.0000	1.00	1.00	
	Proposed					1.0000	1.00	1.00	
							Proposed Totals	\$2.00	
4480	Legal-Regular	9,249.65	9,372.20	3,685.30	8,005.89	2,500.00	8,765.22	2,500.00	2,500.00
4610	Gasoline Expense	5,120.40	3,247.66	5,310.91	6,416.14	5,300.00	4,584.85	5,300.00	5,300.00
4810	Postage Expenses	.00	.00	.00	.00	175.00	.00	175.00	175.00
4820	Office Supplies	5,485.52	3,800.95	3,086.90	4,347.52	6,050.00	5,327.79	6,050.00	6,050.00
4830	Subscription Expense	.00	.00	54.00	54.00	100.00	49.99	100.00	100.00
4930	Ads-Legal Notices	2,033.66	.00	907.85	.00	125.00	.00	125.00	125.00
6027	Office Equipment Repair	240.27	.00	.00	.00	1,000.00	.00	1,000.00	1,000.00
6030	Service Contracts	3,604.07	4,094.14	4,633.14	4,470.83	3,215.00	4,484.43	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>	
	Proposed					1.0000	275.00	275.00	
	Proposed					1.0000	2,940.00	2,940.00	
							Proposed Totals	\$3,215.00	
6045	Water Meters & Parts	.00	.00	.00	20,958.05	50,001.00	13,151.70	50,001.00	50,001.00
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed					1.0000	1.00	1.00	
	Proposed					1.0000	50,000.00	50,000.00	
							Proposed Totals	\$50,001.00	
6050	Wells	176,219.99	63,788.77	35,097.43	143,344.70	100,002.00	57,809.83	100,002.00	167,502.00
	Comments								
	<i>Level</i>								
	Accounting Manager							\$160k EDWA Grant Offset	



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund 20 - Water Fund									
Department 30 - Engineering									
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed					1.0000	160,000.00	160,000.00	
	Proposed					1.0000	1.00	1.00	
	Proposed					1.0000	1.00	1.00	
	Proposed					1.0000	7,500.00	7,500.00	
							Proposed Totals	\$167,502.00	
6052	Pipe - Covers & Manholes	.00	.00	.00	30,342.00	70,000.00	32,990.00	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>	
	Proposed					1.0000	30,000.00	30,000.00	
	Proposed					1.0000	40,000.00	40,000.00	
							Proposed Totals	\$70,000.00	
6066	SCADA	.00	.00	.00	.00	11,000.00	.00	11,000.00	10,000.00
6071	Shop Supplies	1,287.24	4,808.87	1,636.55	3,014.87	2,500.00	1,489.25	2,500.00	2,500.00
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed					1.0000	500.00	500.00	
	Proposed					1.0000	2,000.00	2,000.00	
							Proposed Totals	\$2,500.00	
6075	Safety Equipment - Physicals	252.00	853.76	318.33	2,155.35	1,500.00	765.79	1,500.00	1,500.00
6200	Travel - Meetings - Education	16,109.45	2,610.39	3,265.38	8,996.54	17,000.00	11,656.13	17,000.00	17,000.00
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed					1.0000	1.00	1.00	
	Proposed					1.0000	1.00	1.00	
							Proposed Totals	\$2.00	
6250	Dues - Memberships - Certification	7,104.13	6,492.00	7,639.50	8,365.00	8,000.00	8,595.25	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>	
	Proposed					1.0000	6,000.00	6,000.00	
	Proposed					1.0000	1.00	1.00	
	Proposed					1.0000	1,900.00	1,900.00	
	Proposed					1.0000	100.00	100.00	
							Proposed Totals	\$8,001.00	



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund 20 - Water Fund									
Department 30 - Engineering									
6310	Telephone	1,463.73	1,235.99	388.26	20.43	2,500.00	41.77	2,500.00	2,500.00
6520	Supplies	227.55	56.36	26.33	115.90	625.00	.00	625.00	625.00
6650	Regulatory Operating Permits	3,719.50	5,577.88	3,719.50	3,719.50	3,375.00	10,772.50	3,375.00	3,375.00
Budget Transactions									
	<i>Level</i>		<i>Transaction</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed		CA DEPT PUBLIC HEALTH RADIOACTIVE MATL LIC FEE			1.0000	1,563.50	1,564.00	
	Proposed		TRPA MOU ANNUAL FEE			1.0000	1,811.50	1,812.00	
							Proposed Totals	\$3,376.00	
7004	Valve & Hydrant Replacements	.00	.00	.00	282,175.33	360,000.00	144,533.11	792,825.00	.00
7007	Herbert Walkup Waterline Phase 1	.00	97,681.93	119,521.11	2,266.25	.00	1,093.46	370.00	.00
7008	Angora Tank Coating	.00	.00	65,268.64	.00	.00	.00	.00	.00
7009	Paloma Well Rehabilitation 2021	.00	7,782.98	173,848.22	172,579.96	.00	51,250.43	237,255.00	.00
7015	Forest Mountain Tank Coating	.00	.00	2,282.65	32,457.45	.00	80,824.88	81,000.00	.00
7022	Keller Heavenly Water System Improvement	115,596.59	397,803.50	1,570,318.84	1,341,270.48	1,068,000.00	2,233,572.11	3,292,150.00	.00
7053	Waterline - Rocky Point Phase 2	223,834.25	1,202,496.05	.00	.00	.00	.00	.00	.00
7060	Replace PRV, Susquehana	8,030.56	51.25	216,833.70	26,029.44	.00	.00	.00	.00
7061	Replace PRV, Price Road	8,080.57	3,774.29	123,266.24	30,582.15	.00	.00	.00	.00
7065	PRV, Rocky Point	64,179.60	197,817.54	.00	.00	.00	.00	.00	.00
7075	Lookout Tank Coating	.00	.00	.00	23,126.02	.00	.00	5,874.00	.00
7076	Iroquois Tank 1 Coating	.00	.00	.00	36,608.01	.00	.00	5,392.00	.00
7077	Flagpole Tank 2 Coating	.00	.00	.00	265.97	172,000.00	282,340.13	272,000.00	.00
7083	Fire Hose/Fittings	.00	.00	41,717.71	.00	.00	.00	.00	.00
7084	Lookout Tank Access Road	.00	.00	18,674.13	3,776.25	319,000.00	.00	563,224.00	.00
7085	Keller Booster Station Improvements	.00	.00	4,699.71	.00	.00	.00	.00	.00
7086	Ham Ln Waterline Repl	.00	.00	.00	14,750.00	.00	269,130.00	435,250.00	.00
7088	Meter Combo's	.00	.00	.00	.00	.00	568.22	7,500.00	.00
7090	Storm Drain Relocates	.00	.00	.00	.00	.00	160,768.66	150,000.00	.00
7520	Bijou #1 Waterline Replacement	.00	.00	9,835.81	114,614.20	.00	18,025.00	35,386.00	.00
7521	Lake Tahoe Blvd Waterline Replacement	.00	.00	3,957.35	30,298.75	.00	6,417.50	4,444.00	.00
7530	Arrowhead Tank Control Building	.00	.00	4,525.72	10,819.23	.00	.00	.00	.00
7544	Crest Road Blow-Off Valve	.00	.00	5,460.03	.00	.00	.00	.00	.00
7545	Seneca Hydrant Repairs	.00	.00	11,000.00	.00	.00	.00	.00	.00
7547	Apache Hydrant Repairs	.00	.00	11,000.00	.00	.00	.00	.00	.00
7557	Heavenly Meter Changeout	.00	.00	.00	22,435.00	.00	.00	.00	.00
7805	PRV, Washoan-Acoma	.00	.00	.00	.00	247,000.00	9,875.00	368,000.00	.00
8093	Meters Phase 5B	354,858.14	1,775,230.22	.00	.00	.00	.00	.00	.00
8094	Waterline, Bowers	822.29	.00	832,840.75	1,505,670.83	.00	.00	.00	.00
8098	Waterline, Black Bart	794.30	.00	.00	844,389.24	2,669,000.00	2,999,270.94	2,920,316.00	.00



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund	20 - Water Fund								
	Department 30 - Engineering								
8099	Rocky Point 1 Waterline	844.29	100,551.44	1,466,391.87	66,244.10	.00	.00	66,546.00	.00
8155	Water Field Communication Upgrades Phase 2	.00	.00	.00	147,495.58	.00	67,981.79	112,433.00	.00
8157	Waterline, Upper Truckee River Crossing Tahoe Paradise Park	.00	.00	.00	.00	.00	.00	52,000.00	.00
8158	Tanks Backup Power	.00	5,498.22	82,370.00	826,096.71	.00	66,033.65	31,000.00	.00
8222	Misc Water Projects (TBD)	.00	.00	.00	.00	500,000.00	.00	.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	13,440.67	187,837.10	498,311.79	.00	40,334.53	256,851.00	707,000.00
8280	Cornelian Waterline Replacement	.00	56,187.25	11,295.00	6,342.31	.00	.00	58,363.00	.00
8281	Bijou #2 & #3 Waterline Replacement	.00	.00	1,466,715.28	542,810.98	.00	.00	.00	.00
8282	Apache Ave Waterline Improvements	.00	.00	3,957.35	6,628.75	.00	.00	344,774.00	856,000.00
8283	Pioneer Tr Waterline Golden Bear to Pine Valley	.00	.00	79,748.60	.00	.00	.00	.00	1,695,000.00
8284	Water Field Communication Upgrades Phase 3	.00	.00	.00	.00	160,000.00	9,557.21	310,000.00	.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	56,550.00	.00	51.50	10,450.00	.00
8366	Tahoe Mtn WL	.00	.00	.00	20,595.00	.00	2,301.50	9,405.00	.00
8367	Park Ave #1 WL	.00	.00	.00	.00	.00	52.50	25,000.00	.00
8368	Pioneer Tr WL Impr. - Larch to Ski Run	.00	.00	.00	.00	.00	20,250.00	123,000.00	261,000.00
8369	Keller BS Generator	.00	.00	5,000.00	66,079.49	.00	1,111.87	130,921.00	.00
8370	Paloma Well Generator	.00	.00	5,000.00	2,702.39	.00	127,479.39	194,298.00	.00
8371	Al Tahoe Well Rehab	.00	.00	50,180.73	70,118.77	229,000.00	50,937.96	380,881.00	410,000.00
8372	Al Tahoe/Bayview Backup Power	.00	.00	17,047.66	136,906.47	266,000.00	338,680.92	387,094.00	440,000.00
8373	Bayview Well VFD & Controls Upgrade	.00	.00	.00	.00	.00	.00	132,000.00	.00
8374	Angora Creek Waterline	.00	.00	.00	20,955.00	.00	13,870.00	15,258.00	.00
8375	Clearview MT Meadow Waterline	.00	.00	.00	13,915.00	.00	18,047.50	15,700.00	.00
8376	View Circle WL Repair & Paving	.00	.00	.00	333,318.45	.00	.00	.00	.00
8378	Pioneer Tr/Cold Crk Ct WL Abandonment	.00	.00	.00	194,929.59	.00	.00	.00	.00
8466	Cathodic Protection on Water Services	.00	.00	.00	.00	54,000.00	.00	54,000.00	.00
8467	Regina/Donner Waterline	.00	.00	.00	.00	22,000.00	.00	22,000.00	.00
8468	Replace Needle Peak #5 PRV	.00	.00	.00	.00	11,000.00	.00	11,000.00	.00
8469	Bakersfield Pump/Motor Replacement	.00	.00	.00	.00	383,000.00	.00	383,000.00	.00
8481	SUT Well and Motor Casing	.00	.00	.00	.00	150,000.00	19,731.85	150,000.00	186,000.00
8482	Echo View Tank Coatings	.00	.00	.00	177.91	37,000.00	112,149.28	113,000.00	.00
8483	Iroquois No. 2 Tank Coatings	.00	.00	.00	265.98	156,000.00	308,349.41	308,000.00	.00
8484	Gardner No. 2 Tank Coatings	.00	.00	.00	130.91	37,000.00	34.44	37,000.00	82,000.00
8485	Herbert Walkup Waterline	.00	.00	.00	.00	1,389,000.00	338,750.59	1,389,000.00	3,127,000.00
8546	AMI Tower Replacement	.00	.00	.00	.00	.00	.00	.00	29,000.00
8547	Lead Service Lines Program	.00	.00	.00	.00	.00	.00	.00	100,000.00
8548	Gardner Mountain #2/4 Waterline	.00	.00	.00	.00	.00	.00	.00	52,000.00



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund	20 - Water Fund								
	Department 30 - Engineering								
8549	Wildwood #3/5 (+PRV) Waterline	.00	.00	.00	.00	.00	.00	.00	52,000.00
8550	Dead End Improvement Program	.00	.00	.00	.00	.00	.00	.00	52,000.00
8551	Dual Main Elimination Program	.00	.00	.00	.00	.00	.00	.00	52,000.00
8552	Upper Montgomery Booster/Fire Pump/Waterline	.00	.00	.00	.00	.00	.00	.00	116,000.00
8553	H Street Zone Booster/Fire Pump	.00	.00	.00	.00	.00	.00	.00	116,000.00
8554	Tank Coatings - Stateline No. 1	.00	.00	.00	.00	.00	127.50	.00	352,000.00
8555	Tank Coatings - Stateline No. 2	.00	.00	.00	.00	.00	.00	.00	27,000.00
8556	Tank Coatings - Christmas Valley	.00	.00	.00	.00	.00	161.93	.00	115,000.00
8557	Tank Coatings - Cold Creek	.00	.00	.00	.00	.00	161.92	.00	176,000.00
8558	Replace Nuke Gauge	.00	.00	.00	.00	.00	.00	.00	10,000.00
8559	CMMS Implementation	.00	.00	.00	.00	.00	.00	.00	258,000.00
8763	SCADA Upgrades	.00	10,669.20	.00	.00	.00	.00	.00	.00
8930	Heavenly Tank Rehabilitation	580,468.12	10,572.81	.00	1,414.83	132,000.00	187,068.44	364,513.00	.00
	Department 30 - Engineering Totals	\$3,484,728.85	\$5,935,654.03	\$8,393,963.44	\$9,077,297.98	\$10,546,722.00	\$9,527,479.53	\$17,146,392.00	\$12,070,312.00



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund	20 - Water Fund								
	Department 32 - Laboratory								
4101	Regular Salaries - Wages	235,656.33	253,695.29	205,467.31	274,524.39	255,746.00	214,957.40	240,000.00	278,558.00
4102	Wages Overtime	3,262.27	3,234.53	7,847.01	11,597.17	9,500.00	5,929.00	9,500.00	10,000.00
4103	Wages Double Time	2,564.40	2,841.15	2,710.17	2,541.07	2,750.00	1,807.24	2,750.00	2,750.00
4201	Wages - Part Time	6,720.86	5,720.58	6,392.62	6,923.62	31,700.00	31,315.83	31,700.00	64,250.00
	Budget Transactions								
	<i>Level</i>	<i>Transaction</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>		
	Proposed	50% From Sewer			1.0000	64,250.00	64,250.00		
						Proposed Totals	\$64,250.00		
4202	Wages - Part Time Overtime	136.87	390.62	149.81	159.16	200.00	4,600.65	2,000.00	350.00
4203	Wages - Part Time Double Time	274.02	63.25	115.21	116.61	100.00	474.29	500.00	100.00
4301	FICA Taxes	18,339.39	18,915.12	17,840.01	18,986.75	22,950.00	18,880.82	22,950.00	27,024.00
4302	Dental Self Insured	3,517.40	3,283.71	4,914.46	4,228.97	4,265.00	3,482.49	4,265.00	4,627.00
4304	Vision	708.60	702.27	697.90	692.27	710.00	559.82	710.00	710.00
4305	Retirement Health Savings Account	3,871.04	3,930.91	3,985.84	4,012.74	4,119.00	3,403.03	4,119.00	4,645.00
4306	Workers Compensation	4,549.81	4,097.67	3,739.31	8,760.85	4,919.00	3,991.65	4,919.00	6,625.00
4308	Uniforms	651.83	355.50	637.77	631.05	600.00	240.71	600.00	600.00
4309	Health Savings Account - ER Portion	3,040.53	6,316.75	3,744.79	4,930.48	3,800.00	3,747.10	3,800.00	3,150.00
4310	ACWA Medical Insurance	38,562.32	40,062.11	42,557.46	35,155.14	35,497.00	26,963.73	35,497.00	36,153.00
4311	Life Insurance	551.17	567.45	567.73	572.10	601.00	470.05	601.00	601.00
4312	Long Term Disability - Management	375.75	344.60	449.82	483.18	496.00	.00	496.00	496.00
4313	AFLAC Administrative fee - ER Portion	.00	.00	8.39	25.38	.00	13.75	13.00	.00
4314	Long Term Disability - Union	441.60	361.94	435.54	432.40	442.00	.00	442.00	442.00
4315	CalPERS Classic ER Contribution	33,416.42	38,582.48	32,254.11	36,392.79	36,152.00	19,901.81	36,152.00	48,107.00
4325	CalPERS PEPR ER Contribution	4,706.84	5,438.32	8,248.73	8,912.33	10,898.00	6,316.57	10,898.00	9,763.00
4330	Health Savings Account Admin fee - ER Por	70.56	75.93	69.61	71.32	71.00	58.16	71.00	71.00
4405	Contractual Services	.00	.00	.00	.00	2,750.00	.00	.00	.00
	Comments								
	<i>Level</i>	<i>Comment</i>							
	Chief Financial Officer	Budget transferred to 4201, Lab Intern							
	Budget Transactions								
	<i>Level</i>	<i>Transaction</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>		
	Proposed	Lab Intern			1.0000	2,750.00	2,750.00		
						Proposed Totals	\$2,750.00		
4610	Gasoline Expense	1,167.20	981.01	1,689.27	1,835.94	1,600.00	1,100.52	1,600.00	1,600.00



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund 20 - Water Fund									
Department 32 - Laboratory									
4760	Laboratory Supplies	24,994.35	29,912.90	31,972.55	33,441.10	32,000.00	27,202.53	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>	
	Proposed					1.0000	31,000.00	31,000.00	
	Proposed					1.0000	1,000.00	1,000.00	
							Proposed Totals	\$32,000.00	
4790	Other Supplies	1,168.92	835.24	1,169.86	1,582.62	1,000.00	1,066.23	1,000.00	1,000.00
4810	Postage Expenses	2,252.38	1,627.16	3,000.99	1,299.13	750.00	1,898.81	1,500.00	1,250.00
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed					1.0000	750.00	750.00	
							Proposed Totals	\$750.00	
4820	Office Supplies	1,149.76	1,098.78	1,470.04	2,089.86	2,000.00	1,969.92	2,000.00	2,000.00
6025	Laboratory Equipment	3,445.02	6,950.42	4,336.52	3,573.00	6,500.00	6,307.68	6,500.00	6,500.00
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed					1.0000	6,500.00	6,500.00	
							Proposed Totals	\$6,500.00	
6030	Service Contracts	3,434.82	3,421.99	2,951.47	3,855.24	3,200.00	6,199.56	3,200.00	3,200.00
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed					1.0000	1,000.00	1,000.00	
	Proposed					1.0000	1,500.00	1,500.00	
	Proposed					1.0000	700.00	700.00	
							Proposed 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	415.14	492.75	343.43	473.04	800.00	497.12	800.00	800.00
6110	Monitoring	35,596.00	21,285.50	41,911.36	23,855.16	54,975.00	41,108.21	54,975.00	54,975.00
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed					1.0000	39,950.00	39,950.00	
	Proposed					1.0000	15,000.00	15,000.00	



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund	20 - Water Fund								
Department	32 - Laboratory								
	Proposed					1.0000	25.00	25.00	
	UCMR (every three years--last 23)								
								<u>\$54,975.00</u>	
6200	Travel - Meetings - Education	1,981.54	283.46	485.62	2,195.00	4,625.00	2,874.96	4,625.00	4,625.00
	Budget Transactions								
	Level					Number of Units	Cost Per Unit	Total Amount	
	Proposed					1.0000	4,625.00	4,625.00	
								<u>\$4,625.00</u>	
6250	Dues - Memberships - Certification	462.70	7,100.93	1,082.44	9,100.00	3,600.00	428.00	3,600.00	3,600.00
	Budget Transactions								
	Level					Number of Units	Cost Per Unit	Total Amount	
	Proposed					1.0000	3,600.00	3,600.00	
								<u>\$3,600.00</u>	
6520	Supplies	.00	27.58	135.27	.00	100.00	.00	100.00	100.00
6650	Regulatory Operating Permits	622.24	258.79	141.25	7.50	1,190.00	4,257.50	1,190.00	2,590.00
8126	LIMS Software Upgrade	.00	.00	7,700.00	.00	35,000.00	.00	35,000.00	.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	6,000.00	.00
8314	Lab Design Evaluation	.00	.00	.00	.00	.00	.00	35,000.00	.00
8421	Replace 20 Liter Water Bath	.00	.00	.00	.00	5,000.00	.00	5,000.00	.00
	Department 32 - Laboratory Totals	<u>\$438,108.08</u>	<u>\$463,256.69</u>	<u>\$441,223.67</u>	<u>\$503,457.36</u>	<u>\$587,356.00</u>	<u>\$442,025.14</u>	<u>\$621,823.00</u>	<u>\$614,012.00</u>



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund 20 - Water Fund									
Department 40 - Administration									
4101	Regular Salaries - Wages	218,011.71	234,939.94	234,443.34	232,608.74	253,819.00	221,701.81	253,819.00	258,530.00
4102	Wages Overtime	14.24	57.36	405.46	132.62	50.00	46.65	50.00	.00
4301	FICA Taxes	13,088.34	13,751.96	11,008.92	14,333.30	15,798.00	13,002.97	15,798.00	16,273.00
4302	Dental Self Insured	2,105.40	2,052.46	2,784.84	2,241.69	2,559.00	2,005.03	2,559.00	2,776.00
4304	Vision	424.35	419.22	405.16	370.96	426.00	321.98	426.00	426.00
4305	Retirement Health Savings Account	3,509.55	3,709.56	3,773.83	3,822.21	4,186.00	3,224.85	4,186.00	4,757.00
4306	Workers Compensation	1,383.23	1,340.88	1,290.85	2,836.36	2,215.00	1,106.80	2,215.00	2,229.00
4309	Health Savings Account - ER Portion	3,223.93	1,905.49	1,908.79	1,863.60	1,850.00	1,193.08	1,850.00	1,200.00
4310	ACWA Medical Insurance	33,228.30	30,503.12	26,768.53	20,842.96	24,358.00	23,532.50	24,358.00	33,935.00
4311	Life Insurance	550.69	584.00	561.08	552.15	616.00	457.06	616.00	625.00
4312	Long Term Disability - Management	1,027.53	931.65	1,200.78	1,201.71	1,261.00	.00	1,261.00	1,192.00
4313	AFLAC Administrative fee - ER Portion	.00	.00	.00	.00	50.00	.00	50.00	50.00
4314	Long Term Disability - Union	110.40	92.00	110.40	64.40	110.00	.00	110.00	110.00
4315	CalPERS Classic ER Contribution	28,702.09	34,371.70	39,568.12	36,082.63	39,863.00	13,339.86	39,863.00	38,726.00
4325	CalPERS PEPRA ER Contribution	4,363.36	5,080.47	5,110.91	6,558.85	8,752.00	7,241.08	8,752.00	8,934.00
4330	Health Savings Account Admin fee - ER Por	34.96	34.62	33.50	29.18	35.00	14.40	35.00	18.00
4405	Contractual Services	420.00	32,600.00	43,262.00	20,603.37	54,300.00	.00	.00	.00

Comments

Level *Comment*

Chief Financial Officer Budget transferred to Dept. 46, 4405

4475	Legal-Special Projects	2,680.00	1,562.25	2,231.25	4,495.25	1,000.00	.00	1,000.00	1,000.00
4476	Legal Litigation Confidential	.00	1,790.75	3,337.50	93.75	.00	.00	.00	.00
4480	Legal-Regular	4,111.75	400.50	656.25	3,000.50	500.00	1,141.75	800.00	500.00
4610	Gasoline Expense	537.52	519.14	1,182.12	543.49	1,100.00	398.17	1,100.00	1,100.00
4820	Office Supplies	1,123.05	619.82	2,753.43	844.36	1,800.00	2,441.54	2,500.00	1,500.00
4920	Printing	.00	2.79	.00	.00	100.00	.00	100.00	100.00
6030	Service Contracts	999.73	1,470.14	1,998.56	1,535.59	650.00	1,996.14	1,500.00	1,500.00
6075	Safety Equipment - Physicals	305.62	.00	.00	66.95	100.00	.00	100.00	100.00
6200	Travel - Meetings - Education	2,716.19	1,287.44	1,600.86	5,817.21	1,504.00	2,332.15	2,003.00	2,003.00

Budget Transactions

<i>Level</i>	<i>Transaction</i>	<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
Proposed	ACWA (Placeholder) 100% Water	1.0000	1.00	1.00
Proposed	CSDA (Placeholder) Split 50/50	1.0000	1.00	1.00
Proposed	Int'l Inst Muni Clerks (Placeholder)	1.0000	500.00	500.00
Proposed	Laserfiche (placeholder)	1.0000	1,200.00	1,200.00
Proposed	Misc virtual Training	1.0000	300.00	300.00



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund	20 - Water Fund								
Department	40 - Administration								
	Proposed					1.0000	1.00	1.00	
	Notary (placeholder, last FY 21/22 next FY25/26)								
							Proposed Totals		\$2,003.00
6250	Dues - Memberships - Certification	175.50	.00	189.50	25.50	600.00	4,637.50	500.00	500.00
6520	Supplies	617.93	416.31	487.37	312.80	1,250.00	.38	750.00	750.00
6621	Incentive & Recognition Program	4,744.27	1,568.18	4,863.84	5,093.13	4,650.00	6,947.49	5,000.00	5,000.00
	Department 40 - Administration Totals	\$328,209.64	\$372,011.75	\$391,937.19	\$365,973.26	\$423,502.00	\$307,083.19	\$371,301.00	\$383,834.00



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund	20 - Water Fund								
	Department 42 - Board of Directors								
4101	Regular Salaries - Wages	11,745.52	12,079.71	12,046.45	12,009.54	12,000.00	9,831.01	12,000.00	12,000.00
4301	FICA Taxes	900.97	928.71	924.73	921.96	918.00	754.45	918.00	918.00
4302	Dental Self Insured	4,268.59	4,275.90	4,135.20	4,200.01	4,265.00	3,674.60	4,265.00	4,627.00
4304	Vision	697.97	709.80	709.80	709.80	710.00	591.50	710.00	710.00
4306	Workers Compensation	76.04	71.48	64.72	145.96	94.00	49.62	94.00	92.00
4310	ACWA Medical Insurance	58,210.66	69,411.96	69,399.66	64,239.59	62,380.00	53,149.94	62,380.00	69,866.00
4311	Life Insurance	113.88	130.80	130.80	130.81	131.00	109.00	131.00	131.00
4475	Legal-Special Projects	.00	.00	.00	.00	250.00	.00	250.00	250.00
4480	Legal-Regular	26,572.25	32,069.75	29,946.25	29,550.00	25,000.00	25,244.99	25,000.00	25,000.00
4820	Office Supplies	1,647.08	66.97	.00	26.75	950.00	.00	500.00	500.00
6200	Travel - Meetings - Education	7,207.96	846.03	1,128.90	2,448.20	250.00	625.67	250.00	250.00
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed					1.0000	1.00	1.00	
	Proposed					1.0000	1.00	1.00	
	Proposed					1.0000	248.00	248.00	
							Proposed Totals	\$250.00	
6250	Dues - Memberships - Certification	69,311.23	61,766.50	50,306.50	52,677.50	59,700.00	50,445.80	55,100.00	55,100.00
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed					1.0000	500.00	500.00	
	Proposed					1.0000	27,000.00	27,000.00	
	Proposed					1.0000	4,300.00	4,300.00	
	Proposed					1.0000	3,400.00	3,400.00	
	Proposed					1.0000	3,900.00	3,900.00	
	Proposed					1.0000	5,000.00	5,000.00	
	Proposed					1.0000	11,000.00	11,000.00	
							Proposed Totals	\$55,100.00	
6520	Supplies	.00	279.94	.00	.00	250.00	.00	250.00	250.00
6610	Election Expense	114.00	12,800.35	.00	8,348.51	.00	228.38	.00	8,500.00
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed					1.0000	8,500.00	8,500.00	
							Proposed Totals	\$8,500.00	
8290	Board Room Security Improvements	.00	.00	766.17	.00	.00	.00	.00	.00
	Department 42 - Board of Directors Totals	\$180,866.15	\$195,437.90	\$169,559.18	\$175,408.63	\$166,898.00	\$144,704.96	\$161,848.00	\$178,194.00



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund	20 - Water Fund								
	Department 44 - Human Resources								
4101	Regular Salaries - Wages	86,706.09	86,815.26	108,247.97	145,357.03	139,525.00	109,100.31	139,525.00	145,272.00
4102	Wages Overtime	1,720.14	26.68	103.30	445.54	250.00	377.42	250.00	450.00
4301	FICA Taxes	6,715.00	5,319.12	8,418.23	8,319.14	10,220.00	8,367.35	10,220.00	10,565.00
4302	Dental Self Insured	1,283.58	1,587.43	2,636.00	1,695.98	2,003.00	1,449.10	2,003.00	2,147.00
4304	Vision	263.61	317.31	416.20	267.45	429.00	233.27	429.00	429.00
4305	Retirement Health Savings Account	1,908.29	1,524.10	1,947.01	2,078.56	2,116.00	1,912.63	2,116.00	2,485.00
4306	Workers Compensation	646.45	463.94	602.62	1,474.81	1,089.00	594.78	1,089.00	1,121.00
4309	Health Savings Account - ER Portion	1,319.27	1,190.38	2,364.16	2,364.30	2,400.00	2,365.66	2,400.00	2,400.00
4310	ACWA Medical Insurance	21,859.20	24,523.31	28,836.67	20,816.41	23,057.00	17,632.93	23,057.00	25,597.00
4311	Life Insurance	310.05	414.94	338.44	314.22	562.00	288.19	562.00	562.00
4312	Long Term Disability - Management	499.26	146.26	467.22	523.98	552.00	.00	552.00	552.00
4313	AFLAC Administrative fee - ER Portion	15.17	17.66	13.62	24.75	25.00	13.75	25.00	25.00
4314	Long Term Disability - Union	110.40	55.20	(110.40)	110.40	110.00	.00	110.00	110.00
4315	CalPERS Classic ER Contribution	20,895.69	16,505.00	18,744.45	23,851.75	25,236.00	10,795.99	25,236.00	25,719.00
4325	CalPERS PEPPRA ER Contribution	.00	763.10	3,274.51	3,577.11	3,840.00	3,115.46	3,840.00	3,789.00
4330	Health Savings Account Admin fee - ER Por	17.98	8.90	26.28	34.85	35.00	29.10	35.00	35.00
4405	Contractual Services	11,800.50	5,936.80	3,006.60	16,231.60	25,000.00	34,178.10	18,022.00	20,875.00
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed					1.0000	20,875.00	20,875.00	
							Proposed Totals	\$20,875.00	
4445	Personnel Legal	7,064.77	34,012.15	7,901.80	11,277.25	10,000.00	1,616.85	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>	
	Proposed					1.0000	(10,000.00)	(10,000.00)	
	Proposed					1.0000	20,000.00	20,000.00	
							Proposed Totals	\$10,000.00	
4810	Postage Expenses	.00	.00	.00	.00	75.00	.00	75.00	75.00
4820	Office Supplies	893.16	528.69	592.04	681.90	1,100.00	1,323.15	1,100.00	1,100.00
4830	Subscription Expense	91.73	.00	92.59	210.00	125.00	112.16	.00	125.00
4920	Printing	.00	.00	.00	.00	100.00	.00	.00	100.00
4930	Ads-Legal Notices	7,291.22	2,295.50	10,727.00	17,319.00	7,525.00	10,488.88	7,525.00	7,525.00
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed					1.0000	7,525.00	7,525.00	
							Proposed Totals	\$7,525.00	



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund 20 - Water Fund									
Department 44 - Human Resources									
6030	Service Contracts	9,694.07	11,249.86	9,370.85	11,392.45	10,300.00	8,601.71	10,300.00	11,575.00
	Budget Transactions								
	Level					Number of Units	Cost Per Unit	Total Amount	
	Proposed					1.0000	11,575.00	11,575.00	
								Proposed Totals	\$11,575.00
6075	Safety Equipment - Physicals	868.70	4,053.22	1,256.27	1,119.71	2,550.00	2,221.44	1,700.00	2,550.00
	Budget Transactions								
	Level					Number of Units	Cost Per Unit	Total Amount	
	Proposed					1.0000	2,550.00	2,550.00	
								Proposed Totals	\$2,550.00
6079	Safety Programs	20,416.48	6,608.78	15,929.60	7,859.40	30,050.00	19,860.26	28,000.00	30,025.00
	Budget Transactions								
	Level					Number of Units	Cost Per Unit	Total Amount	
	Proposed					1.0000	30,025.00	30,025.00	
								Proposed Totals	\$30,025.00
6200	Travel - Meetings - Education	2,751.44	562.98	29.98	400.51	4,100.00	44.40	2,000.00	5,000.00
	Budget Transactions								
	Level					Number of Units	Cost Per Unit	Total Amount	
	Proposed					1.0000	1,200.00	1,200.00	
	Proposed					1.0000	1,700.00	1,700.00	
	Proposed					1.0000	1,200.00	1,200.00	
	Proposed					1.0000	900.00	900.00	
								Proposed Totals	\$5,000.00
6225	Staff Development	5,854.72	.00	.00	12.49	12,700.00	.00	12,700.00	12,700.00
6250	Dues - Memberships - Certification	504.50	318.00	299.50	100.00	900.00	190.00	525.00	900.00
6520	Supplies	67.99	32.24	21.35	23.23	50.00	.38	50.00	50.00
6670	Personnel Expense	1,917.22	658.05	1,774.12	6,074.63	1,825.00	4,959.98	1,825.00	1,825.00
	Budget Transactions								
	Level					Number of Units	Cost Per Unit	Total Amount	
	Proposed					1.0000	1,825.00	1,825.00	
								Proposed Totals	\$1,825.00
	Department 44 - Human Resources Totals	\$213,486.68	\$205,934.86	\$227,327.98	\$283,958.45	\$317,849.00	\$239,873.25	\$305,271.00	\$325,683.00



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund 20 - Water Fund									
Department 46 - Public Affairs/Water Cons									
4101	Regular Salaries - Wages	53,385.45	58,050.39	67,412.39	107,379.58	117,768.00	132,707.66	117,768.00	175,700.00
4102	Wages Overtime	.00	.00	.00	689.36	.00	639.30	.00	.00
4103	Wages Double Time	.00	.00	.00	.00	.00	42.82	.00	.00
4201	Wages - Part Time	.00	31,874.98	24,251.35	27,862.84	50,000.00	18,291.30	50,000.00	27,000.00
4202	Wages - Part Time Overtime	.00	500.00	182.99	.00	.00	.00	.00	.00
4301	FICA Taxes	3,868.19	6,844.21	5,758.03	9,718.64	10,922.00	11,921.90	10,922.00	10,879.00
4302	Dental Self Insured	631.29	683.89	870.32	1,398.87	1,706.00	2,187.36	1,706.00	1,851.00
4304	Vision	130.12	139.71	125.15	231.27	284.00	352.12	284.00	284.00
4305	Retirement Health Savings Account	830.27	1,006.96	976.62	1,659.13	1,936.00	2,430.66	1,936.00	2,350.00
4306	Workers Compensation	374.72	747.70	1,026.63	2,757.67	918.00	1,215.23	918.00	991.00
4309	Health Savings Account - ER Portion	1,200.80	1,166.43	1,168.11	1,168.74	1,200.00	1,170.31	1,200.00	1,200.00
4310	ACWA Medical Insurance	10,962.28	11,797.17	10,263.97	18,943.78	23,615.00	17,167.19	23,615.00	17,300.00
4311	Life Insurance	149.37	173.32	161.27	258.05	315.00	340.79	315.00	315.00
4312	Long Term Disability - Management	661.57	314.05	423.42	459.84	481.00	.00	481.00	481.00
4314	Long Term Disability - Union	.00	.00	.00	73.60	110.00	184.00	.00	221.00
4315	CalPERS Classic ER Contribution	16,611.41	18,974.51	20,987.09	37,013.77	48,683.00	12,481.59	48,683.00	30,197.00
4325	CalPERS PEPPRA ER Contribution	.00	.00	.00	90.16	.00	5,567.11	7,000.00	7,014.00
4330	Health Savings Account Admin fee - ER Por	16.22	17.42	15.64	17.06	18.00	14.40	18.00	18.00
4405	Contractual Services	60,182.52	12,492.29	24,355.17	42,107.03	30,925.00	65,081.68	30,925.00	82,975.00

Comments

Level	Comment
Chief Financial Officer	Added Lobbyist Budgets from Admin Dept. 40 moved for FY25 onward

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Proposed	Americorp Contract	1.0000	29,450.00	29,450.00
Proposed	DirecTV	1.0000	425.00	425.00
Proposed	Doug Houston - Lobbyist	1.0000	9,600.00	9,600.00
Proposed	ENS	1.0000	30,000.00	30,000.00
Proposed	Platinum - CTA Lobbyist	1.0000	12,000.00	12,000.00
Proposed	Website Maintenance	1.0000	1,500.00	1,500.00
Proposed Totals				\$82,975.00

4480	Legal-Regular	.00	.00	.00	.00	.00	989.00	.00	.00
4610	Gasoline Expense	4.65	.00	.00	.00	.00	.00	.00	.00
4810	Postage Expenses	.00	.00	.00	.00	6,000.00	.00	6,000.00	500.00

Budget Transactions

Level	Transaction	Number of Units	Cost Per Unit	Total Amount
Proposed	50% from Sewer	1.0000	5,000.00	5,000.00



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund 20 - Water Fund									
Department 46 - Public Affairs/Water Cons									
	Proposed					1.0000	1,000.00	1,000.00	
	Base								
							Proposed Totals		\$6,000.00
4820	Office Supplies	342.80	148.81	158.20	346.86	3,000.00	309.13	3,000.00	3,000.00
4920	Printing	2,154.54	754.11	474.10	478.50	2,000.00	174.00	2,000.00	500.00
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed					1.0000	375.00	375.00	
	Proposed					1.0000	1,625.00	1,625.00	
							Proposed Totals		\$2,000.00
4930	Ads-Legal Notices	.00	.00	.00	.00	.00	130.15	.00	.00
6075	Safety Equipment - Physicals	.00	106.84	.00	53.42	100.00	.00	100.00	100.00
6200	Travel - Meetings - Education	471.08	226.03	673.55	5,240.52	2,500.00	5,993.83	5,000.00	6,000.00
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed					1.0000	2,000.00	2,000.00	
	Proposed					1.0000	500.00	500.00	
	Proposed					1.0000	3,500.00	3,500.00	
							Proposed Totals		\$6,000.00
6230	Tuition & Reimbursement Program	.00	.00	.00	.00	.00	971.76	.00	.00
6250	Dues - Memberships - Certification	1,335.00	3,882.86	2,322.33	4,184.65	825.00	567.50	825.00	1,100.00
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed					1.0000	(575.00)	(575.00)	
	Proposed					1.0000	525.00	525.00	
	Proposed					1.0000	275.00	275.00	
	Proposed					1.0000	75.00	75.00	
	Proposed					1.0000	800.00	800.00	
							Proposed Totals		\$1,100.00
6520	Supplies	33.98	85.06	48.19	17.48	100.00	.19	100.00	100.00
6620	Public Relations Expense	26,425.26	26,536.98	27,278.09	30,653.24	31,250.00	37,709.16	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>	
	Proposed					1.0000	31,250.00	31,250.00	
							Proposed Totals		\$31,250.00



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund	20 - Water Fund								
	Department 46 - Public Affairs/Water Cons								
6660	Water Conservation Supplies	8,356.46	6,771.89	5,039.77	6,450.89	10,000.00	5,371.29	10,000.00	10,000.00
	Budget Transactions								
	Level					Number of Units	Cost Per Unit	Total Amount	
	Proposed					1.0000	10,000.00	10,000.00	
							Proposed Totals	\$10,000.00	
6661	Toilet Rebate Program	3,233.98	3,205.83	3,745.04	4,349.50	7,500.00	5,332.31	7,500.00	7,500.00
	Budget Transactions								
	Level					Number of Units	Cost Per Unit	Total Amount	
	Proposed					1.0000	7,500.00	7,500.00	
							Proposed Totals	\$7,500.00	
6662	Clothes Washer Rebate Program	6,200.00	13,600.00	8,800.00	6,200.00	7,500.00	7,000.00	7,500.00	7,500.00
	Budget Transactions								
	Level					Number of Units	Cost Per Unit	Total Amount	
	Proposed					1.0000	7,500.00	7,500.00	
							Proposed Totals	\$7,500.00	
6663	Turf Buy-Back Program	30,715.47	37,494.60	33,351.86	45,000.00	62,475.00	38,961.50	62,475.00	40,000.00
	Budget Transactions								
	Level					Number of Units	Cost Per Unit	Total Amount	
	Proposed					1.0000	40,000.00	40,000.00	
							Proposed Totals	\$40,000.00	
6664	Water Use Reduction Rebates	.00	5,997.70	8,149.60	11,452.06	133,000.00	18,358.95	80,000.00	25,000.00
6665	Public Agency Rebates	.00	.00	.00	26,411.24	43,850.00	.00	43,850.00	20,000.00
7089	Wtr Efficiency/Loss Data Syst Implementation	.00	.00	.00	.00	.00	7,500.00	.00	.00
7804	Water Conservation Office Remodel	.00	.00	.00	.00	10,000.00	10,001.12	10,000.00	.00
8417	Website Redesign	.00	.00	.00	.00	50,000.00	.00	50,000.00	.00
	Department 46 - Public Affairs/Water Cons Totals	\$228,277.43	\$243,593.74	\$248,018.88	\$392,667.75	\$658,981.00	\$411,165.31	\$615,371.00	\$511,326.00



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund	20 - Water Fund								
	Department 50 - Finance								
4101	Regular Salaries - Wages	228,776.08	272,681.00	199,034.26	212,533.50	250,417.00	189,475.68	240,000.00	252,611.00
4102	Wages Overtime	72,039.41	68,700.55	65,410.85	2,611.53	5,000.00	80.84	5,000.00	2,500.00
4103	Wages Double Time	.00	.00	124.29	.00	.00	.00	.00	.00
4201	Wages - Part Time	9,770.79	5,434.38	.00	2,562.13	.00	8,421.74	7,800.00	.00
4202	Wages - Part Time Overtime	106.56	.00	.00	8.61	.00	103.05	100.00	.00
4301	FICA Taxes	18,009.91	19,150.72	15,813.90	17,044.59	18,053.00	15,313.62	18,053.00	18,415.00
4302	Dental Self Insured	2,405.41	2,805.21	3,364.99	2,616.14	3,412.00	2,480.49	3,412.00	3,701.00
4304	Vision	473.51	572.15	480.56	435.23	568.00	395.88	568.00	568.00
4305	Retirement Health Savings Account	3,313.95	3,894.18	3,463.23	3,303.91	4,009.00	2,693.59	4,009.00	4,339.00
4306	Workers Compensation	1,640.36	1,729.88	1,382.90	2,675.61	1,944.00	1,054.16	1,944.00	1,938.00
4309	Health Savings Account - ER Portion	1,148.61	1,110.28	1,445.98	.00	.00	2,948.48	1,500.00	1,300.00
4310	ACWA Medical Insurance	38,692.95	49,694.86	36,773.53	23,020.63	24,754.00	28,916.18	24,754.00	45,745.00
4311	Life Insurance	514.69	596.20	528.08	496.20	593.00	375.53	593.00	595.00
4312	Long Term Disability - Management	634.14	542.15	697.32	707.76	735.00	.00	735.00	683.00
4313	AFLAC Administrative fee - ER Portion	18.12	17.98	17.88	25.17	25.00	14.86	25.00	25.00
4314	Long Term Disability - Union	220.80	220.80	256.25	198.35	315.00	.00	315.00	331.00
4315	CalPERS Classic ER Contribution	43,594.31	50,096.98	52,791.23	32,973.69	29,896.00	8,042.62	16,000.00	16,940.00
4325	CalPERS PEPR ER Contribution	741.03	2,808.36	1,511.62	6,043.15	11,104.00	8,277.17	12,000.00	14,208.00
4330	Health Savings Account Admin fee - ER Por	23.25	21.04	18.38	.00	.00	15.04	18.00	18.00
4405	Contractual Services	9,693.57	2,500.00	17,909.79	318.75	2,500.00	.00	2,500.00	2,500.00
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed					1.0000	2,500.00	2,500.00	
							Proposed Totals	\$2,500.00	
4440	Advisory	13,022.84	13,488.38	20,627.61	14,482.27	51,000.00	29,517.52	51,000.00	21,000.00
Comments									
	<i>Level</i>							<i>Comment</i>	
	Base							Removed 1x Rate Study \$30,000	
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed					1.0000	5,000.00	5,000.00	
	Proposed					1.0000	16,000.00	16,000.00	
							Proposed Totals	\$21,000.00	
4470	Auditing	26,587.50	26,650.00	26,410.00	23,672.50	29,300.00	26,555.00	29,300.00	29,300.00
4475	Legal-Special Projects	.00	2,025.00	1,387.50	.00	250.00	.00	250.00	250.00
4480	Legal-Regular	485.25	248.50	8,329.95	7,180.25	500.00	1,641.13	500.00	500.00
4810	Postage Expenses	54.76	64.68	9.73	3.59	50.00	7.79	50.00	50.00



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund 20 - Water Fund									
Department 50 - Finance									
4820	Office Supplies	816.83	1,333.52	1,120.09	1,118.02	750.00	3,766.21	800.00	1,500.00
4830	Subscription Expense	673.01	235.50	193.50	324.00	425.00	5.23	425.00	425.00
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed					1.0000	175.00	175.00	
	Proposed					1.0000	250.00	250.00	
							Proposed Totals	\$425.00	
4920	Printing	561.99	622.89	1,989.22	422.11	700.00	1,123.99	800.00	700.00
4930	Ads-Legal Notices	.00	.00	.00	104.72	300.00	.00	300.00	300.00
6027	Office Equipment Repair	.00	.00	.00	.00	75.00	.00	75.00	75.00
6030	Service Contracts	2,114.77	2,124.17	1,699.34	1,623.13	1,950.00	1,688.97	1,800.00	1,800.00
6075	Safety Equipment - Physicals	82.50	99.50	118.67	26.71	100.00	53.42	100.00	100.00
6200	Travel - Meetings - Education	1,087.51	1,109.57	1,093.98	1,970.08	2,350.00	1,411.51	1,500.00	2,350.00
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed					1.0000	1,100.00	1,100.00	
	Proposed					1.0000	750.00	750.00	
	Proposed					1.0000	500.00	500.00	
							Proposed Totals	\$2,350.00	
6250	Dues - Memberships - Certification	135.00	135.00	135.00	474.00	135.00	215.00	135.00	135.00
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed					1.0000	55.00	55.00	
	Proposed					1.0000	80.00	80.00	
							Proposed Totals	\$135.00	
6520	Supplies	152.01	64.47	207.09	111.52	250.00	.56	200.00	200.00
	Department 50 - Finance Totals	\$477,591.42	\$530,777.90	\$464,346.72	\$359,087.85	\$441,460.00	\$334,595.26	\$426,561.00	\$425,102.00



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund 20 - Water Fund									
Department 52 - Accounting									
4101	Regular Salaries - Wages	210,351.98	228,704.98	192,186.07	210,755.23	204,259.00	135,366.30	205,000.00	206,642.00
4102	Wages Overtime	7,402.64	7,877.56	6,075.63	6,094.76	5,000.00	5,692.75	6,000.00	5,000.00
4201	Wages - Part Time	.00	.00	.00	.00	6,000.00	873.20	.00	10,000.00
4301	FICA Taxes	16,398.23	20,763.75	14,840.43	27,280.50	16,467.00	13,639.12	16,467.00	16,956.00
4302	Dental Self Insured	3,014.52	3,289.28	3,963.92	3,566.58	3,412.00	3,005.26	3,412.00	3,701.00
4304	Vision	599.67	652.53	583.33	584.14	568.00	484.00	568.00	568.00
4305	Retirement Health Savings Account	3,501.59	3,860.25	3,568.34	3,769.16	3,550.00	7,700.81	7,000.00	3,726.00
4306	Workers Compensation	1,302.06	1,328.03	1,100.08	2,554.31	1,658.00	848.09	1,658.00	1,682.00
4309	Health Savings Account - ER Portion	1,306.46	1,938.82	646.30	1,932.26	650.00	1,168.34	650.00	1,300.00
4310	ACWA Medical Insurance	50,236.74	52,958.36	46,405.97	44,840.25	44,062.00	35,338.04	44,062.00	43,805.00
4311	Life Insurance	528.91	576.94	527.99	580.41	528.00	429.72	528.00	489.00
4312	Long Term Disability - Management	459.15	396.10	521.49	723.97	533.00	.00	533.00	434.00
4313	AFLAC Administrative fee - ER Portion	37.36	41.68	56.87	35.43	50.00	38.38	50.00	50.00
4314	Long Term Disability - Union	331.20	276.00	331.20	303.60	331.00	.00	331.00	331.00
4315	CalPERS Classic ER Contribution	43,603.53	48,805.92	41,902.86	44,729.59	43,565.00	11,518.28	26,000.00	26,243.00
4325	CalPERS PEPPRA ER Contribution	324.31	1,628.18	3,785.66	4,810.15	4,504.00	6,370.02	7,000.00	8,946.00
4330	Health Savings Account Admin fee - ER Por	17.76	22.09	17.64	30.25	18.00	14.40	18.00	18.00
4405	Contractual Services	29,935.72	33,242.99	32,128.15	48,074.95	34,795.00	24,887.68	35,000.00	39,765.00
Budget Transactions									
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
Proposed	ADP					1.0000	36,000.00	36,000.00	
Proposed	eTools					1.0000	3,765.00	3,765.00	
						Proposed Totals		\$39,765.00	
4440	Advisory	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00
4810	Postage Expenses	3.47	12.15	.00	.00	25.00	.00	25.00	25.00
4820	Office Supplies	1,889.98	1,836.92	1,754.32	2,270.09	1,950.00	1,683.99	1,950.00	1,350.00
Comments									
<i>Level</i>	<i>Comment</i>								
Base	Removed 1x New AM Office Desk \$750								
Accounting Manager	Added 1x Acct Sup. Printer \$300								
Budget Transactions									
<i>Level</i>	<i>Transaction</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
Proposed	1x Acct Sup Printer					1.0000	150.00	150.00	
Proposed	Base					1.0000	1,200.00	1,200.00	
						Proposed Totals		\$1,350.00	
4830	Subscription Expense	584.50	419.50	270.00	270.00	275.00	270.00	275.00	275.00
4930	Ads-Legal Notices	.00	.00	187.33	.00	.00	.00	.00	.00



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund 20 - Water Fund									
	Department 52 - Accounting								
6075	Safety Equipment - Physicals	297.00	129.50	259.50	.00	100.00	187.50	100.00	100.00
6200	Travel - Meetings - Education	2,155.50	591.98	4,039.69	3,977.92	3,750.00	2,404.69	3,750.00	5,155.00
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed					1.0000	5,155.00	5,155.00	
								<u>5,155.00</u>	
							Proposed Totals	\$5,155.00	
6250	Dues - Memberships - Certification	55.00	55.00	55.00	62.50	75.00	67.50	75.00	70.00
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed					1.0000	135.00	135.00	
								<u>135.00</u>	
							Proposed Totals	\$135.00	
6520	Supplies	242.06	344.11	90.79	163.65	200.00	.92	200.00	200.00
6709	Loan Principal Payments	708,259.80	3,597,582.92	895,712.61	1,114,931.09	927,974.00	407,988.68	927,974.00	1,074,265.00
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed					1.0000	417,695.00	417,695.00	
	Proposed					1.0000	80,140.00	80,140.00	
	Proposed					1.0000	263,205.00	263,205.00	
	Proposed					1.0000	116,770.00	116,770.00	
	Proposed					1.0000	52,150.00	52,150.00	
	Proposed					1.0000	49,775.00	49,775.00	
	Proposed					1.0000	94,530.00	94,530.00	
								<u>\$1,074,265.00</u>	
							Proposed Totals	\$1,074,265.00	
6710	Interest Expense	110,697.90	112,642.69	307,717.46	322,967.47	311,530.00	73,898.46	311,530.00	327,305.00
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed					1.0000	57,880.00	57,880.00	
	Proposed					1.0000	21,595.00	21,595.00	
	Proposed					1.0000	162,870.00	162,870.00	
	Proposed					1.0000	12,260.00	12,260.00	
	Proposed					1.0000	21,420.00	21,420.00	
	Proposed					1.0000	51,280.00	51,280.00	
								<u>\$327,305.00</u>	
							Proposed Totals	\$327,305.00	



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund	20 - Water Fund								
	Department 52 - Accounting								
6730	Fiscal Agent Fees	28,010.66	30,550.69	30,307.12	28,172.93	30,930.00	12,005.02	30,930.00	27,980.00
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed					12.0000	25.00	300.00	
	Proposed					4.0000	45.00	180.00	
	Proposed					1.0000	500.00	500.00	
	Proposed					1.0000	15,000.00	15,000.00	
	Proposed					1.0000	12,000.00	12,000.00	
							Proposed Totals	\$27,980.00	
	Department 52 - Accounting Totals	\$1,221,897.70	\$4,150,878.92	\$1,589,385.75	\$1,873,831.19	\$1,647,109.00	\$746,231.15	\$1,631,436.00	\$1,806,731.00



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund	20 - Water Fund								
	Department 54 - Purchasing								
4101	Regular Salaries - Wages	88,812.10	89,642.84	95,036.23	130,166.24	115,747.00	96,107.60	115,747.00	118,613.00
4102	Wages Overtime	.00	.00	.00	28.57	350.00	73.21	350.00	343.00
4301	FICA Taxes	8,651.81	7,148.64	7,873.59	7,837.92	8,855.00	7,601.45	8,855.00	9,074.00
4302	Dental Self Insured	1,575.16	1,378.11	1,908.51	1,696.87	1,706.00	1,446.36	1,706.00	1,851.00
4304	Vision	311.74	281.14	279.04	279.35	284.00	232.79	284.00	284.00
4305	Retirement Health Savings Account	1,883.97	1,729.77	1,824.40	1,912.34	1,947.00	1,695.13	1,947.00	2,212.00
4306	Workers Compensation	691.65	543.86	541.69	1,272.27	894.00	482.14	894.00	904.00
4308	Uniforms	132.60	24.53	105.70	106.94	100.00	(2.07)	100.00	100.00
4309	Health Savings Account - ER Portion	1,300.63	1,263.48	1,265.35	1,266.27	1,300.00	1,266.30	1,300.00	1,300.00
4310	ACWA Medical Insurance	27,002.85	23,834.11	23,056.93	21,364.31	21,041.00	17,676.07	21,041.00	23,566.00
4311	Life Insurance	301.60	271.91	276.40	262.37	269.00	221.63	269.00	269.00
4312	Long Term Disability - Management	456.43	310.00	422.79	463.26	486.00	.00	486.00	486.00
4313	AFLAC Administrative fee - ER Portion	35.31	17.98	17.88	17.88	25.00	14.90	25.00	25.00
4314	Long Term Disability - Union	110.40	92.00	110.40	110.40	110.00	.00	110.00	110.00
4315	CalPERS Classic ER Contribution	21,731.98	22,574.43	26,710.81	32,759.82	32,914.00	14,199.49	32,914.00	32,345.00
4330	Health Savings Account Admin fee - ER Por	17.70	17.43	17.28	17.31	18.00	14.42	18.00	18.00
4405	Contractual Services	12,088.79	14,087.24	.00	.00	.00	.00	.00	.00
4440	Advisory	.00	.00	.00	.00	100.00	.00	100.00	100.00
4480	Legal-Regular	948.75	241.50	562.50	.00	550.00	517.50	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>	
	Proposed		Legal Bid Review			1.0000	550.00	550.00	
							Proposed Totals	\$550.00	
4610	Gasoline Expense	203.07	139.62	213.95	209.44	250.00	117.67	250.00	250.00
4620	Diesel Expense	2.07	66.44	175.61	251.84	75.00	90.79	75.00	150.00
Comments									
	<i>Level</i>		<i>Comment</i>						
	Accounting Manager		Increased Fork Lift Usage						
4810	Postage Expenses	.00	.00	.00	.00	25.00	.00	25.00	25.00
4820	Office Supplies	734.37	781.68	428.85	527.14	650.00	756.24	650.00	1,650.00
Comments									
	<i>Level</i>		<i>Comment</i>						
	Accounting Manager		Added 1x Standing Desk						
Budget Transactions									
	<i>Level</i>		<i>Transaction</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed		1x New Standing Desk			1.0000	1,000.00	1,000.00	



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund 20 - Water Fund									
Department 54 - Purchasing									
	Proposed Base					1.0000	650.00	650.00	
							Proposed Totals	\$1,650.00	
4830	Subscription Expense	.00	.00	.00	.00	25.00	.00	25.00	25.00
4930	Ads-Legal Notices	291.88	872.17	620.52	196.11	600.00	323.32	600.00	600.00
6030	Service Contracts	.00	.00	1,337.50	1,337.50	1,340.00	3,986.67	1,340.00	1,340.00
	Budget Transactions								
	Level Transaction					Number of Units	Cost Per Unit	Total Amount	
	Proposed Planet Bids					1.0000	1,340.00	1,340.00	
							Proposed Totals	\$1,340.00	
6072	Janitorial Supplies	7,230.52	3,930.44	4,293.37	6,115.48	5,000.00	5,968.47	5,000.00	5,000.00
6074	Janitorial Services	21,210.00	25,452.00	26,528.30	28,172.20	25,900.00	24,071.48	25,900.00	29,800.00
	Comments								
	Level Comment								
	Accounting Manager								
	Chief Financial Officer								
	Rate Increase - See sewer for detail								
	Additional 7% Increase								
	Budget Transactions								
	Level Transaction					Number of Units	Cost Per Unit	Total Amount	
	Proposed 50% Water (detail in sewer)					1.0000	29,800.00	29,800.00	
							Proposed Totals	\$29,800.00	
6075	Safety Equipment - Physicals	69.50	106.67	.00	232.51	100.00	116.91	100.00	100.00
6200	Travel - Meetings - Education	883.17	149.50	126.96	1,612.43	1,735.00	661.33	1,735.00	1,735.00
	Budget Transactions								
	Level Transaction					Number of Units	Cost Per Unit	Total Amount	
	Proposed 50% Water (detail in sewer)					1.0000	1,160.00	1,160.00	
							Proposed Totals	\$1,160.00	
6250	Dues - Memberships - Certification	65.00	65.00	65.00	70.00	75.00	70.00	75.00	75.00
	Budget Transactions								
	Level Transaction					Number of Units	Cost Per Unit	Total Amount	
	Proposed CAPPO					1.0000	75.00	75.00	
							Proposed Totals	\$75.00	
6520	Supplies	30.00	14.10	(52.77)	.64	50.00	.00	50.00	50.00
	Department 54 - Purchasing Totals	\$196,773.05	\$195,036.59	\$193,746.79	\$238,287.41	\$222,521.00	\$177,709.80	\$222,521.00	\$232,950.00



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund	20 - Water Fund								
	Department 56 - Information Technology								
4101	Regular Salaries - Wages	183,590.17	196,231.08	246,237.60	239,675.77	315,696.00	233,400.87	315,696.00	321,206.00
4102	Wages Overtime	4,971.48	5,543.70	4,041.21	3,903.17	7,500.00	4,171.35	7,500.00	5,000.00
4103	Wages Double Time	.00	.00	212.42	.00	.00	.00	.00	250.00
4301	FICA Taxes	13,328.17	14,437.02	16,884.40	20,662.77	24,119.00	17,009.06	24,119.00	24,462.00
4302	Dental Self Insured	2,343.65	2,419.26	3,713.66	3,743.41	4,265.00	3,038.99	4,265.00	4,627.00
4304	Vision	490.14	507.43	540.34	621.63	710.00	487.15	710.00	710.00
4305	Retirement Health Savings Account	2,824.77	3,091.50	3,456.20	3,906.23	4,387.00	3,304.50	4,387.00	4,952.00
4306	Workers Compensation	1,119.70	1,067.06	1,246.74	2,969.38	2,501.00	1,178.41	2,501.00	2,499.00
4309	Health Savings Account - ER Portion	2,797.70	1,939.29	2,352.76	2,096.19	2,400.00	2,356.11	2,400.00	3,600.00
4310	ACWA Medical Insurance	40,264.90	45,026.20	46,518.13	46,221.33	49,558.00	38,642.22	49,558.00	61,050.00
4311	Life Insurance	416.57	464.39	513.36	580.95	661.00	480.04	661.00	667.00
4312	Long Term Disability - Management	471.99	417.20	556.98	588.42	601.00	.00	601.00	601.00
4313	AFLAC Administrative fee - ER Portion	8.90	.00	.00	.00	25.00	.00	25.00	25.00
4314	Long Term Disability - Union	331.20	276.00	331.20	386.40	442.00	.00	442.00	442.00
4315	CalPERS Classic ER Contribution	27,860.50	35,615.29	48,708.26	56,764.20	45,204.00	19,501.58	45,204.00	44,423.00
4325	CalPERS PEPPRA ER Contribution	2,646.35	2,292.42	3,649.00	4,720.65	12,371.00	7,236.05	12,371.00	11,770.00
4330	Health Savings Account Admin fee - ER Por	29.41	31.35	33.54	33.87	35.00	28.77	35.00	53.00
4405	Contractual Services	22,453.82	17,207.34	20,547.44	21,588.21	32,000.00	20,219.41	30,000.00	32,000.00
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed					1.0000	32,000.00	32,000.00	
							Proposed Totals	\$32,000.00	
4810	Postage Expenses	.00	.00	.00	.00	75.00	.00	75.00	75.00
4820	Office Supplies	1,405.02	1,067.85	2,901.68	1,452.07	3,000.00	1,476.19	3,000.00	3,000.00
4830	Subscription Expense	.00	.00	.00	.00	175.00	42.07	175.00	175.00
4840	District Computer Supplies	21,906.98	26,523.66	26,861.48	45,209.55	32,000.00	21,385.86	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>	
	Proposed					1.0000	32,000.00	32,000.00	
							Proposed Totals	\$32,000.00	
4845	Computer Purchases	28,959.10	26,139.32	31,898.41	44,797.69	44,350.00	31,339.66	44,350.00	35,200.00
6030	Service Contracts	186,117.74	188,495.50	245,763.59	240,029.55	289,168.00	321,165.95	289,168.00	329,955.00
Budget Transactions									
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed					1.0000	15,500.00	15,500.00	
	Proposed					1.0000	3,000.00	3,000.00	
	Proposed					1.0000	3,000.00	3,000.00	



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund 20 - Water Fund									
Department 56 - Information Technology									
Proposed	Alloy Help Desk Software Maintenance and Support					1.0000	3,500.00	3,500.00	
Proposed	Aquatic Info - Tokay Backflow Software Maintenance and Support					1.0000	800.00	800.00	
Proposed	ArcticWolf SOCaaS Contract					1.0000	5,000.00	5,000.00	
Proposed	Autodesk Subscription					1.0000	12,000.00	12,000.00	
Proposed	Auvik Network Monitor					1.0000	5,500.00	5,500.00	
Proposed	BarTender Barcode Software					1.0000	500.00	500.00	
Proposed	Civic Clerk Board Meeting Manager					1.0000	2,000.00	2,000.00	
Proposed	Comodo SSL Certificates					1.0000	1,000.00	1,000.00	
Proposed	Cradle Point Device Manager (Vehicle Wifi Dev. Mgr.)					1.0000	90.00	90.00	
Proposed	CrowdStrike Falcon Complete					1.0000	21,500.00	21,500.00	
Proposed	ESRI Small Utility License Contract					1.0000	14,200.00	14,200.00	
Proposed	Firewall - Palo Alto Maintenance and Service					1.0000	4,000.00	4,000.00	
Proposed	Firewall - SonicWall Support and Maintenance					1.0000	2,500.00	2,500.00	
Proposed	Golden Grapher Software (ENG)					1.0000	90.00	90.00	
Proposed	Grammarly					1.0000	1,000.00	1,000.00	
Proposed	Innovyze Modeling Software (Water and Sewer)					1.0000	8,000.00	8,000.00	
Proposed	KnowBe4 Services					1.0000	5,000.00	5,000.00	
Proposed	Labworks					1.0000	6,000.00	6,000.00	
Proposed	Laserfiche					1.0000	7,500.00	7,500.00	
Proposed	Liberty Meeting Recorder (Board Recording)					1.0000	225.00	225.00	
Proposed	LogMeIn - GoToMyPC					1.0000	1,500.00	1,500.00	
Proposed	Microsoft Office 365					1.0000	25,000.00	25,000.00	
Proposed	Microsoft Software Assurance					1.0000	13,500.00	13,500.00	
Proposed	Mimecast Email Filter and Archive Service					1.0000	17,000.00	17,000.00	
Proposed	Mitel Phone System					1.0000	10,000.00	10,000.00	
Proposed	NetMotion VPN Software					1.0000	6,000.00	6,000.00	
Proposed	RemitPlus Software Maintenance and Support					1.0000	2,000.00	2,000.00	
Proposed	Ruckus Wireless					1.0000	2,000.00	2,000.00	
Proposed	Sensus Base Station Maintenance and Support					1.0000	1,800.00	1,800.00	
Proposed	Sensus RNI and Analytics Software Maintenance and Support					1.0000	25,000.00	25,000.00	
Proposed	Sensus Utility Data Lake with VPN					1.0000	5,000.00	5,000.00	
Proposed	SOCaaS Contract					1.0000	15,000.00	15,000.00	
Proposed	Syntech - FuelMaster					1.0000	500.00	500.00	
Proposed	Tyler Technology Software Maintenance and Support					1.0000	20,000.00	20,000.00	
Proposed	Videx CyberAudit Enterprise Basic Maintenance and Support					1.0000	750.00	750.00	
Proposed	vmware Enterprise					1.0000	6,000.00	6,000.00	
Proposed	Wasabi Cloud Storage 150TB					1.0000	10,000.00	10,000.00	
Proposed	WaterSmart Customer Platform					1.0000	15,000.00	15,000.00	
Proposed	Website Hosting and Backup Services					1.0000	750.00	750.00	



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund	20 - Water Fund								
Department	56 - Information Technology								
	Proposed WinCan Web and Software Maintenance and Support					1.0000	1,250.00	1,250.00	
	Proposed Wonderware SCADA Software Maintenance and Support					1.0000	25,000.00	25,000.00	
	Proposed Zoho ManageEngine UEM					1.0000	5,000.00	5,000.00	
							Proposed Totals	\$329,955.00	
6075	Safety Equipment - Physicals	.00	.00	109.60	90.92	200.00	235.50	200.00	200.00
6200	Travel - Meetings - Education	9,231.12	1,032.53	4,411.44	6,636.50	15,000.00	11,133.19	15,000.00	16,200.00
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Proposed					1.0000	16,200.00	16,200.00	
							Proposed Totals	\$16,200.00	
6230	Tuition & Reimbursement Program	.00	.00	1,600.00	800.00	.00	182.49	.00	.00
6250	Dues - Memberships - Certification	50.00	440.00	440.00	440.00	850.00	440.00	850.00	850.00
6310	Telephone	713.85	581.43	2,251.34	3,372.46	650.00	1,864.16	650.00	650.00
6520	Supplies	136.02	64.47	42.70	398.46	250.00	.56	250.00	250.00
8251	Virtual Host	.00	.00	.00	18,679.72	20,000.00	26,873.07	20,000.00	.00
8252	Backup Power Server Room	.00	.00	6,106.04	.00	11,000.00	9,606.52	9,610.00	.00
8253	Network Improvements	.00	.00	.00	.00	20,000.00	.00	20,000.00	.00
8255	Software Upgrades, Misc	.00	.00	.00	.00	8,000.00	.00	8,000.00	.00
8258	New Core Switch, Server Room	.00	.00	.00	.00	.00	36,271.06	36,300.00	.00
8333	Software Upgrades	.00	.00	.00	.00	.00	.00	8,000.00	.00
8411	Storage System (SAN)/Additions	.00	.00	.00	.00	150,000.00	135,338.71	15,000.00	.00
8412	Laserfiche Upgrade	.00	.00	.00	.00	15,000.00	10,295.00	15,000.00	.00
8413	Database Software/Updates	.00	.00	.00	.00	15,000.00	.00	15,000.00	.00
8414	SQL Additional Licenses	.00	.00	.00	.00	7,000.00	.00	7,000.00	.00
8415	Backup/Disaster Recovery Appliance	.00	.00	.00	.00	15,000.00	.00	15,000.00	.00
8508	Software, New Upgrades/Compliance	.00	.00	.00	.00	.00	.00	.00	8,000.00
8509	Replace Fiber Shops	.00	.00	.00	.00	.00	.00	.00	10,000.00
8510	Replace/ Upgrade Hydraulic Model SW	.00	.00	.00	.00	.00	.00	.00	15,000.00
8511	Replace SCADA App Server	.00	.00	.00	.00	.00	.00	.00	20,000.00
8512	Strategic Plan Implement/Update	.00	.00	.00	.00	.00	.00	.00	20,000.00
8513	Replace Domain Controller	.00	.00	.00	.00	.00	.00	.00	10,000.00
8514	Access Control/Surveillance	.00	.00	.00	.00	.00	.00	.00	50,000.00
8515	Vehicle Dispatch Solution	.00	.00	.00	.00	.00	.00	.00	10,000.00
Department	56 - Information Technology Totals	\$554,469.25	\$570,911.29	\$721,929.52	\$770,369.50	\$1,149,193.00	\$958,704.50	\$1,055,103.00	\$1,079,892.00



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted																									
Fund	20 - Water Fund																																	
	Department 60 - Customer Service																																	
4101	Regular Salaries - Wages	236,815.49	246,871.90	233,653.51	222,449.95	242,514.00	179,375.27	255,000.00	274,649.00																									
4102	Wages Overtime	8,860.71	10,391.64	3,576.87	2,306.68	3,250.00	439.68	3,250.00	2,500.00																									
4201	Wages - Part Time	.00	.00	.00	1,110.65	.00	10,307.65	7,500.00	.00																									
4301	FICA Taxes	20,436.96	18,561.41	15,758.87	16,627.61	18,801.00	14,729.23	18,801.00	21,202.00																									
4302	Dental Self Insured	4,386.60	3,734.64	5,659.03	5,341.93	5,118.00	4,293.48	5,118.00	5,552.00																									
4303	Unemployment Insurance	.00	.00	2,142.00	229.60	.00	1,279.56	918.00	.00																									
4304	Vision	877.98	776.97	825.74	916.47	852.00	690.73	852.00	852.00																									
4305	Retirement Health Savings Account	4,865.70	4,429.24	4,761.64	10,116.54	4,642.00	4,041.50	4,642.00	5,287.00																									
4306	Workers Compensation	1,632.06	1,364.45	1,336.47	2,970.58	1,908.00	947.24	1,908.00	2,127.00																									
4309	Health Savings Account - ER Portion	3,163.79	3,109.38	3,109.87	5,782.13	3,150.00	3,649.93	3,150.00	3,150.00																									
4310	ACWA Medical Insurance	62,482.07	56,599.42	60,955.01	68,873.83	57,044.00	53,812.13	57,044.00	74,175.00																									
4311	Life Insurance	707.28	646.19	700.56	732.55	687.00	559.31	687.00	684.00																									
4312	Long Term Disability - Management	454.50	391.10	509.25	427.03	441.00	.00	441.00	441.00																									
4313	AFLAC Administrative fee - ER Portion	17.10	12.25	.00	.00	25.00	.00	25.00	25.00																									
4314	Long Term Disability - Union	556.52	413.75	499.03	518.45	504.00	.00	504.00	511.00																									
4315	CalPERS Classic ER Contribution	39,490.86	41,808.61	43,339.91	13,361.95	19,496.00	.00	.00	.00																									
4325	CalPERS PEPRA ER Contribution	3,608.29	4,084.16	6,493.11	14,964.99	18,961.00	13,835.62	20,000.00	20,658.00																									
4330	Health Savings Account Admin fee - ER Por	59.68	51.89	53.22	54.24	53.00	42.19	53.00	53.00																									
4405	Contractual Services	9,403.37	24,725.33	320.00	.00	.00	9,459.86	.00	.00																									
4475	Legal-Special Projects	22,167.50	4,639.00	913.50	262.50	1,500.00	.00	.00	1,500.00																									
4480	Legal-Regular	5,037.00	6,947.75	21,105.00	1,162.50	5,000.00	2,740.95	2,000.00	5,000.00																									
4520	Miscellaneous Liability Claims	3,259.59	2,437.22	1,528.40	9,750.44	1,000.00	7,850.00	7,500.00	1,000.00																									
4521	CSRMA Liability Claims	500.00	.00	.00	.00	.00	.00	.00	.00																									
4810	Postage Expenses	15,390.89	16,630.78	18,340.85	32,888.92	47,250.00	43,153.77	47,250.00	55,000.00																									
<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>Increased for monthly billing costs. 2024 budget was only a partial year of monthly bills. I'm estimating \$100k annually for Infosend postage, \$10k for in-house. Split 50/50.</td> </tr> </tbody> </table>										Comments		Level	Comment	Department	Increased for monthly billing costs. 2024 budget was only a partial year of monthly bills. I'm estimating \$100k annually for Infosend postage, \$10k for in-house. Split 50/50.																			
Comments																																		
Level	Comment																																	
Department	Increased for monthly billing costs. 2024 budget was only a partial year of monthly bills. I'm estimating \$100k annually for Infosend postage, \$10k for in-house. Split 50/50.																																	
4820	Office Supplies	2,175.38	3,094.58	2,082.84	1,813.92	2,300.00	1,481.81	1,500.00	2,300.00																									
4920	Printing	5,290.64	7,212.49	6,920.76	13,902.39	24,500.00	15,455.13	24,500.00	24,500.00																									
4930	Ads-Legal Notices	190.03	481.50	1,356.26	1,114.27	1,500.00	.00	1,500.00	1,500.00																									
5020	Equipment Rental- Lease	1,078.52	1,087.04	1,085.51	2,135.52	2,190.00	2,123.68	.00	2,124.00																									
<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>Proposed</td> <td>Postage Machine</td> <td>12.0000</td> <td>86.50</td> <td>1,038.00</td> </tr> <tr> <td>Proposed</td> <td>Quadient Machine</td> <td>12.0000</td> <td>90.50</td> <td>1,086.00</td> </tr> <tr> <td colspan="3"></td> <td>Proposed Totals</td> <td>\$2,124.00</td> </tr> </tbody> </table>										Budget Transactions		Number of Units	Cost Per Unit	Total Amount	Level	Transaction				Proposed	Postage Machine	12.0000	86.50	1,038.00	Proposed	Quadient Machine	12.0000	90.50	1,086.00				Proposed Totals	\$2,124.00
Budget Transactions		Number of Units	Cost Per Unit	Total Amount																														
Level	Transaction																																	
Proposed	Postage Machine	12.0000	86.50	1,038.00																														
Proposed	Quadient Machine	12.0000	90.50	1,086.00																														
			Proposed Totals	\$2,124.00																														
6027	Office Equipment Repair	.00	.00	.00	.00	100.00	.00	.00	100.00																									



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted																														
Fund 20 - Water Fund																																							
Department 60 - Customer Service																																							
6030	Service Contracts	39,906.40	47,536.52	59,743.32	66,003.77	100,000.00	82,411.66	100,000.00	120,000.00																														
<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>Increased 2025 budget \$20k based on anticipated ongoing additional costs for switch from AMS to Tyler Payments</td> </tr> </tbody> </table>										Comments		Level	Comment	Department	Increased 2025 budget \$20k based on anticipated ongoing additional costs for switch from AMS to Tyler Payments																								
Comments																																							
Level	Comment																																						
Department	Increased 2025 budget \$20k based on anticipated ongoing additional costs for switch from AMS to Tyler Payments																																						
<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> <td></td> <td></td> <td></td> </tr> </thead> <tbody> <tr> <td>Proposed</td> <td>Tyler Payments Transaction Fees</td> <td>1.0000</td> <td>120,000.00</td> <td>120,000.00</td> </tr> <tr> <td colspan="3"></td> <td>Proposed Totals</td> <td>\$120,000.00</td> </tr> </tbody> </table>										Budget Transactions		Number of Units	Cost Per Unit	Total Amount	Level	Transaction				Proposed	Tyler Payments Transaction Fees	1.0000	120,000.00	120,000.00				Proposed Totals	\$120,000.00										
Budget Transactions		Number of Units	Cost Per Unit	Total Amount																																			
Level	Transaction																																						
Proposed	Tyler Payments Transaction Fees	1.0000	120,000.00	120,000.00																																			
			Proposed Totals	\$120,000.00																																			
6075	Safety Equipment - Physicals	204.00	343.42	64.21	155.13	200.00	.00	200.00	200.00																														
6200	Travel - Meetings - Education	2,350.16	672.56	698.71	3,754.73	5,920.00	4,565.63	5,920.00	7,420.00																														
<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> <td></td> <td></td> <td></td> </tr> </thead> <tbody> <tr> <td>Proposed</td> <td>50% from Sewer</td> <td>1.0000</td> <td>4,320.00</td> <td>4,320.00</td> </tr> <tr> <td>Proposed</td> <td>Xylem Reach Annual Conference</td> <td>1.0000</td> <td>3,100.00</td> <td>3,100.00</td> </tr> <tr> <td colspan="3"></td> <td>Proposed Totals</td> <td>\$7,420.00</td> </tr> </tbody> </table>										Budget Transactions		Number of Units	Cost Per Unit	Total Amount	Level	Transaction				Proposed	50% from Sewer	1.0000	4,320.00	4,320.00	Proposed	Xylem Reach Annual Conference	1.0000	3,100.00	3,100.00				Proposed Totals	\$7,420.00					
Budget Transactions		Number of Units	Cost Per Unit	Total Amount																																			
Level	Transaction																																						
Proposed	50% from Sewer	1.0000	4,320.00	4,320.00																																			
Proposed	Xylem Reach Annual Conference	1.0000	3,100.00	3,100.00																																			
			Proposed Totals	\$7,420.00																																			
6230	Tuition & Reimbursement Program	3,038.16	2,318.80	.00	.00	.00	.00	.00	.00																														
6250	Dues - Memberships - Certification	314.55	.00	24.50	107.00	670.00	65.00	670.00	735.00																														
<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> <td></td> <td></td> <td></td> </tr> </thead> <tbody> <tr> <td>Proposed</td> <td>Base</td> <td>1.0000</td> <td>120.00</td> <td>120.00</td> </tr> <tr> <td>Proposed</td> <td>MISAC</td> <td>1.0000</td> <td>65.00</td> <td>65.00</td> </tr> <tr> <td>Proposed</td> <td>Notary (Placeholder - Last FY23)</td> <td>1.0000</td> <td>550.00</td> <td>550.00</td> </tr> <tr> <td colspan="3"></td> <td>Proposed Totals</td> <td>\$735.00</td> </tr> </tbody> </table>										Budget Transactions		Number of Units	Cost Per Unit	Total Amount	Level	Transaction				Proposed	Base	1.0000	120.00	120.00	Proposed	MISAC	1.0000	65.00	65.00	Proposed	Notary (Placeholder - Last FY23)	1.0000	550.00	550.00				Proposed Totals	\$735.00
Budget Transactions		Number of Units	Cost Per Unit	Total Amount																																			
Level	Transaction																																						
Proposed	Base	1.0000	120.00	120.00																																			
Proposed	MISAC	1.0000	65.00	65.00																																			
Proposed	Notary (Placeholder - Last FY23)	1.0000	550.00	550.00																																			
			Proposed Totals	\$735.00																																			
6310	Telephone	97.39	138.14	252.18	146.40	130.00	123.84	100.00	130.00																														
6520	Supplies	229.40	279.57	352.33	152.45	250.00	100.22	100.00	250.00																														
6640	Bad Debt Expense	.00	.00	.00	.00	5,000.00	.00	5,000.00	5,000.00																														
Department 60 - Customer Service Totals		\$499,048.57	\$511,791.70	\$498,162.46	\$500,135.12	\$574,956.00	\$457,535.07	\$576,133.00	\$638,625.00																														



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund	20 - Water Fund								
	Department 62 - Inspections								
4101	Regular Salaries - Wages	186,047.54	224,705.78	219,557.01	198,415.00	290,260.00	196,998.20	290,260.00	286,714.00
4102	Wages Overtime	7,059.36	3,128.42	5,205.22	3,376.85	3,250.00	3,185.22	3,250.00	500.00
4201	Wages - Part Time	11,071.90	.00	4,840.72	25,790.59	38,400.00	16,868.13	38,400.00	22,000.00
4202	Wages - Part Time Overtime	.00	.00	14.52	.00	100.00	.00	.00	.00
4301	FICA Taxes	15,238.88	12,451.61	18,741.05	19,990.46	22,452.00	16,949.45	22,452.00	21,970.00
4302	Dental Self Insured	2,917.22	3,369.27	4,692.02	3,763.10	5,118.00	3,690.94	5,118.00	552.00
4303	Unemployment Insurance	.00	201.00	.00	.00	.00	.00	.00	.00
4304	Vision	598.94	691.86	684.06	617.17	852.00	589.88	852.00	852.00
4305	Retirement Health Savings Account	3,073.51	3,487.58	3,447.95	3,111.08	4,293.00	3,147.46	4,293.00	4,809.00
4306	Workers Compensation	2,559.54	3,255.98	3,359.68	7,836.83	7,710.00	2,848.55	7,710.00	6,723.00
4308	Uniforms	963.26	556.48	1,016.08	945.14	750.00	423.23	750.00	750.00
4309	Health Savings Account - ER Portion	2,588.66	2,576.63	2,578.16	2,578.49	2,600.00	4,322.54	2,600.00	1,950.00
4310	ACWA Medical Insurance	42,753.90	43,720.79	42,289.66	36,496.24	51,790.00	41,529.86	51,790.00	67,763.00
4311	Life Insurance	424.12	477.61	472.10	427.35	591.00	412.69	591.00	597.00
4313	AFLAC Administrative fee - ER Portion	16.22	9.79	11.36	2.43	25.00	2.62	25.00	25.00
4314	Long Term Disability - Union	466.10	588.80	552.00	496.80	662.00	165.60	662.00	662.00
4315	CalPERS Classic ER Contribution	20,924.93	28,285.36	28,783.13	35,114.21	46,654.00	15,171.85	46,654.00	40,313.00
4325	CalPERS PEPR ER Contribution	5,555.17	7,798.93	8,575.89	6,944.05	10,006.00	8,077.05	10,006.00	10,569.00
4330	Health Savings Account Admin fee - ER Por	41.12	52.87	52.80	45.35	53.00	35.92	53.00	35.00
4610	Gasoline Expense	4,299.98	4,120.91	5,639.52	5,513.44	4,300.00	3,950.46	4,300.00	4,300.00
4820	Office Supplies	686.93	374.52	313.18	34.91	250.00	119.65	250.00	250.00
6030	Service Contracts	1,473.93	1,847.14	3,810.40	6,340.23	2,750.00	6,109.50	2,750.00	5,000.00

Comments	
Level	Comment
Department	USA's have, and are expected to increase.

6045	Water Meters & Parts	127,071.05	93,018.39	117,370.07	113,353.18	150,000.00	35,791.46	150,000.00	150,000.00
6071	Shop Supplies	3,611.37	2,220.03	4,148.56	4,406.03	3,000.00	2,626.52	3,000.00	3,000.00
6073	Small Tools	41.63	1,387.14	106.80	1,541.85	200.00	2,164.14	200.00	200.00
6075	Safety Equipment - Physicals	164.84	342.69	436.51	1,187.44	350.00	838.02	350.00	350.00
6200	Travel - Meetings - Education	523.59	4,190.30	9,037.95	3,162.11	5,375.00	1,724.81	5,375.00	11,675.00

Comments	
Level	Comment
Department	Planning to send three for backflow certifications. Barrett and two new staff. Increased price based on this years cost.

Budget Transactions		Number of Units	Cost Per Unit	Total Amount
Level	Transaction			
Proposed	Backflow Cert (Required Every 3yrs, last 20/21)	3.0000	2,750.00	8,250.00



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund	20 - Water Fund								
	Department 62 - Inspections								
	Proposed Evaluation Lunches					1.0000	300.00	300.00	
	Proposed Laserfiche Conference (Placeholder)					1.0000	25.00	25.00	
	Proposed Xylem Reach					1.0000	3,100.00	3,100.00	
							Proposed Totals	\$11,675.00	
6250	Dues - Memberships - Certification	775.00	2,204.05	2,099.00	2,459.50	2,375.00	3,280.21	2,375.00	2,525.00
	Comments								
	Level Comment								
	Department AWWA renewal increased.								
	Budget Transactions								
	Level Transaction					Number of Units	Cost Per Unit	Total Amount	
	Proposed American Water Works Assoc					5.0000	150.00	750.00	
	Proposed SWRCB					1.0000	80.00	80.00	
	Proposed Underground Service Alert (DIG Safe Board)					1.0000	1,000.00	1,000.00	
	Proposed USC Foundation Office					1.0000	695.00	695.00	
							Proposed Totals	\$2,525.00	
6310	Telephone	2,141.51	1,773.63	909.03	116.71	2,000.00	.00	2,000.00	2,000.00
6520	Supplies	.00	27.58	8.45	.00	50.00	349.04	50.00	50.00
	Department 62 - Inspections Totals	\$443,090.20	\$446,865.14	\$488,752.88	\$484,066.54	\$656,216.00	\$371,373.00	\$656,116.00	\$646,134.00



Adopted Budget - Expense

Budget Year 2025

Account	Account Description	2020 Actual Amount	2021 Actual Amount	2022 Actual Amount	2023 Actual Amount	2024 Adopted Budget	2024 Actual Amount	2024 Estimated Amount	2025 Adopted
Fund	20 - Water Fund								
	Department 80 - Non Crew								
4510	Insurance Expense	239,705.66	242,643.74	308,097.22	382,508.19	308,000.00	373,495.49	382,000.00	380,000.00
4810	Postage Expenses	.00	150.00	458.00	1,574.00	300.00	775.00	500.00	500.00
6075	Safety Equipment - Physicals	.00	.00	439.94	751.09	500.00	.00	500.00	500.00
6310	Telephone	18,441.33	23,340.37	24,537.42	32,761.90	25,000.00	33,309.76	25,000.00	25,000.00
6330	Electricity	691,736.14	947,374.23	988,966.47	935,135.72	1,270,000.00	1,124,117.20	1,000,000.00	1,000,000.00
6340	Water	.00	15,675.76	13,698.66	15,883.56	14,000.00	13,443.19	16,000.00	16,000.00
6350	Natural Gas	21,498.29	21,368.15	35,031.37	45,368.82	35,000.00	30,680.62	40,000.00	40,000.00
6360	Propane	.00	.00	64.61	.00	.00	.00	.00	.00
6370	Refuse Disposal	1,966.07	1,658.36	2,246.88	2,520.68	2,300.00	1,605.20	2,500.00	2,500.00
6380	Other Utilities	8,222.64	.00	.00	.00	.00	.00	.00	.00
6510	Miscellaneous Corrections	308,243.99	76,010.71	54,851.16	253.23	.00	.00	.00	.00
6520	Supplies	24.25	29.83	8.20	36.11	100.00	.00	100.00	100.00
6530	Misc Emergency Incident Expenses	.00	.00	26,526.10	12,610.96	.00	20,100.50	.00	.00
6635	LAFCO Administrative Costs	14,488.35	14,252.36	15,471.28	16,542.29	16,600.00	16,772.61	16,773.00	16,800.00
6750	Contingency Fund	.00	.00	.00	.00	150,000.00	.00	.00	150,000.00
6770	Loss on Retired Assets	.00	.00	416.42	.00	.00	.00	.00	.00
6816	Depreciation Expense	4,062,684.40	4,332,579.36	4,527,888.87	4,658,324.81	4,711,000.00	4,376,246.94	4,751,000.00	4,847,000.00
	Department 80 - Non Crew Totals	\$5,367,011.12	\$5,675,082.87	\$5,998,702.60	\$6,104,271.36	\$6,532,800.00	\$5,990,546.51	\$6,234,373.00	\$6,478,400.00
	Fund 20 - Water Fund Totals	\$17,749,054.30	\$23,598,241.44	\$24,732,488.61	\$26,288,906.75	\$31,922,455.00	\$24,683,957.12	\$37,861,980.00	\$33,182,721.00
	Net Grand Totals	\$47,532,972.65	\$62,353,566.00	\$59,055,061.11	\$64,023,906.01	\$75,962,890.00	\$57,261,511.72	\$90,379,870.00	\$79,228,164.00

ADDENDUM

Budget Adoption Resolution No. 3275-24.....	170
Budget Adoption Resolution No. 3276-24.....	171
Appropriations Subject to Limitations Resolution No. 3280-24	172



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

RESOLUTION NO. 3275-24

A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE SOUTH TAHOE PUBLIC UTILITY DISTRICT
ADOPTING THE BUDGET FOR THE WATER ENTERPRISE FUND
FOR FISCAL YEAR 2024/25

WHEREAS, on March 19, 2024, the Board of Directors of the South Tahoe Public Utility District held a public meeting and directed District staff to develop the proposed budget for fiscal year 2024/25 with a proposed water service charge rate increase of 9.5% to fund the 2024/25 water capital improvement plan and operating budget of the Water Enterprise Fund.


NOW, THEREFORE BE IT RESOLVED, by the Board of Directors of the South Tahoe Public Utility District that:
The attached budget in the amount of \$30,984,626 is adopted for the Fiscal Year beginning July 1, 2024, and ending June 30, 2025.

WE THE UNDERSIGNED, do hereby certify that the above and foregoing Resolution No. 3275-24 was duly and regularly adopted and passed by the Board of Directors of the South Tahoe Public Utility District at a regular meeting duly held on the 1⁶th day of May 2024, by the following vote:

AYES: Haven, Rommos, Peterson, Sheehan, Exline

NOES:

ABSENT:


David Peterson, Board President
South Tahoe Public Utility District

ATTEST:


Shannon Chandler, Assistant Clerk of the Board
South Tahoe Public Utility District

1 RESOLUTION NO. 3276-24

2 A RESOLUTION OF THE BOARD OF DIRECTORS
3 OF THE SOUTH TAHOE PUBLIC UTILITY DISTRICT
4 ADOPTING THE BUDGET FOR THE SEWER ENTERPRISE FUND
5 FOR FISCAL YEAR 2024/25
6

7 **WHEREAS**, on March 19, 2024, the Board of Directors of the South Tahoe Public
8 Utility District held a public meeting and directed District staff to develop the proposed
9 budget for fiscal year 2024/25 with a proposed sewer service charge rate increase of
10 13.5% to fund the 2024/25 sewer capital improvement plan and operating budget of
11 the Sewer Enterprise Fund.

12 **NOW, THEREFORE BE IT RESOLVED**, by the Board of Directors of the South Tahoe
13 Public Utility District that:
14 The attached budget in the amount of \$44,552,777 is adopted for the Fiscal Year
15 beginning July 1, 2024, and ending June 30, 2025.

16 **WE THE UNDERSIGNED**, do hereby certify that the above and foregoing
17 Resolution No. 3276-24 was duly and regularly adopted and passed by the Board of
18 Directors of the South Tahoe Public Utility District at a regular meeting duly held on the
19 16th day of May 2024, by the following vote:

19 AYES: Haven, Romsos, Peterson, Sheehan, Exline

20 NOES:

21 ABSENT:

22
23
24 
25 David Peterson, Board President
26 South Tahoe Public Utility District

25 ATTEST:
26 
27 Shannon Chandler, Assistant Clerk of the Board
28 South Tahoe Public Utility District
29
30


David Peterson, Board President
South Tahoe Public Utility District

ATTEST:


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

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

ACKNOWLEDGMENTS

Andrea Salazar, CHIEF FINANCIAL OFFICER

Greg Dupree, ACCOUNTING MANAGER

BOARD OF DIRECTORS' FINANCE COMMITTEE:

David Peterson

Nick Haven

FINANCE DIVISION:

Chelsea Block

