



SOUTH TAHOE
PUBLIC UTILITY DISTRICT

ANNUAL BUDGET

FISCAL YEAR
JULY 1, 2021 - JUNE 30, 2022

ADOPTED MAY 20, 2021





SOUTH TAHOE PUBLIC UTILITY DISTRICT

FISCAL YEAR

JULY 1, 2021 - JUNE 30, 2022

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SOUTH TAHOE PUBLIC UTILITY DISTRICT

FISCAL YEAR 2021/22 BUDGET MESSAGE

May 20, 2021



District Customers:

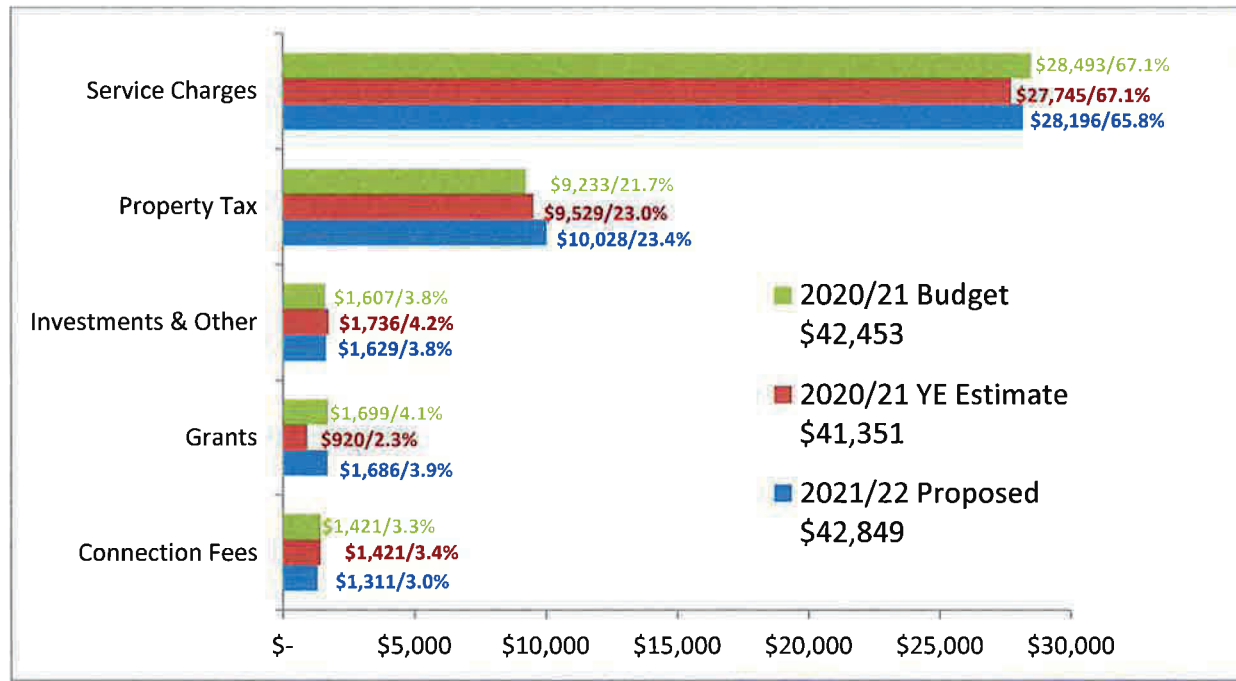
The South Tahoe Public Utility District staff submits to you the adopted Fiscal Year 2021/22 budget and long-range forecast. This budget message is meant to provide a summary of the adopted budget and long-range forecast and is intended to be read in conjunction with other information in the budget document, 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 2021/22 budget and long-range forecast.

In November 2020, 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. At this stage of the process, the General Manager has neither approved, nor recommends any additional permanent positions to be incorporated into the proposed budget.

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 water and sewer capital improvement plans (CIP's) developed last year, and adjusted as needed to account for completed projects, cost estimate updates, priority changes due to asset management data collection, and no increase to water and sewer service charge rates in 2021/22. The water and sewer CIP's at \$61.9 million and \$75.8 million required a combined reduction of approximately \$13.4 million to accommodate the 0% rate changes. The District issued a five-year Proposition 218 notice prior to the beginning of fiscal year 2019/20 which included a five-year rate increase schedule necessary to complete the ten-year CIP's. By ordinance, the Board of Directors adopted the rates in year one of the schedule, but on an annual basis must confirm the rates in each of the remaining years. District staff recommended confirmation of the rates as developed in year three of the five-year rate schedule in order to continue with the original CIP's as developed, but understands the Board's position and concern regarding rate increases while segments of the local economy remain impacted by COVID-19.

Fiscal Year 2021/22 Projected Revenues: Water and Sewer Combined \$44,482 (000's) Compared to FY 2021 Budget and 2021 Estimated Year End

Figure 1



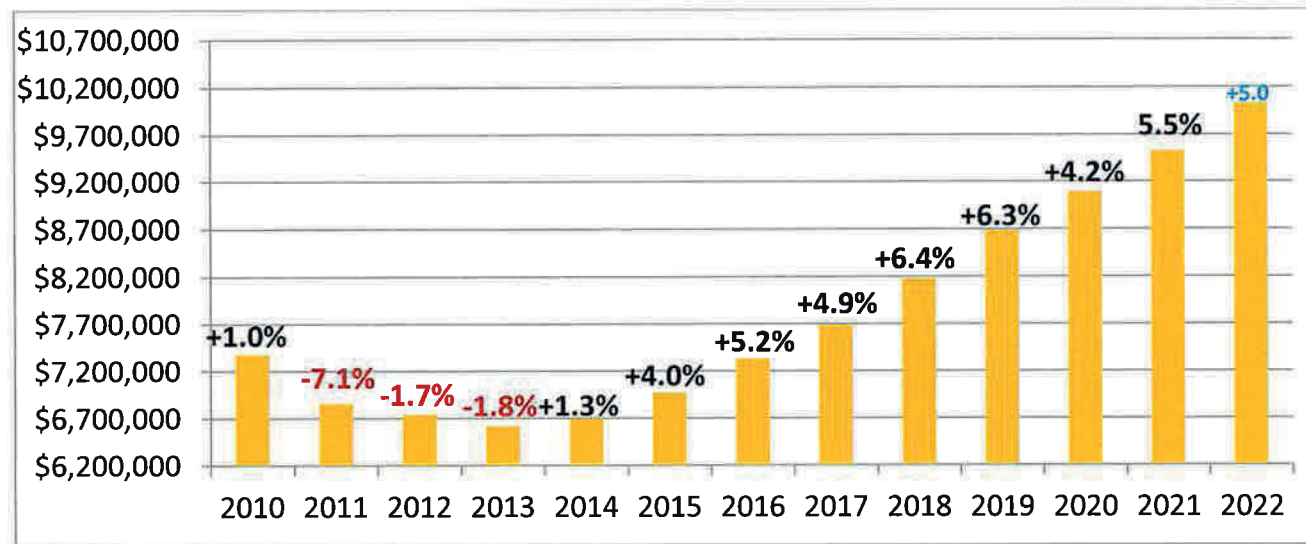
Total water and sewer revenues projected for fiscal year 2021/22 are \$42.8 million, not including expected loan reimbursements of \$4.1 million, and are up \$0.4 million from the current year budget. The revenue category with the largest projected increase of \$0.8 million is property tax revenue due to an increase in assessed property values. Service charges are projected to decrease approximately \$0.3 million due to water consumption declines. Sewer connection fees are projected to decline approximately \$0.1 million due to an assumed ten percent annual reduction as buildable lots decline.

Property Taxes – Property tax revenues are projected at \$ 10.0 million, a 5% increase over the current year actual amount. For fiscal year 2021/22, Property tax is budgeted 85% in the sewer fund and 15% in the water fund. The ratio is 80/20 in years 2022/23 through 2025/26 in the ten-year forecast, then changes to a 90/10 sewer/water ratio. Property tax transfers from the District to the South Tahoe Redevelopment Successor Agency are projected to be \$476,000 in 2021/2022 or 4.7% of projected gross property tax revenues. This tax transfer is estimated to continue until 2041, when all bonded debt of the Successor Agency is satisfied.

As you can see in the graph below, property tax receipts have been on a steady incline since 2014. The actual increase for the current year was 5.5%, and District staff believes assessed values will increase similarly through the rest of the current fiscal year resulting in an approximate property tax increase of 5% in 2021/22. The current increases are partially COVID-19 influenced. When the stay at home orders were issued, individuals living elsewhere began purchasing property locally once they determined they could work remotely from Tahoe. This change in work process may begin to slow, or shift back to onsite work once COVID-19 vaccines have been administered to a large percentage of the population. If this shift occurs, property sales could slow, reducing the current increases we are seeing in assessed values. Due to this potential scenario, years two through nine of the ten-year forecast project a 2.46% (15-year average) annual property tax increase instead of the current above average increases. Previous years' property tax increase projections, short and long term, were set at 2%, regardless of current trends or long-term averages. This amount was used because it is the maximum annual increase the County Tax Assessor can increase property values, regardless of ownership changes. District staff still plans to remain conservative when projecting future changes to assessed property values. We all witnessed the impact the recession had on property values, so we do not want to be overly aggressive or optimistic with long-term projections. One year with a negative change in values has a dramatic impact on long-term property tax collections.

Figure 2

GROSS PROPERTY TAX REVENUE

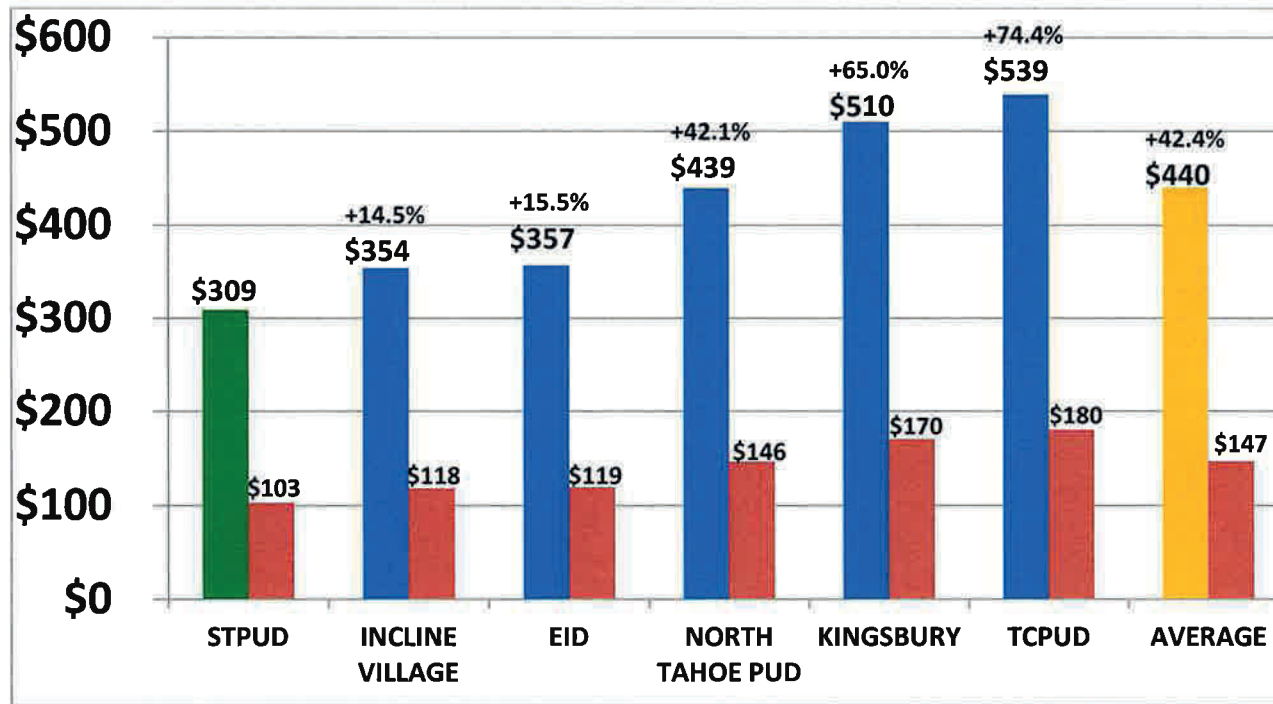


Service Charges – Total water and sewer service charge revenue projected for 2021/22 is \$28.3 million. As mentioned above, the adopted budget has been prepared with a 0% change to water and sewer rates for fiscal year 2021/22. The long-range forecast is currently prepared with the assumed water and sewer rate increases of 6% and 5% in years two through ten.

Included in this budget document is a summary sheet illustrating the five-year water and sewer rates. The rates were prepared by HDR Engineering. Also included is historical rate information and comparisons with other local water and sewer providers. This page illustrates the current average combined quarterly water and sewer bill of local comparable providers is \$440. In fiscal year 2021/22, the combined STPUD quarterly water and sewer bill for a typical residential customer will be \$309, much less than the average bill of the comparators today. If the Board implements the remaining two Proposition 218 approved rate increases in fiscal years 2022/23 and 2023/24, STPUD’s combined quarterly bill will be \$348.56 in fiscal year 2023/24, still well below the average of the comparators today.

Figure 3

Current Quarterly & Monthly Combined Water & Sewer Rate Comparison



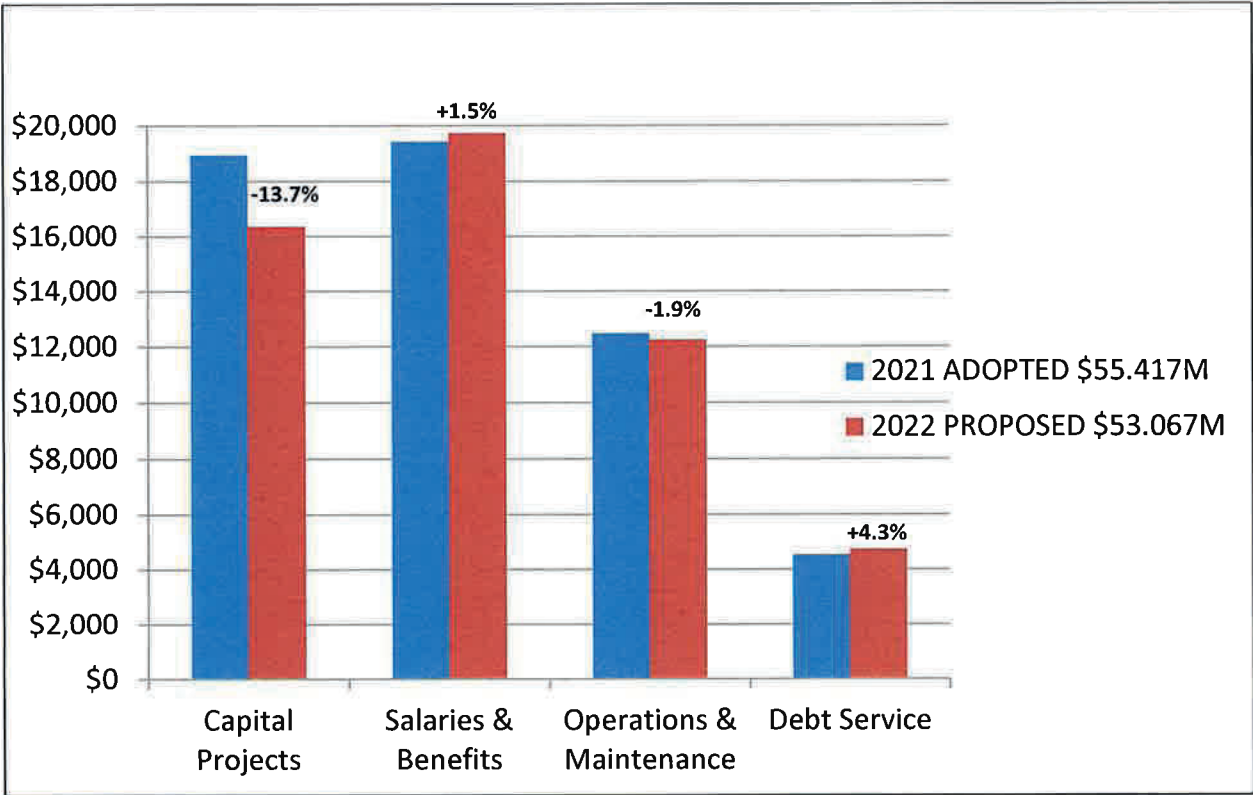
Connection Fees – Capacity charges collected by the District can only be spent on infrastructure or to pay the debt service on loans for infrastructure. For the fiscal year 2021/22 budget, staff has projected sewer capacity and connection charges equivalent to 103 typical residential connections and water charges equivalent to 30 typical residential connections. The difference is due to expansion projects, or teardown rebuilds, which usually require additional sewer capacity without the need for a larger water connection. Due to the unknown nature of commercial connections, we have projected total commercial development equivalent to 50 sewer units and one four-inch water connection. To account for a declining inventory of available buildable lots, the long-range forecast assumes a 10% reduction in sewer capacity fees annually. Although capacity charges projected for 2021/22 only represent approximately 2.9% of the total proposed revenue budget, they are an important revenue source to support capital projects and they represent 8.4% of the revenues specifically available for capital projects. For this reason, staff does not recommend any further reductions to the capacity charges, especially to the water capacity charges which are lower than most of our comparable providers.

The District has been participating in affordable housing meetings coordinated by various community members and groups. The meetings have included representatives from the City, County, TRPA, CTC, Tahoe Prosperity Center, Realtors Association, and others. In an effort to encourage affordable housing projects, the District Board approved an ordinance allowing unused sewer units to be transferred from one parcel to another for use on affordable housing projects. Also recently approved by the Board was the transfer of sewer units from one parcel to another on publicly owned parcels. The District will benefit from these code amendments by having the suspended sewer units placed back into service generating ongoing sewer service charge revenue. The District is continuing to investigate other programs or subsidies to help facilitate affordable housing development.

Investment Revenues – Projected investment earnings generated from the District’s portfolio are still well below historical averages as interest rates continue to be at or near record lows. Rates began to rise for a couple of years and District staff saw increases of 50 to a 100 basis points on some transactions, but rates have been on a steady decline again since the beginning of 2020. Projected earnings for 2021/22 are \$532,000 compared to \$640,000 in the current year budget. Although declining rates have negatively impacted District investment revenues, the District has been able to take advantage of record low-interest rates on new debt to fund infrastructure improvements and refinance higher interest debt. The long term savings of interest expense on new debt is greater than the reductions we have seen on investment revenues.

Grants – The District has benefited significantly from a successful grant program for nearly 20 years. From meter installations, waterline replacement and upsizing, water conservation programs, erosion control projects, etc., the District’s rate payers have received millions of dollars in system improvements that could not have been completed without grant awards or significantly greater rate increases. The adopted 2021/22 budget includes \$1.7 million of awarded grant funds for various projects. This follows \$.9 million expected to be received by current year end, June 30, 2021, and \$.4 million received in 2019/20. For 2021/22, the largest portion, \$815,000, is from FEMA for backup power systems in field locations and treatment plant blower system improvements. We also expect to receive \$420,000 from the California Tahoe Conservancy for fire fuel reduction projects and \$140,000 from Tahoe Sierra Integrated Regional Water Management group for water conservation programs. The El Dorado County Water Agency has committed \$235,000 to the District for various planning projects. The District is also seeking an additional \$2.25 million from FEMA to complete additional seismic improvements to the secondary clarifiers while they are being improved. The grants department is also responsible for completing the State Revolving Fund loan applications which have provided millions in interest savings through State subsidized interest rates.

Figure 4 Fiscal year 2021/22 adopted expenses compared to 2020/21 adopted expenses:



Total water and sewer adopted expenses for fiscal year 2021/22 are \$53.1 million compared to \$55.4 million in the current year adopted budget (Figure 4); \$16.4 million or 31% is allocated to capital projects, \$19.7 million or 37% for salaries and benefits, \$12.2 million or 23% for operating and maintenance expenses, and \$4.7 million or 9% for debt service. The fiscal year 2016/17 budget included a \$3.0 million inter-fund loan from the sewer fund to the water fund. The purpose of the inter-fund loan was to provide bridge funding to cover expenses related to the meter projects until the District is reimbursed from the meter loans. The current year (2020/21) budget was prepared anticipating that the loan will be paid back by June 30, 2021, when the meter projects are substantially complete and the District has received the majority of the reimbursement through the State Revolving Fund loan. Below is discussion of the individual expense categories.

Operating and Maintenance Expenses – Total water and sewer operating and maintenance (O&M) expenses adopted for fiscal year 2021/22 are \$12.2 million, \$240,595 or 1.93% less than the current year budget prior to the reductions to fund the COVID Rate Relief plan. The operations and maintenance expenditure requests submitted for inclusion in the proposed 2021/22 budget were \$13.1 million, but were reduced through cuts and delays down to \$12.2 million to accommodate the assumed 0% change to service charge rates. The majority of expenditure cuts include travel and training costs and temporary or seasonal hires. The majority of delayed expenditures are for assessments and studies managed by the District’s engineering department. Some of the delayed projects include the Stateline Zone Capacity Study, Shop Facilities Master Plan, and a Cathodic Protection Assessment. The expectation is for these projects to be funded in the fiscal year 2022/23 budget.

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

As a requirement to address the declining revenues during the recession, budgeted O&M expenses were reduced over a multiple year period by more than 20% when compared to the adopted budget for 2008/09. Thirteen years later, the adopted 2021/22 O&M budget is increasing 9.3%, while inflation has increased 21.2% over the same time period. 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 2021/22 budget are \$19.7 million and account for approximately 37% of the total expenditure budget. Budgeted salaries in the amount of \$12.8 million are increasing \$92,000 or .72%, while budgeted benefits in the amount of \$6.9 million are increasing \$198,000 or 2.95%. The combined increase is \$290,000 or 1.49%. The projected increases are due to several known and expected reasons. The cost savings due to the elimination of the AGM position offset the cost of an assumed 2% COLA. Also, the savings associated with retirements of long-term employees at the top of their wage scales nearly offset the cost of the 5% step increases of newer employees. Implementation of the third (last) step of the compensation study is projected to increase salaries approximately \$75,000. The largest projected increase to benefits is CalPERS contributions. CalPERS contribution rates for 2021/22 are increasing creating an estimated cost impact of \$104,000 and represents 53% of the total increase to benefits expense (see more information on CalPERS below.) There was no increase to the ACWA health insurance premiums for calendar year 2021, so we are assuming there will be an increase for 2022. The proposed budget includes a 5% increase beginning January 1, 2022, creating a fiscal year impact of approximately \$67,000. Payroll taxes and retirement health savings account contributions are increasing slightly due to the increases in wages noted above.

Fiscal year 2020/21 is the fourth and final year of the current employment contracts. Negotiations with both of the employment groups is currently taking place. The goal is to have approved contracts in place by July 2021.

CalPERS – The California Public Employees Retirement System continuously adjusts actuarial assumptions which impact the employer contribution rates. The changes are being made to improve the funding level of the retirement system. In an effort to improve the sustainability of the retirement system, the legislature in 2013 adopted the Public Employee Pension Reform Act (PEPRA). This act created a new pension plan with lower benefit levels for public employees hired after January 2013. While the CalPERS Board believes PEPRA will improve the sustainability of the retirement system, they do not expect to see a large impact for another 15 to 20 years. Due to this delay, as well as lower than expected return on investments, the CalPERS Board took action to reduce the expected rate of return on investments by .5%, 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 2021/22 the increase to the Classic plan employer rate is 1.888% of salaries, or \$78,992, bringing the contribution rate up to 25.356% of salaries. The PEPRA plan is actually decreasing slightly by 0.184% of salaries, but the cost of the plan is increasing by \$25,168 due to an increased number of newer employees enrolled in the plan. The contribution employer rate for 2021/22 is 7.989% of salaries.

Debt Service – The District would prefer to fund infrastructure improvements with cash but must issue debt in order to complete necessary projects while keeping service charge rates at moderate levels. Also, it is reasonable to fund assets that have long service lives with long-term debt. The District also issues debt when interest rates are low to refinance older borrowings which can create substantial savings to our customers. Some of the refinancing in the past has created millions in savings over the remaining loan terms. District staff just completed a refinance which combined four outstanding obligations into one. The present value savings for this transaction is \$700,000. For the year 2021/22, debt service is projected at \$4.7 million, an increase of approximately \$200,000 over the current year. The increase is due to the principle and interest payments associated with the repayment of the Meters Phase 3 – 5 State Revolving Fund loan which begins in 2021/22.

The CIP's incorporated in the proposed budget and long-range forecast require additional borrowings. The sewer fund forecast includes \$33.1 million, while the water fund includes \$37.3 million in assumed new borrowings. Three years ago the District secured a \$14 million State Revolving Fund loan to complete the remaining meter projects. Four million dollars of this loan is in the form of a grant, which reduces the principle to \$10 million. There are currently five applications for State Revolving Fund loans in different stages of development. There are currently two loans in process for pump station work (Tahoe Keys and Upper Truckee), one for Keller/Heavenly zone improvements, one for a bundled waterline replacement program, and one for rehabilitation of the secondary clarifiers at the wastewater treatment plant. The current and future loan amounts and subsequent repayment schedules are built into the forecast. The timing and amount of the loans are designed to insure compliance with District reserve guidelines and lender debt covenants. When possible, the District intends to utilize the State Revolving Fund program to complete other sewer and water projects over the next ten years. This program offers subsidized interest rates that are

typically lower than the general tax-exempt market. If this funding is not available, or if project completion is time sensitive, the District may find it necessary to utilize other funding sources.

Capital Outlay - Total water and sewer capital outlay budgeted for fiscal year 2021/22 is \$16.4 million; \$9.4 million for sewer projects, and \$7.0 million for water projects. Some of the projects expected to begin or finish next year include the Tahoe Keys pump station rehabilitation, secondary clarifiers 2 and 3 rehabilitation, emergency generator for the treatment blower system, LPPS tank improvements, field communications upgrades, Keller-Heavenly zone improvements, meter clean-up projects, Rocky Point 1 waterline, Bowers waterline and replacement of pressure reducing valves. There is also a combined \$1.0 million budgeted for emergency water and sewer projects. The ten-year engineering CIP's are currently developed at \$75.8 million and \$61.9 million for sewer and water projects respectively. These amounts were reduced from \$83.0 million and \$68.1 million to accommodate the 0% change to service charge rates in 2021/22. The CIP's are dependent on the assumed 6% and 5% annual water and sewer rate increases in years two through ten of the long-range forecast. Obviously this will change if the Board decides to move forward with a different rate increase approach.

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

Paul Hughes, Chief Financial Officer

STPUD QUARTERLY WATER AND SEWER RATES AUTHORIZED BY PROP 218 NOTICE

QUARTERLY FLAT SERVICE

	ADOPTED	NO CHANGE	NO CHANGE	MAX AUTHORIZED	
	4.00%			MUST BE CONFIRMED	
	2019/20	2020/21	2021/22	2022/23	2023/24
WATER					
Single Dwelling Unit	\$175.17	\$175.17	\$175.17	\$212.95	\$225.73
Duplex	\$290.93	\$290.93	\$290.93	\$353.06	\$374.24
Triplex	\$395.24	\$395.24	\$395.24	\$479.64	\$508.42
Fourplex	\$511.33	\$511.33	\$511.33	\$620.53	\$657.76
Each additional unit	\$85.68	\$85.68	\$85.68	\$103.98	\$110.22
Business Establishment 3/4 Inch Connection	\$253.66	\$253.66	\$253.66	\$307.24	\$325.67
Business Establishment 1 Inch Connection	\$382.65	\$382.65	\$382.65	\$463.49	\$491.30

	ADOPTED	NO CHANGE	NO CHANGE	MAX AUTHORIZED	
	5.00%			MUST BE CONFIRMED	
	2019/20	2020/21	2021/22	2022/23	2023/24
SEWER					
Quarterly Charge Per Sewer Unit	5.00%			5.00%	5.00%
By Customer Class					
Single Family Dwelling	\$44.46	\$44.46	\$44.46	\$51.47	\$54.04
Multi Family Residences	\$42.94	\$42.94	\$42.94	\$49.71	\$52.20
Hotels/Motels/Timeshares	\$42.21	\$42.21	\$42.21	\$48.86	\$51.31
Trailer/Mobile Home Parks & Campgrounds	\$42.16	\$42.16	\$42.16	\$48.81	\$51.25
Non-Residential	\$44.46	\$44.46	\$44.46	\$51.47	\$54.04

METERED WATER SERVICE

Quarterly Base Rate	ADOPTED	NO CHANGE	NO CHANGE	MAX AUTHORIZED	
	4.00%			MUST BE CONFIRMED	
	2019/20	2020/21	2021/22	6.00%	6.00%
	2019/20	2020/21	2021/22	2022/23	2023/24
3/4 inch connection	\$138.16	\$138.16	\$138.16	\$168.93	\$179.07
1 inch connection	\$230.62	\$230.62	\$230.62	\$281.99	\$298.91
1 1/2 inch connection	\$459.97	\$459.97	\$459.97	\$562.42	\$596.17
2 inch connection	\$736.19	\$736.19	\$736.19	\$900.17	\$954.18
3 inch connection	\$1,381.28	\$1,381.28	\$1,381.28	\$1,688.95	\$1,790.29
4 inch connection	\$2,302.50	\$2,302.50	\$2,302.50	\$2,815.36	\$2,984.28
6 inch connection	\$4,603.52	\$4,603.52	\$4,603.52	\$5,628.92	\$5,966.66
8 inch connection	\$7,365.99	\$7,365.99	\$7,365.99	\$9,006.71	\$9,547.11
10 inch connection	\$10,589.70	\$10,589.70	\$10,589.70	\$12,948.47	\$13,725.38

Consumption Rate by Customer Class Per 100 Cubic Feet (748 Gallons)	ADOPTED	NO CHANGE	NO CHANGE	MAX AUTHORIZED	
	4.00%			MUST BE CONFIRMED	
	2019/20	2020/21	2021/22	6.00%	6.00%
	2019/20	2020/21	2021/22	2022/23	2023/24
Single Family Tier 1	\$1.58	\$1.58	\$1.58	\$1.88	\$1.99
Single Family Tier 2	\$2.40	\$2.40	\$2.40	\$2.86	\$3.03
Multi Family	\$1.57	\$1.57	\$1.57	\$1.88	\$1.99
Commercial	\$1.62	\$1.62	\$1.62	\$1.93	\$2.04

STRATEGIC PLAN of the SOUTH TAHOE PUBLIC UTILITY DISTRICT

Strategic Plan Vision Statement

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

Strategic Plan Mission Statement

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

Strategic Goals

Provide exemplary customer service.

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

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

Develop staff to ensure professionalism and continuity of organizational knowledge.

Continue to be outstanding financial stewards.

Provide a safe and harmonious work environment for District employees.

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

DISTRICT OFFICIALS

BOARD OF DIRECTORS

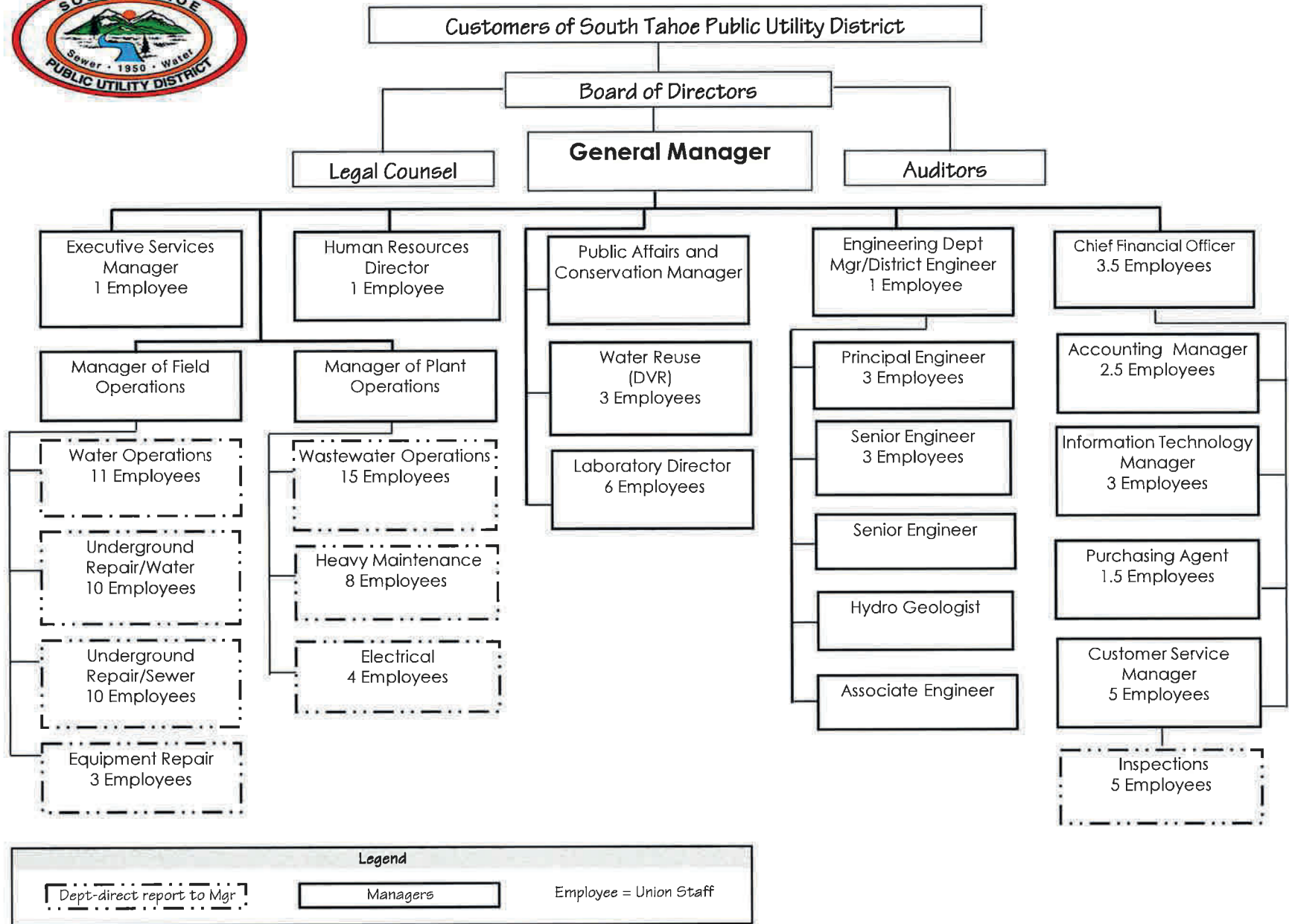
Kelly Sheehan, President
David Peterson, Vice President
Chris Cefalu, Director
Nick Exline, Director
Shane Romsos, Director

MANAGERS

John Thiel, General Manager
Paul Hughes, Chief Financial Officer

Debbie Henderson, Accounting Manager
Tim Bledsoe, Customer Service Manager
Adrian Coombs, Senior Engineer
Trevor Coolidge, Senior Engineer
Brent Goligoski, Associate Engineer
Julie Ryan, Engineering Department Manager
Melonie Guttry, Executive Services Manager
Chris Stanley, Manager of Field Operations
Liz Kauffman, Director of Human Resources
Ivo Bergsohn, Hydro Geologist
Chris Skelly, Information Technology Manager
Dan Arce, Laboratory Director
Jim Hilton, Land Application Manager
Jeff Lee, Manager of Plant Operations
Stephen Caswell, Principal Engineer
Shelly Thomsen, Public Affairs/Water Conservation Manager
Heidi Baugh, Purchasing Agent

South Tahoe Public Utility District



DEPARTMENT/CREW DESCRIPTIONS

Sewer

Operations

1012

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

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

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

Number of employees: 16

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

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

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

The Electrical/Instrumentation Department goals for 2021/2022 are:

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

Number of employees: 4

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

The goals of this department are:

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

Number of employees: 7

Sewer

Underground Repair

1022

This department's function is to maintain the District's 336 miles of collection lines. This involves preventive maintenance such as regular cleaning and the discovery of inflow and infiltration (I&I). They also deal with stoppages caused by anything from grease to rocks, sticks, etc. They rebuild manholes, lower manholes, install new laterals, T.V. lines, and perform small mainline extensions. The budget is geared for maintenance, repair, and the elimination of I&I, roots, and grease in the collection system. Their 2021/2022 goals include:

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

Number of employees: 10.25

Water

Underground Repair

2024

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

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

Number of employees: 10.25

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

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

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

During 2021/2022, the Sewer/Water Operations Departments (in conjunction with the Engineering Department) will apply itself to the below goals:

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

Number of employees: 11.25

Sewer/Water

Equipment Repair

1028/2028

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

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

Number of employees: 3.25

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

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

Number of employees: 13

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

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

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

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

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

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

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

Number of employees: 6

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

Number of employees: 4

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

Major goals for 2021/2022 for this department are:

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

Number of employees: 3

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

The goals and objectives of this department are:

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

Number of employees: 2

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

The goals and objectives of this department include:

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

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

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

The goals for the 2021/2022 budget year are:

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

Number of employees: 4

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

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

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

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

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

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

Sewer/Water

Public Affairs/Water Conservation

1064/2064

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

Major goals in 2021/2022 for this department are:

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

Number of Employees: 1

Sewer/Water

Non-Crew

1080/2080

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

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

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

COMBINED FUNDS

FISCAL YEAR 2021/22 BUDGET SUMMARY

	2021/22 FORECAST	2021/22 FORECAST
	<u>ENTERPRISE FUND</u>	<u>CAPITAL FUND</u>
BEGINNING CASH BALANCES	6,285,222	31,652,418
REVENUES	39,508,907	3,340,122
BORROWINGS	0	4,053,000
AVAILABLE FUNDS	\$ 45,794,129	\$ 39,045,540
SALARIES	11,021,575	1,787,600
BENEFITS	6,159,700	764,550
OPERATIONS AND MAINTENANCE	10,345,920	1,897,900
CAPITAL OUTLAY	0	16,367,500
DEBT SERVICE PAYMENTS	1,048,000	3,674,000
TOTAL CASH OUTLAYS	\$ 28,575,195	\$ 24,491,550
BALANCE BEFORE TRANSFERS	17,218,934	14,553,990
AVAILABLE TO TRANSFER TO CAPITAL FUND	-11,111,445	11,111,445
TRANSFER TO RESERVE FUNDS	0	-10,684,900
ACCRUAL TO CASH ADJUSTMENT	9,051	0
OPERATING AND CAPITAL RESERVES	\$ 6,116,540	\$ 14,980,535
RATE STABILIZATION RESERVE	\$ -	\$ 8,208,449
DEBT RESERVE	\$ -	\$ 2,476,451
TOTAL RESERVE(CASH) BALANCES 6/30/20	\$ 6,116,540	\$ 25,665,435





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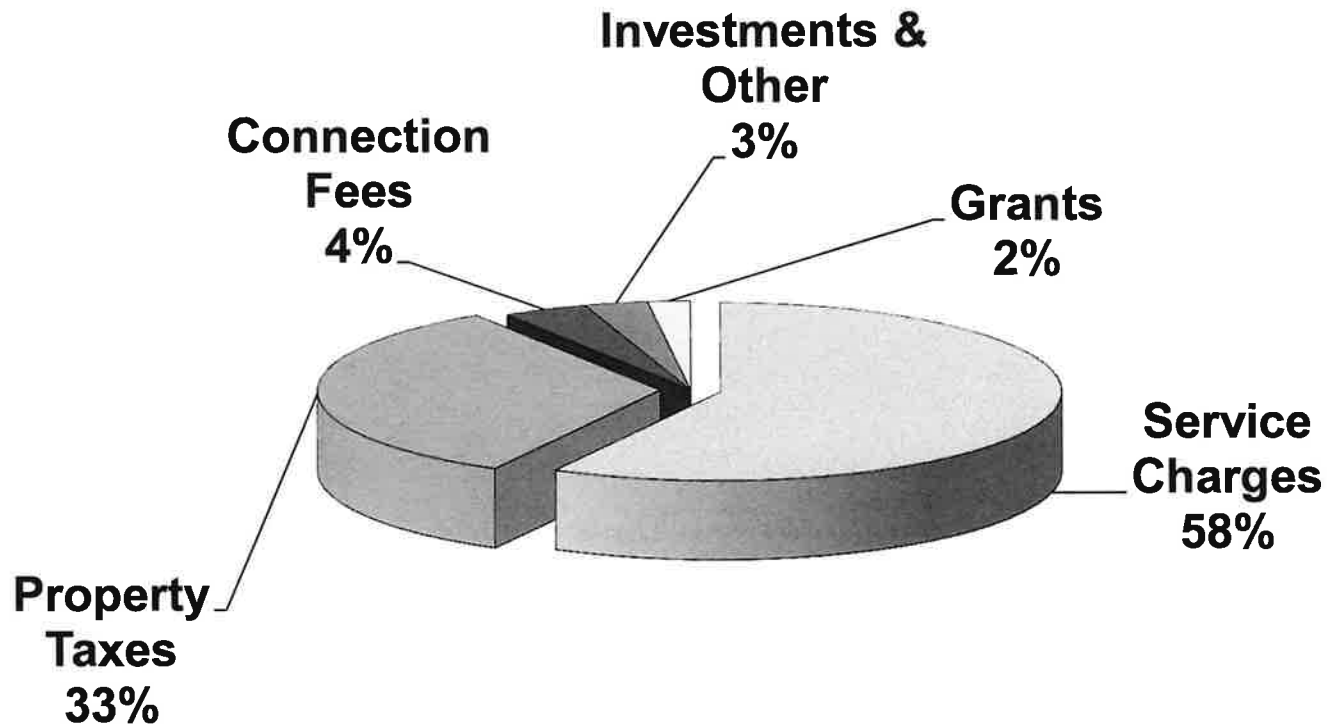


SEWER FUND

FISCAL YEAR 2021/22 BUDGET SUMMARY

	2021/22 FORECAST	2021/22 FORECAST
	<u>ENTERPRISE FUND</u>	<u>CAPITAL FUND</u>
BEGINNING CASH BALANCES	3,609,766	27,083,926
REVENUES	24,495,447	1,574,122
BORROWINGS	0	0
AVAILABLE FUNDS	\$ 28,105,213	\$ 28,658,048
SALARIES	6,973,925	893,800
BENEFITS	3,892,700	382,275
OPERATIONS AND MAINTENANCE	6,402,925	1,363,900
CAPITAL OUTLAY	0	9,390,500
DEBT SERVICE PAYMENTS	646,000	2,765,000
TOTAL CASH OUTLAYS	\$ 17,915,550	\$ 14,795,475
BALANCE BEFORE TRANSFERS	10,189,663	13,862,573
AVAILABLE TO TRANSFER TO CAPITAL FUND	-6,302,909	6,302,909
TRANSFER TO RESERVE FUNDS	0	-9,379,000
OPERATING AND CAPITAL RESERVES	\$ 3,886,754	\$ 10,786,482
RATE STABILIZATION RESERVE	\$ -	\$ 7,673,830
DEBT RESERVE	\$ -	\$ 1,705,170
LOAN TO WATER FUND	\$ -	\$ -
TOTAL RESERVE(CASH) BALANCES 6/30/20	\$ 3,886,754	\$ 20,165,482

SEWER ENTERPRISE FUND 2021/22 Funding Sources





Adopted Budget - Revenue

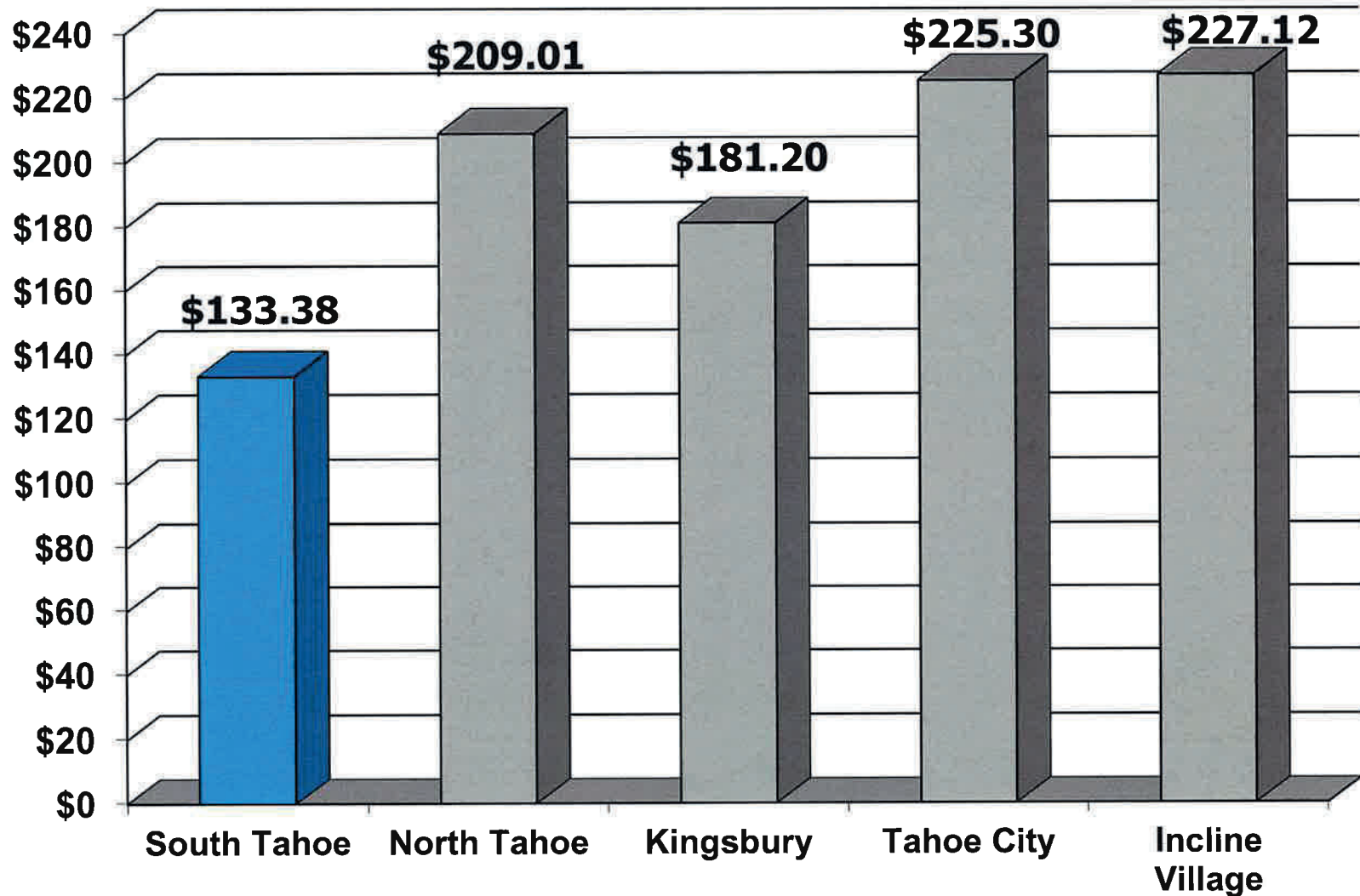
Budget Year 2022

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2021 Actual Amount	2021 Estimated Amount	2022 Adopted
Fund 10 - Sewer Fund									
Department 80 - Non Crew									
3101	Service Charge Revenue	12,766,782.14	13,533,532.25	14,389,466.02	15,191,266.52	15,142,000.00	14,845,773.97	14,845,775.00	15,206,000.00
3104	Plant Dumping Fees	18,017.41	17,899.20	15,986.05	16,350.54	18,000.00	16,425.73	18,000.00	18,000.00
3105	Repairs	.00	259.76	2,152.50	.00	500.00	24,985.62	26,000.00	500.00
3107	Returned Check Charges	1,725.00	1,700.00	2,150.00	2,700.00	2,000.00	1,250.00	1,500.00	2,000.00
3301	Sewer Permit Fee	23,550.00	23,850.00	20,700.00	24,300.00	22,000.00	18,300.00	20,000.00	22,000.00
3401	Capacity Charge	1,253,073.00	1,100,225.00	1,324,005.00	1,317,338.00	1,103,000.00	944,829.00	975,000.00	992,900.00
3501	Secured Taxes	7,589,824.86	8,113,633.29	8,499,827.50	8,819,908.82	8,362,390.00	8,568,977.43	8,625,000.00	8,288,800.00
3502	Unsecured Taxes	139,059.79	136,460.77	145,934.53	159,046.89	145,200.00	167,946.77	169,000.00	160,000.00
3504	Sale of Surplus Assets	7,885.00	11,875.00	546.00	28,167.50	.00	.00	.00	.00
3509	Realized Gain - Loss on Investments	(11,652.40)	(63,769.05)	(49,266.25)	167,794.01	.00	155,268.44	.00	.00
3510	Interest Income	289,432.62	410,840.35	824,743.41	607,219.21	383,500.00	270,217.97	383,500.00	420,000.00
3511	Fair Market Value Unrealized Gain/Loss	(130,779.44)	(138,953.75)	449,300.76	285,663.79	.00	(532,917.17)	.00	.00
3514	Rents and Leases	83,753.50	112,750.00	206,180.00	146,457.68	175,000.00	291,102.71	295,000.00	12,550.00
3516	Federal Aid	501,882.51	.00	.00	9,418.92	300,000.00	(9,418.92)	25,000.00	581,250.00
3518	State Aid	125,470.63	4,508.47	.00	171,489.25	.00	192,800.00	200,000.00	.00
3519	State Homeowner Exemption	72,616.35	74,278.70	75,094.98	74,663.09	79,100.00	62,813.79	63,000.00	75,000.00
3523	Interest/Penalty Charges	141,136.78	166,335.88	151,129.42	84,356.55	107,195.00	40,714.49	45,000.00	107,000.00
3530	Water Admin/Permit Fee	.00	.00	900.00	.00	.00	300.00	600.00	.00
3540	Other Miscellaneous Income	32,948.83	88,670.86	48,184.51	4,638.66	45,000.00	6,510.79	7,000.00	6,000.00
3542	Diamond Valley Ranch Revenue	.00	.00	.00	16,067.60	.00	55,169.35	60,000.00	178,000.00
3620	Local Aid	41,823.53	.00	.00	.00	.00	.00	.00	.00
3701	Street Light Revenues	22,529.88	22,348.07	21,942.28	13,519.98	.00	.00	.00	.00
3999	Low Income Discount - Contra Revenue	.00	.00	.00	.00	.00	(12,286.09)	.00	.00
	Department 80 - Non Crew Totals	\$22,969,079.99	\$23,616,444.80	\$26,128,976.71	\$27,140,367.01	\$25,884,885.00	\$25,108,763.88	\$25,759,375.00	\$26,070,000.00

SEWER ENTERPRISE FUND

2021/22 Local Quarterly Sewer Rates

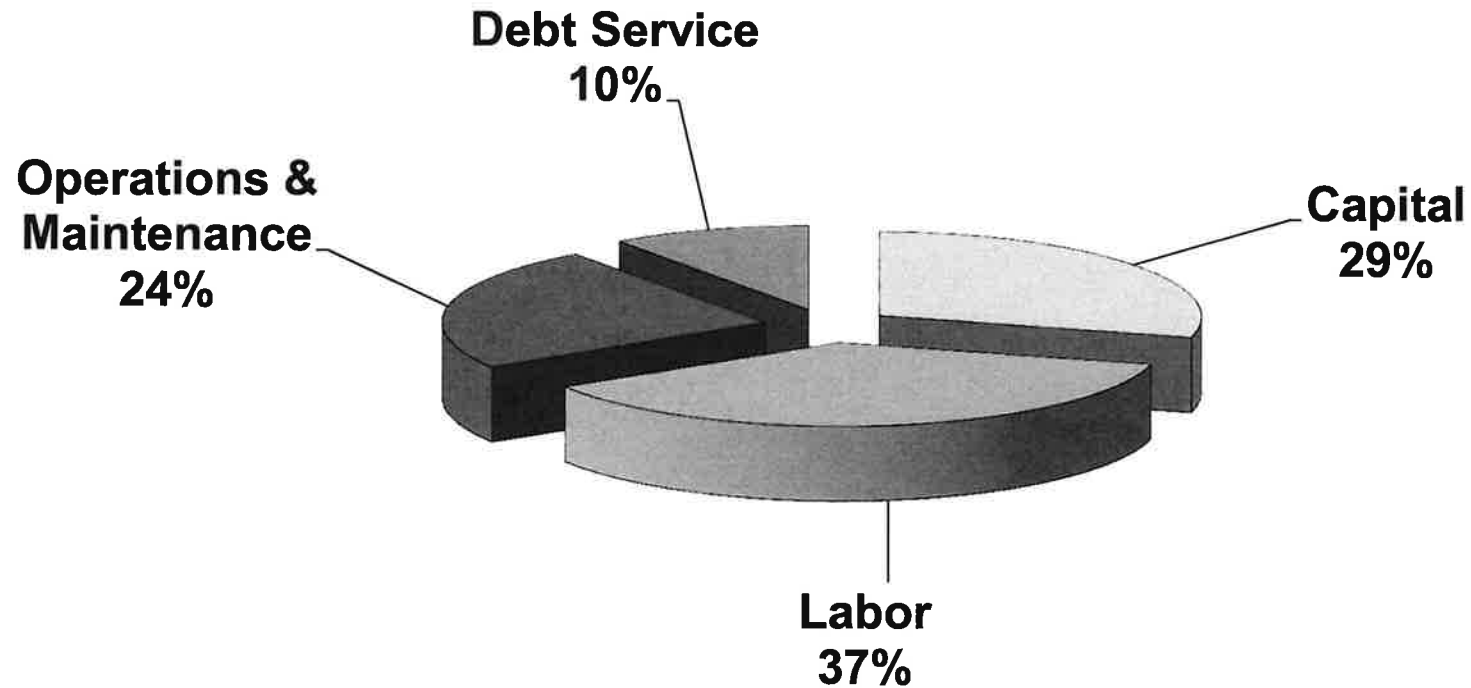
As of July 1, 2021



MOST RECENT TEN-YEAR BOARD ADOPTED SEWER RATE HISTORY

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Avg.
Sewer	3.0%	5.0%	0.0%	6.0%	6.0%	6.0%	6.0%	6.0%	5.0%	0%	4.3%
CPI (May to May)	1.6%	0.7%	1.7%	0.8%	0.4%	2.0%	3.0%	2.8%	0.5%	5.4%	1.89%
Typical Quarterly Sewer Bill	89.85	94.35	94.35	100.02	106.02	112.38	119.13	126.27	133.38	133.38	

SEWER ENTERPRISE FUND 2021/22 Expense Allocation



SUMMARY OF OPERATIONS AND MAINTENANCE

2021/22 SEWER BUDGET

ADOPTED																						21/22	2021 BUDGET	INCREASE	
	PLANT OPS	OPS	ELECTRIC	HEAVY MAINT	FIELD OPS	UR 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	BUDGET	BUDGET	(DECREASE)	
44XX	PROFESSIONAL SERVICES	100	14,950		250	50,000		4,500	0	47,500	55,800	25,250	28,200	1,925	51,250	49,750	350	20,000	11,250			353,075	367,650	(13,975)	
45XX	INSURANCE					2,500													1,500		299,700	303,700	306,300	(2,600)	
46XX	PETROLEUM PRODUCTS		1,900	2,500	9,000	500	38,000	14,550	6,500	1,600	17,800	1,100					300			4,300		88,050	95,050	3,000	
47XX	OPERATING SUPPLIES		279,300				12,000		31,500	7,000												328,800	324,500	5,600	
48XX	OFFICE EXPENSES	625	2,600	975	600	500	1,500	700	800	3,250	800	1,600	550	1,300	725	1,225	1,475	1,050	61,000	19,300	250	300	194,675	195,525	(850)
49XX	PRINTING AND PUBLICATIONS											100	7,150	1,000	1,000	25	100		9,500				18,825	18,525	300
50XX	RENTS AND LEASES									16,000									1,100		190,000	203,100	207,750	(4,650)	
50XX	REPAIRS AND MAINTENANCE	100	33,350	72,350	165,875	100	311,350	284,850	63,125	12,500	65,150	1,100	38,900	100	3,125	100	32,650	193,225	37,400	4,750	3,000	1,361,800	1,198,875	169,825	
51XX	RESEARCH/MONITORING								36,000														36,000	24,000	12,000
52XX	TRAVEL/EDUC/MEMBERSHIPS	800	5,000	1,750	3,500	225	5,000	1,150	350	6,800	3,050	900	28,600	13,700	825	650	650	225	10,550	400	700		81,675	155,650	(73,975)
53XX	UTILITIES		600	500			4,150	3,300		14,150									650	100	2,000	1,621,000	1,948,200	1,992,425	(46,225)
55XX	MISC EXPENSES	200	600	200	150	100	600	325	200	105	500	1,250	250	50	100	350	100	50	250	50	100	5,575	6,025	(450)	
66XX	OTHER OPERATING EXP	166,000	219,000	3,300	7,500	45,500	5,000		3,600	142,675	4,650	0	1,825	31,250					6,000			692,500	1,327,800	1,334,600	(6,800)
67XX	NON OPERATING EXP																	82,100				150,450	232,550	176,950	56,600
	21/22 BUDGET	167,925	942,150	96,425	128,425	47,175	417,900	416,875	75,475	94,150	308,575	66,700	53,550	92,075	35,975	56,600	125,150	34,725	288,675	85,600	12,000	3,269,080	6,402,925	6,281,125	121,800
	2021 ADOPTED BUDGET	171,625	843,200	117,175	152,225	47,425	436,600	219,200	78,225	91,200	340,875	16,050	67,500	112,725	80,800	61,800	71,200	35,425	249,200	87,375	11,700	3,291,200		6,281,125	
	INCREASE/(DECREASE)	(3,600)	(1,050)	(20,750)	(25,800)	(250)	(18,700)	197,675	(250)	2,950	(32,300)	50,650	(14,450)	(20,650)	(44,825)	(5,200)	53,450	(700)	39,475	(1,575)	300	(32,150)	121,800		

SUMMARY OF SALARIES AND BENEFITS

2021/22 SEWER BUDGET

ADOPTED

	PLANT OPS	OPS	ELECTRIC	HEAVY MAINT	FIELD OPS	LJR 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	21/22 BUDGET	2021 BUDGET	INCREASE (DECREASE)	
REGULAR WAGES	168,775	1,701,200	220,150	642,450	84,875	820,675	510,475	143,200	252,325	384,000	225,600	12,000	110,250	63,050	233,600	200,625	102,175	235,600	260,775	197,550	6,549,350	6,306,825	242,725	
NEW POSITIONS																					0	0	0	
SUB-TOTAL	168,775	1,701,200	220,150	642,450	84,875	820,675	510,475	143,200	252,325	384,000	225,600	12,000	110,250	63,050	233,600	200,625	102,175	235,600	260,775	197,550	6,549,350	6,306,825	242,725	
COST OF LIVING ADJ	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL REGULAR	168,775	1,701,200	220,150	642,450	84,875	820,675	510,475	143,200	252,325	384,000	225,600	12,000	110,250	63,050	233,600	200,625	102,175	235,600	260,775	197,550	6,549,350	6,306,825	242,725	
OVERTIME	0	75,000	7,000	4,000	0	17,000	27,000	2,000	3,500	8,000	25	0	2,000	0	42,500	4,650	125	7,325	12,000	5,325	217,450	270,800	(53,350)	
COST OF LIVING ADJ	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL OVERTIME	0	75,000	7,000	4,000	0	17,000	27,000	2,000	3,500	8,000	25	0	2,000	0	42,500	4,650	125	7,325	12,000	5,325	217,450	270,800	(53,350)	
DOUBLE TIME	0	43,000	200	500	0	500	5,000	25	3,000	500	0	0	0	0	0	0	0	50	0	0	52,775	52,300	475	
COST OF LIVING ADJ	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DOUBLE TIME	0	43,000	200	500	0	500	5,000	25	3,000	500	0	0	0	0	0	0	0	50	0	0	52,775	52,300	475	
PART TIME/SEASONAL	0	47,150	0	0	0	37,950	18,000	0	11,000	0	0	0	0	0	0	0	0	0	0	0	114,100	136,600	(22,500)	
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
SEASONAL (NEW)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	9,500	(9,500)	
PART TIME OVERTIME	0	500	0	0	0	500	125	0	250	0	0	0	0	0	0	0	0	0	0	0	1,375	775	600	
DOUBLE TIME	0	1,000	0	0	0	0	0	0	375	0	0	0	0	0	0	0	0	0	0	0	1,375	200	1,175	
GRAND TOTAL SALARIES	168,775	1,697,850	227,350	646,950	84,875	876,825	560,800	145,225	270,450	372,500	225,625	12,000	112,250	63,050	276,100	205,275	102,300	242,975	272,775	202,875	6,936,425	6,776,800	159,625	
21/22 BUDGETED BENEFITS	84,550	1,065,275	125,550	415,400	41,825	480,225	267,850	87,625	128,725	151,700	101,000	80,200	71,700	37,300	136,050	112,025	64,050	134,225	156,425	120,400	3,892,700	3,715,850	176,750	
TOTAL SALARIES AND BENEFITS	253,325	2,833,125	352,900	1,062,350	126,700	1,356,850	858,450	232,850	399,175	524,200	326,625	92,200	183,950	100,350	412,150	317,300	166,350	377,200	429,200	323,275	10,829,125	10,492,750	336,375	
2021 BUDGETED	243,050	2,776,000	323,075	885,650	118,450	1,296,425	830,550	226,775	387,475	555,575	312,700	78,625	195,750	93,600	405,700	328,675	157,900	358,300	403,725	313,900		10,482,750		
INCREASE/DECREASE	10,275	157,125	29,825	176,700	8,250	(59,575)	27,900	6,075	11,700	(31,375)	13,925	13,575	(12,800)	6,750	6,450	(11,375)	8,450	18,900	25,475	9,375	336,375			

2021/22 SEWER CAPITAL OUTLAY

ADOPTED

DETAIL OF ENGINEERING OPERATING EXPENSES

	21/22 BUDGET	20/21 BUDGET	INCREASE (DECREASE)
<u>PROFESSIONAL SERVICES**</u>	1,136,500	880,800	255,700
<u>PETROLEUM PRODUCTS</u>	5,300	5,300	0
<u>OFFICE EXPENSES</u>	6,325	6,325	0
<u>PRINTING AND PUBLICATIONS</u>	125	125	0
<u>REPAIRS AND MAINTENANCE</u>	200,500	169,000	31,500
<u>TRAVEL/MEETINGS/ED</u>	8,650	23,800	(15,150)
<u>UTILITIES</u>	2,500	2,500	0
<u>MISCELLANEOUS EXPENSES</u>	625	625	0
<u>OTHER OPERATING EXP</u>	3,375	3,375	0
TOTAL EXPENSES	1,363,900	1,091,850	272,050

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

2021/22 SEWER CAPITAL OUTLAY

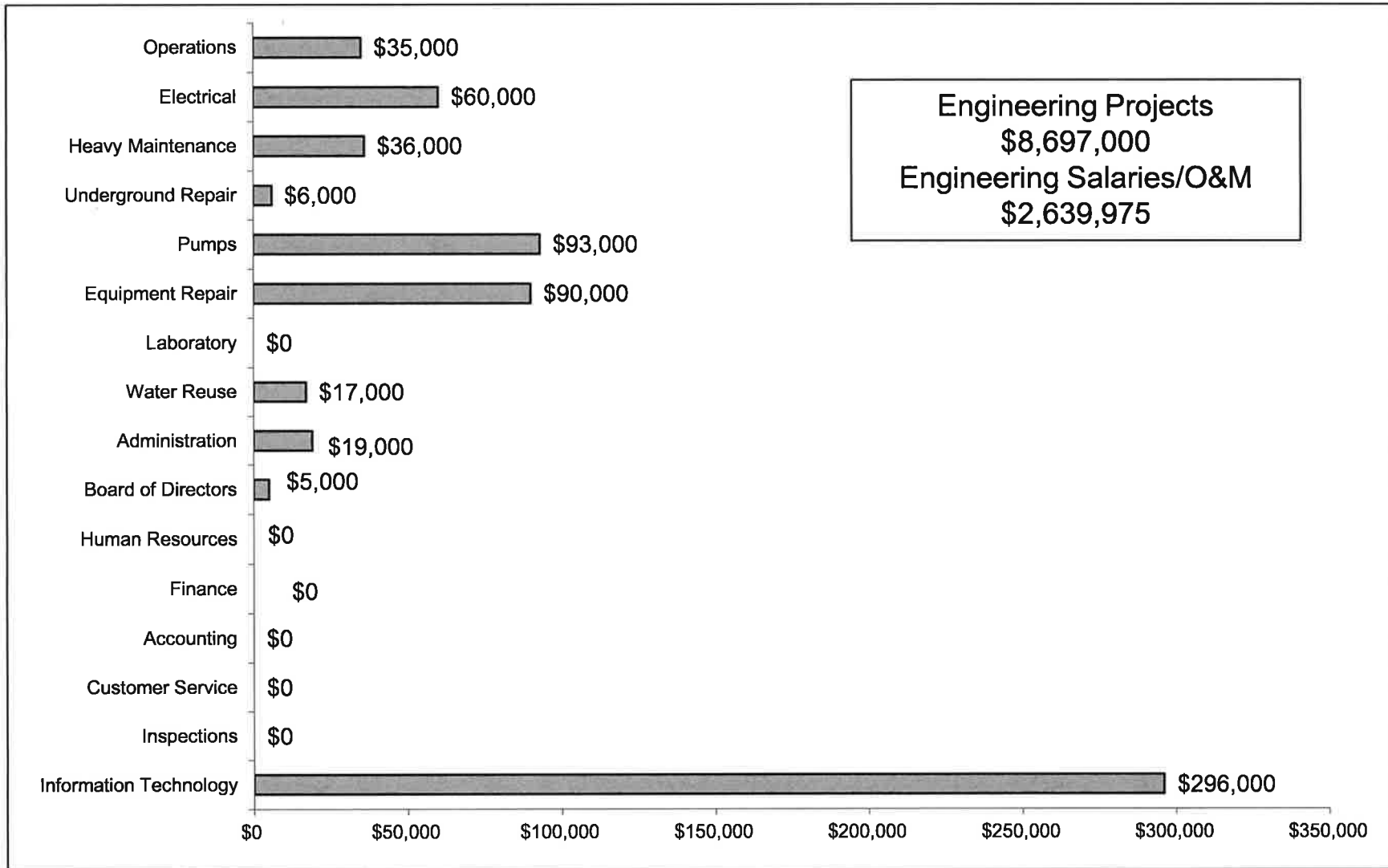
ADOPTED

DETAIL OF ENGINEERING SALARIES AND BENEFITS

	21/22 BUDGET	20/21 PY BUDGET	INCREASE (DECREASE)
REGULAR WAGES	843,800	928,775	(84,975)
NEW POSITIONS		0	0
SUB-TOTAL	843,800	928,775	(84,975)
COST OF LIVING ADJ	0	0	
TOTAL REGULAR	843,800	928,775	(84,975)
OVERTIME	50,000	40,000	10,000
COST OF LIVING ADJ	0	0	
TOTAL OVERTIME	50,000	40,000	10,000
DOUBLE TIME	0	0	0
COST OF LIVING ADJ	0	0	
TOTAL DOUBLE TIME	0	0	0
PART TIME	0	0	0
PART TIME OVERTIME	0	0	0
SUB-TOTAL	0	0	0
GRAND TOTAL SALARIES	893,800	968,775	(74,975)
BENEFITS	382,275	422,275	(40,000)
TOTAL SALARIES AND BENEFITS	1,276,075	1,391,050	(114,975)

SEWER ENTERPRISE FUND CAPITAL PROJECTS

All Other
Departments



2021/22 SEWER CAPITAL OUTLAY

ADOPTED														BOARD OF DIRECTORS	HUMAN RESOURCES	PAWC	FINANCE	ACCOUNTING	PURCHASING	INFO TECH	CUSTOMER SERVICE	INSPECTIONS	TOTAL
ACCT #	DESCRIPTION	PLANT OPS	OPS	ELECTRIC	HEAVY MAINT	FIELD OPS	U/R SEWER	PUMPS	EQUIP REPAIR	ENGINEERING	LAB	WATER REUSE	ADMIN										
PLANT OPERATIONS																							
OPERATIONS																							
8204	Replace Chemical Storage Tank		20,000																	20,000			
8208	Aer Basin #1 Dissolved Oxygen Ctrl Instr		15,000																	15,000			
ELECTRICAL																							
8200	Misc Sewer Motor Rebuilds (TBD)			40,000																40,000			
8201	Replace VFD SPS (TBD)			10,000																10,000			
8288	Rebuild Secondary Motor			10,000																10,000			
HEAVY MAINTENANCE																							
8270	Replace 15" Filter Valve				8,000															8,000			
8271	Replace 10" Filter Valve				8,000															8,000			
8273	Replace Scum Pump				10,000															10,000			
8274	Rebuild Secondary Pump				10,000															10,000			
FIELD OPERATIONS																							
UNDERGROUND REPAIR SEWER																							
8261	Smart Cover						5,000													5,000			
PUMPS																							
8212	Security Measures							10,000												10,000			
8213	Misc Sewer Pump Rebuilds (TBD)							30,000												30,000			
8214	Replace Sisu SPS Pump #2							15,000												15,000			
8215	Replace Taylor Creek SPS Pump #2							15,000												15,000			
8216	Replace Bellevue SPS Pump #1							11,000												11,000			
8218	Confined Space Rescue Trailer/Equipment							12,000												12,000			
EQUIPMENT REPAIR																							
8231	New 3" Codiwa Pump, Pumps								80,000											80,000			
8232	Replace Engine/Transmission TBD								10,000											10,000			
ENGINEERING																							
+++ 7003	Secondary Clarifier #3 Rehab									1,302,000										1,302,000			
+++ 7055	Tahoe Keys Sewer PS Rehab									3,025,000										3,025,000			
+++ 7057	Luther Pass PS Tanks Rehab									483,000										483,000			
+++ 8096	Water Reuse Inverted Siphon									88,000										88,000			
+++ 8096	Secondary Clarifier #2 Rehab									1,323,000										1,323,000			
+++ 8156	Blower System Upgrades									258,000										258,000			
+++ 8182	Hay Barn, Water Reuse									52,000										52,000			
+++ 8183	Sewer Field Comm Upgrades Phase 2									132,000										132,000			
+++ 8184	Generator, Emergency Blower									1,084,000										1,084,000			
8285	Bio Building HVAC Upgrades									31,000										31,000			
8287	Server Room HVAC Upgrades									103,000										103,000			
8275	Misc Sewer Projects (TBD)									500,000										500,000			
8276	Sewer System Access Imp Phase 1									50,000										50,000			
8277	Sewer Field Comm Upgrades Phase 3									150,000										150,000			
8278	LPPS Fuel Tank									105,000										105,000			
	Engineering Staff and Expenses									2,639,975										2,639,975			
LAB																							

2021/22 SEWER CAPITAL OUTLAY (CONTINUED)

ACCT # DESCRIPTION	PLANT OPS	OPS	ELECTRIC	HEAVY MAINT	FIELD OPS	LUR SEWER	PUMPS	EQUIP REPAIR	ENGINEERING	LAB	WATER REUSE	ADMIN	BOARD OF DIRECTORS	HUMAN RESOURCES	PAWC	FINANCE	ACCOUNTING	PURCHASING	INFO TECH	CUSTOMER SERVICE	INSPECTIONS	TOTAL	
WATER REUSE																							
8224	Fanking, Water Reuse										7,000											7,000	
8225	Inverted Siphon Vault										5,000											5,000	
8225	Mina Revag										5,000											5,000	
ADMINISTRATION																							
8286	Replace Copier												19,000									19,000	
BOARD OF DIRECTORS																							
8289	Board Room Security Improvements													5,000								5,000	
HUMAN RESOURCES																							
PUBLIC AFFAIRS/WATER CONSERVATION																							
FINANCE																							
ACCOUNTING																							
PURCHASING																							
INFORMATION SYSTEMS																							
8247	WWTP Access Controls/Ops & Shops																				30,000	30,000	
8248	Remotic SCADA Access																					20,000	20,000
8248	Strategic Plan Update																					40,000	40,000
8250	Backup Power Server Room, DVR																					5,000	5,000
8287	Replace Backup Server																					200,000	200,000
CUSTOMER SERVICE																							
INSPECTIONS																							
TOTAL CAPITAL OUTLAY 21/22	0	35,000	60,000	36,000	0	6,000	93,000	90,000	11,238,975	0	17,000	19,000	5,000	0	0	0	0	0	0	206,000	0	0	11,993,975
ESTIMATED TOTAL 20/21	0	0	15,477	235,648	0	89,649	1,127,912	365,366	9,356,607	75,000	188,034	0	0	0	0	116,242	0	0	0	172,431	67,000	6,400	11,865,677
INCREASE(DECREASE)	0	35,000	44,523	(199,648)	0	(83,649)	(1,034,912)	(275,366)	1,980,368	(75,000)	(171,034)	19,000	5,000	0	0	(116,242)	0	0	0	133,569	(67,000)	(6,400)	127,998

***INDICATES BUDGETED ROLLOVERS FROM 20/21

**SEWER
EXPENSE DETAIL
BY CREW**



Adopted Budget - Expense

Budget Year 2022

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2021 Actual Amount	2021 Estimated Amount	2022 Adopted
Fund 10 - Sewer Fund									
Department 10 - Plant Operations									
4101	Regular Salaries - Wages	.00	39,624.16	151,755.87	173,257.21	165,450.00	152,373.98	165,450.00	168,775.00
4301	FICA Taxes	.00	2,824.32	10,211.19	10,658.26	10,950.00	11,268.32	10,950.00	11,300.00
4302	Dental Self Insured	.00	518.33	1,411.24	1,409.80	1,775.00	1,710.42	1,775.00	1,650.00
4304	Vision	.00	70.98	283.92	283.92	300.00	283.92	300.00	300.00
4305	Retirement Health Savings Account	.00	571.14	2,541.31	2,731.24	2,750.00	2,877.09	2,750.00	2,850.00
4306	Workers Compensation	.00	587.83	959.82	985.22	800.00	901.65	800.00	1,000.00
4309	Health Savings Account - ER Portion	.00	.00	2,400.00	2,400.00	2,600.00	.00	2,600.00	.00
4310	ACWA Medical Insurance	.00	7,462.89	26,849.76	21,962.16	18,575.00	20,355.30	18,575.00	23,575.00
4311	Life Insurance	.00	106.50	442.50	469.50	475.00	490.50	475.00	500.00
4312	Long Term Disability - Management	.00	240.06	996.84	1,058.22	1,050.00	1,108.98	1,050.00	1,100.00
4315	CalPERS Classic ER Contribution	.00	6,692.66	28,263.76	33,818.31	38,275.00	20,553.05	38,275.00	42,275.00
4330	Health Savings Account Admin fee - ER Por	.00	.00	17.70	35.40	50.00	17.70	50.00	.00
4460	Special Reports	.00	.00	.00	.00	100.00	.00	100.00	100.00
4820	Office Supplies	.00	286.51	894.98	1,207.81	625.00	659.08	625.00	625.00
6075	Safety Equipment - Physicals	.00	.00	.00	.00	100.00	.00	100.00	100.00
6200	Travel - Meetings - Education	.00	.00	562.71	2,803.25	3,700.00	5.00	100.00	100.00
6250	Dues - Memberships - Certification	.00	110.00	360.00	635.00	800.00	275.00	750.00	800.00
6520	Supplies	.00	12.65	19.92	68.03	200.00	20.91	100.00	200.00
6650	Regulatory Operating Permits		123,211.86	116,307.78	134,198.49	149,911.29	166,000.00	160,816.29	166,000.00
	Department 10 - Plant Operations Totals		\$123,211.86	\$175,415.81	\$362,170.01	\$403,694.62	\$414,575.00	\$373,717.19	\$410,825.00
									\$421,250.00



Adopted Budget - Expense

Budget Year 2022

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2021 Actual Amount	2021 Estimated Amount	2022 Adopted
Fund 10 - Sewer Fund									
Department 12 - Operations									
4101	Regular Salaries - Wages	1,366,079.07	1,413,560.51	1,337,321.12	1,401,004.12	1,610,550.00	1,279,066.28	1,610,550.00	1,701,200.00
4102	Wages Overtime	95,651.50	93,332.77	94,209.03	91,430.38	99,000.00	72,667.70	99,000.00	75,000.00
4103	Wages Double Time	39,572.63	40,728.20	42,003.01	44,351.33	42,000.00	46,169.24	42,000.00	43,000.00
4201	Wages - Part Time	.00	.00	.00	28,994.56	41,500.00	42,143.89	41,500.00	47,150.00
4202	Wages - Part Time Overtime	.00	.00	.00	.00	100.00	1,238.56	500.00	500.00
4203	Wages - Part Time Double Time	.00	.00	.00	518.20	.00	1,938.50	1,000.00	1,000.00
4301	FICA Taxes	119,611.38	114,805.70	108,625.03	119,149.80	136,975.00	100,873.80	136,975.00	142,800.00
4302	Dental Self Insured	25,984.87	29,540.75	21,168.67	20,819.85	26,500.00	25,656.30	26,500.00	24,725.00
4304	Vision	4,613.70	4,684.68	4,258.80	4,306.12	4,275.00	4,542.72	4,550.00	4,550.00
4305	Retirement Health Savings Account	26,803.26	22,656.98	20,991.60	21,433.50	21,475.00	21,466.80	21,475.00	21,475.00
4306	Workers Compensation	61,228.63	60,213.97	32,369.72	33,721.90	29,050.00	31,050.57	29,050.00	37,700.00
4308	Uniforms	6,698.61	6,663.52	6,410.54	6,497.40	6,500.00	6,471.80	6,500.00	6,500.00
4309	Health Savings Account - ER Portion	6,100.00	18,500.00	22,000.00	22,000.00	22,000.00	22,000.00	22,000.00	22,000.00
4310	ACWA Medical Insurance	393,998.95	410,333.63	373,120.01	373,105.20	378,775.00	391,770.90	400,000.00	408,000.00
4311	Life Insurance	3,458.13	3,457.98	3,011.22	3,013.20	3,025.00	3,013.20	3,025.00	3,025.00
4313	AFLAC Administrative fee - ER Portion	234.00	126.00	143.50	108.00	150.00	108.00	150.00	150.00
4314	Long Term Disability - Union	3,326.13	3,439.38	3,297.84	3,312.00	3,325.00	3,312.00	3,325.00	3,325.00
4315	CalPERS Classic ER Contribution	219,761.10	213,462.21	214,974.24	250,903.11	328,750.00	153,419.59	328,750.00	363,100.00
4325	CalPERS PEPRER ER Contribution	6,550.71	11,955.56	13,839.76	17,810.26	21,725.00	21,619.93	24,900.00	27,600.00
4330	Health Savings Account Admin fee - ER Por	53.10	185.85	283.20	318.60	325.00	318.60	325.00	325.00
4610	Gasoline Expense	1,060.02	801.11	1,339.73	1,385.66	900.00	299.37	800.00	900.00
4620	Diesel	19.39	.00	565.30	639.05	1,000.00	60.02	1,000.00	1,000.00
4720	Polymer	76,283.83	89,217.04	97,119.81	127,133.07	122,500.00	83,767.69	131,300.00	130,000.00
4740	Carbon	.00	10,983.12	.00	10,543.12	12,000.00	.00	.00	12,000.00
4755	Hypochlorite	79,817.39	73,935.40	113,385.32	101,441.63	121,400.00	102,622.00	113,000.00	120,000.00
4760	Laboratory Supplies	3,944.29	3,836.59	2,989.89	4,091.96	4,000.00	3,149.23	3,500.00	3,500.00
4770	Sodium Hydroxide	6,185.03	6,832.97	14,518.18	7,084.59	8,000.00	6,364.82	8,000.00	8,000.00
4790	Other Supplies	.00	2,801.94	4,968.72	.00	5,800.00	41.84	.00	5,800.00
4820	Office Supplies	2,735.07	5,446.12	2,111.75	991.56	2,600.00	1,345.67	2,500.00	2,600.00
6020	Headworks Equipment & Building	1,353.21	1,408.55	1,299.02	1,827.55	1,800.00	2,727.97	1,500.00	1,800.00
6021	Primary Equipment	.00	.00	.00	.00	1,000.00	.00	750.00	1,000.00
6022	Secondary Equipment	5,879.95	42.79	3,002.88	.00	2,500.00	.00	1,500.00	2,500.00



Adopted Budget - Expense

Budget Year 2022

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2021 Actual Amount	2021 Estimated Amount	2022 Adopted
Fund 10 - Sewer Fund									
Department 12 - Operations									
6023	Filter Equipment - Building	.00	.00	.00	.00	500.00	.00	500.00	500.00
6025	Laboratory Equipment	332.82	3,005.02	904.04	2,539.71	3,000.00	741.80	2,500.00	2,600.00
6030	Service Contracts	1,572.80	2,368.48	566.90	1,910.24	1,700.00	1,674.45	1,700.00	1,700.00
6040	Emergency Retention Basin	1,328.58	.00	.00	.00	1,500.00	.00	750.00	1,500.00
6041	Buildings	89.86	400.00	.00	227.60	1,000.00	.00	750.00	750.00
6042	Grounds & Maintenance	10,113.89	3,611.22	5,649.36	7,069.97	10,000.00	1,383.55	8,000.00	10,500.00
6056	Radio Repairs - Replacement	.00	.00	.00	.00	100.00	.00	100.00	100.00
6071	Shop Supplies	2,872.51	5,272.77	6,575.13	6,364.88	4,000.00	5,039.50	4,100.00	4,200.00
6073	Small Tools	905.00	1,249.34	974.95	1,307.52	1,200.00	542.21	1,200.00	1,200.00
6075	Safety Equipment - Physicals	5,421.53	4,649.11	3,469.38	1,708.44	4,500.00	4,172.70	4,900.00	5,000.00
6200	Travel - Meetings - Education	14,510.56	18,491.83	8,961.31	7,097.77	13,000.00	1,047.15	525.00	1,500.00
6230	Tuition & Reimbursement Program	.00	3,200.00	.00	.00	.00	.00	.00	.00
6250	Dues - Memberships - Certification	4,469.35	6,603.40	2,276.00	2,885.00	5,000.00	2,878.95	2,350.00	3,500.00
6310	Telephone	393.32	442.45	485.38	342.76	400.00	319.28	300.00	400.00
6520	Supplies	188.80	926.05	501.76	450.45	800.00	85.31	700.00	600.00
6652	Biosolid Disposal Costs	224,689.30	206,986.88	241,321.70	228,683.68	210,000.00	234,443.62	206,000.00	215,000.00
6653	Biosolids Equipment - Building	5,798.56	1,502.77	2,102.57	49.84	3,000.00	67.77	2,000.00	4,000.00
8104	Replace Chemical Storage Tank	.00	.00	.00	.00	20,000.00	.00	.00	.00
8105	Replace Polymer Pump	.00	.00	.00	.00	20,000.00	.00	.00	.00
8106	Replace Hypo Pump	.00	.00	.00	.00	25,000.00	.00	.00	.00
8107	Replace Aeration Basin Waterline	.00	.00	.00	.00	100,000.00	.00	.00	.00
8108	Replace Activated Sludge Line Rehab	.00	.00	.00	.00	67,000.00	.00	.00	.00
8109	Aeration Basin #1 Dissolved Oxygen Control Instrument	.00	.00	.00	.00	15,000.00	.00	.00	.00
8110	10" #3 Water Meter	.00	.00	.00	.00	5,000.00	.00	.00	.00
8111	Replace Hypo Pump	.00	.00	.00	.00	25,000.00	.00	.00	.00
8204	Replace Chemical Storage Tank	.00	.00	.00	.00	.00	.00	.00	20,000.00
8209	Aeration Basin #1 Dissolved Oxygen Control Instrument	.00	.00	.00	.00	.00	.00	.00	15,000.00
Department 12 - Operations Totals		\$2,829,690.83	\$2,901,662.64	\$2,813,116.37	\$2,958,573.58	\$3,596,200.00	\$2,681,623.28	\$3,302,300.00	\$3,510,275.00



Adopted Budget - Expense

Budget Year 2022

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2021 Actual Amount	2021 Estimated Amount	2022 Adopted
Fund 10	Sewer Fund								
	Department 14 - Electric								
4101	Regular Salaries - Wages	170,211.70	173,108.98	173,419.55	220,267.18	201,900.00	195,208.83	201,900.00	220,150.00
4102	Wages Overtime	1,738.91	3,796.31	4,689.40	6,762.63	4,500.00	4,747.72	4,500.00	7,000.00
4103	Wages Double Time	504.00	504.00	822.84	703.96	400.00	1,228.32	400.00	200.00
4301	FICA Taxes	14,883.29	12,567.15	13,668.37	16,048.09	15,825.00	16,331.23	15,825.00	17,400.00
4302	Dental Self Insured	3,065.67	3,664.13	2,832.54	3,088.56	3,550.00	3,636.24	3,550.00	3,300.00
4304	Vision	545.04	578.90	569.57	611.13	575.00	603.67	575.00	575.00
4305	Retirement Health Savings Account	2,303.44	2,714.06	2,807.12	3,075.78	2,875.00	3,042.95	2,875.00	2,875.00
4306	Workers Compensation	7,404.81	6,623.80	5,407.47	6,029.57	4,575.00	5,679.31	4,575.00	6,250.00
4308	Uniforms	875.39	975.19	1,094.74	1,096.27	950.00	1,627.81	950.00	1,100.00
4309	Health Savings Account - ER Portion	2,413.90	3,614.53	3,612.81	3,608.28	3,600.00	3,869.57	3,600.00	3,600.00
4310	ACWA Medical Insurance	49,308.52	52,204.70	50,865.21	54,728.00	52,300.00	54,181.55	52,300.00	53,075.00
4311	Life Insurance	385.63	409.58	402.91	432.29	425.00	427.11	425.00	425.00
4313	AFLAC Administrative fee - ER Portion	9.00	.00	.00	.00	.00	.00	.00	.00
4314	Long Term Disability - Union	423.20	441.60	544.33	441.60	450.00	515.20	450.00	450.00
4315	CalPERS Classic ER Contribution	23,050.89	16,314.81	18,635.27	24,210.35	24,225.00	14,676.80	24,225.00	28,850.00
4325	CalPERS PEPPA ER Contribution	1,832.89	4,384.24	4,934.51	6,135.57	6,800.00	6,900.91	6,800.00	7,575.00
4330	Health Savings Account Admin fee - ER Por	17.85	44.48	53.36	57.18	75.00	56.36	75.00	75.00
4405	Contractual Services	.00	.00	.00	.00	10,000.00	.00	2,500.00	14,950.00
4610	Gasoline Expense	1,890.07	3,211.48	2,950.65	3,061.25	2,500.00	1,841.05	2,500.00	2,500.00
4820	Office Supplies	1,505.67	529.10	798.91	292.75	875.00	212.49	500.00	875.00
6021	Primary Equipment	3,076.47	10,019.06	6,085.36	22,515.63	4,500.00	16,228.45	7,500.00	5,000.00
6022	Secondary Equipment	6,811.79	4,786.48	10,103.56	17,232.87	3,600.00	10,771.02	7,500.00	5,000.00
6023	Filter Equipment - Building	596.80	5,248.29	5,306.84	7,472.63	4,000.00	965.51	3,000.00	4,000.00
6041	Buildings	20,629.29	18,881.16	19,660.54	30,974.76	17,800.00	20,270.07	8,000.00	17,800.00
6048	Luther Pass Pump Station	2,773.67	629.26	2,450.37	3,114.97	4,000.00	322.63	2,000.00	4,000.00
6051	Pump Stations	26,606.45	35,058.48	50,908.49	17,945.47	45,000.00	23,484.47	25,000.00	19,950.00
6056	Radio Repairs - Replacement	.00	1,209.49	587.29	750.00	1,000.00	.00	1,000.00	1,000.00
6066	SCADA	.00	.00	.00	.00	.00	.00	.00	7,500.00
6071	Shop Supplies	6,070.58	5,611.01	4,057.13	3,788.26	3,900.00	2,819.84	3,900.00	3,900.00
6073	Small Tools	2,435.44	2,275.36	2,934.32	1,492.16	2,200.00	2,532.00	2,200.00	2,200.00
6075	Safety Equipment - Physicals	913.13	656.05	3,105.00	355.30	2,000.00	616.30	1,000.00	2,000.00
6200	Travel - Meetings - Education	561.36	538.38	378.86	630.97	3,600.00	.00	1,300.00	1,000.00



Adopted Budget - Expense

Budget Year 2022

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2021 Actual Amount	2021 Estimated Amount	2022 Adopted
Fund 10 - Sewer Fund									
Department 14 - Electric									
6250	Dues - Memberships - Certification	832.00	1,050.00	463.00	1,193.00	750.00	1,295.50	750.00	750.00
6310	Telephone	73.52	66.08	74.44	79.37	1,000.00	62.13	500.00	500.00
6520	Supplies	192.68	94.30	29.87	107.21	450.00	.00	200.00	200.00
6653	Biosolids Equipment - Building	61.50	13,728.86	9,116.21	6,340.86	10,000.00	19,440.01	4,000.00	3,300.00
8008	Plant Secondary/Final Effluent Motor Rebuild	.00	.00	.00	.00	.00	.00	10,000.00	.00
8117	Misc Motor Rebuilds	.00	.00	.00	.00	65,000.00	.00	.00	.00
8119	Cathodic Protection Equipment	.00	.00	.00	.00	5,000.00	.00	.00	.00
8120	Replace Sewer Pump Station VFD (TBD)	.00	.00	.00	.00	15,000.00	.00	.00	.00
8121	Plant Secondary/Final Motor Rebuilds	.00	.00	.00	.00	10,000.00	.00	.00	.00
8122	Centrifuge Bowl/Scroll Spare Motor	.00	.00	.00	.00	15,000.00	.00	.00	.00
8123	Spare VFD Bijou Pump Station	.00	.00	.00	.00	6,000.00	5,477.02	5,477.00	.00
8200	Misc Sewer Motor Rebuilds (TBD)	.00	.00	.00	.00	.00	.00	.00	40,000.00
8201	Replace VFD SPS (TBD)	.00	.00	.00	.00	.00	.00	.00	10,000.00
8288	Rebuild Secondary Motor	.00	.00	.00	.00	.00	.00	.00	10,000.00
Department 14 - Electric Totals		\$354,004.55	\$385,539.30	\$403,370.84	\$464,643.90	\$556,200.00	\$419,072.07	\$411,852.00	\$509,325.00



Adopted Budget - Expense

Budget Year 2022

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2021 Actual Amount	2021 Estimated Amount	2022 Adopted
Fund 10	Sewer Fund								
	Department 16 - Heavy Maintenance								
4101	Regular Salaries - Wages	517,129.84	478,905.60	452,731.39	442,699.50	591,075.00	487,701.44	591,075.00	642,450.00
4102	Wages Overtime	14,032.67	7,001.34	4,669.98	6,216.28	5,000.00	8,572.06	5,000.00	4,000.00
4103	Wages Double Time	1,008.00	789.98	1,008.00	1,277.46	100.00	1,215.26	100.00	500.00
4110	Moving Expense Reimbursement	.00	.00	.00	.00	.00	1,445.36	.00	.00
4201	Wages - Part Time	.00	.00	16,837.61	7,726.93	20,900.00	.00	.00	.00
4202	Wages - Part Time Overtime	.00	.00	.00	.00	100.00	.00	.00	.00
4301	FICA Taxes	37,563.41	42,189.01	37,348.38	38,582.48	47,225.00	35,546.82	47,225.00	49,500.00
4302	Dental Self Insured	10,348.65	10,656.74	8,467.47	7,869.88	12,375.00	10,377.29	12,375.00	11,550.00
4303	Unemployment Insurance	.00	.00	184.00	454.92	.00	2,329.07	.00	.00
4304	Vision	1,841.11	1,681.02	1,703.52	1,608.88	2,000.00	1,729.51	2,000.00	2,000.00
4305	Retirement Health Savings Account	7,781.50	7,885.49	8,396.64	8,096.36	10,025.00	8,717.71	10,025.00	10,025.00
4306	Workers Compensation	21,818.12	22,314.43	11,090.98	10,947.04	10,275.00	10,477.57	10,275.00	13,350.00
4308	Uniforms	4,617.86	4,068.48	4,171.13	3,862.46	4,200.00	4,140.92	4,200.00	4,200.00
4309	Health Savings Account - ER Portion	.00	.00	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00
4310	ACWA Medical Insurance	133,889.10	118,252.92	120,555.72	117,596.82	155,500.00	142,912.98	155,500.00	177,275.00
4311	Life Insurance	1,277.07	1,154.66	1,169.64	1,106.64	1,375.00	1,199.91	1,375.00	1,400.00
4313	AFLAC Administrative fee - ER Portion	72.00	66.00	72.00	72.00	75.00	72.00	75.00	75.00
4314	Long Term Disability - Union	1,393.00	1,291.52	1,296.72	1,249.64	1,550.00	1,343.20	1,550.00	1,550.00
4315	CalPERS Classic ER Contribution	84,094.53	76,961.53	76,722.83	86,117.10	116,900.00	58,073.03	116,900.00	136,600.00
4325	CalPERS PEPRER ER Contribution	.00	1,003.84	4,036.02	4,589.17	5,625.00	5,250.89	5,625.00	6,525.00
4330	Health Savings Account Admin fee - ER Por	.00	8.85	35.40	35.40	50.00	35.69	50.00	50.00
4610	Gasoline Expense	6,199.54	7,496.69	6,895.31	6,483.31	5,000.00	3,446.51	6,500.00	6,500.00
4620	Diesel	1,144.66	2,042.97	523.40	946.97	1,000.00	316.38	500.00	1,000.00
4630	Oil & Lubricants	660.15	4,105.56	.00	1,620.08	700.00	.00	700.00	1,500.00
4820	Office Supplies	950.67	732.83	37.48	.00	600.00	689.58	600.00	600.00
6012	Mobile Equipment	8,033.70	2,763.38	409.83	3,459.98	1,575.00	.00	1,500.00	1,575.00
6021	Primary Equipment	8,319.21	19,277.89	17,049.96	24,150.16	12,000.00	8,353.40	12,000.00	12,000.00
6022	Secondary Equipment	15,350.82	22,868.12	27,560.21	22,772.32	35,000.00	11,236.55	35,000.00	15,000.00
6023	Filter Equipment - Building	1,933.83	370.29	6,994.13	3,429.60	6,000.00	1,926.39	6,000.00	6,000.00
6030	Service Contracts	.00	.00	5,350.00	6,000.00	6,700.00	9,091.00	6,700.00	6,700.00
6041	Buildings	22,854.80	21,639.86	15,398.89	18,929.06	21,800.00	9,325.89	16,300.00	16,300.00
6042	Grounds & Maintenance	33,265.61	13,850.71	26,796.80	8,042.54	12,500.00	3,912.49	12,500.00	14,100.00



Adopted Budget - Expense

Budget Year 2022

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2021 Actual Amount	2021 Estimated Amount	2022 Adopted
Fund 10 - Sewer Fund									
Department 16 - Heavy Maintenance									
6047	Force Mains	12,807.74	347.89	8,694.87	1,285.09	7,500.00	809.86	7,500.00	7,500.00
6051	Pump Stations	802.91	87.62	263.19	395.14	500.00	.00	500.00	500.00
6056	Radio Repairs - Replacement	.00	.00	.00	.00	500.00	.00	100.00	500.00
6071	Shop Supplies	28,048.72	21,854.41	18,012.06	17,402.88	18,000.00	14,111.83	18,000.00	18,000.00
6073	Small Tools	12,584.31	5,368.20	4,334.41	1,258.37	3,500.00	7,362.59	3,500.00	3,500.00
6075	Safety Equipment - Physicals	8,859.13	3,879.42	1,977.41	1,742.89	4,000.00	2,134.82	4,000.00	4,000.00
6200	Travel - Meetings - Education	2,822.56	3,627.67	7,139.20	694.59	5,000.00	54.00	800.00	800.00
6250	Dues - Memberships - Certification	2,065.00	2,471.36	2,902.70	1,943.50	2,700.00	2,525.91	2,700.00	2,700.00
6520	Supplies	.00	.00	.00	.00	150.00	.00	50.00	150.00
6653	Biosolids Equipment - Building	4,056.14	12,216.34	17,752.52	4,333.39	7,500.00	6,703.93	7,500.00	7,500.00
7005	Centrifuge #2 Rebuild and Motor Replacement	.00	.00	.00	.00	.00	94,164.39	115,000.00	.00
7506	ERB Liner Repairs	.00	.00	.00	5,837.50	.00	5,837.50	5,838.00	.00
7584	Pump, Biosolids Waste Site PS	.00	.00	.00	5,142.01	.00	.00	3,857.00	.00
8028	Replace Roll Up Door	.00	.00	.00	.00	.00	.00	12,000.00	.00
8029	Replace 8" #3 Water PRV	.00	.00	.00	.00	.00	.00	7,000.00	.00
8031	Rebuild Modify Blower #2	.00	.00	.00	.00	.00	44,153.08	44,153.00	.00
8112	Bio Building HVAC Upgrades	.00	.00	.00	.00	30,000.00	.00	.00	.00
8113	Air Gap Package Unit	.00	.00	.00	.00	14,500.00	19,143.97	20,000.00	.00
8114	TIG Welder	.00	.00	.00	.00	8,000.00	.00	8,000.00	.00
8115	Server Room HVAC Upgrades	.00	.00	.00	.00	100,000.00	.00	.00	.00
8194	Rebuild Secondary Clarifier Drive (TBD)	.00	.00	.00	.00	60,000.00	.00	.00	.00
8195	Replace South Gate	.00	.00	.00	.00	40,000.00	.00	.00	.00
8196	Rebuild Biosolids Sludge Pump	.00	.00	.00	.00	8,000.00	.00	8,000.00	.00
8197	Replace Roll Up Door	.00	.00	.00	.00	12,000.00	.00	12,000.00	.00
8270	Replace 16" Filter Valve	.00	.00	.00	.00	.00	.00	.00	8,000.00
8271	Replace 10" Filter Valve	.00	.00	.00	.00	.00	.00	.00	8,000.00
8273	Replace Scum Pump	.00	.00	.00	.00	.00	.00	.00	10,000.00
8274	Rebuild Secondary Pump	.00	.00	.00	.00	.00	.00	.00	10,000.00
Department 16 - Heavy Maintenance Totals		\$1,007,626.36	\$919,232.62	\$919,889.80	\$877,278.34	\$1,410,375.00	\$1,027,740.78	\$1,343,448.00	\$1,224,775.00



Adopted Budget - Expense

Budget Year 2022

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2021 Actual Amount	2021 Estimated Amount	2022 Adopted
Fund 10	Sewer Fund								
Department 20	Field Operations								
4101	Regular Salaries - Wages	.00	20,776.56	71,256.88	75,305.53	79,950.00	73,001.63	79,950.00	84,875.00
4301	FICA Taxes	.00	1,188.25	5,133.42	6,384.56	5,475.00	5,749.79	5,475.00	5,650.00
4302	Dental Self Insured	.00	261.11	704.38	694.85	900.00	866.33	900.00	825.00
4304	Vision	.00	35.80	141.78	140.30	150.00	143.88	150.00	150.00
4305	Retirement Health Savings Account	.00	255.26	1,123.50	1,237.16	1,250.00	1,392.47	1,250.00	1,350.00
4306	Workers Compensation	.00	261.82	426.03	443.98	375.00	427.96	375.00	500.00
4310	ACWA Medical Insurance	.00	2,800.64	11,300.32	11,292.27	11,325.00	11,461.88	11,325.00	11,500.00
4311	Life Insurance	.00	47.31	193.98	207.61	200.00	232.72	200.00	225.00
4312	Long Term Disability - Management	.00	104.60	434.12	471.78	450.00	622.70	450.00	500.00
4315	CalPERS Classic ER Contribution	.00	3,053.55	12,477.62	15,257.86	18,375.00	9,758.74	18,375.00	21,125.00
4480	Legal-Regular	.00	.00	.00	.00	250.00	.00	250.00	250.00
4610	Gasoline Expense	.00	.00	75.99	.00	500.00	112.56	500.00	500.00
4820	Office Supplies	.00	143.28	521.01	198.67	500.00	539.66	1,000.00	500.00
6075	Safety Equipment - Physicals	.00	.00	.00	.00	100.00	83.19	300.00	100.00
6200	Travel - Meetings - Education	.00	.00	244.39	167.16	1,500.00	10.07	500.00	50.00
6250	Dues - Memberships - Certification	.00	.00	.00	291.00	175.00	293.00	175.00	175.00
6520	Supplies	.00	6.32	9.97	34.05	100.00	10.46	100.00	100.00
6650	Regulatory Operating Permits	.00	.00	36,196.61	24,184.41	44,300.00	27,336.10	44,300.00	45,500.00
Department 20 - Field Operations Totals		\$0.00	\$28,934.50	\$140,240.00	\$136,311.19	\$165,875.00	\$132,043.14	\$165,575.00	\$173,875.00



Adopted Budget - Expense

Budget Year 2022

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2021 Actual Amount	2021 Estimated Amount	2022 Adopted
Fund 10 - Sewer Fund									
Department 22 - Underground Repair - Sewer									
4101	Regular Salaries - Wages	735,046.74	683,235.02	780,653.10	823,936.87	792,800.00	703,203.61	792,800.00	820,675.00
4102	Wages Overtime	44,299.58	53,476.20	40,946.61	22,147.19	45,000.00	13,266.80	45,000.00	17,000.00
4103	Wages Double Time	1,392.00	1,655.22	1,923.06	2,369.14	600.00	2,449.54	600.00	500.00
4201	Wages - Part Time	25,526.50	26,033.16	43,170.53	28,501.32	54,600.00	3,252.96	54,600.00	37,950.00
4202	Wages - Part Time Overtime	71.46	347.78	24.42	67.51	150.00	.00	150.00	500.00
4301	FICA Taxes	64,154.70	55,612.00	66,395.35	66,801.21	68,325.00	61,583.42	68,325.00	67,075.00
4302	Dental Self Insured	15,960.27	17,116.75	15,439.93	14,582.77	17,675.00	17,267.62	17,675.00	16,500.00
4304	Vision	2,777.78	2,702.95	3,059.99	2,971.45	2,850.00	2,864.53	2,850.00	2,850.00
4305	Retirement Health Savings Account	11,740.44	12,587.75	15,085.97	14,953.61	14,325.00	14,438.87	14,325.00	14,325.00
4306	Workers Compensation	34,816.89	33,357.38	18,976.61	18,893.72	14,650.00	15,424.11	14,650.00	18,025.00
4308	Uniforms	3,203.38	3,646.45	3,926.34	4,076.47	3,700.00	3,068.34	3,700.00	3,700.00
4309	Health Savings Account - ER Portion	.00	5,200.00	.00	1,300.00	.00	2,600.00	2,600.00	2,600.00
4310	ACWA Medical Insurance	227,316.56	216,758.69	256,129.03	244,776.16	242,375.00	216,335.23	242,375.00	214,375.00
4311	Life Insurance	1,953.46	1,882.17	2,123.70	2,059.32	1,975.00	1,981.17	1,975.00	1,975.00
4314	Long Term Disability - Union	2,015.74	1,885.56	2,188.76	2,031.98	2,100.00	2,028.20	2,100.00	2,125.00
4315	CalPERS Classic ER Contribution	106,541.13	85,989.87	107,889.80	119,578.48	115,800.00	58,315.12	115,800.00	109,050.00
4325	CalPERS PEPPRA ER Contribution	3,494.84	11,546.71	12,133.65	15,113.22	19,500.00	21,009.55	19,500.00	27,550.00
4330	Health Savings Account Admin fee - ER Por	.00	41.03	.00	11.80	.00	55.40	75.00	75.00
4405	Contractual Services	.00	.00	.00	.00	50,000.00	4,042.38	25,000.00	50,000.00
4520	Miscellaneous Liability Claims	.00	6,611.08	4,076.16	5,822.00	5,000.00	.00	2,500.00	2,500.00
4610	Gasoline Expense	11,991.64	10,428.12	14,433.40	13,295.07	13,000.00	8,078.48	13,000.00	13,000.00
4620	Diesel	22,815.34	21,988.37	37,077.95	27,358.82	25,000.00	15,666.56	25,000.00	25,000.00
4820	Office Supplies	1,299.85	1,309.18	34.42	955.10	1,500.00	391.07	1,500.00	1,500.00
6012	Mobile Equipment	5.82	22.51	199.84	.00	300.00	.00	300.00	300.00
6030	Service Contracts	.00	.00	.00	.00	.00	800.00	800.00	800.00
6043	Caltrans - City - County - Improvements	667.90	73,618.00	24,000.00	.00	15,000.00	.00	12,000.00	15,000.00
6047	Force Mains	.00	8,172.04	3,214.61	10,550.79	20,000.00	.00	20,000.00	20,000.00
6052	Pipe - Covers & Manholes	67,469.32	82,799.03	99,578.44	65,844.24	85,000.00	47,226.84	80,000.00	75,000.00
6055	Infiltration & Inflow	38,407.80	30,190.82	49,204.95	130,235.73	181,000.00	26,739.23	75,000.00	181,000.00
6056	Radio Repairs - Replacement	.00	.00	.00	.00	500.00	.00	500.00	500.00
6071	Shop Supplies	4,798.62	5,831.55	5,973.56	6,369.32	7,000.00	4,503.11	5,000.00	7,000.00
6073	Small Tools	821.73	2,954.46	1,199.76	2,226.83	4,000.00	11.84	2,500.00	4,000.00



Adopted Budget - Expense

Budget Year 2022

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2021 Actual Amount	2021 Estimated Amount	2022 Adopted
Fund 10 - Sewer Fund									
Department 22 - Underground Repair - Sewer									
6075	Safety Equipment - Physicals	7,016.55	9,193.51	6,297.32	3,306.67	7,000.00	3,250.14	7,000.00	7,000.00
6083	Standby Accommodations	.00	.00	.00	.00	750.00	4,050.00	1,500.00	750.00
6200	Travel - Meetings - Education	2,169.02	6,559.24	11,049.31	5,466.45	8,000.00	2,301.88	5,000.00	1,000.00
6250	Dues - Memberships - Certification	3,552.58	3,978.00	4,891.59	3,366.00	4,000.00	4,831.66	5,000.00	4,000.00
6310	Telephone	851.13	2,968.02	3,605.96	4,277.95	4,000.00	3,157.60	4,000.00	4,000.00
6360	Propane	50.93	55.01	56.17	17.41	150.00	14.34	150.00	150.00
6520	Supplies	670.95	.00	1,235.05	18.26	400.00	616.93	300.00	400.00
6648	Construction & Excavation Permit	.00	.00	.00	.00	5,000.00	.00	5,000.00	5,000.00
7071	IBAK Portable Camera System	.00	.00	.00	113,060.10	.00	.00	2,000.00	.00
8036	Hydraulic Unit Roller, Lay Flat Hose	.00	.00	.00	12,359.43	.00	.00	22,640.00	.00
8037	Racks and Reels, Lay Flat Hose	.00	.00	.00	.00	.00	295.57	55,000.00	.00
8038	40 Foot Storage Container	.00	.00	.00	.00	.00	.00	10,000.00	.00
8101	Replace CUES Mainline Camera	.00	.00	.00	.00	30,000.00	.00	.00	.00
8103	Camera/Equip for River Crossings/Siphons	.00	.00	.00	.00	65,000.00	.00	.00	.00
8261	Smart Cover	.00	.00	.00	.00	.00	.00	.00	6,000.00
Department 22 - Underground Repair - Sewer Totals		\$1,442,900.65	\$1,479,753.63	\$1,636,195.34	\$1,788,702.39	\$1,928,025.00	\$1,265,122.10	\$1,779,790.00	\$1,780,750.00



Adopted Budget - Expense

Budget Year 2022

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2021 Actual Amount	2021 Estimated Amount	2022 Adopted
Fund 10	Sewer Fund								
	Department 26 - Pumps								
4101	Regular Salaries - Wages	486,975.34	454,144.21	446,180.71	511,885.36	484,900.00	430,379.46	484,900.00	510,475.00
4102	Wages Overtime	40,584.20	26,440.01	27,084.58	26,054.72	27,000.00	24,169.35	27,000.00	27,000.00
4103	Wages Double Time	5,276.91	6,306.56	6,096.58	5,414.39	5,500.00	4,989.32	5,500.00	5,000.00
4201	Wages - Part Time	.00	8,253.63	11,740.13	11,455.68	19,000.00	.00	19,000.00	18,000.00
4202	Wages - Part Time Overtime	.00	.00	122.10	.00	125.00	.00	125.00	125.00
4301	FICA Taxes	43,551.92	44,726.59	37,173.05	41,136.83	41,050.00	35,857.08	41,050.00	42,900.00
4302	Dental Self Insured	9,176.01	10,406.19	7,602.54	8,333.74	9,725.00	9,691.62	9,725.00	9,075.00
4303	Unemployment Insurance	.00	.00	1,930.50	2,970.50	.00	1,084.25	.00	.00
4304	Vision	1,607.16	1,662.22	1,523.28	1,680.72	1,575.00	1,607.64	1,575.00	1,575.00
4305	Retirement Health Savings Account	6,792.62	7,800.37	7,570.70	8,461.10	7,875.00	8,103.50	7,875.00	7,875.00
4306	Workers Compensation	22,013.09	21,358.11	11,900.39	12,648.42	10,025.00	10,314.37	10,025.00	12,825.00
4308	Uniforms	3,058.68	3,030.60	2,945.91	3,061.22	3,100.00	3,981.56	3,100.00	3,100.00
4309	Health Savings Account - ER Portion	1,200.83	3,053.76	6,180.10	3,700.08	3,800.00	6,399.29	3,800.00	4,900.00
4310	ACWA Medical Insurance	126,099.37	137,560.34	134,524.31	150,393.85	141,825.00	146,379.69	141,825.00	148,475.00
4311	Life Insurance	1,136.55	1,171.63	1,070.90	1,161.50	1,075.00	1,136.47	1,075.00	1,125.00
4313	AFLAC Administrative fee - ER Portion	37.66	15.78	2.75	.00	.00	.00	.00	.00
4314	Long Term Disability - Union	1,204.82	1,260.00	1,152.89	1,115.51	1,175.00	1,372.92	1,175.00	1,200.00
4315	CalPERS Classic ER Contribution	73,100.54	67,939.91	57,822.00	60,574.81	56,075.00	29,653.23	56,075.00	38,775.00
4325	CalPERS PEPRER ER Contribution	2,266.48	4,999.27	8,302.16	13,873.11	16,650.00	18,759.39	16,650.00	25,950.00
4330	Health Savings Account Admin fee - ER Por	9.90	35.82	59.46	57.96	75.00	78.53	75.00	75.00
4610	Gasoline Expense	8,346.21	10,199.30	10,067.91	10,488.85	9,500.00	5,663.62	9,500.00	9,500.00
4620	Diesel	9,506.97	3,555.18	3,196.73	7,723.05	4,500.00	837.03	4,500.00	4,500.00
4630	Oil & Lubricants	.00	1,619.37	380.69	243.41	550.00	.00	550.00	550.00
4740	Carbon	3,000.00	4,842.21	9,955.79	4,725.22	12,000.00	.00	12,000.00	12,000.00
4820	Office Supplies	1,226.52	1,204.92	561.39	912.13	700.00	184.15	700.00	700.00
6012	Mobile Equipment	741.09	4,472.93	1,041.79	1,410.79	500.00	537.24	500.00	500.00
6041	Buildings	231.75	2,452.55	1,004.51	9,733.35	1,000.00	2,017.28	1,000.00	1,000.00
6042	Grounds & Maintenance	100.66	602.78	879.00	271.52	800.00	62,014.53	200,000.00	300,000.00
6047	Force Mains	.00	.00	.00	.00	100,000.00	.00	.00	25.00
6048	Luther Pass Pump Station	201,410.89	9,454.11	16,885.99	15,931.24	15,000.00	9,515.86	15,000.00	15,000.00
6051	Pump Stations	52,148.31	51,040.47	79,598.93	44,099.25	34,000.00	17,970.91	34,000.00	34,000.00
6056	Radio Repairs - Replacement	.00	534.44	.00	.00	275.00	.00	275.00	275.00



Adopted Budget - Expense

Budget Year 2022

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2021 Actual Amount	2021 Estimated Amount	2022 Adopted
Fund 10 - Sewer Fund									
Department 26 - Pumps									
6071	Shop Supplies	7,317.44	9,369.64	20,075.83	17,421.04	15,000.00	13,174.57	10,000.00	15,000.00
6073	Small Tools	3,964.96	5,962.64	6,337.61	3,729.26	4,050.00	7,411.00	10,000.00	4,050.00
6075	Safety Equipment - Physicals	4,701.17	7,627.50	7,169.26	8,574.40	5,000.00	3,099.04	5,000.00	5,000.00
6083	Standby Accommodations	2,942.07	6,972.99	12,762.32	7,427.50	10,000.00	6,573.70	10,000.00	10,000.00
6200	Travel - Meetings - Education	27.00	1,350.18	5,135.92	6,180.78	2,500.00	1,354.37	2,500.00	650.00
6250	Dues - Memberships - Certification	937.13	510.00	613.87	751.88	500.00	576.00	500.00	500.00
6310	Telephone	2,249.19	3,164.20	3,236.79	3,488.61	3,000.00	3,121.01	3,300.00	3,300.00
6520	Supplies	522.71	546.43	351.10	294.89	325.00	350.34	325.00	325.00
7069	Pump #2, Tallac Sewer Pump Station	.00	.00	.00	30,696.08	.00	.00	.00	.00
7509	Motor #1, Tahoe Keys PS	.00	.00	.00	.00	.00	26,749.39	.00	.00
7582	Camera, Al Tahoe Sewer Pump Station	.00	.00	.00	.00	.00	.00	3,230.00	.00
7593	Pump #3, Bijou Sewer Pump Station	.00	.00	.00	.00	.00	7,681.75	7,682.00	.00
8047	LPPS #2 New Pump	.00	.00	.00	.00	.00	95,555.89	549,000.00	.00
8051	Misc Pump Rebuilds	.00	.00	.00	.00	.00	.00	13,000.00	.00
8125	Replace Bellevue Pump #2	.00	.00	.00	.00	25,000.00	.00	25,000.00	.00
8127	Confined Space Rescue Trailer/Equipment	.00	.00	.00	.00	40,000.00	.00	.00	.00
8186	Vibration Monitoring Tool	.00	.00	.00	.00	20,000.00	.00	20,000.00	.00
8212	Security Measures	.00	.00	.00	.00	.00	.00	.00	10,000.00
8213	Misc Sewer Pump Rebuilds (TBD)	.00	.00	.00	.00	.00	.00	.00	30,000.00
8214	Replace Bijou SPS Pump #2	.00	.00	.00	.00	.00	.00	.00	15,000.00
8215	Replace Taylor Creek SPS Pump #2	.00	.00	.00	.00	.00	.00	.00	15,000.00
8216	Replace Bellevue SPS Pump #1	.00	.00	.00	.00	.00	.00	.00	11,000.00
8218	Confined Space Rescue Trailer/Equipment	.00	.00	.00	.00	.00	.00	.00	12,000.00
8903	LPPS Pump #1 New	.00	.00	.00	.00	.00	95,906.89	560,000.00	.00
Department 26 - Pumps Totals		\$1,123,466.15	\$925,646.84	\$950,240.47	\$1,038,082.75	\$1,134,750.00	\$1,094,252.24	\$2,328,112.00	\$1,368,325.00



Adopted Budget - Expense

Budget Year 2022

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2021 Actual Amount	2021 Estimated Amount	2022 Adopted
Fund 10 - Sewer Fund									
Department 28 - Equipment Repair									
4101	Regular Salaries - Wages	111,626.61	117,980.77	123,035.01	136,175.77	138,950.00	130,968.79	138,950.00	143,200.00
4102	Wages Overtime	9,859.01	8,267.05	4,987.30	6,871.23	3,250.00	5,925.59	3,250.00	2,000.00
4103	Wages Double Time	576.00	828.04	576.00	823.50	250.00	828.00	250.00	25.00
4301	FICA Taxes	9,802.42	9,904.90	9,668.48	11,648.41	11,475.00	11,159.81	11,475.00	11,125.00
4302	Dental Self Insured	2,243.96	2,709.17	2,134.25	2,353.42	2,650.00	2,733.60	2,650.00	2,475.00
4304	Vision	398.94	427.75	428.80	464.32	450.00	453.79	450.00	450.00
4305	Retirement Health Savings Account	1,685.96	2,006.74	2,113.41	2,336.96	2,150.00	2,287.34	2,150.00	2,150.00
4306	Workers Compensation	5,153.01	5,133.25	3,282.94	3,633.26	2,900.00	3,317.30	2,900.00	3,475.00
4308	Uniforms	419.76	493.03	497.05	509.41	500.00	802.40	500.00	500.00
4309	Health Savings Account - ER Portion	.00	.00	1,311.22	1,309.51	1,300.00	1,316.50	1,300.00	1,300.00
4310	ACWA Medical Insurance	37,972.44	41,467.86	37,614.72	38,741.83	36,275.00	37,689.16	36,275.00	36,800.00
4311	Life Insurance	280.10	296.75	297.44	322.04	300.00	314.70	300.00	300.00
4314	Long Term Disability - Union	304.35	313.68	320.76	327.81	325.00	386.40	325.00	350.00
4315	CalPERS Classic ER Contribution	15,009.25	15,697.79	17,462.49	22,706.89	23,325.00	13,422.38	23,325.00	25,750.00
4325	CalPERS PEPRRA ER Contribution	1,305.19	1,700.28	1,917.16	2,356.68	2,650.00	2,589.99	2,650.00	2,925.00
4330	Health Savings Account Admin fee - ER Por	.00	.00	8.94	19.35	25.00	18.72	25.00	25.00
4405	Contractual Services	.00	.00	.00	.00	4,500.00	.00	4,500.00	4,500.00
4610	Gasoline Expense	1,385.86	1,613.18	1,464.24	1,522.36	1,000.00	811.53	1,000.00	1,000.00
4620	Diesel	2,007.97	926.09	467.96	645.70	1,000.00	636.67	1,000.00	1,000.00
4630	Oil & Lubricants	4,134.12	2,812.56	3,607.46	3,027.88	4,500.00	1,263.16	4,500.00	4,500.00
4820	Office Supplies	225.03	147.11	64.66	294.97	800.00	27.98	800.00	800.00
6011	Automotive	37,481.30	56,922.37	51,838.53	48,468.37	40,625.00	33,482.79	40,625.00	40,625.00
6012	Mobile Equipment	357.45	134.26	142.32	3,526.18	200.00	431.20	200.00	200.00
6013	Generators	69,485.07	8,914.58	2,565.04	4,672.59	6,600.00	2,789.31	6,600.00	6,600.00
6030	Service Contracts	8,484.92	5,677.68	7,336.28	8,443.96	9,500.00	7,681.70	9,500.00	10,600.00
6071	Shop Supplies	3,973.14	6,364.42	8,696.21	7,951.92	3,000.00	2,978.01	5,000.00	3,000.00
6073	Small Tools	494.53	1,129.73	3,391.84	805.05	1,500.00	519.64	1,500.00	1,500.00
6075	Safety Equipment - Physicals	704.35	236.03	228.47	375.58	600.00	190.97	600.00	600.00
6200	Travel - Meetings - Education	280.95	3,268.66	1,059.38	137.79	2,000.00	372.85	150.00	150.00
6250	Dues - Memberships - Certification	.00	48.26	82.50	.00	200.00	.00	200.00	200.00
6520	Supplies	.00	.00	.00	.00	200.00	399.63	300.00	200.00
7507	Battery Pack, Operations Fork Lift	.00	.00	.00	.00	.00	6,249.50	6,250.00	.00



Adopted Budget - Expense

Budget Year 2022

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2021 Actual Amount	2021 Estimated Amount	2022 Adopted
Fund 10 - Sewer Fund									
Department 28 - Equipment Repair									
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
8069	New 60,000# Truck Lift	.00	.00	.00	.00	.00	123,447.46	116,394.00	.00
8070	Replace Vehicle 16	.00	.00	.00	.00	.00	.00	55,000.00	.00
8074	Replace Vehicle 62	.00	.00	.00	.00	.00	.00	30,000.00	.00
8140	Additional Engineering Vehicle, Hybrid	.00	.00	.00	.00	45,000.00	.00	.00	.00
8143	Replace Engine/Transmission	.00	.00	.00	.00	7,200.00	.00	7,200.00	.00
8145	Replace Truck 36	.00	.00	.00	.00	150,000.00	.00	.00	.00
8147	Replace Truck 50	.00	.00	.00	.00	45,000.00	.00	.00	.00
8150	Replace 6" Godwin Pump Ops	.00	.00	.00	.00	65,000.00	.00	.00	.00
8151	Replace Truck 14	.00	.00	.00	.00	140,000.00	.00	.00	.00
8154	Replace Truck 38	.00	.00	.00	.00	30,000.00	.00	.00	.00
8198	Replace Generator (TBD)	.00	.00	.00	.00	75,000.00	.00	75,000.00	.00
8231	New 8" Godwin Pump, Pumps	.00	.00	.00	.00	.00	.00	.00	80,000.00
8232	Replace Engine/Transmission TBD	.00	.00	.00	.00	.00	.00	.00	10,000.00
8912	Replace Vehicle 66 W/Bobcat	.00	.00	.00	84,457.68	.00	.00	5,542.00	.00
Department 28 - Equipment Repair Totals		\$325,651.69	\$295,421.99	\$286,600.86	\$394,930.42	\$860,200.00	\$395,496.87	\$668,636.00	\$398,325.00



Adopted Budget - Expense

Budget Year 2022

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2021 Actual Amount	2021 Estimated Amount	2022 Adopted
Fund 10	Sewer Fund								
	Department 30 - Engineering								
4101	Regular Salaries - Wages	790,379.84	839,898.55	720,778.53	806,790.95	928,775.00	840,136.17	928,775.00	843,800.00
4102	Wages Overtime	43,704.62	36,310.32	46,529.63	47,094.29	40,000.00	39,578.92	40,000.00	50,000.00
4103	Wages Double Time	.00	633.76	.00	259.29	.00	229.74	.00	.00
4110	Moving Expense Reimbursement	.00	.00	.00	1,141.20	.00	.00	.00	.00
4201	Wages - Part Time	633.60	212.63	.00	.00	.00	.00	.00	.00
4301	FICA Taxes	51,015.01	61,054.47	50,389.24	56,427.97	67,200.00	63,716.18	67,200.00	64,675.00
4302	Dental Self Insured	10,229.33	12,490.31	8,144.68	8,168.38	12,375.00	11,285.60	12,375.00	10,725.00
4304	Vision	1,823.83	1,978.26	1,649.80	1,654.35	2,000.00	1,875.10	2,000.00	1,850.00
4305	Retirement Health Savings Account	24,604.59	12,605.63	11,481.56	12,353.55	14,500.00	19,863.88	14,500.00	12,875.00
4306	Workers Compensation	5,679.61	2,859.53	5,410.29	5,772.24	5,125.00	5,757.01	5,125.00	5,825.00
4308	Uniforms	474.64	459.34	319.67	439.48	300.00	475.22	300.00	300.00
4309	Health Savings Account - ER Portion	6,608.58	12,797.77	8,493.53	9,657.49	7,500.00	8,713.06	7,500.00	8,800.00
4310	ACWA Medical Insurance	139,239.55	153,685.43	132,308.47	132,163.30	164,850.00	147,184.05	164,850.00	145,375.00
4311	Life Insurance	1,945.52	2,147.49	1,846.32	1,918.91	2,175.00	2,211.76	2,175.00	2,000.00
4312	Long Term Disability - Management	3,377.12	3,297.23	2,882.48	3,179.64	3,350.00	3,897.29	3,350.00	2,900.00
4313	AFLAC Administrative fee - ER Portion	94.15	40.92	22.08	36.59	25.00	46.77	25.00	25.00
4314	Long Term Disability - Union	824.76	883.20	786.34	779.65	775.00	920.00	775.00	775.00
4315	CalPERS Classic ER Contribution	105,309.52	97,079.54	80,778.37	81,458.09	109,175.00	48,852.81	109,175.00	92,575.00
4325	CalPERS PEPRER ER Contribution	6,767.68	12,789.84	15,550.83	24,086.93	32,800.00	31,099.80	32,800.00	33,425.00
4330	Health Savings Account Admin fee - ER Por	48.39	123.73	133.47	122.75	125.00	139.49	125.00	150.00
4405	Contractual Services	90,496.73	239,728.44	506,872.14	688,188.19	863,000.00	389,208.14	400,000.00	1,099,000.00
4420	Mapping	707.07	.00	54.55	.00	2,500.00	.00	2,000.00	2,500.00
4475	Legal-Special Projects	8,613.64	25,139.50	13,072.46	19,833.64	12,800.00	95,957.10	62,500.00	32,500.00
4480	Legal-Regular	8,432.54	907.50	12,585.76	7,297.67	2,500.00	4,476.20	2,000.00	2,500.00
4610	Gasoline Expense	4,663.25	4,593.46	4,536.19	5,274.17	5,300.00	2,503.32	5,300.00	5,300.00
4810	Postage Expenses	10.92	.00	2.71	.00	175.00	130.98	175.00	175.00
4820	Office Supplies	7,645.14	5,360.35	7,054.11	5,485.73	6,050.00	2,979.79	6,050.00	6,050.00
4830	Subscription Expense	37.00	38.00	.00	.00	100.00	.00	100.00	100.00
4930	Ads-Legal Notices	798.72	.00	.00	334.21	125.00	.00	125.00	125.00
6027	Office Equipment Repair	1,227.64	68.78	68.60	240.27	1,000.00	.00	1,000.00	1,000.00
6030	Service Contracts	1,552.37	2,482.50	2,243.89	2,216.88	1,500.00	3,871.54	1,500.00	2,000.00
6042	Grounds & Maintenance	81.74	.00	33,857.50	185,622.88	162,500.00	36,560.00	60,000.00	112,500.00



Adopted Budget - Expense

Budget Year 2022

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2021 Actual Amount	2021 Estimated Amount	2022 Adopted
Fund 10	Sewer Fund								
Department 30	Engineering								
6065	Sewer Flow Meters	.00	.00	.00	.00	.00	32,223.68	2,000.00	70,000.00
6066	SCADA	.00	.00	.00	.00	.00	.00	.00	11,000.00
6071	Shop Supplies	2,977.94	5,720.75	2,690.30	1,306.96	2,500.00	2,217.05	2,500.00	2,500.00
6075	Safety Equipment - Physicals	1,710.35	2,054.55	863.31	252.00	1,500.00	853.75	1,500.00	1,500.00
6200	Travel - Meetings - Education	18,926.80	12,531.50	10,627.68	14,416.52	13,000.00	1,099.49	1,000.00	650.00
6250	Dues - Memberships - Certification	1,230.50	10,957.00	1,385.50	7,572.63	10,800.00	6,735.00	8,000.00	8,000.00
6310	Telephone	475.57	1,846.07	1,897.57	1,416.65	2,500.00	1,074.25	2,500.00	2,500.00
6520	Supplies	178.48	527.15	15,715.69	300.59	625.00	52.07	625.00	625.00
6650	Regulatory Operating Permits	25,367.50	27,710.41	2,060.00	3,719.50	3,375.00	4,014.37	3,375.00	3,375.00
7003	Secondary Clarifier #3 Rehab	.00	.00	.00	.00	.00	236,734.13	1,264,000.00	1,302,000.00
7014	Tallac Creek Sewer Crossing	4,500.56	71,474.66	1,112.64	.00	.00	.00	48,887.00	.00
7026	Breakpoint Chamber Modification	15,474.76	158,508.40	569,047.26	5,294.57	.00	.00	65,000.00	.00
7046	Emergency Pump Station Rehab	.00	.00	146,101.66	340,748.34	.00	16,070.00	60,000.00	.00
7047	Fuel System Replacment	.00	.00	48,400.00	45,450.00	.00	35,100.00	41,000.00	.00
7055	Tahoe Keys Sewer PS Rehab	.00	.00	81,053.86	283,610.59	3,025,000.00	4,900.31	20,000.00	3,025,000.00
7056	Upper Truckee Sewer PS Rehab	.00	.00	39,048.88	94,188.23	.00	131,058.00	134,297.00	.00
7057	Luther Pass PS Tanks Rehab	.00	.00	14,963.66	196,211.50	1,288,000.00	153,426.18	1,346,000.00	483,000.00
7058	LPPS Valve and Pipe Improvements	.00	.00	.00	80,650.56	583,000.00	707,841.52	583,000.00	.00
7063	Sierra Blvd Complete Streets Sewer Project	.00	.00	.00	10,137.10	.00	.00	.00	.00
7064	Geronimo Sewer Project	.00	.00	.00	208,507.23	.00	.00	.00	.00
7067	Santa Fe Property Improvements	.00	.00	.00	169,939.05	206,000.00	11,429.74	185,000.00	.00
7546	FLL Sewer PS 6 Upgrade	.00	13,266.43	.00	245,808.58	.00	121,001.32	95,000.00	.00
7800	LPPS Pump Efficiency Monitoring	.00	.00	.00	.00	.00	.00	103,000.00	.00
7801	Sewer Pump Station Monitoring Program	.00	.00	.00	.00	172,000.00	.00	172,000.00	.00
8058	Bijou PS Rehab	.00	.00	.00	.00	.00	.00	206,000.00	.00
8082	Forcemain Bypass Upper Truckee PS	.00	.00	.00	5,378.57	133,000.00	235,055.48	271,621.00	.00
8086	Water Reuse Inverted Siphon	.00	.00	.00	823.87	.00	15,822.66	179,176.00	88,000.00
8088	Secondary Clarifier #1 Rehab	.00	.00	.00	135,972.09	.00	18,316.65	25,000.00	.00
8089	Apache Ave Sewer Replacement	.00	.00	.00	596,170.93	565,000.00	976,822.16	970,000.00	.00
8090	Forcemain Bypass Tahoe Keys PS	.00	.00	.00	6,188.34	133,000.00	221,260.71	258,811.00	.00
8096	Secondary Clarifier #2 Rehab	.00	.00	.00	170,782.60	.00	18,316.64	25,000.00	1,323,000.00
8097	Secondary Clarifier #3 Rehab	.00	.00	.00	174,778.64	.00	.00	.00	.00



Adopted Budget - Expense

Budget Year 2022

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2021 Actual Amount	2021 Estimated Amount	2022 Adopted
Fund 10 - Sewer Fund									
Department 30 - Engineering									
8156	Blower System Upgrades	.00	.00	.00	.00	707,000.00	22,316.22	200,000.00	258,000.00
8159	Water Reuse Road Improvements	.00	.00	.00	.00	705,000.00	.00	50,000.00	.00
8161	DVR Irrigation Improvements	3,921,457.23	748,573.10	292,390.52	18,126.69	.00	.00	1,873.00	.00
8162	Hay Barn, Water Reuse	.00	.00	.00	5,097.93	309,000.00	2,319.63	309,000.00	52,000.00
8163	Sewer Field Communication Upgrades Phase 2	.00	.00	.00	.00	128,000.00	3,967.50	128,000.00	132,000.00
8164	Generator, Emergency Blower	.00	.00	.00	.00	427,000.00	215,866.29	427,000.00	1,094,000.00
8165	Sewer System Upgrades (TBD)	.00	.00	.00	.00	500,000.00	.00	.00	.00
8265	Bio Building HVAC Upgrades	.00	.00	.00	.00	.00	.00	.00	31,000.00
8267	Server Room HVAC Upgrades	.00	.00	.00	.00	.00	.00	.00	103,000.00
8275	Misc Sewer Projects (TBD)	.00	.00	.00	.00	.00	.00	.00	500,000.00
8276	Sewer System Access Imp Phase I	.00	.00	.00	.00	.00	.00	.00	50,000.00
8277	Sewer Field Communication Upgrades Phase 3	.00	.00	.00	.00	.00	.00	.00	150,000.00
8278	LPPS Fuel Tank	.00	.00	.00	.00	.00	.00	.00	106,000.00
8330	LPPS Power/Control Upgrade	874,185.10	546,498.74	38,644.35	45,921.95	.00	24,067.05	15,434.00	.00
8331	Fallen Leaf Lake System	11,664.80	6,726.22	15,830.25	5,036.00	.00	.00	.00	.00
8426	Upper Truckee Marsh Adaptive Management	201,612.04	18,454.34	4,504.00	.00	.00	40,249.62	48,372.00	.00
8628	SCADA Upgrades	15,208.47	.00	.00	.00	11,000.00	.00	11,000.00	.00
8629	Replace Treatment Plant Generator	357,157.26	305,728.68	3,258,357.63	1,410,101.22	.00	101,849.41	95,000.00	.00
8727	Forcemain Bypass Al Tahoe	.00	2,468.38	732,509.29	.00	.00	64,836.36	64,836.00	.00
Department 30 - Engineering Totals		\$6,769,154.46	\$3,462,712.86	\$6,945,057.25	\$6,391,908.12	\$11,374,900.00	\$5,188,567.16	\$9,356,607.00	\$11,336,975.00



Adopted Budget - Expense

Budget Year 2022

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2021 Actual Amount	2021 Estimated Amount	2022 Adopted
Fund 10 - Sewer Fund									
Department 32 - Laboratory									
4101	Regular Salaries - Wages	244,832.52	245,129.34	225,322.78	236,372.50	248,000.00	226,251.23	248,000.00	252,325.00
4102	Wages Overtime	3,577.04	6,380.05	5,618.00	3,274.71	6,500.00	3,209.46	6,500.00	3,500.00
4103	Wages Double Time	2,697.75	2,971.67	2,398.08	2,564.40	2,400.00	2,841.19	2,400.00	3,000.00
4201	Wages - Part Time	4,350.99	4,106.18	4,168.03	6,723.62	10,000.00	5,450.32	10,000.00	11,000.00
4202	Wages - Part Time Overtime	69.33	31.59	172.96	137.41	300.00	391.50	300.00	250.00
4203	Wages - Part Time Double Time	83.44	123.48	128.86	274.74	200.00	63.25	200.00	375.00
4301	FICA Taxes	19,199.93	23,293.05	16,849.49	18,199.14	20,450.00	18,352.23	20,450.00	20,700.00
4302	Dental Self Insured	4,026.30	4,266.93	3,238.73	3,531.60	4,425.00	4,306.86	4,425.00	4,125.00
4304	Vision	711.67	686.85	661.70	711.00	725.00	715.14	725.00	725.00
4305	Retirement Health Savings Account	3,294.58	15,175.16	3,462.46	3,882.39	3,875.00	4,007.95	3,875.00	3,950.00
4306	Workers Compensation	8,591.51	8,324.14	4,192.41	4,560.18	1,975.00	3,887.73	1,975.00	3,175.00
4308	Uniforms	665.54	588.55	590.82	651.82	600.00	894.57	600.00	600.00
4309	Health Savings Account - ER Portion	4,366.37	4,366.36	5,652.06	3,059.47	3,050.00	6,442.18	6,300.00	5,100.00
4310	ACWA Medical Insurance	45,109.03	40,545.12	35,807.31	38,746.12	40,425.00	40,774.86	40,425.00	40,775.00
4311	Life Insurance	570.48	547.67	503.17	552.59	550.00	578.90	550.00	575.00
4312	Long Term Disability - Management	414.27	387.87	336.99	375.75	350.00	497.86	350.00	425.00
4313	AFLAC Administrative fee - ER Portion	18.05	.00	.00	.00	.00	.00	.00	.00
4314	Long Term Disability - Union	377.20	432.40	404.45	441.60	450.00	501.06	450.00	450.00
4315	CalPERS Classic ER Contribution	39,673.09	39,513.24	27,703.16	33,542.78	37,475.00	20,561.91	37,475.00	42,200.00
4325	CalPERS PEPRER ER Contribution	.00	.00	3,577.63	4,710.23	5,650.00	4,902.85	5,650.00	5,825.00
4330	Health Savings Account Admin fee - ER Por	35.53	69.46	82.58	71.04	75.00	77.38	75.00	100.00
4405	Contractual Services	815.30	8,675.36	5,143.68	.00	5,000.00	.00	.00	.00
4610	Gasoline Expense	960.61	1,547.52	1,153.17	1,167.22	1,600.00	686.41	1,300.00	1,600.00
4760	Laboratory Supplies	29,835.93	27,867.72	32,802.67	27,927.55	30,500.00	27,419.91	30,500.00	30,500.00
4790	Other Supplies	54.71	1,222.58	1,948.09	1,411.41	1,000.00	526.50	1,000.00	1,000.00
4810	Postage Expenses	735.46	1,480.56	1,366.61	1,203.59	750.00	1,970.92	1,250.00	1,250.00
4820	Office Supplies	1,562.95	1,587.51	3,304.01	1,149.90	2,000.00	1,067.45	2,000.00	2,000.00
6025	Laboratory Equipment	1,429.83	8,779.81	3,018.99	4,267.49	6,000.00	7,075.55	6,000.00	7,950.00
6030	Service Contracts	4,288.58	3,131.80	647.58	3,434.78	4,500.00	3,044.57	2,500.00	3,000.00
6041	Buildings	.00	.00	.00	.00	500.00	.00	.00	500.00
6042	Grounds & Maintenance	.00	.00	.00	.00	100.00	.00	100.00	100.00
6056	Radio Repairs - Replacement	.00	.00	.00	.00	150.00	.00	.00	150.00



Adopted Budget - Expense

Budget Year 2022

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2021 Actual Amount	2021 Estimated Amount	2022 Adopted
Fund 10 - Sewer Fund									
Department 32 - Laboratory									
6075	Safety Equipment - Physicals	1,076.83	645.08	501.70	463.61	800.00	344.87	800.00	800.00
6110	Monitoring	23,305.50	23,485.50	36,227.00	27,990.00	24,000.00	41,234.70	40,000.00	36,000.00
6200	Travel - Meetings - Education	5,017.86	7,272.62	2,876.19	3,509.75	7,000.00	270.16	2,000.00	2,000.00
6250	Dues - Memberships - Certification	1,877.00	915.50	742.00	1,483.70	3,600.00	7,403.93	3,600.00	3,600.00
6520	Supplies	.00	27.11	.00	.00	100.00	27.59	100.00	100.00
6650	Regulatory Operating Permits	3,498.00	2,684.50	2,754.50	622.24	3,600.00	258.79	3,600.00	3,600.00
8042	Replace Discreet Analyzer	.00	.00	.00	.00	.00	.00	75,000.00	.00
8167	Replace Primary Sampler	.00	.00	.00	.00	10,000.00	.00	.00	.00
8169	Replace Boat	.00	.00	.00	.00	5,000.00	.00	.00	.00
8170	Replace Fultz Pump Controller	.00	.00	.00	.00	5,000.00	.00	.00	.00
8171	Replace Final Sampler	.00	.00	.00	.00	10,000.00	.00	.00	.00
Department 32 - Laboratory Totals		\$457,123.18	\$486,262.28	\$433,357.86	\$437,014.33	\$508,675.00	\$436,039.78	\$560,475.00	\$493,325.00



Adopted Budget - Expense

Budget Year 2022

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2021 Actual Amount	2021 Estimated Amount	2022 Adopted
Fund 10	Sewer Fund								
Department 34	Water Reuse								
4101	Regular Salaries - Wages	265,961.34	317,891.61	342,691.49	360,880.77	378,650.00	283,046.14	378,650.00	364,000.00
4102	Wages Overtime	4,611.69	12,016.50	14,892.52	14,010.26	15,000.00	9,590.52	15,000.00	8,000.00
4103	Wages Double Time	987.20	892.33	1,128.61	652.36	1,000.00	1,400.88	1,000.00	500.00
4201	Wages - Part Time	4,858.96	.00	162.80	.00	100.00	.00	.00	.00
4301	FICA Taxes	17,356.30	24,519.74	28,141.81	24,334.86	29,400.00	22,735.58	29,400.00	26,900.00
4302	Dental Self Insured	4,717.44	6,786.44	5,782.64	5,639.20	7,075.00	5,336.08	7,075.00	6,600.00
4304	Vision	836.13	1,067.78	1,109.37	1,135.68	1,150.00	888.39	1,150.00	1,150.00
4305	Retirement Health Savings Account	4,029.82	5,699.45	6,364.11	6,755.98	6,800.00	5,662.47	6,800.00	6,875.00
4306	Workers Compensation	12,011.78	13,852.93	7,765.38	7,949.75	6,500.00	5,955.24	6,500.00	7,400.00
4308	Uniforms	458.84	643.97	1,035.26	1,082.61	1,000.00	934.58	1,000.00	1,000.00
4309	Health Savings Account - ER Portion	2,400.00	.00	1,300.00	3,700.00	3,700.00	1,300.00	3,700.00	5,200.00
4310	ACWA Medical Insurance	42,648.34	64,465.09	59,702.95	74,196.90	76,250.00	56,316.73	76,250.00	68,900.00
4311	Life Insurance	694.29	895.25	943.75	997.26	1,000.00	847.76	1,000.00	1,025.00
4312	Long Term Disability - Management	776.22	833.40	896.94	954.72	950.00	1,005.72	950.00	1,000.00
4314	Long Term Disability - Union	364.94	568.63	586.60	635.04	625.00	437.36	625.00	625.00
4315	CalPERS Classic ER Contribution	13,245.13	14,064.80	13,078.05	79.01	.00	101.02	.00	.00
4325	CalPERS PEPPRA ER Contribution	10,794.15	14,153.10	17,518.28	23,063.86	26,300.00	20,019.08	26,300.00	24,950.00
4330	Health Savings Account Admin fee - ER Por	17.70	26.55	35.40	70.80	75.00	34.06	75.00	75.00
4405	Contractual Services	13,548.87	23,435.58	70,592.85	4,516.63	46,000.00	3,350.00	25,000.00	46,000.00
4475	Legal-Special Projects	.00	23,675.00	10,912.00	22,508.00	21,000.00	1,483.50	2,000.00	500.00
4476	Legal Litigation Confidential	.00	.00	.00	.00	.00	76,110.00	80,000.00	.00
4480	Legal-Regular	227.50	241.50	4,968.00	13,187.00	1,000.00	337.50	500.00	1,000.00
4610	Gasoline Expense	7,787.80	9,627.28	11,173.24	11,855.04	10,000.00	7,254.51	10,000.00	10,000.00
4620	Diesel	5,041.04	5,029.68	6,142.96	7,406.94	7,000.00	2,520.02	6,000.00	7,000.00
4630	Oil & Lubricants	1,345.74	292.60	1,463.71	111.26	800.00	411.25	800.00	800.00
4790	Other Supplies	.00	.00	.00	.00	7,000.00	7,243.52	7,000.00	7,000.00
4820	Office Supplies	1,896.20	702.53	232.90	547.66	800.00	1,113.88	500.00	800.00
5010	Land and Buildings	(4,700.00)	32,900.00	(23,500.00)	.00	4,700.00	.00	.00	.00
5020	Equipment Rental- Lease	2,052.84	7,711.28	6,908.57	10,382.39	10,000.00	865.90	5,000.00	10,000.00
6042	Grounds & Maintenance	40,294.93	106,003.36	56,462.00	38,211.46	50,000.00	52,216.41	45,000.00	50,000.00
6047	Force Mains	.00	3.06	3,827.93	4,305.77	8,000.00	.00	2,000.00	8,000.00
6051	Pump Stations	2,520.15	1,772.17	3,244.75	5,665.26	2,000.00	1,769.63	3,000.00	2,000.00



Adopted Budget - Expense

Budget Year 2022

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2021 Actual Amount	2021 Estimated Amount	2022 Adopted
Fund 10 - Sewer Fund									
Department 34 - Water Reuse									
6071	Shop Supplies	306.99	1,415.25	2,343.06	462.77	500.00	1,423.70	500.00	500.00
6073	Small Tools	980.84	1,888.40	1,615.08	2,751.60	2,000.00	3,849.33	2,000.00	2,000.00
6075	Safety Equipment - Physicals	5,047.57	6,612.65	10,545.79	1,484.06	2,650.00	1,647.09	2,650.00	2,650.00
6200	Travel - Meetings - Education	1,985.51	4,385.18	6,269.47	4,024.76	5,000.00	171.00	750.00	750.00
6250	Dues - Memberships - Certification	1,568.00	1,882.00	2,366.21	2,558.00	2,000.00	2,143.99	2,300.00	2,300.00
6310	Telephone	7,324.54	9,115.08	8,254.09	7,825.52	7,600.00	7,404.23	7,600.00	7,600.00
6360	Propane	6,840.99	6,816.24	7,917.62	6,558.59	6,500.00	5,641.18	6,500.00	6,500.00
6520	Supplies	490.78	259.96	396.50	194.89	500.00	298.53	500.00	500.00
6649	Fish	54,000.00	56,250.00	56,250.00	.00	10,000.00	.00	.00	25.00
6650	Regulatory Operating Permits	145,337.78	154,553.41	160,923.93	63,178.20	48,175.00	41,273.07	52,875.00	55,000.00
6651	Land Taxes	68,369.76	71,306.82	75,689.54	82,685.52	87,650.00	85,738.41	85,739.00	87,650.00
7070	New Hay Bailer	.00	.00	.00	.00	.00	150,047.79	150,048.00	.00
7072	Mower/Conditioner	.00	.00	.00	.00	.00	37,985.82	37,986.00	.00
7512	Water Reuse Shop HVAC	.00	.00	.00	.00	.00	5,812.50	.00	.00
8078	Mine Reveg	.00	.00	.00	1,580.89	.00	.00	.00	.00
8079	New Fencing	.00	.00	.00	25,890.20	.00	.00	.00	.00
8173	Mine Reveg	.00	.00	.00	.00	15,000.00	.00	.00	.00
8174	New Fencing Water Reuse	.00	.00	.00	.00	10,000.00	341.98	.00	.00
8175	New Inverted Siphon Vault	.00	.00	.00	.00	7,000.00	.00	.00	.00
8224	Fencing, Water Reuse	.00	.00	.00	.00	.00	.00	.00	7,000.00
8225	Inverted Siphon Vault - In House Project	.00	.00	.00	.00	.00	.00	.00	5,000.00
8226	Mine Reveg	.00	.00	.00	.00	.00	.00	.00	5,000.00
Department 34 - Water Reuse Totals		\$749,038.10	\$1,004,256.60	\$988,136.16	\$844,031.47	\$928,450.00	\$914,066.35	\$1,091,723.00	\$849,775.00



Adopted Budget - Expense

Budget Year 2022

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2021 Actual Amount	2021 Estimated Amount	2022 Adopted
Fund 10 - Sewer Fund									
Department 40 - Administration									
4101	Regular Salaries - Wages	200,210.66	216,639.32	215,899.16	220,462.59	215,575.00	214,315.54	215,575.00	225,600.00
4102	Wages Overtime	.00	3.04	26.51	14.23	25.00	57.36	25.00	25.00
4301	FICA Taxes	10,842.82	13,211.15	17,437.45	13,308.54	13,800.00	13,785.07	13,800.00	14,250.00
4302	Dental Self Insured	2,402.15	2,696.93	2,098.02	2,124.00	2,650.00	2,604.84	2,650.00	2,475.00
4304	Vision	424.76	425.65	422.75	427.41	450.00	432.54	450.00	450.00
4305	Retirement Health Savings Account	2,997.76	3,478.57	26,285.53	3,580.60	3,550.00	3,887.17	3,550.00	3,700.00
4306	Workers Compensation	1,231.23	721.41	1,391.93	1,421.94	1,125.00	1,330.05	1,125.00	1,475.00
4309	Health Savings Account - ER Portion	.00	644.86	645.00	3,276.07	1,950.00	1,994.51	1,950.00	1,950.00
4310	ACWA Medical Insurance	28,428.16	30,235.25	30,218.57	33,251.88	32,200.00	31,139.80	32,200.00	29,750.00
4311	Life Insurance	539.19	578.47	551.14	560.69	525.00	611.38	525.00	600.00
4312	Long Term Disability - Management	1,091.85	1,130.97	1,081.47	1,027.53	950.00	1,376.55	950.00	1,125.00
4313	AFLAC Administrative fee - ER Portion	18.26	25.60	20.29	.00	50.00	.00	50.00	50.00
4314	Long Term Disability - Union	90.99	99.99	107.04	110.40	125.00	128.80	125.00	125.00
4315	CalPERS Classic ER Contribution	23,652.66	25,313.31	26,158.02	30,463.03	34,775.00	19,286.06	34,775.00	39,825.00
4325	CalPERS PEPRER ER Contribution	3,374.04	3,729.77	4,013.26	4,304.96	4,900.00	4,631.80	4,900.00	5,175.00
4330	Health Savings Account Admin fee - ER Por	.00	8.76	25.20	35.84	50.00	36.18	50.00	50.00
4405	Contractual Services	.00	.00	1,911.34	420.00	500.00	24,400.00	23,000.00	54,300.00
4475	Legal-Special Projects	.00	.00	.00	2,335.00	250.00	845.25	5,000.00	1,000.00
4476	Legal Litigation Confidential	.00	.00	2,788.75	.00	.00	.00	.00	.00
4480	Legal-Regular	.00	931.50	693.25	4,111.75	250.00	2,191.25	2,500.00	500.00
4610	Gasoline Expense	928.42	1,281.14	744.46	537.53	1,100.00	424.22	1,100.00	1,100.00
4820	Office Supplies	1,006.69	1,119.40	1,597.24	1,123.19	1,800.00	552.23	750.00	1,800.00
4920	Printing	97.95	.00	.00	.00	100.00	2.80	100.00	100.00
6030	Service Contracts	407.85	683.29	1,000.62	934.38	650.00	1,373.24	1,000.00	1,000.00
6075	Safety Equipment - Physicals	.00	.00	.00	305.62	100.00	.00	100.00	100.00
6200	Travel - Meetings - Education	5,159.63	3,745.92	5,044.63	2,716.23	4,500.00	1,193.21	750.00	150.00
6250	Dues - Memberships - Certification	534.50	591.50	231.41	175.50	750.00	.00	750.00	750.00
6520	Supplies	701.36	462.40	376.31	618.07	1,250.00	274.36	600.00	1,250.00
6621	Incentive & Recognition Program	4,211.56	5,354.73	5,198.70	4,744.41	4,650.00	1,675.11	2,600.00	4,650.00
8176	Replace Copier Admin	.00	.00	.00	.00	18,000.00	.00	.00	.00
8286	Replace Copier Admin	.00	.00	.00	.00	.00	.00	.00	19,000.00
Department 40 - Administration Totals		\$288,352.49	\$313,112.93	\$345,968.05	\$332,391.39	\$346,600.00	\$328,549.32	\$350,950.00	\$412,325.00



Adopted Budget - Expense

Budget Year 2022

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2021 Actual Amount	2021 Estimated Amount	2022 Adopted
Fund 10 - Sewer Fund									
Department 42 - Board of Directors									
4101	Regular Salaries - Wages	12,146.45	11,900.30	12,037.22	11,837.83	12,000.00	11,387.35	12,000.00	12,000.00
4301	FICA Taxes	932.19	924.32	924.54	908.03	925.00	874.50	925.00	925.00
4302	Dental Self Insured	3,673.56	4,267.80	4,267.80	4,268.88	4,425.00	4,276.20	4,425.00	4,125.00
4304	Vision	709.80	709.80	709.80	697.97	725.00	709.80	725.00	725.00
4306	Workers Compensation	134.83	135.75	81.24	80.05	75.00	68.74	75.00	75.00
4310	ACWA Medical Insurance	55,568.10	60,010.68	61,591.68	58,210.79	59,775.00	69,412.02	59,775.00	74,200.00
4311	Life Insurance	115.32	115.32	115.32	114.47	125.00	131.40	125.00	150.00
4315	CalPERS Classic ER Contribution	414.86	426.30	465.07	445.66	575.00	3.93	5.00	.00
4475	Legal-Special Projects	.00	.00	.00	.00	250.00	.00	250.00	250.00
4480	Legal-Regular	21,189.50	24,236.25	27,237.75	26,572.25	25,000.00	27,296.25	25,000.00	25,000.00
4820	Office Supplies	308.57	11.72	20.74	1,647.08	950.00	66.95	400.00	950.00
6200	Travel - Meetings - Education	2,731.72	5,407.94	5,665.08	3,946.50	8,000.00	21.04	750.00	250.00
6250	Dues - Memberships - Certification	24,310.50	19,489.00	20,337.00	25,101.38	26,050.00	21,002.50	26,050.00	26,350.00
6520	Supplies	25.00	25.00	104.50	.00	250.00	279.94	250.00	250.00
6610	Election Expense	7,416.48	.00	6,916.47	114.00	7,000.00	12,800.36	7,500.00	.00
8289	Board Room Security Improvements	.00	.00	.00	.00	.00	.00	.00	5,000.00
Department 42 - Board of Directors Totals		\$129,676.88	\$127,660.18	\$140,474.21	\$133,944.89	\$146,125.00	\$148,330.98	\$138,255.00	\$150,250.00



Adopted Budget - Expense

Budget Year 2022

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2021 Actual Amount	2021 Estimated Amount	2022 Adopted
Fund 10 - Sewer Fund									
Department 44 - Human Resources									
4101	Regular Salaries - Wages	74,462.54	109,776.72	115,010.03	106,116.50	126,475.00	78,522.67	90,000.00	110,250.00
4102	Wages Overtime	1,307.74	183.19	180.19	1,971.22	650.00	26.68	650.00	2,000.00
4301	FICA Taxes	6,482.69	6,897.08	8,014.61	8,055.46	9,175.00	5,371.47	9,175.00	8,600.00
4302	Dental Self Insured	1,605.35	1,789.04	1,403.19	1,536.02	1,775.00	1,927.95	2,675.00	2,475.00
4304	Vision	283.84	282.32	282.57	304.23	300.00	321.51	375.00	425.00
4305	Retirement Health Savings Account	1,587.69	1,777.15	1,901.03	2,094.78	2,025.00	1,552.34	2,025.00	2,025.00
4306	Workers Compensation	443.01	428.02	717.38	705.29	600.00	458.65	600.00	650.00
4309	Health Savings Account - ER Portion	1,296.01	1,295.27	1,295.23	1,280.73	1,300.00	1,209.62	.00	.00
4310	ACWA Medical Insurance	22,487.54	23,172.13	23,854.18	26,326.32	24,675.00	25,012.06	27,000.00	35,925.00
4311	Life Insurance	296.83	308.05	313.54	334.83	325.00	419.75	400.00	525.00
4312	Long Term Disability - Management	460.14	470.49	482.25	499.26	500.00	511.91	500.00	500.00
4313	AFLAC Administrative fee - ER Portion	26.83	16.38	17.88	20.83	25.00	18.34	25.00	25.00
4314	Long Term Disability - Union	109.86	110.40	110.40	110.40	125.00	55.20	125.00	125.00
4315	CalPERS Classic ER Contribution	17,286.97	17,716.39	21,365.29	24,055.20	28,775.00	9,376.06	15,000.00	17,375.00
4325	CalPERS PEPPRA ER Contribution	.00	.00	.00	.00	.00	573.80	1,450.00	3,025.00
4330	Health Savings Account Admin fee - ER Por	8.99	17.61	17.64	17.42	25.00	8.80	25.00	25.00
4405	Contractual Services	12,245.44	31,473.74	36,834.25	11,800.48	19,200.00	5,936.80	19,200.00	19,200.00
4445	Personnel Legal	402.15	5,309.99	11,916.44	7,064.78	7,500.00	28,680.35	15,000.00	10,000.00
4810	Postage Expenses	13.36	.00	82.18	.00	75.00	.00	75.00	75.00
4820	Office Supplies	1,201.13	1,727.66	1,699.49	893.30	1,100.00	518.34	800.00	1,100.00
4830	Subscription Expense	.00	52.50	91.74	91.74	125.00	.00	125.00	125.00
4920	Printing	70.20	.00	.00	.00	100.00	.00	100.00	100.00
4930	Ads-Legal Notices	18,727.82	11,541.38	6,785.56	7,291.23	7,000.00	3,472.00	7,000.00	7,000.00
6030	Service Contracts	9,667.96	10,996.68	10,691.79	9,759.52	10,300.00	11,249.86	10,300.00	10,300.00
6075	Safety Equipment - Physicals	1,000.00	605.95	897.00	868.70	2,550.00	993.43	1,200.00	2,550.00
6079	Safety Programs	12,582.73	44,371.58	33,644.96	20,416.56	44,800.00	4,594.67	15,000.00	26,050.00
6200	Travel - Meetings - Education	2,450.65	4,719.52	5,854.42	2,751.44	4,500.00	20.00	1,500.00	100.00
6225	Staff Development	17,491.92	7,695.42	8,682.57	5,854.74	12,700.00	.00	5,000.00	12,700.00
6250	Dues - Memberships - Certification	286.00	736.00	655.50	504.50	900.00	318.00	900.00	900.00
6520	Supplies	22.28	67.79	19.94	68.05	50.00	20.93	50.00	50.00
6670	Personnel Expense	1,954.91	1,483.27	1,861.18	1,006.74	1,825.00	367.04	1,100.00	1,825.00
	Department 44 - Human Resources Totals	\$206,262.58	\$285,021.72	\$294,682.43	\$241,800.27	\$309,475.00	\$181,538.23	\$227,375.00	\$276,025.00



Adopted Budget - Expense

Budget Year 2022

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2021 Actual Amount	2021 Estimated Amount	2022 Adopted
Fund 10 - Sewer Fund									
Department 46 - Public Affairs/Water Cons									
4101	Regular Salaries - Wages	.00	.00	16,984.96	58,656.78	59,100.00	50,938.82	59,100.00	63,050.00
4301	FICA Taxes	.00	.00	1,016.17	4,154.40	4,525.00	4,165.71	4,525.00	4,825.00
4302	Dental Self Insured	.00	.00	65.57	778.51	900.00	868.54	900.00	825.00
4304	Vision	.00	.00	35.52	153.80	150.00	144.21	150.00	150.00
4305	Retirement Health Savings Account	.00	.00	216.66	981.92	925.00	1,040.47	925.00	1,025.00
4306	Workers Compensation	.00	.00	101.31	274.28	275.00	323.68	275.00	375.00
4309	Health Savings Account - ER Portion	.00	.00	.00	1,199.20	1,200.00	1,233.57	1,200.00	1,200.00
4310	ACWA Medical Insurance	.00	.00	2,982.58	12,962.24	12,300.00	12,179.55	12,300.00	12,500.00
4311	Life Insurance	.00	.00	39.39	177.63	175.00	179.18	175.00	175.00
4312	Long Term Disability - Management	.00	.00	.00	62.81	350.00	471.41	350.00	400.00
4315	CalPERS Classic ER Contribution	.00	.00	2,964.20	12,104.82	13,675.00	7,382.71	13,675.00	15,800.00
4330	Health Savings Account Admin fee - ER Por	.00	.00	4.44	19.18	25.00	17.98	25.00	25.00
4405	Contractual Services	51,745.85	42,971.33	44,557.78	21,622.44	43,500.00	6,618.08	6,000.00	1,925.00
4610	Gasoline Expense	.00	.00	.00	4.65	.00	.00	.00	.00
4810	Postage Expenses	2.94	.00	7,565.64	.00	25.00	.00	25.00	25.00
4820	Office Supplies	.00	.00	250.12	181.37	750.00	143.73	300.00	750.00
4920	Printing	6,455.62	1,924.92	.00	400.29	2,000.00	354.10	1,000.00	1,000.00
6075	Safety Equipment - Physicals	.00	.00	.00	.00	100.00	.00	.00	100.00
6200	Travel - Meetings - Education	130.10	6,045.47	5,370.89	578.05	2,400.00	226.03	200.00	250.00
6250	Dues - Memberships - Certification	.00	112.50	537.50	535.00	575.00	525.00	575.00	575.00
6520	Supplies	.00	.00	67.98	34.05	100.00	10.46	100.00	100.00
6620	Public Relations Expense	32,831.90	29,701.14	31,168.21	26,430.69	31,250.00	22,771.97	15,000.00	31,250.00
Department 46 - Public Affairs/Water Cons Totals		\$91,166.41	\$80,755.36	\$113,928.92	\$141,312.11	\$174,300.00	\$109,595.20	\$116,800.00	\$136,325.00



Adopted Budget - Expense

Budget Year 2022

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2021 Actual Amount	2021 Estimated Amount	2022 Adopted
Fund 10 - Sewer Fund									
Department 50 - Finance									
4101	Regular Salaries - Wages	417,352.93	382,046.90	166,298.86	188,233.26	232,350.00	207,063.89	232,350.00	233,600.00
4102	Wages Overtime	22,783.20	34,526.02	34,136.95	41,283.10	42,500.00	45,640.67	42,500.00	42,500.00
4103	Wages Double Time	546.28	279.96	.00	.00	.00	.00	.00	.00
4201	Wages - Part Time	.00	.00	.00	10,886.93	.00	845.35	.00	.00
4202	Wages - Part Time Overtime	.00	.00	.00	21.31	.00	.00	.00	.00
4301	FICA Taxes	29,526.27	26,347.40	11,615.32	13,185.90	19,100.00	14,563.83	19,100.00	19,550.00
4302	Dental Self Insured	6,582.09	6,263.15	1,781.35	1,828.72	3,550.00	2,962.83	3,550.00	3,300.00
4304	Vision	1,172.34	1,018.85	370.07	379.01	575.00	492.55	575.00	575.00
4305	Retirement Health Savings Account	6,113.00	5,983.83	2,650.60	2,827.76	3,800.00	3,515.49	3,800.00	3,850.00
4306	Workers Compensation	1,955.55	618.81	1,085.15	1,228.82	1,225.00	1,351.10	1,225.00	1,550.00
4309	Health Savings Account - ER Portion	1,292.68	2,411.90	783.46	1,451.39	1,300.00	1,489.72	1,300.00	1,300.00
4310	ACWA Medical Insurance	98,341.02	89,981.81	30,117.32	32,443.45	51,650.00	43,461.92	51,650.00	52,425.00
4311	Life Insurance	1,115.45	1,005.62	428.90	445.60	600.00	544.22	600.00	600.00
4312	Long Term Disability - Management	1,385.07	1,208.49	610.17	634.14	625.00	793.69	625.00	675.00
4313	AFLAC Administrative fee - ER Portion	89.40	64.04	17.88	17.88	25.00	18.02	25.00	25.00
4314	Long Term Disability - Union	661.86	552.00	220.80	220.80	350.00	386.40	350.00	350.00
4315	CalPERS Classic ER Contribution	67,465.12	59,984.62	29,372.09	35,652.66	45,550.00	23,405.24	45,550.00	49,050.00
4325	CalPERS PEPPRA ER Contribution	.00	.00	.00	815.13	2,475.00	1,658.88	2,475.00	2,775.00
4330	Health Savings Account Admin fee - ER Por	8.81	18.02	10.98	12.10	25.00	14.36	25.00	25.00
4405	Contractual Services	55,999.63	20,433.54	9,424.92	3,904.52	2,500.00	2,500.00	2,500.00	2,500.00
4440	Advisory	12,177.20	6,299.14	44,152.49	11,825.53	21,200.00	11,570.52	15,700.00	18,700.00
4470	Auditing	23,837.50	29,250.00	25,750.00	26,587.50	28,500.00	21,000.00	28,500.00	29,300.00
4475	Legal-Special Projects	16,699.50	15,766.50	.00	.00	250.00	2,347.50	250.00	250.00
4480	Legal-Regular	1,299.25	803.25	2,411.25	485.25	500.00	9,361.00	500.00	500.00
4810	Postage Expenses	59.74	108.97	55.21	54.77	50.00	5.46	50.00	50.00
4820	Office Supplies	3,806.95	3,260.32	1,405.25	816.93	750.00	1,299.35	750.00	750.00
4830	Subscription Expense	1,557.27	784.45	259.81	190.50	425.00	186.00	425.00	425.00
4920	Printing	1,223.35	586.70	1,628.87	561.99	700.00	622.88	700.00	700.00
4930	Ads-Legal Notices	559.36	656.98	.00	.00	800.00	.00	300.00	300.00
6027	Office Equipment Repair	.00	.00	.00	.00	75.00	.00	75.00	75.00
6030	Service Contracts	4,411.48	1,787.30	2,509.13	1,940.08	1,450.00	2,108.72	1,950.00	1,950.00
6075	Safety Equipment - Physicals	.00	1,070.00	.00	82.50	100.00	99.50	100.00	100.00



Adopted Budget - Expense

Budget Year 2022

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2021 Actual Amount	2021 Estimated Amount	2022 Adopted
Fund	10 - Sewer Fund								
	Department								
	50 - Finance								
6200	Travel - Meetings - Education	6,114.24	6,185.53	1,832.50	745.17	4,000.00	480.65	500.00	500.00
6230	Tuition & Reimbursement Program	134.12	.00	227.46	.00	.00	.00	.00	.00
6250	Dues - Memberships - Certification	364.50	309.50	135.00	135.00	150.00	135.00	150.00	150.00
6520	Supplies	207.64	211.47	29.89	102.07	350.00	41.86	350.00	350.00
7803	Replace Finance Copier	.00	.00	.00	.00	19,000.00	10,590.50	19,000.00	.00
8769	Replace ERP System	77,292.12	143,420.00	179,521.71	202,357.09	.00	70,087.00	97,242.00	.00
	Department 50 - Finance Totals	\$862,134.92	\$843,245.07	\$548,843.39	\$581,356.86	\$486,500.00	\$480,644.10	\$574,742.00	\$468,750.00



Adopted Budget - Expense

Budget Year 2022

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2021 Actual Amount	2021 Estimated Amount	2022 Adopted
Fund 10 - Sewer Fund									
Department 52 - Accounting									
4101	Regular Salaries - Wages	.00	51,558.35	198,523.47	197,165.54	200,625.00	200,523.86	200,625.00	200,625.00
4102	Wages Overtime	.00	1,452.03	6,173.78	6,351.61	6,500.00	4,872.05	6,500.00	4,650.00
4301	FICA Taxes	.00	3,595.68	14,727.74	15,351.11	15,350.00	19,655.08	15,350.00	15,350.00
4302	Dental Self Insured	.00	1,016.05	2,686.60	2,732.95	3,550.00	3,612.40	3,550.00	3,300.00
4304	Vision	.00	138.55	545.23	553.75	575.00	600.91	575.00	575.00
4305	Retirement Health Savings Account	.00	744.58	3,083.88	3,267.44	3,375.00	3,612.10	3,375.00	3,425.00
4306	Workers Compensation	.00	775.01	1,188.76	1,201.49	950.00	1,182.11	950.00	1,200.00
4309	Health Savings Account - ER Portion	.00	.00	1,293.64	1,293.54	1,300.00	1,961.18	1,300.00	650.00
4310	ACWA Medical Insurance	.00	11,887.21	44,726.83	45,521.01	47,875.00	47,401.65	47,875.00	43,875.00
4311	Life Insurance	.00	121.23	480.84	495.78	500.00	543.07	500.00	525.00
4312	Long Term Disability - Management	.00	108.05	437.58	459.15	450.00	589.22	450.00	475.00
4313	AFLAC Administrative fee - ER Portion	.00	8.97	35.88	36.99	50.00	39.16	50.00	50.00
4314	Long Term Disability - Union	.00	82.80	331.20	331.20	350.00	495.63	350.00	350.00
4315	CalPERS Classic ER Contribution	.00	8,436.66	33,592.76	40,205.03	45,200.00	24,248.30	45,200.00	38,900.00
4325	CalPERS PEPRA ER Contribution	.00	.00	.00	324.30	1,900.00	1,382.60	1,000.00	3,325.00
4330	Health Savings Account Admin fee - ER Por	.00	5.07	18.25	17.64	25.00	22.16	25.00	25.00
4405	Contractual Services	.00	6,005.27	24,983.82	29,935.69	40,000.00	32,797.57	35,000.00	40,400.00
4440	Advisory	.00	.00	350.00	350.00	700.00	350.00	350.00	350.00
4810	Postage Expenses	.00	.00	6.44	3.47	25.00	12.18	25.00	25.00
4820	Office Supplies	.00	806.88	2,210.88	1,890.07	500.00	1,436.64	750.00	1,000.00
4830	Subscription Expense	.00	.00	435.00	584.50	450.00	419.50	450.00	450.00
4930	Ads-Legal Notices	.00	.00	.00	.00	25.00	.00	25.00	25.00
6030	Service Contracts	.00	.00	.00	.00	25.00	.00	.00	.00
6075	Safety Equipment - Physicals	.00	.00	273.50	297.00	100.00	129.50	100.00	100.00
6200	Travel - Meetings - Education	.00	1,010.99	2,228.11	2,113.88	3,700.00	461.95	500.00	525.00
6230	Tuition & Reimbursement Program	.00	.00	.00	.00	500.00	.00	.00	.00
6250	Dues - Memberships - Certification	.00	55.00	55.00	55.00	75.00	55.00	75.00	75.00
6520	Supplies	.00	25.29	242.81	242.12	100.00	310.35	250.00	100.00
6709	Loan Principal Payments	1,836,864.17	2,031,980.20	2,595,254.66	2,648,106.75	2,712,275.00	2,712,259.94	2,712,275.00	2,778,050.00
6710	Interest Expense	736,032.53	637,204.33	849,596.05	786,128.57	747,875.00	774,944.53	747,875.00	629,500.00
6730	Fiscal Agent Fees	23,830.44	24,271.18	26,351.91	27,830.88	25,500.00	23,269.78	25,550.00	25,500.00
6731	SRF Service Fee	.00	.00	.00	.00	.00	.00	.00	56,600.00



Adopted Budget - Expense

Budget Year 2022

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2021 Actual Amount	2021 Estimated Amount	2022 Adopted
Fund 10 - Sewer Fund									
	Department 52 - Accounting								
8100	Tyler New World Human Resources/Payroll Module	.00	.00	.00	.00	50,000.00	.00	.00	.00
	Department 52 - Accounting Totals	\$2,596,727.14	\$2,781,289.38	\$3,809,834.62	\$3,812,846.46	\$3,910,425.00	\$3,857,188.42	\$3,850,900.00	\$3,850,000.00



Adopted Budget - Expense

Budget Year 2022

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2021 Actual Amount	2021 Estimated Amount	2022 Adopted
Fund 10 - Sewer Fund									
Department 54 - Purchasing									
4101	Regular Salaries - Wages	.00	26,928.65	134,482.90	89,860.30	97,100.00	79,955.18	97,100.00	102,175.00
4102	Wages Overtime	.00	.00	95.00	.00	100.00	.00	100.00	125.00
4301	FICA Taxes	.00	1,773.07	9,374.97	9,162.19	7,425.00	7,367.23	7,425.00	7,825.00
4302	Dental Self Insured	.00	514.17	1,745.59	1,671.22	1,775.00	1,726.75	1,775.00	1,650.00
4304	Vision	.00	70.29	364.14	327.08	300.00	286.70	300.00	300.00
4305	Retirement Health Savings Account	.00	400.92	2,185.03	14,154.14	1,675.00	1,768.62	1,675.00	1,725.00
4306	Workers Compensation	.00	376.64	794.19	708.95	450.00	518.54	450.00	600.00
4308	Uniforms	.00	116.85	101.57	132.59	100.00	180.09	100.00	100.00
4309	Health Savings Account - ER Portion	.00	.00	1,301.35	1,299.37	1,300.00	1,336.52	1,300.00	1,300.00
4310	ACWA Medical Insurance	.00	7,389.60	34,904.96	28,627.74	24,675.00	24,232.49	24,675.00	25,025.00
4311	Life Insurance	.00	68.94	371.75	311.78	275.00	278.47	275.00	275.00
4312	Long Term Disability - Management	.00	99.74	628.20	456.44	350.00	467.00	350.00	375.00
4313	AFLAC Administrative fee - ER Portion	.00	8.91	32.68	37.19	25.00	18.02	25.00	25.00
4314	Long Term Disability - Union	.00	27.60	101.20	110.40	125.00	128.80	125.00	125.00
4315	CalPERS Classic ER Contribution	.00	4,355.69	23,743.73	22,761.95	22,200.00	11,992.46	22,200.00	25,300.00
4330	Health Savings Account Admin fee - ER Por	.00	.00	10.34	17.70	25.00	17.97	25.00	25.00
4405	Contractual Services	.00	.00	4,882.70	12,088.74	.00	14,087.22	14,100.00	.00
4440	Advisory	.00	.00	.00	.00	100.00	.00	100.00	100.00
4480	Legal-Regular	.00	.00	120.75	741.75	1,000.00	901.50	250.00	250.00
4610	Gasoline Expense	151.27	153.97	198.67	203.11	250.00	96.24	200.00	250.00
4620	Diesel	80.35	.00	2.16	2.08	50.00	32.32	50.00	50.00
4810	Postage Expenses	.00	.00	.00	.00	25.00	.00	25.00	25.00
4820	Office Supplies	.00	286.52	1,080.55	734.48	1,000.00	423.28	1,000.00	1,000.00
4830	Subscription Expense	.00	.00	.00	.00	25.00	.00	.00	25.00
4920	Printing	.00	.00	.00	.00	50.00	.00	.00	.00
4930	Ads-Legal Notices	.00	.00	121.19	.00	100.00	771.93	100.00	100.00
6030	Service Contracts	.00	.00	.00	.00	.00	.00	1,338.00	1,325.00
6072	Janitorial Supplies	2,611.97	3,138.91	3,648.47	7,230.55	5,000.00	2,247.78	3,650.00	5,000.00
6074	Janitorial Services	19,307.00	20,152.00	25,077.00	25,452.00	25,900.00	23,331.00	25,475.00	26,225.00
6075	Safety Equipment - Physicals	.00	213.33	123.86	69.50	100.00	.00	50.00	100.00
6200	Travel - Meetings - Education	.00	.00	877.42	883.17	1,700.00	149.50	150.00	150.00
6250	Dues - Memberships - Certification	.00	.00	65.00	65.00	75.00	65.00	75.00	75.00



Adopted Budget - Expense

Budget Year 2022

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2021 Actual Amount	2021 Estimated Amount	2022 Adopted
Fund 10	Sewer Fund								
	Department 54 - Purchasing								
6520	Supplies	.00	.57	7.52	30.02	50.00	13.49	50.00	50.00
8179	Replace Carpet Lab/Ops Building	.00	.00	.00	.00	5,000.00	.00	.00	.00
	Department 54 - Purchasing Totals	\$22,150.59	\$66,076.37	\$246,442.89	\$217,139.44	\$198,325.00	\$172,394.10	\$204,513.00	\$201,675.00



Adopted Budget - Expense

Budget Year 2022

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2021 Actual Amount	2021 Estimated Amount	2022 Adopted
Fund 10 - Sewer Fund									
Department 56 - Information Technology									
4101	Regular Salaries - Wages	160,553.20	188,609.81	200,947.78	251,720.99	229,500.00	219,945.04	229,500.00	235,600.00
4102	Wages Overtime	2,240.59	5,965.96	7,997.19	8,611.29	3,750.00	6,195.80	3,750.00	7,325.00
4103	Wages Double Time	83.03	89.37	21.30	.00	50.00	44.57	50.00	50.00
4301	FICA Taxes	11,188.15	13,860.15	15,231.60	18,619.32	17,850.00	17,298.98	17,850.00	18,600.00
4302	Dental Self Insured	2,707.36	3,657.68	2,911.71	3,282.10	3,550.00	3,775.98	3,550.00	3,300.00
4304	Vision	486.84	577.90	582.74	643.33	575.00	625.92	575.00	575.00
4305	Retirement Health Savings Account	2,252.48	3,016.18	3,274.54	3,918.50	3,375.00	3,920.52	3,375.00	3,500.00
4306	Workers Compensation	679.07	767.13	1,264.58	1,452.83	1,075.00	1,287.34	1,075.00	1,425.00
4309	Health Savings Account - ER Portion	1,857.01	1,854.10	1,851.78	3,502.30	2,500.00	2,860.71	2,500.00	2,400.00
4310	ACWA Medical Insurance	37,542.68	42,326.25	44,002.86	52,924.28	48,575.00	54,841.54	48,575.00	52,350.00
4311	Life Insurance	399.26	480.68	497.04	590.02	500.00	593.24	500.00	525.00
4312	Long Term Disability - Management	369.99	397.26	427.59	471.99	450.00	622.00	450.00	500.00
4313	AFLAC Administrative fee - ER Portion	18.06	16.45	18.12	9.10	25.00	.00	25.00	25.00
4314	Long Term Disability - Union	261.95	323.34	329.16	331.20	350.00	386.40	350.00	350.00
4315	CalPERS Classic ER Contribution	23,580.02	25,805.31	29,817.61	42,808.37	42,875.00	25,059.10	42,875.00	47,000.00
4325	CalPERS PEPPRA ER Contribution	877.64	1,977.35	2,362.48	2,732.72	3,250.00	2,072.65	3,250.00	3,625.00
4330	Health Savings Account Admin fee - ER Por	16.29	36.51	36.24	41.11	50.00	39.45	50.00	50.00
4405	Contractual Services	13,936.85	14,031.37	17,760.11	22,453.77	32,500.00	15,636.86	20,000.00	20,000.00
4810	Postage Expenses	16.32	.00	.00	.00	75.00	.00	75.00	75.00
4820	Office Supplies	2,733.97	1,755.63	1,813.06	1,405.13	3,000.00	920.71	1,500.00	3,000.00
4830	Subscription Expense	.00	.00	.00	.00	175.00	.00	175.00	175.00
4840	District Computer Supplies	35,134.62	36,024.23	28,835.62	24,092.83	38,500.00	21,868.11	29,750.00	32,000.00
4845	Computer Purchases	20,476.51	26,466.05	23,078.40	28,958.94	23,600.00	26,139.23	23,600.00	28,750.00
6030	Service Contracts	96,447.08	94,262.21	96,877.76	187,643.57	139,000.00	184,646.17	139,000.00	193,025.00
6075	Safety Equipment - Physicals	62.50	432.57	.00	.00	200.00	.00	200.00	200.00
6200	Travel - Meetings - Education	10,480.49	9,633.06	10,630.67	9,231.20	10,650.00	878.75	6,350.00	9,700.00
6250	Dues - Memberships - Certification	600.00	412.50	585.00	50.00	600.00	440.00	850.00	850.00
6310	Telephone	586.56	2,036.62	646.78	713.85	650.00	526.28	650.00	650.00
6520	Supplies	44.58	2,864.10	55.92	136.08	250.00	41.86	250.00	250.00
8007	Water Reuse Infrastructure Upgrades	.00	.00	.00	.00	.00	14,185.86	30,000.00	.00
8181	Remote SCADA Access	.00	.00	.00	.00	20,000.00	.00	.00	.00
8182	SQL Additional Licenses	.00	.00	.00	.00	10,000.00	.00	10,000.00	.00



Adopted Budget - Expense

Budget Year 2022

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2021 Actual Amount	2021 Estimated Amount	2022 Adopted
Fund	10 - Sewer Fund								
	Department 56 - Information Technology								
8183	Microsoft Office Upgrade	.00	.00	.00	.00	50,000.00	250.00	50,000.00	.00
8184	Virtual Server/Host	.00	.00	.00	.00	20,000.00	9,568.80	10,431.00	.00
8185	Backup Power Server Room	.00	.00	.00	.00	6,000.00	5,510.41	6,000.00	.00
8187	Network/Equipment Improvements	.00	.00	.00	.00	11,000.00	.00	11,000.00	.00
8188	Network/Equipment Improvements-SCADA	.00	.00	.00	.00	15,000.00	.00	15,000.00	.00
8189	Strategic Plan Implementation	.00	.00	.00	.00	20,000.00	.00	20,000.00	.00
8190	Replace SCADA APP Server 1	.00	.00	.00	.00	20,000.00	7,596.77	20,000.00	.00
8247	WWTP Access Controls, Ops/Shops	.00	.00	.00	.00	.00	.00	.00	30,000.00
8248	Remote SCADA Access	.00	.00	.00	.00	.00	.00	.00	20,000.00
8249	Strategic Plan Update	.00	.00	.00	.00	.00	.00	.00	40,000.00
8250	Backup Power Server Room, DVR	.00	.00	.00	.00	.00	.00	.00	6,000.00
8287	Backup Server Replacement	.00	.00	.00	.00	.00	.00	.00	200,000.00
8834	Telephone System Upgrade	.00	.00	66,727.60	.00	.00	.00	.00	.00
	Department 56 - Information Technology Totals	\$425,633.10	\$477,679.77	\$558,585.24	\$666,344.82	\$779,500.00	\$627,779.05	\$753,131.00	\$961,875.00



Adopted Budget - Expense

Budget Year 2022

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2021 Actual Amount	2021 Estimated Amount	2022 Adopted
Fund	10 - Sewer Fund								
	Department								
	60 - Customer Service								
4101	Regular Salaries - Wages	373,219.12	348,614.75	230,092.97	244,597.66	248,725.00	226,757.92	248,725.00	260,775.00
4102	Wages Overtime	7,918.40	6,797.63	1,416.43	8,264.91	6,650.00	12,939.19	6,650.00	12,000.00
4103	Wages Double Time	.00	.00	.00	.00	.00	335.06	350.00	.00
4301	FICA Taxes	28,773.33	25,342.06	16,970.02	20,547.17	19,550.00	18,476.54	19,550.00	20,875.00
4302	Dental Self Insured	8,007.46	7,729.02	3,911.36	4,170.49	5,300.00	5,018.44	5,300.00	4,950.00
4304	Vision	1,426.04	1,239.82	798.17	842.22	875.00	831.18	875.00	875.00
4305	Retirement Health Savings Account	6,314.18	6,149.94	4,322.29	4,726.12	4,775.00	4,785.37	4,775.00	4,825.00
4306	Workers Compensation	1,645.48	719.16	1,432.41	1,485.16	1,200.00	1,375.39	1,200.00	1,600.00
4309	Health Savings Account - ER Portion	3,711.58	5,000.51	3,778.93	3,136.21	3,150.00	3,190.62	3,150.00	3,150.00
4310	ACWA Medical Insurance	103,808.21	93,209.89	58,460.51	58,717.76	62,800.00	61,926.66	62,800.00	63,725.00
4311	Life Insurance	1,073.12	955.06	651.33	690.28	700.00	701.42	700.00	700.00
4312	Long Term Disability - Management	414.39	423.75	434.34	454.50	450.00	579.16	450.00	475.00
4313	AFLAC Administrative fee - ER Portion	26.88	16.38	17.88	16.66	25.00	14.66	25.00	25.00
4314	Long Term Disability - Union	1,122.31	1,015.30	575.59	556.53	500.00	494.97	500.00	500.00
4315	CalPERS Classic ER Contribution	47,457.16	42,952.24	32,425.92	38,307.25	45,050.00	24,035.66	45,050.00	50,100.00
4325	CalPERS PEPPRA ER Contribution	5,710.55	5,454.75	3,500.80	3,655.33	3,900.00	3,603.38	3,900.00	4,550.00
4330	Health Savings Account Admin fee - ER Por	36.92	72.59	55.85	60.85	75.00	54.31	75.00	75.00
4405	Contractual Services	260.00	.00	8,714.33	9,403.34	.00	24,505.08	21,525.00	5,000.00
4475	Legal-Special Projects	.00	6,261.75	276.00	12,351.00	3,000.00	.00	1,250.00	1,250.00
4476	Legal Litigation Confidential	502,372.78	50,809.96	1,650.95	.00	.00	.00	.00	.00
4480	Legal-Regular	2,877.00	3,639.75	14,005.77	828.00	2,500.00	13,636.60	12,500.00	5,000.00
4520	Miscellaneous Liability Claims	550.00	.00	3,428.21	4,185.00	1,500.00	1,518.03	5,000.00	1,500.00
4521	CSRMA Liability Claims	38,144.85	52,741.30	2,986.37	460.80	100.00	.00	.00	.00
4810	Postage Expenses	18,877.64	16,852.57	16,583.81	15,340.09	17,000.00	13,134.24	17,000.00	17,000.00
4820	Office Supplies	4,626.85	3,211.06	3,642.73	2,068.12	2,300.00	2,899.71	2,300.00	2,300.00
4920	Printing	5,434.36	5,340.62	5,596.93	5,290.56	7,150.00	5,685.94	8,000.00	8,000.00
4930	Ads-Legal Notices	541.29	.00	515.79	1,451.61	500.00	1,225.76	1,500.00	1,500.00
5020	Equipment Rental- Lease	1,036.89	1,053.64	1,053.38	1,078.53	1,050.00	1,087.05	1,100.00	1,100.00
6027	Office Equipment Repair	.00	.00	.00	.00	100.00	.00	100.00	100.00
6030	Service Contracts	27,921.55	32,782.05	35,112.05	39,906.92	35,000.00	47,416.97	35,000.00	37,000.00
6075	Safety Equipment - Physicals	.00	200.00	424.50	204.00	200.00	343.42	300.00	300.00
6200	Travel - Meetings - Education	5,730.50	4,737.60	1,759.62	2,372.05	1,100.00	173.06	300.00	300.00



Adopted Budget - Expense

Budget Year 2022

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2021 Actual Amount	2021 Estimated Amount	2022 Adopted
Fund 10 - Sewer Fund									
Department 60 - Customer Service									
6230	Tuition & Reimbursement Program	.00	.00	2,959.49	3,038.18	.00	2,318.80	2,500.00	.00
6250	Dues - Memberships - Certification	212.00	332.00	.00	314.55	500.00	.00	100.00	100.00
6310	Telephone	1,474.20	2,680.62	114.23	97.42	125.00	127.20	100.00	100.00
6520	Supplies	332.48	495.45	(82.74)	244.48	250.00	222.53	250.00	250.00
6640	Bad Debt Expense	15,000.00	15,000.00	15,000.00	.00	15,000.00	.00	500.00	5,000.00
7500	Sewer Lateral, Bigelow/El Dorado Avenue	.00	.00	.00	.00	.00	.00	17,000.00	.00
8193	Customer Service Office Remodel	.00	.00	.00	.00	50,000.00	.00	50,000.00	.00
	Department 60 - Customer Service Totals	\$1,216,057.52	\$741,831.22	\$472,586.22	\$488,863.75	\$541,100.00	\$479,414.32	\$580,400.00	\$515,000.00



Adopted Budget - Expense

Budget Year 2022

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2021 Actual Amount	2021 Estimated Amount	2022 Adopted
Fund 10 - Sewer Fund									
Department 62 - Inspections									
4101	Regular Salaries - Wages	.00	50,628.01	178,912.27	220,176.35	192,950.00	220,549.63	192,950.00	197,550.00
4102	Wages Overtime	.00	819.42	7,055.69	6,316.46	5,375.00	2,971.67	5,375.00	5,325.00
4301	FICA Taxes	.00	3,796.12	14,033.28	17,192.55	15,175.00	13,572.13	15,175.00	15,525.00
4302	Dental Self Insured	.00	1,248.33	3,003.71	3,313.61	3,550.00	4,392.88	3,550.00	3,300.00
4303	Unemployment Insurance	.00	.00	.00	.00	.00	201.00	250.00	.00
4304	Vision	.00	169.53	597.98	663.40	575.00	727.74	575.00	575.00
4305	Retirement Health Savings Account	.00	802.63	2,946.08	3,399.80	2,875.00	3,668.02	2,875.00	2,875.00
4306	Workers Compensation	.00	505.41	1,441.18	1,586.25	1,100.00	1,581.64	1,100.00	1,250.00
4308	Uniforms	.00	1,036.00	1,149.32	963.25	975.00	1,449.72	975.00	975.00
4309	Health Savings Account - ER Portion	.00	.00	1,997.16	1,311.34	1,300.00	1,323.37	1,300.00	1,300.00
4310	ACWA Medical Insurance	.00	12,394.30	42,465.86	60,891.25	51,650.00	65,984.17	51,650.00	52,425.00
4311	Life Insurance	.00	118.20	417.24	477.85	400.00	514.91	400.00	400.00
4313	AFLAC Administrative fee - ER Portion	.00	.00	4.26	19.67	25.00	26.21	25.00	25.00
4314	Long Term Disability - Union	.00	119.60	441.60	466.10	450.00	515.20	450.00	450.00
4315	CalPERS Classic ER Contribution	.00	6,925.55	25,669.92	35,979.91	34,050.00	21,793.12	34,050.00	37,600.00
4325	CalPERS PEPRA ER Contribution	.00	654.19	2,792.96	3,138.66	3,425.00	4,623.52	3,425.00	3,675.00
4330	Health Savings Account Admin fee - ER Por	.00	9.55	35.36	17.88	25.00	17.93	25.00	25.00
4610	Gasoline Expense	3,324.74	2,554.83	3,983.62	4,300.01	3,600.00	2,762.16	4,300.00	4,300.00
4820	Office Supplies	.00	14.66	133.18	640.12	500.00	361.41	250.00	250.00
6030	Service Contracts	.00	.00	2,250.17	1,473.93	2,250.00	1,847.14	2,800.00	2,800.00
6071	Shop Supplies	133.24	1,540.00	2,348.02	1,514.41	600.00	1,699.00	1,500.00	1,500.00
6073	Small Tools	488.17	.00	25.23	22.28	150.00	.00	100.00	100.00
6075	Safety Equipment - Physicals	714.25	495.69	200.30	164.84	350.00	342.69	350.00	350.00
6200	Travel - Meetings - Education	.00	67.00	253.41	478.82	1,000.00	1,092.30	250.00	500.00
6250	Dues - Memberships - Certification	.00	75.00	234.00	192.00	200.00	1,096.05	200.00	200.00
6310	Telephone	.00	.00	2,575.16	2,141.61	3,000.00	1,607.51	2,000.00	2,000.00
6520	Supplies	.00	.00	.00	.00	50.00	27.59	50.00	50.00
7505	Tokay Software Upgrade	.00	.00	.00	.00	.00	.00	6,400.00	.00
Department 62 - Inspections Totals		\$4,660.40	\$83,974.02	\$294,966.96	\$366,842.35	\$325,600.00	\$354,748.71	\$332,350.00	\$335,325.00



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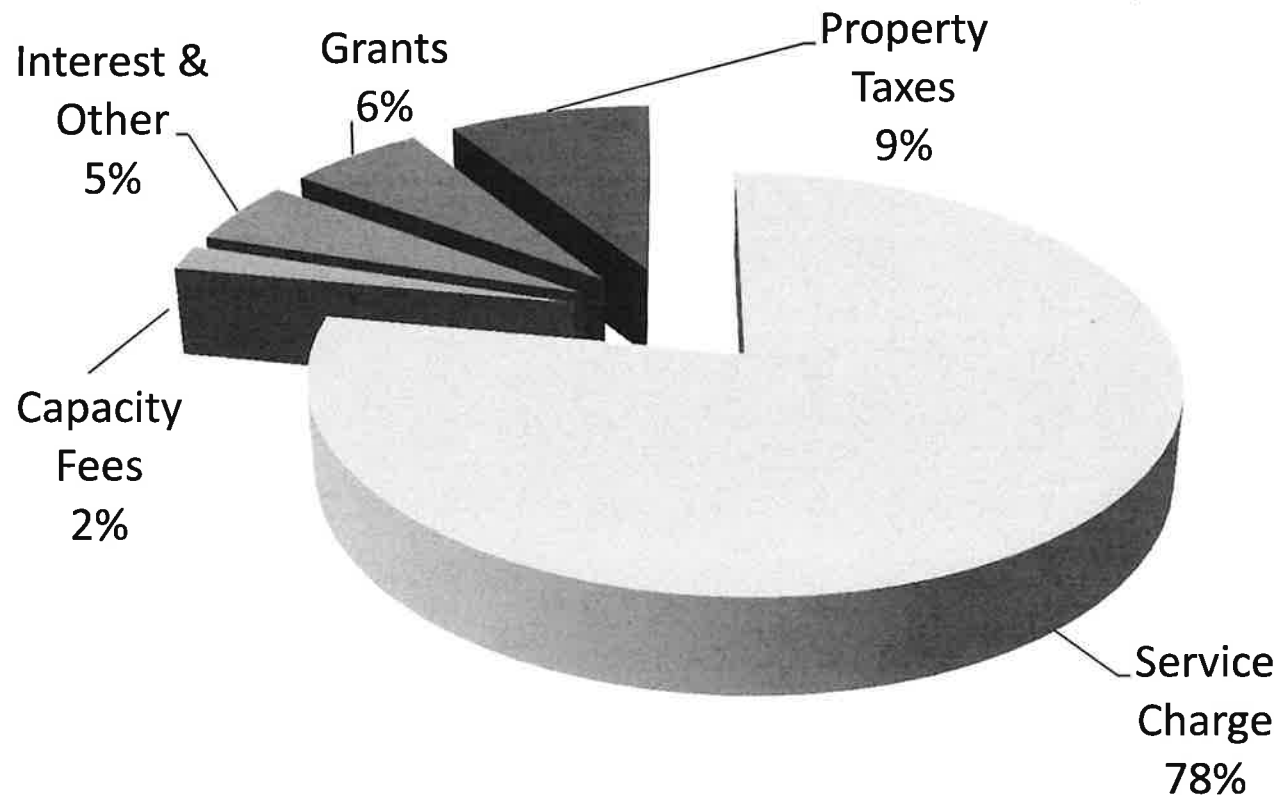


WATER FUND

FISCAL YEAR 2021/22 BUDGET SUMMARY

	2021/22 FORECAST	2021/22 FORECAST
	<u>ENTERPRISE FUND</u>	<u>CAPITAL FUND</u>
BEGINNING CASH BALANCES	2,675,456	4,568,492
REVENUES	15,013,460	1,766,000
BORROWINGS	0	4,053,000
AVAILABLE FUNDS	\$ 17,688,916	\$ 10,387,492
SALARIES	4,047,650	893,800
BENEFITS	2,267,000	382,275
OPERATIONS AND MAINTENANCE	3,942,995	534,000
CAPITAL OUTLAY	0	6,977,000
DEBT SERVICE PAYMENTS	402,000	909,000
TOTAL CASH OUTLAYS	\$ 10,659,645	\$ 9,696,075
BALANCE BEFORE TRANSFERS	7,029,271	691,417
AVAILABLE TO TRANSFER TO CAPITAL FUND	-4,808,536	4,808,536
TRANSFER TO RESERVE FUNDS	0	-1,305,900
ACCRUAL TO CASH ADJUSTMENT	9,051	0
OPERATING AND CAPITAL RESERVES	\$ 2,229,787	\$ 4,194,053
RATE STABILIZATION RESERVE	\$ -	\$ 534,619
DEBT RESERVE	\$ -	\$ 771,281
TOTAL RESERVE(CASH) BALANCES 6/30/20	\$ 2,229,787	\$ 5,499,953

WATER ENTERPRISE FUND 2021/22 Funding Sources





Adopted Budget - Revenue

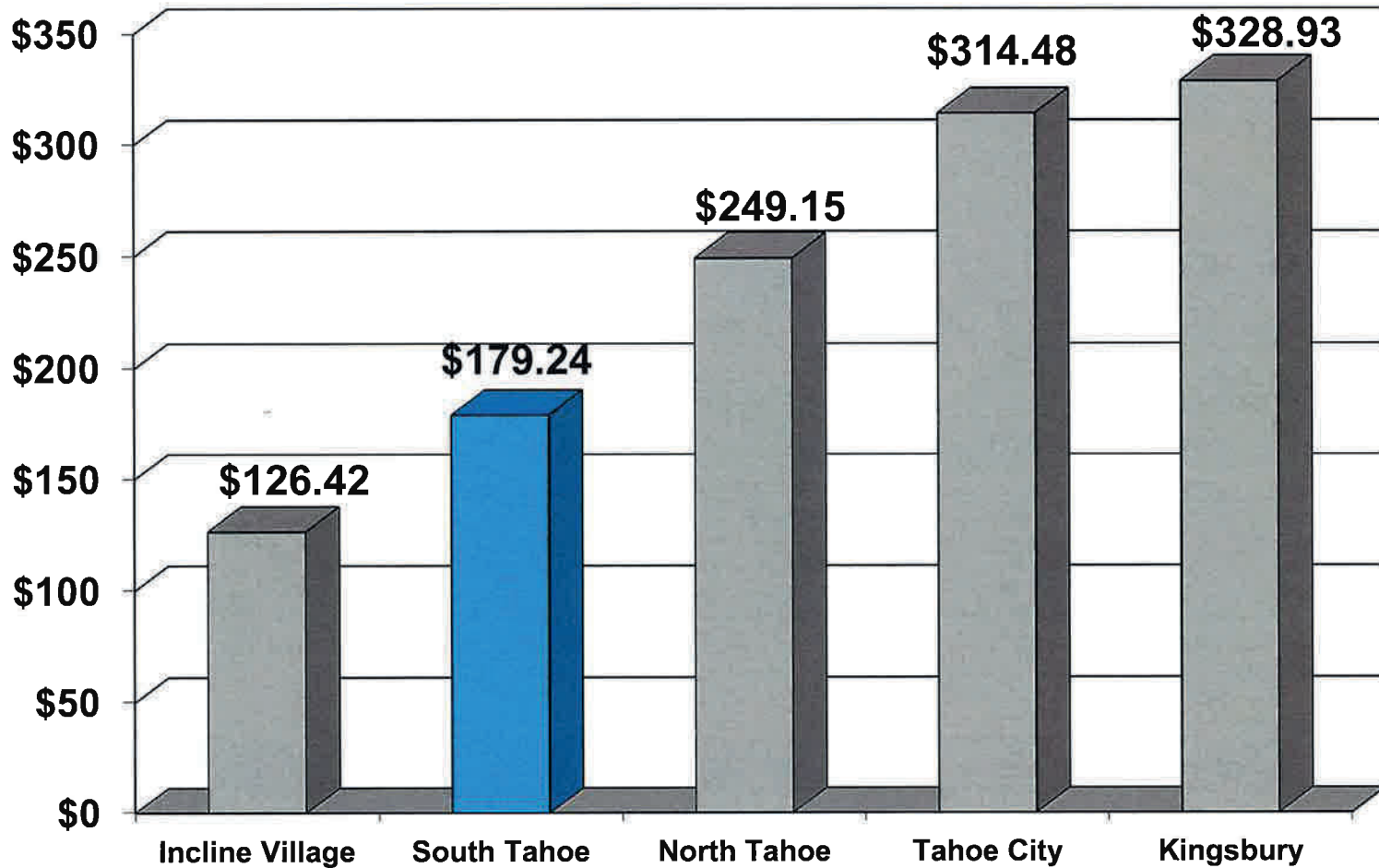
Budget Year 2022

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2021 Actual Amount	2021 Estimated Amount	2022 Adopted
Fund	20 - Water Fund								
Department	80 - Non Crew								
3105	Repairs	2,374.14	16,323.84	7,372.96	14,523.82	5,000.00	31,645.99	32,000.00	5,000.00
3110	Residential Service Charge Revenue	5,697,030.20	6,078,082.32	6,392,693.45	6,227,936.63	6,774,200.00	6,016,044.83	6,025,000.00	6,228,000.00
3111	Non-Residential Service Charge Revenue	1,190,374.08	1,278,449.62	1,362,734.00	1,354,845.17	1,425,400.00	1,346,549.96	1,350,000.00	1,355,000.00
3113	Interfund Service Charge Revenue	3,612.80	3,847.20	4,040.00	4,075.84	4,000.00	.00	.00	4,000.00
3114	Service Call - Water Exemption Fees	2,435.00	5,017.40	3,500.00	2,386.52	5,000.00	3,208.48	3,500.00	3,000.00
3120	Multi-Family Residence Service Charge Revenue	1,171,352.20	1,239,899.02	1,217,124.20	1,125,002.88	1,381,400.00	1,079,822.86	1,085,000.00	1,125,000.00
3121	Metered Consumption Revenue	1,734,154.69	2,023,771.78	2,369,638.02	2,855,995.52	2,322,000.00	2,586,730.67	3,375,000.00	2,899,000.00
3216	Restricted Revenue for Capital	1,448,000.00	1,448,000.00	1,448,000.00	1,448,000.00	1,448,000.00	1,448,000.00	1,448,000.00	1,448,000.00
3401	Capacity Charge	297,943.00	621,771.60	671,897.40	1,033,094.05	318,000.00	453,030.30	525,000.00	318,000.00
3404	Fire Service Capacity Charge	5,593.00	8,504.00	9,301.00	63,077.02	1,000.00	3,985.00	4,500.00	1,000.00
3405	Physical Connection Fee	217,524.35	284,025.59	235,961.75	213,759.00	235,000.00	308,786.28	350,000.00	215,000.00
3501	Secured Taxes	31,927.11	36,056.94	39,688.03	236,272.86	678,310.00	674,936.04	700,000.00	1,504,000.00
3504	Sale of Surplus Assets	4,797.50	73,625.00	.00	23,180.00	.00	.00	.00	.00
3509	Realized Gain - Loss on Investments	(3,726.13)	(25,178.48)	(15,110.82)	56,287.62	.00	60,732.83	.00	.00
3510	Interest Income	84,834.36	146,857.94	164,642.50	180,717.73	97,000.00	126,881.12	190,000.00	72,000.00
3511	Fair Market Value Unrealized Gain/Loss	(72,164.00)	(91,622.62)	201,080.54	180,063.79	.00	(262,481.59)	.00	.00
3514	Rents and Leases	191,875.52	191,875.52	192,375.52	224,085.19	192,000.00	175,601.97	200,000.00	192,000.00
3516	Federal Aid	257,845.13	622,587.93	64,851.05	4,065,609.35	675,000.00	18,922.41	25,000.00	309,375.00
3518	State Aid	206,391.00	163,410.33	214,505.75	147,497.98	449,375.00	88,098.10	100,000.00	560,000.00
3523	Interest/Penalty Charges	107,403.19	110,260.91	123,497.03	64,272.01	105,000.00	.00	5,000.00	120,000.00
3529	Fire Hydrant Permits	37,609.42	7,927.92	43,243.58	23,564.40	32,000.00	15,448.37	18,000.00	23,000.00
3530	Water Admin/Permit Fee	9,350.00	11,250.00	7,200.00	13,200.00	10,000.00	12,450.00	13,000.00	10,000.00
3531	Contractor Plans & Specs Fee	.00	.00	.00	.00	5,000.00	.00	.00	.00
3540	Other Miscellaneous Income	53,595.71	31,259.27	51,723.47	(125,175.53)	106,400.00	405.95	600.00	127,625.00
3541	Lab Monitoring Revenue	34,957.88	34,755.10	31,879.00	25,810.00	30,000.00	35,085.00	37,000.00	25,000.00
3545	Water & Fire Meter Sales	5,824.76	(240.82)	.00	80,440.00	.00	23,544.00	25,000.00	.00
3620	Local Aid	390,797.58	430,136.81	102,527.12	236,709.50	275,000.00	(.02)	275,000.00	235,000.00
3999	Low Income Discount - Contra Revenue	.00	.00	.00	.00	.00	(12,405.26)	.00	.00
Department 80 - Non Crew Totals		\$13,111,712.49	\$14,750,654.12	\$14,944,365.55	\$19,775,231.35	\$16,574,085.00	\$14,235,023.29	\$15,786,600.00	\$16,779,000.00

WATER ENTERPRISE FUND

2021/22 Local Quarterly Water Rates

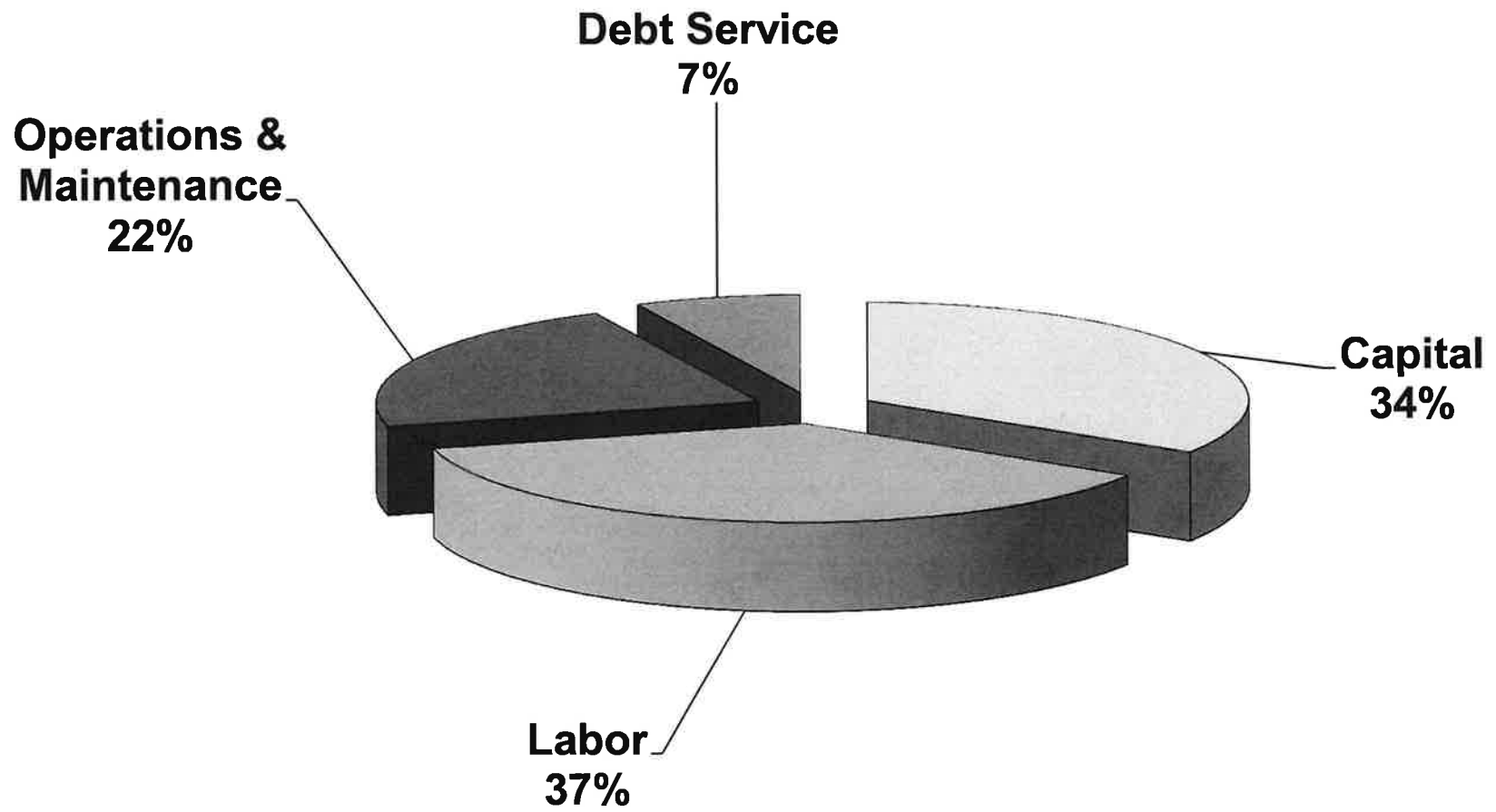
As of July 1, 2021



MOST RECENT TEN-YEAR BOARD ADOPTED WATER RATE HISTORY

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Avg.
Water	0.0%	2.0%	0.0%	6.5%	6.5%	6.5%	6.5%	5.0%	4.0%	0%	3.70%
CPI (May to May)	1.6%	0.7%	1.7%	0.8%	0.4%	2.0%	3.0%	2.8%	0.5%	5.4%	1.89%
Typical Quarterly Water Bill	119.90	122.30	122.30	130.25	138.70	147.70	157.30	165.20	179.24	179.24	

WATER ENTERPRISE FUND 2021/22 Expense Allocation



SUMMARY OF OPERATIONS AND MAINTENANCE

2021/22 WATER BUDGET

ADOPTED		ELECTRIC	HEAVY MAINT	FIELD OPS	U/R WATER	PUMP CREW	EQUIP REPAIR	LAB	ADMIN	BOARD OF DIRECTORS	HUMAN RESOURCES	PUBLIC OUTREACH	FINANCE	ACCOUNTING	PURCHASING	INFO TECH	CUSTOMER SERVICE	INSPECTIONS	NON-CREW	21/22 BUDGET	20/21 BUDGET	INCREASE (DECREASE)	
44XX	PROFESSIONAL SERVICES	1,000		2,750			4,500	0	55,800	25,250	29,200	73,950	51,250	40,750	350	20,000	11,500			316,300	337,950	(21,650)	
45XX	INSURANCE				3,000												1,000		272,350	276,350	276,450	(100)	
46XX	PETROLEUM PRODUCTS	2,500		500	39,000	14,550	6,500	1,600	1,100						300			4,300		70,350	69,650	700	
47XX	OPERATING SUPPLIES					22,000		30,200												52,200	52,200	0	
48XX	OFFICE EXPENSES	575		500	1,000	700	800	4,000	1,800	950	1,300	3,025	1,225	1,475	1,050	64,000	19,300	250	300	102,250	104,900	(2,650)	
49XX	PRINTING AND PUBLICATIONS								100		7,100	2,000	1,000	50	100		9,500			19,850	24,325	(4,475)	
50XX	RENTS AND LEASES				500	0											1,050			1,550	7,550	(6,000)	
60XX	REPAIRS AND MAINTENANCE	49,875	19,300	100	766,700	133,525	52,250	14,300	750		38,900	100	2,125	100	32,650	193,220	35,300	156,300	500	1,495,995	1,353,750	142,245	
61XX	RESEARCH/MONITORING							40,000												40,000	40,000	0	
62XX	TRAVEL/EDUC/MEMBERSHIPS	1,750		300	4,475	2,650	350	5,600	750	69,950	13,700	825	950	600	225	10,550	400	5,800		118,875	170,575	(51,700)	
63XX	UTILITIES	500			3,800	2,900										650	100	2,000	853,800	863,750	811,475	52,275	
65XX	MISC EXPENSES	200		100	500	325	300	100	1,250	250	50	100	350	100	50	250	250	50	200	4,425	4,675	(250)	
66XX	OTHER OPERATING EXP			84,300	30,000			4,000	4,650	0	1,825	261,125					5,000			14,500	405,400	451,300	(45,900)
67XX	NON OPERATING EXP													25,700					150,000	175,700	175,700	0	
	21/22 BUDGET	56,400	19,300	88,550	848,975	176,650	64,700	99,800	66,200	96,400	92,075	341,125	56,900	68,775	34,725	288,670	83,400	168,700	1,291,650	3,942,995	3,880,500	62,495	
	20/21 ADOPTED BUDGET	72,300	19,950	80,700	751,500	170,900	65,450	106,350	16,300	113,150	112,725	369,625	62,100	71,400	35,525	249,200	131,475	169,200	1,282,650		3,880,500		
	INCREASE/(DECREASE)	(15,900)	(650)	7,850	97,475	5,750	(750)	(6,550)	49,900	(16,750)	(20,650)	(28,500)	(5,200)	(2,625)	(600)	39,470	(48,075)	(500)	9,000	62,495			

SUMMARY OF SALARIES AND BENEFITS

2021/22 WATER BUDGET

ADOPTED

	ELECTRIC	FIELD OPS	U/R WATER	PUMP CREW	EQUIP REPAIR	LAB	ADMIN	BOARD OF DIRECTORS	HUMAN RESOURCES	PUBLIC INFO/WATER CONS	FINANCE	ACCTG	PURCH	INFO TECH	CUSTOMER SERVICE	INSPECTIONS	21/22 BUDGET	20/21 BUDGET	INCREASE (DECREASE)
REGULAR WAGES	220,150	84,875	827,850	510,475	143,200	252,325	225,600	12,000	110,250	63,050	233,600	200,625	102,175	235,600	260,775	277,175	3,759,725	3,670,500	89,225
NEW POSITIONS																	0	0	0
SUB-TOTAL	220,150	84,875	827,850	510,475	143,200	252,325	225,600	12,000	110,250	63,050	233,600	200,625	102,175	235,600	260,775	277,175	3,759,725	3,670,500	89,225
COST OF LIVING ADJ	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL REGULAR	220,150	84,875	827,850	510,475	143,200	252,325	225,600	12,000	110,250	63,050	233,600	200,625	102,175	235,600	260,775	277,175	3,759,725	3,670,500	89,225
OVERTIME	7,000	0	59,000	27,000	2,000	3,500	25	0	2,000	0	42,500	4,650	125	7,325	12,000	5,325	172,450	181,800	(9,350)
COST OF LIVING ADJ	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL OVERTIME	7,000	0	59,000	27,000	2,000	3,500	25	0	2,000	0	42,500	4,650	125	7,325	12,000	5,325	172,450	181,800	(9,350)
DOUBLE TIME	200	0	1,500	5,000	25	3,000	0	0	0	0	0	0	0	50	0	0	9,775	9,600	175
COST OF LIVING ADJ	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DOUBLE TIME	200	0	1,500	5,000	25	3,000	0	0	0	0	0	0	0	50	0	0	9,775	9,600	175
PART TIME/SEASONAL	0	0	37,950	18,000	0	11,000	0	0	0	0	0	0	0	0	0	0	66,950	94,205	(27,255)
PART TIME (NEW)	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	45,970	(45,970)
PART TIME OVERTIME	0	0	500	125	0	250	0	0	0	0	0	0	0	0	0	0	875	725	150
DOUBLE TIME	0	0	0	0	0	375	0	0	0	0	0	0	0	0	0	0	375	200	175
GRAND TOTAL SALARIES	227,350	84,875	926,800	560,600	145,225	270,450	225,625	12,000	112,250	63,050	276,100	205,275	102,300	242,975	272,775	282,500	4,010,150	4,003,000	7,150
21/22 BUDGETED BENEFITS	125,550	41,825	542,300	297,850	87,625	128,725	101,000	80,200	71,700	37,300	136,050	112,025	64,650	134,225	156,425	149,550	2,267,000	2,169,125	97,875
TOTAL SALARIES AND BENEFITS	352,900	126,700	1,469,100	858,450	232,850	399,175	326,625	92,200	183,950	100,350	412,150	317,300	166,950	377,200	429,200	432,050	6,277,150	6,172,125	105,025
20/21 BUDGETED	323,025	116,450	1,521,525	830,550	226,775	387,475	312,700	78,625	196,750	93,600	405,700	328,575	157,900	358,300	403,725	428,450		6,172,125	
INCREASE/DECREASE	29,875	6,250	(52,425)	27,900	6,075	11,700	13,925	13,575	(12,800)	6,750	6,450	(11,275)	9,050	18,900	25,475	3,600	105,025		

2021/22 WATER CAPITAL OUTLAY

ADOPTED

DETAIL OF ENGINEERING OPERATING EXPENSES

	21/22 BUDGET	20/21 BUDGET	INCREASE (DECREASE)
<u>PROFESSIONAL SERVICES**</u>	369,000	686,750	(317,750)
<u>PETROLEUM PRODUCTS</u>	5,300	5,300	0
<u>OFFICE EXPENSES</u>	6,325	6,325	0
<u>PRINTING AND PUBLICATIONS</u>	125	125	0
<u>REPAIRS AND MAINTENANCE</u>	38,000	322,600	(284,600)
<u>TRAVEL/MEETINGS/ED</u>	8,650	25,800	(17,150)
<u>UTILITIES</u>	2,500	2,500	0
<u>MISCELLANEOUS EXPENSES</u>	625	625	0
<u>OTHER OPERATING EXP</u>	3,475	3,475	0
TOTAL EXPENSES	434,000	1,053,500	(619,500)

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

2021/22 WATER CAPITAL OUTLAY

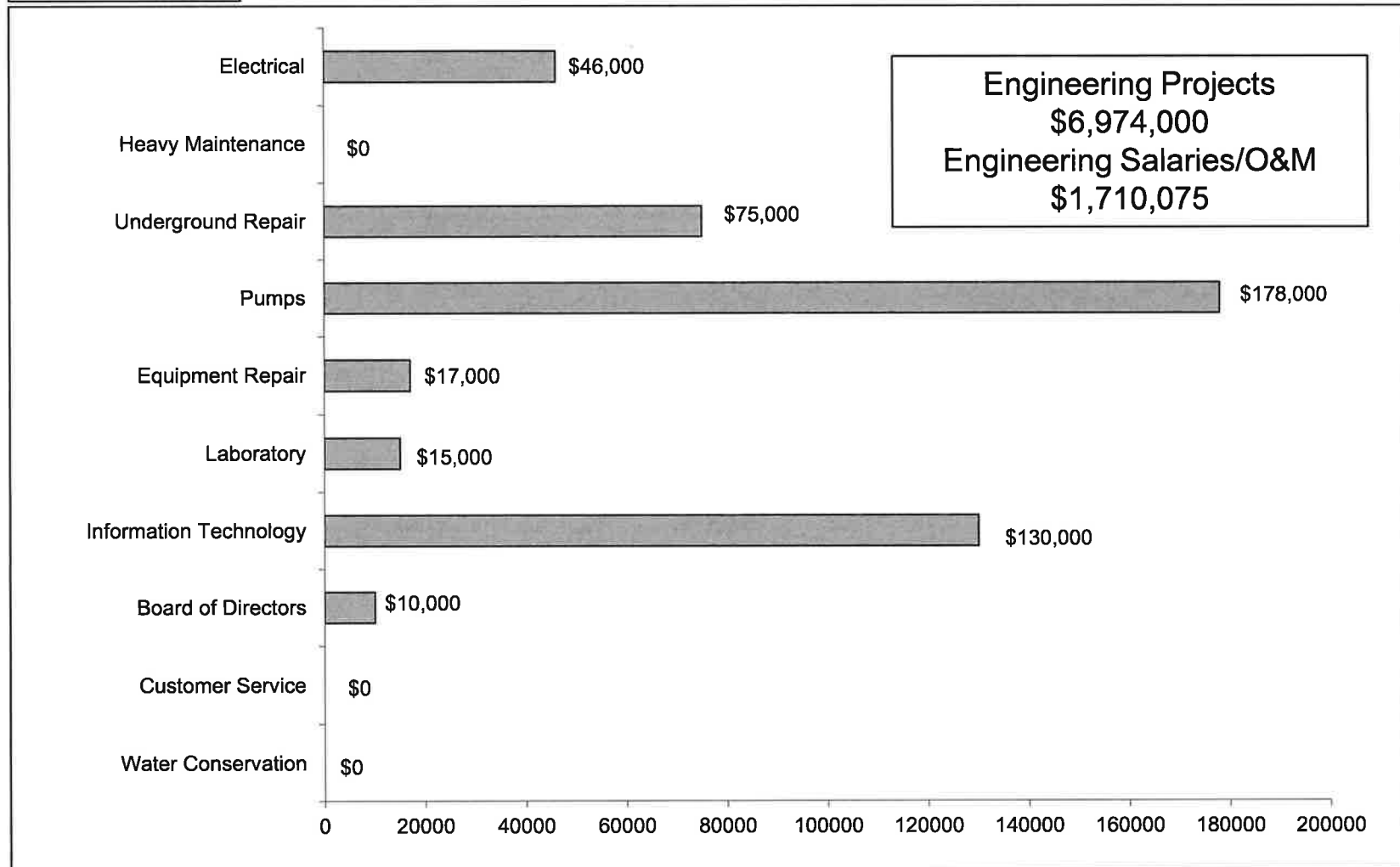
ADOPTED

DETAIL OF ENGINEERING SALARIES AND BENEFITS

	21/22 BUDGET	20/21 PY BUDGET	INCREASE (DECREASE)
REGULAR WAGES	843,800	928,775	(84,975)
NEW POSITIONS		0	0
SUB-TOTAL	843,800	928,775	(84,975)
COST OF LIVING ADJ	0		
TOTAL REGULAR	843,800	928,775	(84,975)
OVERTIME	50,000	40,000	10,000
COST OF LIVING ADJ	0		
TOTAL OVERTIME	50,000	40,000	10,000
DOUBLE TIME			0
COST OF LIVING ADJ	0		
TOTAL DOUBLE TIME	0	0	0
PART TIME	0	0	0
PART TIME OVERTIME	0	0	0
SUB-TOTAL	0	0	0
GRAND TOTAL SALARIES	893,800	968,775	(74,975)
BENEFITS	382,275	422,275	(40,000)
TOTAL SALARIES AND BENEFITS	1,276,075	1,391,050	(114,975)

WATER ENTERPRISE FUND CAPITAL PROJECTS

All Other
Departments



2021/22 WATER CAPITAL OUTLAY

ADOPTED

ADCT #	DESCRIPTION	ELECTRIC	HEAVY MAINT	FIELD OPS	U/R WATER	PUMPS	EQUIP REPAIR	ENGINEERING	LAB	ADMIN	BOARD OF DIRECTORS	HUMAN RESOURCES	FINANCE	ACCOUNTING	PURCHASING	INFO TECH	CUSTOMER SERVICE	INSPECTIONS	TOTAL
ELECTRICAL																			
8202	VFD, Vailhalla Well	6,000																	6,000
8203	Misc Motor Rebuilds, Water	40,000																	40,000
HEAVY MAINTENANCE																			
FIELD OPERATIONS																			
UNDERGROUND REPAIR WATER																			
8905	Waterline - In House Upsizing				75,000														75,000
PUMPS																			
8219	Replace Arrowhead Well Media					150,000													150,000
8220	Misc Water Pump Rebuilds (TBD)					28,000													28,000
EQUIPMENT REPAIR																			
8242	Replace Engine/Transmission							7,000											7,000
8243	Eq Repair Shop Improvements							10,000											10,000
ENGINEERING																			
+++ 7022	Keller Heavenly Water System Imp							1,531,000											1,531,000
+++ 7060	Replace PRV, Susquehanna							175,000											175,000
+++ 7061	Replace PRV, Price Road							175,000											175,000
+++ 8094	Waterline, Bowers							1,302,000											1,302,000
+++ 8098	Rocky Point 1 Waterline							845,000											845,000
+++ 8155	Water Field Comm Upgrades Phase 2.							132,000											132,000
+++ 8157	Wtrin, Up Truckee Rvr Xing Tahoe Par Pk							226,000											226,000
+++ 8158	Tanks, Backup Power							171,000											171,000
+++ 8222	Misc Water Projects (TBD)							500,000											500,000
8266	Admin Building HVAC Upgrades							31,000											31,000
8279	Meter Installations Final Phase							387,000											387,000
8280	Cornelian Waterline Replacement							126,000											126,000
8281	Bijou Waterline Replacement							85,000											85,000
8282	Apache Ave Waterline Improvements							52,000											52,000
8283	Pioneer Tr Wtrin Golden Bear-Pine Valley							52,000											52,000
8284	Water Field Comm Upgrades Phase 3							150,000											150,000
8285	Elks Club Well Pump/Motor Replacement							258,000											258,000
	Engineering Staff and Expenses							1,710,075											1,710,075
LAB																			
8227	Replace Large Autodeve								10,000										10,000
8228	Replace Block Digester								5,000										5,000
ADMINISTRATION																			
BOARD OF DIRECTORS																			
8221	Board Room Hearing Impaired Equipment																		5,000
8290	Board Room Security Improvements																		5,000
HUMAN RESOURCES																			
PUBLIC AFFAIRS/WATER CONSERVATION																			
FINANCE																			
ACCOUNTING																			
PURCHASING																			

2021/22 WATER CAPITAL OUTLAY (CONTINUED)

ACCT #	DESCRIPTION	ELECTRIC	HEAVY MAINT	FIELD OPS	U/R WATER	PUMPS	EQUIP REPAIR	ENGINEERING	LAB	ADMIN	BOARD OF DIRECTORS	HUMAN RESOURCES	PAWC	FINANCE	ACCOUNTING	PURCHASING	INFO TECH	CUSTOMER SERVICE	INSPECTIONS	TOTAL
INFORMATION TECHNOLOGY																				
8251	Virtual Host																	20,000		20,000
8252	Backup Power Server Room																	6,000		6,000
8253	Network Improvements																	11,000		11,000
8254	Firewall/software Upgrade																	25,000		25,000
8255	Software Upgrades, Misc																	8,000		8,000
8256	Wireless Controller/Access Points																	10,000		10,000
8257	Replace Hydraulic Modeling Software																	15,000		15,000
8258	New Core Switch, Server Room																	25,000		25,000
8259	Replace SCADA Historian Server																	10,000		10,000
CUSTOMER SERVICE																				
INSPECTIONS																				
	TOTAL CAPITAL OUTLAY 21/22	46,000	0	0	75,000	176,000	17,000	8,684,075	15,000	0	10,000	0	0	0	0	0	0	130,000	0	9,155,075
	ESTIMATED TOTAL 20/21	45,000	0	0	100,000	124,100	354,802	10,365,906	5,000	0	0	0	10,000	0	0	0	0	85,557	0	11,090,367
	INCREASE(DECREASE)	1,000	0	0	(25,000)	53,900	(337,802)	(1,681,833)	10,000	0	10,000	0	(10,000)	0	0	0	0	44,443	0	(1,935,292)

+++INDICATES BUDGETED ROLLOVERS FROM 20/21

**WATER
EXPENSE DETAIL
BY CREW**



Adopted Budget - Expense

Budget Year 2022

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2021 Actual Amount	2021 Estimated Amount	2022 Adopted
Fund 10 - Sewer Fund									
Department 80 - Non Crew									
4510	Insurance Expense	115,383.46	142,274.08	193,144.22	265,039.13	299,700.00	250,499.76	299,700.00	299,700.00
4810	Postage Expenses	303.23	150.00	150.00	.00	300.00	150.00	300.00	300.00
5010	Land and Buildings	191,875.52	191,875.52	191,875.52	191,875.52	192,000.00	143,906.64	192,000.00	192,000.00
6075	Safety Equipment - Physicals	3,089.64	3,305.06	3,508.73	2,820.94	3,000.00	2,932.94	3,000.00	3,000.00
6310	Telephone	10,641.32	20,261.77	17,490.30	19,149.76	20,000.00	21,797.54	20,000.00	20,000.00
6320	Signal Charges	399.46	398.66	399.21	399.12	400.00	367.82	400.00	400.00
6330	Electricity	1,828,942.41	1,698,966.21	1,640,746.71	1,507,705.64	1,810,000.00	1,622,904.09	1,660,000.00	1,750,000.00
6340	Water	11,952.16	12,826.15	13,722.45	14,125.61	15,100.00	.00	14,250.00	15,100.00
6350	Natural Gas	81,166.69	69,478.20	85,407.36	90,754.52	85,000.00	83,656.11	91,000.00	95,000.00
6360	Propane	.00	.00	.00	376.55	500.00	.00	500.00	500.00
6370	Refuse Disposal	35,246.53	41,180.34	48,238.49	37,392.77	35,000.00	38,783.54	40,000.00	40,000.00
6380	Other Utilities	.00	.00	.00	.00	.00	6,405.66	.00	.00
6510	Miscellaneous Corrections	50.23	50.46	(29.84)	2,163.65	.00	25,728.73	.00	.00
6520	Supplies	61.68	114.20	6.85	48.48	100.00	(105.11)	100.00	100.00
6631	RDA Tax Transfer	341,495.24	371,954.84	423,424.00	442,428.85	441,000.00	479,217.00	467,000.00	476,000.00
6633	County Administration Fee	164,102.83	142,481.10	155,965.74	169,090.01	165,000.00	172,472.00	178,220.00	182,000.00
6634	Transportation System Mitigation	42,330.40	40,554.25	39,711.00	51,943.55	20,000.00	33,653.73	20,000.00	20,000.00
6635	LAFCO Administrative Costs	12,849.95	11,291.42	14,332.44	14,488.36	14,500.00	14,252.36	14,500.00	14,500.00
6690	Low Income Rate Discount	27,555.52	30,568.66	35,338.56	39,406.54	39,150.00	36,161.06	39,150.00	.00
6711	Sewer Refunding Debt Cost Amortization Expense	6,748.48	6,748.48	6,748.48	6,748.48	6,750.00	5,061.36	6,750.00	6,750.00
6712	Sewer Refunding Debt Cost Amortization Expense	18,741.92	18,741.92	18,741.92	18,741.92	18,750.00	14,056.44	18,750.00	18,750.00
6740	Street Lighting Expense	20,619.63	21,222.85	47,052.28	15,326.64	450.00	435.73	450.00	450.00
6750	Contingency Fund	.00	.00	.00	.00	150,000.00	.00	.00	150,000.00
6770	Loss on Retired Assets	110.21	.00	.00	2,052.00	.00	1,957.63	.00	.00
6800	Loan Cost Expense	.00	74,871.00	.00	.00	.00	.00	.00	.00
6816	Depreciation Expense	4,624,254.42	4,802,028.00	4,915,498.48	4,748,936.98	5,113,000.00	4,389,479.14	4,844,000.00	4,941,000.00
	Department 80 - Non Crew Totals	\$7,537,920.93	\$7,701,343.17	\$7,851,472.90	\$7,641,015.02	\$8,429,700.00	\$7,343,774.17	\$7,910,070.00	\$8,225,550.00



Adopted Budget - Expense

Budget Year 2022

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2021 Actual Amount	2021 Estimated Amount	2022 Adopted
Fund	20 - Water Fund								
	Department 14 - Electric								
4101	Regular Salaries - Wages	168,680.51	168,706.07	172,883.51	188,136.69	201,900.00	170,783.61	201,900.00	220,150.00
4102	Wages Overtime	1,691.85	3,096.13	4,689.40	6,762.04	4,500.00	4,747.73	4,500.00	7,000.00
4103	Wages Double Time	504.00	504.00	822.84	703.98	400.00	1,228.31	400.00	200.00
4301	FICA Taxes	15,107.49	12,358.74	13,235.72	13,832.33	15,825.00	14,516.01	15,825.00	17,400.00
4302	Dental Self Insured	3,055.81	3,530.55	2,812.44	2,550.64	3,550.00	3,190.95	3,550.00	3,300.00
4304	Vision	543.32	556.78	566.11	524.55	575.00	529.68	575.00	575.00
4305	Retirement Health Savings Account	2,296.56	2,613.94	2,790.64	2,639.82	2,875.00	2,669.80	2,875.00	2,875.00
4306	Workers Compensation	7,275.59	6,465.11	5,368.56	5,362.17	4,575.00	5,006.50	4,575.00	6,250.00
4308	Uniforms	875.39	975.20	1,094.75	1,096.27	950.00	502.94	950.00	1,100.00
4309	Health Savings Account - ER Portion	2,386.10	3,585.47	3,587.19	3,591.72	3,600.00	3,330.43	3,600.00	3,600.00
4310	ACWA Medical Insurance	49,188.90	50,030.32	50,580.09	46,936.42	52,300.00	47,522.79	52,300.00	53,075.00
4311	Life Insurance	384.41	393.94	400.61	371.23	425.00	374.76	425.00	425.00
4313	AFLAC Administrative fee - ER Portion	9.00	.00	.00	.00	.00	.00	.00	.00
4314	Long Term Disability - Union	423.20	441.60	338.87	441.60	450.00	368.00	450.00	450.00
4315	CalPERS Classic ER Contribution	22,779.75	16,126.56	18,435.71	20,585.31	24,225.00	13,023.37	24,225.00	28,850.00
4325	CalPERS PEPPRA ER Contribution	1,735.52	4,181.48	4,932.07	5,172.06	6,800.00	6,030.38	6,800.00	7,575.00
4330	Health Savings Account Admin fee - ER Por	17.55	44.02	52.84	49.02	75.00	49.55	75.00	75.00
4405	Contractual Services	.00	.00	.00	.00	1,000.00	.00	1,000.00	1,000.00
4610	Gasoline Expense	1,890.03	3,211.45	2,950.64	3,061.22	2,500.00	1,841.05	2,500.00	2,500.00
4820	Office Supplies	500.33	395.54	721.50	292.79	575.00	206.02	575.00	575.00
6041	Buildings	10,144.97	7,300.28	6,123.25	11,601.45	5,800.00	8,241.55	5,800.00	5,800.00
6050	Wells	4,095.09	3,352.63	10,098.08	9,909.64	10,000.00	8,665.05	8,000.00	8,000.00
6051	Pump Stations	(16,993.88)	1,709.49	6,095.90	20,673.05	32,000.00	6,223.25	10,000.00	13,950.00
6054	Repair - Maintenance Water Tanks	995.02	6,167.48	3,372.28	17,025.65	8,000.00	724.06	5,000.00	8,000.00
6056	Radio Repairs - Replacement	.00	654.44	1,179.21	.00	500.00	25.46	500.00	500.00
6066	SCADA	.00	.00	.00	.00	.00	.00	.00	7,500.00
6071	Shop Supplies	2,836.90	4,224.69	3,229.03	3,227.25	2,625.00	2,801.82	2,625.00	2,625.00
6073	Small Tools	1,725.06	1,484.87	2,379.25	1,355.65	1,500.00	2,390.49	2,500.00	1,500.00
6075	Safety Equipment - Physicals	1,541.59	644.09	2,960.99	363.78	2,000.00	531.53	1,000.00	2,000.00
6200	Travel - Meetings - Education	104.00	325.36	36.11	14.88	3,600.00	.00	1,300.00	1,000.00
6250	Dues - Memberships - Certification	160.00	160.00	516.00	192.00	750.00	97.50	750.00	750.00
6310	Telephone	73.48	66.02	74.37	79.35	1,000.00	62.11	100.00	500.00



Adopted Budget - Expense

Budget Year 2022

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2021 Actual Amount	2021 Estimated Amount	2022 Adopted
Fund	20 - Water Fund								
	Department 14 - Electric								
6520	Supplies	280.43	59.14	13.76	30.27	450.00	.00	200.00	200.00
8124	Misc Motor Rebuilds	.00	.00	.00	.00	65,000.00	.00	45,000.00	.00
8202	VFD, Valhalla Well	.00	.00	.00	.00	.00	.00	.00	6,000.00
8203	Misc Motor Rebuilds, Water	.00	.00	.00	.00	.00	.00	.00	40,000.00
	Department 14 - Electric Totals	\$284,307.97	\$303,365.39	\$322,341.72	\$366,582.83	\$460,325.00	\$305,684.70	\$409,875.00	\$455,300.00



Adopted Budget - Expense

Budget Year 2022

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2021 Actual Amount	2021 Estimated Amount	2022 Adopted
Fund 20 - Water Fund									
	Department 16 - Heavy Maintenance								
6030	Service Contracts	.00	.00	3,788.59	4,891.86	5,000.00	4,041.19	6,000.00	4,350.00
6041	Buildings	26,242.74	28,799.16	22,044.70	32,732.31	13,950.00	7,925.06	13,950.00	13,950.00
6042	Grounds & Maintenance	.00	.00	.00	552.56	1,000.00	2,254.19	1,000.00	1,000.00
8116	HVAC Upgrades - Alarms Admin Bldg Control Room	.00	.00	.00	.00	10,000.00	.00	.00	.00
	Department 16 - Heavy Maintenance Totals	\$26,242.74	\$28,799.16	\$25,833.29	\$38,176.73	\$29,950.00	\$14,220.44	\$20,950.00	\$19,300.00



Adopted Budget - Expense

Budget Year 2022

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2021 Actual Amount	2021 Estimated Amount	2022 Adopted
Fund	20 - Water Fund								
Department	20 - Field Operations								
4101	Regular Salaries - Wages	.00	20,464.25	69,462.50	72,093.71	79,950.00	71,846.05	79,950.00	84,875.00
4301	FICA Taxes	.00	1,080.29	5,403.77	6,132.77	5,475.00	5,559.52	5,475.00	5,650.00
4302	Dental Self Insured	.00	257.22	706.86	714.95	900.00	844.09	900.00	825.00
4304	Vision	.00	35.18	142.14	143.62	150.00	140.04	150.00	150.00
4305	Retirement Health Savings Account	.00	250.70	1,126.82	1,265.24	1,250.00	1,354.86	1,250.00	1,350.00
4306	Workers Compensation	.00	260.67	426.74	444.63	375.00	422.48	375.00	500.00
4310	ACWA Medical Insurance	.00	2,750.08	11,333.36	11,561.25	11,325.00	11,157.70	11,325.00	11,500.00
4311	Life Insurance	.00	46.44	194.52	212.39	200.00	226.28	200.00	225.00
4312	Long Term Disability - Management	.00	104.59	434.50	471.78	450.00	411.10	450.00	500.00
4315	CalPERS Classic ER Contribution	.00	3,001.97	12,494.21	15,273.94	18,375.00	9,635.95	18,375.00	21,125.00
4405	Contractual Services	.00	.00	2,500.00	2,500.00	2,500.00	71,649.60	83,000.00	2,500.00
4480	Legal-Regular	.00	.00	.00	.00	250.00	.00	250.00	250.00
4610	Gasoline Expense	.00	.00	.00	.00	500.00	112.54	500.00	500.00
4820	Office Supplies	.00	143.24	1,083.69	198.51	500.00	539.50	1,000.00	500.00
6075	Safety Equipment - Physicals	.00	.00	167.00	.00	100.00	83.19	100.00	100.00
6200	Travel - Meetings - Education	.00	205.91	307.26	480.75	1,500.00	10.07	1,000.00	50.00
6250	Dues - Memberships - Certification	.00	.00	94.00	.00	250.00	.00	250.00	250.00
6520	Supplies	.00	6.33	9.95	33.93	100.00	10.46	100.00	100.00
6650	Regulatory Operating Permits	.00	30,527.20	80,356.47	46,272.41	75,000.00	79,581.01	75,000.00	84,300.00
	Department 20 - Field Operations Totals	\$0.00	\$59,134.07	\$186,243.79	\$157,799.88	\$199,150.00	\$253,584.44	\$279,650.00	\$215,250.00



Adopted Budget - Expense

Budget Year 2022

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2021 Actual Amount	2021 Estimated Amount	2022 Adopted
Fund	20 - Water Fund								
	Department 24 - Underground Repair - Water								
4101	Regular Salaries - Wages	674,128.38	713,659.43	860,966.04	799,494.27	836,000.00	703,118.93	836,000.00	827,850.00
4102	Wages Overtime	69,459.82	68,569.50	85,461.52	91,288.93	75,000.00	60,143.95	75,000.00	59,000.00
4103	Wages Double Time	2,285.84	3,650.80	2,926.54	4,795.36	1,000.00	4,075.07	1,000.00	1,500.00
4201	Wages - Part Time	38,513.80	48,806.28	43,120.94	15,502.32	91,175.00	22,275.52	50,000.00	37,950.00
4202	Wages - Part Time Overtime	954.48	1,612.35	1,051.83	398.34	200.00	918.29	200.00	500.00
4301	FICA Taxes	56,881.94	59,817.27	79,273.22	68,150.91	76,750.00	58,866.27	76,750.00	70,900.00
4302	Dental Self Insured	14,041.95	16,651.50	13,768.61	14,199.71	17,675.00	15,685.73	17,675.00	16,500.00
4303	Unemployment Insurance	1,702.90	9,097.31	8,076.11	7,861.00	.00	1,142.50	2,000.00	.00
4304	Vision	2,513.36	2,632.36	2,782.00	2,803.59	2,850.00	2,603.28	2,850.00	2,850.00
4305	Retirement Health Savings Account	10,622.81	12,353.69	13,711.51	14,110.52	14,325.00	13,122.03	14,325.00	14,325.00
4306	Workers Compensation	29,110.78	29,473.74	28,393.87	27,896.83	24,250.00	23,673.83	24,250.00	28,000.00
4308	Uniforms	2,955.02	3,083.81	3,253.99	3,317.12	3,100.00	2,907.48	3,100.00	3,100.00
4309	Health Savings Account - ER Portion	.00	1,300.00	3,700.00	3,700.00	3,700.00	2,400.00	3,700.00	2,400.00
4310	ACWA Medical Insurance	218,768.54	234,231.50	235,126.83	247,151.73	241,625.00	229,867.88	241,625.00	259,375.00
4311	Life Insurance	1,766.33	1,844.54	1,944.58	1,962.67	2,000.00	1,817.14	2,000.00	1,975.00
4313	AFLAC Administrative fee - ER Portion	3.00	.00	.00	.00	.00	.00	.00	.00
4314	Long Term Disability - Union	1,935.03	1,998.88	2,171.62	2,246.59	2,100.00	2,088.88	2,100.00	2,100.00
4315	CalPERS Classic ER Contribution	81,412.79	80,301.36	85,512.08	92,833.38	103,375.00	56,077.27	103,375.00	114,175.00
4325	CalPERS PEPPRA ER Contribution	8,533.90	12,676.61	17,887.10	20,075.71	26,325.00	19,145.36	26,325.00	26,525.00
4330	Health Savings Account Admin fee - ER Por	.00	17.97	53.10	61.95	75.00	36.19	75.00	75.00
4520	Miscellaneous Liability Claims	319.68	.00	49.51	.00	3,000.00	.00	3,000.00	3,000.00
4610	Gasoline Expense	13,794.24	18,498.09	20,762.23	22,010.12	14,000.00	12,252.98	14,000.00	14,000.00
4620	Diesel	39,163.43	26,753.49	22,582.78	33,745.58	25,000.00	17,114.99	25,000.00	25,000.00
4820	Office Supplies	1,398.23	1,338.15	73.14	367.40	1,000.00	418.18	1,000.00	1,000.00
5020	Equipment Rental- Lease	558.23	.00	.00	.00	500.00	.00	1,000.00	500.00
6012	Mobile Equipment	.00	.00	473.16	.00	500.00	.00	500.00	500.00
6027	Office Equipment Repair	.00	.00	.00	581.76	200.00	.00	200.00	200.00
6030	Service Contracts	725.00	356.40	356.40	.00	500.00	.22	500.00	500.00
6043	Caltrans - City - County - Improvements	3,614.78	37,083.26	41,109.00	.00	37,000.00	.00	37,000.00	37,000.00
6052	Pipe - Covers & Manholes	435,593.49	514,569.56	508,942.71	773,977.20	600,000.00	705,572.79	775,000.00	700,000.00
6056	Radio Repairs - Replacement	.00	.00	2,885.57	.00	1,000.00	.00	1,000.00	1,000.00
6071	Shop Supplies	7,985.37	8,401.36	14,058.96	13,280.30	8,500.00	9,679.86	8,500.00	8,500.00



Adopted Budget - Expense

Budget Year 2022

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2021 Actual Amount	2021 Estimated Amount	2022 Adopted
Fund	20 - Water Fund								
	Department 24 - Underground Repair - Water								
6073	Small Tools	5,944.86	10,681.44	10,290.55	16,679.35	4,000.00	9,708.85	6,000.00	6,000.00
6075	Safety Equipment - Physicals	9,138.02	8,869.84	3,894.90	6,051.32	5,000.00	2,660.22	5,000.00	5,000.00
6083	Standby Accommodations	1,118.74	2,811.65	9,626.99	8,569.50	8,000.00	4,883.00	8,000.00	8,000.00
6200	Travel - Meetings - Education	10,750.82	16,016.24	6,214.59	14,452.81	7,000.00	1,799.30	7,000.00	2,475.00
6250	Dues - Memberships - Certification	2,659.00	2,193.25	1,561.00	1,995.00	2,000.00	1,051.00	2,000.00	2,000.00
6310	Telephone	1,534.65	2,258.04	2,232.60	2,032.34	3,500.00	1,518.49	3,500.00	3,500.00
6360	Propane	11.63	.00	.00	51.92	300.00	24.37	300.00	300.00
6520	Supplies	153.10	215.50	8.57	74.84	500.00	198.91	500.00	500.00
6648	Construction & Excavation Permit	33,173.00	.00	.00	.00	30,000.00	61,364.00	62,000.00	30,000.00
8102	Replace Mole	.00	.00	.00	.00	7,000.00	.00	.00	.00
8160	Replace Line Locator	.00	.00	.00	.00	6,500.00	.00	.00	.00
8905	Waterline - In House Upsizing	.00	3,313.30	8,263.24	38,921.09	100,000.00	.00	100,000.00	75,000.00
	Department 24 - Underground Repair - Water Totals	\$1,783,226.94	\$1,955,138.47	\$2,142,567.39	\$2,350,641.46	\$2,386,525.00	\$2,048,212.76	\$2,543,350.00	\$2,393,075.00



Adopted Budget - Expense

Budget Year 2022

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2021 Actual Amount	2021 Estimated Amount	2022 Adopted
Fund	20 - Water Fund								
	Department 26 - Pumps								
4101	Regular Salaries - Wages	454,898.86	419,521.79	437,987.54	432,940.31	484,900.00	391,623.60	484,900.00	510,475.00
4102	Wages Overtime	26,272.39	22,098.00	26,549.96	26,305.01	27,000.00	24,736.41	27,000.00	27,000.00
4103	Wages Double Time	5,276.07	5,373.38	6,096.08	5,414.46	5,500.00	4,989.21	5,500.00	5,000.00
4201	Wages - Part Time	.00	8,094.83	11,577.34	11,455.69	19,000.00	.00	19,000.00	18,000.00
4202	Wages - Part Time Overtime	.00	.00	122.10	.00	125.00	.00	125.00	125.00
4301	FICA Taxes	40,281.61	42,296.62	35,547.59	37,915.31	41,050.00	32,972.44	41,050.00	42,900.00
4302	Dental Self Insured	8,477.36	9,907.39	7,341.41	6,599.48	9,725.00	8,723.82	9,725.00	9,075.00
4303	Unemployment Insurance	.00	.00	1,930.50	2,970.51	.00	1,084.25	.00	.00
4304	Vision	1,492.30	1,602.86	1,479.76	1,400.54	1,575.00	1,447.46	1,575.00	1,575.00
4305	Retirement Health Savings Account	6,307.38	7,423.63	7,356.26	7,048.01	7,875.00	7,296.02	7,875.00	7,875.00
4306	Workers Compensation	20,153.16	19,888.40	11,679.30	11,346.85	10,025.00	9,356.61	10,025.00	12,825.00
4308	Uniforms	3,058.68	3,030.60	2,945.91	3,061.22	3,100.00	1,722.16	3,100.00	3,100.00
4309	Health Savings Account - ER Portion	1,199.17	3,046.24	6,219.90	3,699.92	3,800.00	6,000.71	3.00	4,900.00
4310	ACWA Medical Insurance	116,604.36	129,997.51	130,064.79	124,542.17	141,825.00	132,045.56	141,825.00	148,475.00
4311	Life Insurance	1,055.40	1,128.59	1,039.07	963.47	1,075.00	1,023.12	1,075.00	1,125.00
4313	AFLAC Administrative fee - ER Portion	34.34	14.22	2.75	.00	.00	.00	.00	.00
4314	Long Term Disability - Union	1,204.82	1,259.99	1,152.89	1,115.50	1,175.00	964.67	1,175.00	1,200.00
4315	CalPERS Classic ER Contribution	67,403.84	63,148.23	57,106.17	52,298.66	56,075.00	27,116.10	56,075.00	38,775.00
4325	CalPERS PEPPRA ER Contribution	1,864.09	4,444.99	8,111.63	11,529.41	16,650.00	16,985.10	16,650.00	25,950.00
4330	Health Savings Account Admin fee - ER Por	7.80	32.03	58.54	47.90	75.00	70.17	75.00	75.00
4610	Gasoline Expense	8,346.18	10,199.28	10,067.87	10,488.82	9,500.00	5,643.61	9,500.00	9,500.00
4620	Diesel	9,357.37	3,555.16	3,196.74	7,723.02	4,500.00	837.03	4,500.00	4,500.00
4630	Oil & Lubricants	.00	441.90	287.89	56.20	550.00	.00	550.00	550.00
4755	Hypochlorite	20,470.02	21,822.16	35,765.81	30,162.33	22,000.00	36,205.22	22,000.00	22,000.00
4820	Office Supplies	1,260.41	1,200.79	565.42	912.12	700.00	184.15	700.00	700.00
6012	Mobile Equipment	699.37	144.05	558.58	714.79	150.00	388.30	150.00	150.00
6041	Buildings	546.96	3,079.67	2,384.70	4,722.43	3,600.00	2,077.39	3,600.00	3,600.00
6042	Grounds & Maintenance	987.69	1,745.71	1,047.92	6,959.11	1,450.00	9,897.75	1,450.00	1,450.00
6050	Wells	1,631.48	11,020.62	22,893.92	29,106.36	15,000.00	20,625.85	15,000.00	18,000.00
6051	Pump Stations	15,049.37	27,713.74	36,064.50	34,937.34	17,000.00	21,825.04	17,000.00	17,000.00
6054	Repair - Maintenance Water Tanks	8,866.37	8,673.61	4,005.97	20,742.04	35,000.00	6,606.54	35,000.00	45,000.00
6056	Radio Repairs - Replacement	.00	534.44	.00	.00	275.00	.00	275.00	275.00



Adopted Budget - Expense

Budget Year 2022

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2021 Actual Amount	2021 Estimated Amount	2022 Adopted
Fund 20 - Water Fund									
Department 26 - Pumps									
6060	Pressure Reducing Valves	.00	.00	.00	.00	20,000.00	5,459.74	13,000.00	20,000.00
6071	Shop Supplies	5,530.94	9,116.74	17,258.32	19,955.54	9,000.00	14,013.79	9,000.00	9,000.00
6073	Small Tools	3,103.23	6,670.44	7,306.03	3,435.25	4,050.00	3,349.91	4,050.00	4,050.00
6075	Safety Equipment - Physicals	4,413.27	6,764.70	3,794.44	8,400.10	5,000.00	2,570.27	5,000.00	5,000.00
6083	Standby Accommodations	2,901.91	6,972.92	12,762.29	7,427.50	10,000.00	6,573.70	10,000.00	10,000.00
6200	Travel - Meetings - Education	4,516.37	4,565.45	10,908.16	11,971.34	2,500.00	2,052.02	2,500.00	650.00
6250	Dues - Memberships - Certification	2,283.12	1,510.00	1,368.88	968.87	2,000.00	675.00	2,000.00	2,000.00
6310	Telephone	1,144.76	1,604.98	1,693.40	2,073.63	1,500.00	1,816.01	2,100.00	2,100.00
6360	Propane	.00	.00	988.79	621.89	800.00	.00	800.00	800.00
6520	Supplies	239.46	309.54	71.56	100.00	325.00	120.94	325.00	325.00
7503	Roof repl, David Ln Booster Station	.00	.00	.00	.00	.00	6,452.00	.00	.00
7508	PRV at Wildwood and Saddle, 6"	.00	.00	.00	.00	.00	16,744.35	10,200.00	.00
7511	Helen Well Pump	.00	.00	.00	.00	.00	7,134.51	.00	.00
7523	PRV at Keller and Saddle, 6"	.00	.00	.00	.00	.00	6,848.91	7,000.00	.00
8056	Misc Pump Rebuilds	.00	.00	.00	.00	.00	.00	28,900.00	.00
8128	Replace Arrowhead Well Media	.00	.00	.00	.00	150,000.00	.00	.00	.00
8129	Tank Mixer	.00	.00	.00	.00	8,000.00	.00	.00	.00
8130	Tank Mixer	.00	.00	.00	.00	8,000.00	.00	.00	.00
8131	Tank Mixer	.00	.00	.00	.00	8,000.00	.00	.00	.00
8132	Tank Mixer	.00	.00	.00	.00	8,000.00	.00	.00	.00
8133	Tank Mixer	.00	.00	.00	.00	8,000.00	.00	.00	.00
8134	Tank Mixer	.00	.00	.00	.00	8,000.00	.00	.00	.00
8135	Replace Flowmeter	.00	.00	.00	.00	7,000.00	.00	7,000.00	.00
8136	Replace Flowmeter	.00	.00	.00	.00	7,000.00	.00	7,000.00	.00
8137	Replace Flowmeter	.00	.00	.00	.00	7,000.00	.00	7,000.00	.00
8138	Replace Flowmeter	.00	.00	.00	.00	7,000.00	.00	7,000.00	.00
8139	Misc Pump Rebuilds	.00	.00	.00	.00	50,000.00	.00	50,000.00	.00
8219	Replace Arrowhead Well Media	.00	.00	.00	.00	.00	.00	.00	150,000.00
8220	Misc Water Pump Rebuilds (TBD)	.00	.00	.00	.00	.00	.00	.00	28,000.00
Department 26 - Pumps Totals		\$846,939.91	\$869,955.20	\$927,360.68	\$942,133.10	\$1,271,450.00	\$846,259.44	\$1,109,353.00	\$1,213,100.00



Adopted Budget - Expense

Budget Year 2022

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2021 Actual Amount	2021 Estimated Amount	2022 Adopted
Fund 20	Water Fund								
	Department 28 - Equipment Repair								
4101	Regular Salaries - Wages	110,800.77	116,986.14	121,348.47	111,478.19	138,950.00	115,540.80	138,950.00	143,200.00
4102	Wages Overtime	6,149.97	7,223.06	4,987.30	6,871.25	3,250.00	5,765.78	3,250.00	2,000.00
4103	Wages Double Time	576.00	828.04	576.00	823.50	250.00	828.00	250.00	25.00
4301	FICA Taxes	9,373.81	9,687.22	9,483.57	9,837.65	11,475.00	10,022.35	11,475.00	11,125.00
4302	Dental Self Insured	2,139.53	2,686.84	2,099.48	1,875.98	2,650.00	2,397.66	2,650.00	2,475.00
4304	Vision	381.58	424.01	422.96	387.44	450.00	397.97	450.00	450.00
4305	Retirement Health Savings Account	1,612.97	1,989.26	2,084.91	1,949.74	2,150.00	2,006.02	2,150.00	2,150.00
4306	Workers Compensation	4,893.17	5,059.04	3,240.35	3,200.18	2,900.00	2,943.58	2,900.00	3,475.00
4308	Uniforms	419.77	493.04	497.06	509.42	500.00	158.47	500.00	500.00
4309	Health Savings Account - ER Portion	.00	.00	1,288.78	1,290.49	1,300.00	1,283.50	1,300.00	1,300.00
4310	ACWA Medical Insurance	36,257.97	41,122.00	37,086.15	32,297.21	36,275.00	32,997.02	36,275.00	36,800.00
4311	Life Insurance	268.18	294.01	293.32	268.72	300.00	276.06	300.00	300.00
4314	Long Term Disability - Union	304.34	313.68	320.76	327.81	325.00	276.00	325.00	350.00
4315	CalPERS Classic ER Contribution	14,478.14	15,416.96	17,257.81	18,819.72	23,325.00	11,914.72	23,325.00	25,750.00
4325	CalPERS PEPRER Contribution	1,187.98	1,689.99	1,914.63	1,974.37	2,650.00	2,285.30	2,650.00	2,925.00
4330	Health Savings Account Admin fee - ER Por	.00	.00	8.76	16.05	25.00	16.68	25.00	25.00
4405	Contractual Services	.00	.00	.00	.00	4,500.00	.00	4,500.00	4,500.00
4610	Gasoline Expense	1,385.83	1,613.14	1,464.20	1,522.34	1,000.00	811.53	1,000.00	1,000.00
4620	Diesel	2,007.94	926.07	467.98	645.69	1,000.00	636.66	1,000.00	1,000.00
4630	Oil & Lubricants	4,289.01	2,658.54	3,607.48	3,027.89	4,500.00	1,263.17	4,500.00	4,500.00
4820	Office Supplies	139.03	147.02	64.65	294.97	800.00	27.98	800.00	800.00
6011	Automotive	47,495.66	52,864.80	52,628.13	42,884.20	33,800.00	37,063.99	33,800.00	33,800.00
6012	Mobile Equipment	.00	.00	.00	286.40	250.00	.00	250.00	250.00
6013	Generators	5,169.94	7,477.05	3,584.36	3,299.34	2,500.00	1,432.42	2,500.00	2,500.00
6030	Service Contracts	9,461.34	7,095.66	7,336.29	8,507.73	9,500.00	7,681.80	9,500.00	10,600.00
6071	Shop Supplies	3,976.18	6,298.58	6,775.97	6,406.33	3,000.00	2,488.35	3,000.00	3,000.00
6073	Small Tools	481.27	1,089.17	2,292.71	805.00	1,500.00	472.32	1,500.00	1,500.00
6075	Safety Equipment - Physicals	708.43	236.02	228.47	375.58	600.00	190.97	600.00	600.00
6200	Travel - Meetings - Education	280.92	3,268.65	583.55	154.77	2,000.00	355.84	250.00	150.00
6250	Dues - Memberships - Certification	.00	48.24	82.50	.00	200.00	.00	200.00	200.00
6520	Supplies	.00	.00	.00	24.20	300.00	198.35	300.00	300.00
7066	Snowblower, loader mounted	.00	.00	.00	123,925.42	.00	.00	12,044.00	.00



Adopted Budget - Expense

Budget Year 2022

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2021 Actual Amount	2021 Estimated Amount	2022 Adopted
Fund	20 - Water Fund								
Department	28 - Equipment Repair								
7080	Engine Replacement, Vehicle #23	.00	.00	.00	.00	.00	28,076.45	27,758.00	.00
8141	Replace Truck 80	.00	.00	.00	.00	170,000.00	.00	170,000.00	.00
8142	Replace Truck 17	.00	.00	.00	.00	60,000.00	.00	60,000.00	.00
8144	Replace Backhoe #47	.00	.00	.00	.00	150,000.00	.00	.00	.00
8146	Replace Truck 46	.00	.00	.00	.00	63,000.00	.00	.00	.00
8148	Replace Engine/Transmission	.00	.00	.00	.00	10,000.00	.00	10,000.00	.00
8149	Replace Generator Al Tahoe Well	.00	.00	.00	.00	75,000.00	.00	75,000.00	.00
8152	Equipment Repair Shop Improvements	.00	.00	.00	.00	10,000.00	.00	.00	.00
8153	Additional IT Vehicle	.00	.00	.00	.00	30,000.00	.00	.00	.00
8199	Replace Truck 37	.00	.00	.00	.00	35,000.00	.00	.00	.00
8242	Replace Engine/Transmission	.00	.00	.00	.00	.00	.00	.00	7,000.00
8243	Eq Repair Shop Improvements	.00	.00	.00	.00	.00	.00	.00	10,000.00
8751	Replace Vehicle 55	.00	.00	237,425.33	.00	.00	.00	.00	.00
8851	Replace Vehicle 82	.00	.00	29,373.41	.00	.00	.00	.00	.00
Department	28 - Equipment Repair Totals	\$264,239.73	\$287,936.23	\$548,825.34	\$384,087.58	\$895,225.00	\$269,809.74	\$645,277.00	\$314,550.00



Adopted Budget - Expense

Budget Year 2022

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2021 Actual Amount	2021 Estimated Amount	2022 Adopted
Fund	20 - Water Fund								
	Department 30 - Engineering								
4101	Regular Salaries - Wages	865,095.78	899,984.97	823,998.21	890,879.00	928,775.00	898,540.45	928,775.00	843,800.00
4102	Wages Overtime	22,411.63	42,157.69	41,502.99	44,232.17	40,000.00	28,377.90	40,000.00	50,000.00
4103	Wages Double Time	.00	168.00	.00	.00	.00	.00	.00	.00
4110	Moving Expense Reimbursement	.00	.00	.00	1,141.20	.00	.00	.00	.00
4201	Wages - Part Time	612.90	165.38	.00	.00	.00	.00	.00	.00
4301	FICA Taxes	55,940.43	66,027.32	56,296.75	63,677.95	67,200.00	67,699.61	67,200.00	64,675.00
4302	Dental Self Insured	12,076.15	13,641.11	9,967.16	10,051.13	12,375.00	12,177.86	12,375.00	10,725.00
4304	Vision	2,120.54	2,169.85	1,952.98	1,964.16	2,000.00	2,016.31	2,000.00	1,850.00
4305	Retirement Health Savings Account	12,161.17	13,748.37	13,115.29	13,907.30	14,500.00	14,537.40	14,500.00	12,875.00
4306	Workers Compensation	6,588.34	2,861.58	6,909.38	6,741.61	5,125.00	6,165.58	5,125.00	5,825.00
4308	Uniforms	474.64	459.35	319.67	439.48	300.00	97.13	300.00	300.00
4309	Health Savings Account - ER Portion	6,188.11	11,302.23	8,006.47	7,942.51	7,500.00	8,928.01	7,500.00	8,800.00
4310	ACWA Medical Insurance	160,832.27	166,956.91	151,246.48	165,538.49	164,850.00	155,072.31	164,850.00	145,375.00
4311	Life Insurance	2,243.07	2,338.62	2,102.57	2,171.44	2,175.00	2,283.83	2,175.00	2,000.00
4312	Long Term Disability - Management	3,377.12	3,297.22	2,882.47	3,179.64	3,350.00	3,018.75	3,350.00	2,900.00
4313	AFLAC Administrative fee - ER Portion	82.85	22.08	13.92	17.41	25.00	18.23	25.00	25.00
4314	Long Term Disability - Union	824.76	883.20	786.34	779.65	775.00	679.63	775.00	775.00
4315	CalPERS Classic ER Contribution	110,458.29	109,424.27	95,777.71	108,428.00	109,175.00	59,683.77	109,175.00	92,575.00
4325	CalPERS PEPRRA ER Contribution	10,531.15	13,501.85	17,286.60	21,093.58	32,800.00	29,770.21	32,800.00	33,425.00
4330	Health Savings Account Admin fee - ER Por	43.06	124.07	132.03	111.39	125.00	143.80	125.00	150.00
4405	Contractual Services	363,114.40	224,363.53	325,484.12	308,192.71	476,000.00	241,878.67	400,000.00	333,000.00
4420	Mapping	675.35	.00	47.21	.00	2,500.00	.00	2,000.00	2,500.00
4475	Legal-Special Projects	205,238.45	169,622.00	261,688.73	244,614.16	205,750.00	128,923.20	72,050.00	31,000.00
4480	Legal-Regular	8,172.55	2,287.50	12,950.27	9,249.65	2,500.00	9,109.70	2,000.00	2,500.00
4610	Gasoline Expense	4,803.90	4,593.40	4,530.03	5,120.40	5,300.00	2,503.30	5,300.00	5,300.00
4810	Postage Expenses	45.35	.00	45.82	.00	175.00	.00	175.00	175.00
4820	Office Supplies	7,479.87	7,148.72	7,054.11	5,485.52	6,050.00	2,979.72	6,050.00	6,050.00
4830	Subscription Expense	37.00	.00	10.00	.00	100.00	.00	100.00	100.00
4930	Ads-Legal Notices	436.31	424.51	(46.51)	2,033.66	125.00	.00	125.00	125.00
6027	Office Equipment Repair	608.12	70.27	68.63	240.27	1,000.00	.00	1,000.00	1,000.00
6030	Service Contracts	2,428.67	2,482.44	3,323.83	3,604.07	2,000.00	4,014.24	2,000.00	2,000.00
6042	Grounds & Maintenance	81.74	.00	.00	.00	162,600.00	.00	.00	.00



Adopted Budget - Expense

Budget Year 2022

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2021 Actual Amount	2021 Estimated Amount	2022 Adopted
Fund 20	Water Fund								
	Department 30 - Engineering								
6050	Wells	58,221.30	288,779.87	303,209.47	176,219.99	153,000.00	37,726.97	153,000.00	20,000.00
6066	SCADA	.00	.00	.00	.00	.00	.00	.00	11,000.00
6071	Shop Supplies	2,980.14	930.51	673.42	1,287.24	2,500.00	3,948.92	2,500.00	2,500.00
6075	Safety Equipment - Physicals	1,603.14	1,278.64	863.27	252.00	1,500.00	853.76	1,500.00	1,500.00
6200	Travel - Meetings - Education	18,869.54	22,077.11	21,539.89	16,109.45	15,000.00	2,386.86	650.00	650.00
6250	Dues - Memberships - Certification	970.50	10,653.50	894.50	7,104.13	10,800.00	6,492.00	8,000.00	8,000.00
6310	Telephone	502.57	1,875.30	1,940.72	1,463.73	2,500.00	1,124.36	2,500.00	2,500.00
6520	Supplies	201.78	466.46	121.70	227.55	625.00	52.03	625.00	625.00
6650	Regulatory Operating Permits	27,497.68	(18,037.74)	2,060.00	3,719.50	3,475.00	4,014.38	3,475.00	3,375.00
7004	Valve & Hydrant Replacements	.00	.00	.00	.00	.00	.00	366,000.00	.00
7009	Paloma Well Rehabilitation 2021	.00	.00	.00	.00	.00	2,628.44	.00	.00
7019	Waterline - Ponderosa	12,554.98	1,246,507.01	14,813.94	.00	.00	5,000.00	40,571.00	.00
7020	Waterline - Marlette	.00	274,636.90	576,398.89	32,897.38	.00	.00	.00	.00
7022	Keller Heavenly Water System Improvement	154,162.69	154,928.51	173,786.14	115,596.59	279,000.00	52,797.50	2,063,403.00	1,531,000.00
7053	Waterline - Rocky Point Phase 2	.00	.00	42,261.23	223,834.25	824,000.00	1,201,896.05	1,250,000.00	.00
7060	Replace PRV, Susquehana	.00	.00	12,151.62	8,030.56	170,000.00	.00	170,000.00	175,000.00
7061	Replace PRV, Price Road	.00	.00	12,151.64	8,080.57	170,000.00	1,274.29	170,000.00	175,000.00
7065	PRV, Rocky Point	.00	.00	.00	64,179.60	309,000.00	197,817.54	285,000.00	.00
7068	Santa Fe Property Improvements	.00	.00	.00	170,062.78	206,000.00	11,429.75	185,000.00	.00
7510	Heavenly Valley Snowmaking Meter	.00	.00	.00	.00	.00	12,363.79	.00	.00
8093	Meters Phase 5B	.00	.00	.00	354,858.14	2,459,000.00	1,773,909.74	2,000,000.00	.00
8094	Waterline, Bowers	.00	.00	.00	822.29	.00	.00	49,177.00	1,302,000.00
8098	Waterline, Black Bart	.00	.00	.00	794.30	.00	.00	49,205.00	.00
8099	Rocky Point 1 Waterline	.00	.00	441.62	844.29	923,000.00	19,551.44	1,022,000.00	845,000.00
8155	Water Field Communication Upgrades Phase 2	.00	.00	.00	.00	128,000.00	.00	128,000.00	132,000.00
8157	Waterline, Upper Truckee River Crossing Tahoe Paradise Park	.00	.00	.00	.00	64,000.00	.00	64,000.00	226,000.00
8158	Tanks Backup Power	.00	.00	.00	.00	166,000.00	2,109.10	166,000.00	171,000.00
8166	Water System Upgrades (TBD)	.00	.00	.00	.00	500,000.00	.00	.00	.00
8222	Misc Water Projects (TBD)	.00	.00	.00	.00	.00	.00	.00	500,000.00
8266	Admin Building HVAC Upgrades	.00	.00	.00	.00	.00	.00	.00	31,000.00
8279	Meter Installations Final Phase	.00	.00	.00	.00	.00	3,660.92	.00	397,000.00
8280	Cornelian Waterline Replacement	.00	.00	.00	.00	.00	.00	.00	126,000.00



Adopted Budget - Expense

Budget Year 2022

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2021 Actual Amount	2021 Estimated Amount	2022 Adopted
Fund	20 - Water Fund								
Department	30 - Engineering								
8281	Bijou Waterline Replacement	.00	.00	.00	.00	.00	.00	.00	851,000.00
8282	Apache Ave Waterline Improvements	.00	.00	.00	.00	.00	.00	.00	52,000.00
8283	Pioneer Tr Waterline Golden Bear to Pine Valley	.00	.00	.00	.00	.00	.00	.00	52,000.00
8284	Water Field Communication Upgrades Phase 3	.00	.00	.00	.00	.00	.00	.00	150,000.00
8285	Elks Club Well Pump/Motor Replacement	.00	.00	.00	.00	.00	.00	.00	258,000.00
8763	SCADA Upgrades	.00	46,766.85	59,883.43	.00	11,000.00	.00	11,000.00	.00
8861	2018 Hydrants Project	.00	4,286.82	253,312.15	1,927.08	.00	3,576.26	3,576.00	.00
8926	Sierra Blvd Water System Improvements	.00	.00	3,719.86	429,328.03	.00	.00	.00	.00
8928	PRV, Pine Valley Rd	.00	.00	129,459.48	19,950.90	.00	55,558.70	53,895.00	.00
8930	Heavenly Tank Rehabilitation	.00	.00	40,707.46	580,468.12	155,000.00	10,572.81	244,531.00	.00
Department 30 - Engineering Totals		\$2,142,748.29	\$3,795,376.18	\$3,497,843.69	\$4,138,895.02	\$8,808,550.00	\$5,089,365.22	\$10,375,458.00	\$8,683,975.00



Adopted Budget - Expense

Budget Year 2022

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2021 Actual Amount	2021 Estimated Amount	2022 Adopted
Fund	20 - Water Fund								
Department	32 - Laboratory								
4101	Regular Salaries - Wages	240,078.22	243,537.66	222,801.48	235,656.33	248,000.00	223,456.07	248,000.00	252,325.00
4102	Wages Overtime	3,605.21	6,789.99	5,627.75	3,262.27	6,500.00	3,200.25	6,500.00	3,500.00
4103	Wages Double Time	2,697.75	2,971.67	2,398.11	2,564.40	2,400.00	2,841.15	2,400.00	3,000.00
4201	Wages - Part Time	4,349.65	4,104.65	4,166.08	6,720.86	10,000.00	5,449.50	10,000.00	11,000.00
4202	Wages - Part Time Overtime	69.33	31.59	172.72	136.87	300.00	390.62	300.00	250.00
4203	Wages - Part Time Double Time	83.18	122.92	128.18	274.02	200.00	63.25	200.00	375.00
4301	FICA Taxes	18,550.01	23,714.76	16,649.17	18,339.39	20,450.00	18,249.71	20,450.00	20,700.00
4302	Dental Self Insured	3,931.17	4,258.80	3,248.45	3,517.40	4,425.00	4,231.64	4,425.00	4,125.00
4304	Vision	696.42	685.43	663.26	708.60	725.00	702.27	725.00	725.00
4305	Retirement Health Savings Account	3,231.19	3,530.04	3,472.07	3,871.04	3,875.00	3,930.91	3,875.00	3,950.00
4306	Workers Compensation	8,552.97	8,322.43	4,192.61	4,549.81	1,975.00	3,850.87	1,975.00	3,175.00
4308	Uniforms	665.54	588.56	590.82	651.83	600.00	316.75	600.00	600.00
4309	Health Savings Account - ER Portion	4,336.94	4,333.64	5,647.94	3,040.53	3,050.00	6,316.75	6,300.00	5,100.00
4310	ACWA Medical Insurance	43,817.31	40,466.91	35,748.21	38,562.32	40,425.00	40,062.11	40,425.00	40,775.00
4311	Life Insurance	560.03	547.34	504.59	551.17	550.00	567.45	550.00	575.00
4312	Long Term Disability - Management	414.27	387.86	336.99	375.75	350.00	344.60	350.00	425.00
4313	AFLAC Administrative fee - ER Portion	17.95	.00	.00	.00	.00	.00	.00	.00
4314	Long Term Disability - Union	377.20	432.40	404.45	441.60	450.00	361.94	450.00	450.00
4315	CalPERS Classic ER Contribution	38,626.66	39,526.13	27,651.46	33,416.42	37,475.00	20,300.35	37,475.00	42,200.00
4325	CalPERS PEPRA ER Contribution	.00	.00	3,597.46	4,706.84	5,650.00	4,870.45	5,650.00	5,825.00
4330	Health Savings Account Admin fee - ER Por	35.27	69.19	82.62	70.56	75.00	75.93	75.00	100.00
4405	Contractual Services	815.30	8,675.39	5,143.71	.00	5,000.00	.00	.00	.00
4610	Gasoline Expense	960.61	1,547.50	1,264.59	1,167.20	1,600.00	686.41	1,300.00	1,600.00
4760	Laboratory Supplies	28,949.95	27,111.68	32,960.86	24,994.35	29,200.00	27,421.77	29,200.00	29,200.00
4790	Other Supplies	1,478.17	1,222.57	1,018.76	1,168.92	1,000.00	526.46	1,000.00	1,000.00
4810	Postage Expenses	608.57	2,189.97	3,406.17	2,252.38	3,300.00	1,534.74	1,800.00	2,000.00
4820	Office Supplies	1,545.76	1,587.38	3,303.82	1,149.76	2,000.00	1,067.31	2,000.00	2,000.00
6025	Laboratory Equipment	1,155.04	2,415.16	1,595.00	3,445.02	6,500.00	6,950.42	6,500.00	9,750.00
6030	Service Contracts	4,307.90	3,131.79	647.57	3,434.82	4,500.00	3,044.56	2,500.00	3,000.00
6041	Buildings	.00	.00	.00	.00	500.00	.00	.00	500.00
6042	Grounds & Maintenance	.00	.00	.00	.00	100.00	.00	100.00	100.00
6056	Radio Repairs - Replacement	.00	.00	.00	.00	150.00	.00	.00	150.00



Adopted Budget - Expense

Budget Year 2022

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2021 Actual Amount	2021 Estimated Amount	2022 Adopted
Fund 20 - Water Fund									
Department 32 - Laboratory									
6075	Safety Equipment - Physicals	977.90	645.08	501.67	415.14	800.00	344.86	800.00	800.00
6110	Monitoring	22,153.50	27,669.50	54,536.50	35,596.00	40,000.00	18,408.00	40,000.00	40,000.00
6200	Travel - Meetings - Education	1,295.93	3,463.81	2,241.42	1,981.54	4,000.00	244.12	2,000.00	2,000.00
6250	Dues - Memberships - Certification	320.00	769.50	188.00	462.70	3,600.00	7,100.93	3,600.00	3,600.00
6520	Supplies	.00	27.10	.00	.00	100.00	27.58	100.00	100.00
6650	Regulatory Operating Permits	3,498.00	2,684.50	2,754.50	622.24	4,000.00	258.79	4,000.00	4,000.00
8126	LIMS Software Upgrade	.00	.00	.00	.00	5,000.00	.00	5,000.00	.00
8172	Turbidity Meter	.00	.00	.00	.00	5,000.00	.00	.00	.00
8227	Replace Large Autoclave	.00	.00	.00	.00	.00	.00	.00	10,000.00
8228	Replace Block Digester	.00	.00	.00	.00	.00	.00	.00	5,000.00
Department 32 - Laboratory Totals		\$442,762.90	\$467,562.90	\$447,646.99	\$438,108.08	\$503,825.00	\$407,198.52	\$490,625.00	\$513,975.00



Adopted Budget - Expense

Budget Year 2022

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2021 Actual Amount	2021 Estimated Amount	2022 Adopted
Fund 20 - Water Fund									
Department 40 - Administration									
4101	Regular Salaries - Wages	198,394.89	215,665.17	222,685.63	218,011.71	215,575.00	211,946.59	215,575.00	225,600.00
4102	Wages Overtime	.00	3.04	26.51	14.24	25.00	57.36	25.00	25.00
4301	FICA Taxes	11,182.36	12,337.59	18,140.66	13,088.34	13,800.00	13,335.47	13,800.00	14,250.00
4302	Dental Self Insured	2,415.58	2,699.08	2,135.71	2,105.40	2,650.00	2,526.42	2,650.00	2,475.00
4304	Vision	427.00	426.11	429.01	424.35	450.00	419.22	450.00	450.00
4305	Retirement Health Savings Account	2,984.22	3,441.31	3,597.81	3,509.55	3,550.00	3,709.56	3,550.00	3,700.00
4306	Workers Compensation	1,176.80	692.17	1,391.88	1,383.23	1,125.00	1,263.27	1,125.00	1,475.00
4309	Health Savings Account - ER Portion	.00	655.14	655.00	3,223.93	1,950.00	1,905.49	1,950.00	1,950.00
4310	ACWA Medical Insurance	28,613.72	30,285.67	30,790.88	33,228.30	32,200.00	30,503.12	32,200.00	29,750.00
4311	Life Insurance	537.09	572.03	560.34	550.69	525.00	584.00	525.00	600.00
4312	Long Term Disability - Management	1,091.85	1,130.97	1,051.07	1,027.53	950.00	931.65	950.00	1,125.00
4313	AFLAC Administrative fee - ER Portion	17.74	25.40	21.21	.00	50.00	.00	50.00	50.00
4314	Long Term Disability - Union	90.99	99.99	107.04	110.40	125.00	92.00	125.00	125.00
4315	CalPERS Classic ER Contribution	22,830.14	24,164.04	26,040.66	28,702.09	34,775.00	18,037.95	34,775.00	39,825.00
4325	CalPERS PEPRER ER Contribution	3,418.59	3,778.80	4,068.34	4,363.36	4,900.00	4,619.55	4,900.00	5,175.00
4330	Health Savings Account Admin fee - ER Por	.00	8.94	24.95	34.96	50.00	34.62	50.00	50.00
4405	Contractual Services	.00	.00	1,911.34	420.00	500.00	24,400.00	23,000.00	54,300.00
4475	Legal-Special Projects	.00	.00	.00	2,680.00	250.00	1,562.25	5,000.00	1,000.00
4476	Legal Litigation Confidential	.00	.00	2,788.75	.00	.00	.00	.00	.00
4480	Legal-Regular	.00	931.50	693.25	4,111.75	250.00	2,191.25	2,500.00	500.00
4610	Gasoline Expense	928.39	1,281.12	744.45	537.52	1,100.00	424.22	1,100.00	1,100.00
4820	Office Supplies	990.72	1,105.21	1,589.71	1,123.05	1,800.00	552.83	750.00	1,800.00
4920	Printing	97.95	.00	.00	.00	100.00	2.79	100.00	100.00
6030	Service Contracts	407.82	683.22	1,000.54	999.73	650.00	1,373.20	650.00	650.00
6075	Safety Equipment - Physicals	.00	.00	.00	305.62	100.00	.00	100.00	100.00
6200	Travel - Meetings - Education	5,373.65	3,538.23	5,055.61	2,716.19	4,900.00	1,193.16	750.00	150.00
6250	Dues - Memberships - Certification	331.50	403.50	551.41	175.50	600.00	.00	600.00	600.00
6520	Supplies	738.07	462.38	376.24	617.93	1,250.00	274.34	600.00	1,250.00
6621	Incentive & Recognition Program	4,222.18	5,363.42	5,080.14	4,744.27	4,650.00	1,675.07	2,600.00	4,650.00
Department 40 - Administration Totals		\$286,271.25	\$309,754.03	\$331,518.14	\$328,209.64	\$328,850.00	\$323,615.38	\$350,450.00	\$392,825.00



Adopted Budget - Expense

Budget Year 2022

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2021 Actual Amount	2021 Estimated Amount	2022 Adopted
Fund 20 - Water Fund									
	Department 42 - Board of Directors								
4101	Regular Salaries - Wages	12,146.45	11,900.30	11,963.37	11,745.52	12,000.00	11,387.38	12,000.00	12,000.00
4301	FICA Taxes	932.17	924.33	918.89	900.97	925.00	875.59	925.00	925.00
4302	Dental Self Insured	4,356.00	4,267.80	4,267.80	4,268.59	4,425.00	4,275.90	4,425.00	4,125.00
4304	Vision	709.80	709.80	709.80	697.97	725.00	709.80	725.00	725.00
4306	Workers Compensation	134.83	135.76	78.05	76.04	75.00	67.58	75.00	75.00
4310	ACWA Medical Insurance	55,567.62	60,010.20	61,591.26	58,210.66	59,775.00	69,411.96	59,775.00	74,200.00
4311	Life Insurance	114.72	114.72	114.72	113.88	125.00	130.80	125.00	150.00
4315	CalPERS Classic ER Contribution	414.86	426.30	465.07	445.66	575.00	3.95	5.00	.00
4475	Legal-Special Projects	.00	.00	.00	.00	250.00	.00	250.00	250.00
4480	Legal-Regular	21,189.50	24,236.25	27,237.75	26,572.25	25,000.00	27,296.25	25,000.00	25,000.00
4820	Office Supplies	308.56	11.72	20.74	1,647.08	950.00	66.97	400.00	950.00
6200	Travel - Meetings - Education	7,812.26	6,887.00	5,377.60	7,207.96	10,000.00	471.03	750.00	250.00
6250	Dues - Memberships - Certification	43,430.50	41,192.00	57,062.00	69,311.23	69,700.00	61,766.50	69,700.00	69,700.00
6520	Supplies	25.00	25.00	104.49	.00	250.00	279.94	250.00	250.00
6610	Election Expense	7,416.47	.00	6,916.47	114.00	7,000.00	12,800.35	7,500.00	.00
8178	Replace Board Room AV Equipment	.00	.00	.00	.00	5,000.00	.00	.00	.00
8221	Board Room Hearing Impaired Equipment	.00	.00	.00	.00	.00	.00	.00	5,000.00
8290	Board Room Security Improvements	.00	.00	.00	.00	.00	.00	.00	5,000.00
	Department 42 - Board of Directors Totals	\$154,558.74	\$150,841.18	\$176,828.01	\$181,311.81	\$196,775.00	\$189,544.00	\$181,905.00	\$198,600.00



Adopted Budget - Expense

Budget Year 2022

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2021 Actual Amount	2021 Estimated Amount	2022 Adopted
Fund 20	Water Fund								
	Department 44 - Human Resources								
4101	Regular Salaries - Wages	82,701.88	111,236.42	113,643.04	86,706.09	126,475.00	73,634.49	90,000.00	110,250.00
4102	Wages Overtime	1,306.30	181.14	180.19	1,720.14	650.00	26.68	650.00	2,000.00
4301	FICA Taxes	7,080.58	6,898.52	7,719.34	6,715.00	9,175.00	5,163.16	9,175.00	8,600.00
4302	Dental Self Insured	1,606.47	1,808.30	1,419.30	1,283.58	1,775.00	1,903.41	2,675.00	2,475.00
4304	Vision	284.00	285.52	285.27	263.61	300.00	317.31	375.00	425.00
4305	Retirement Health Savings Account	1,583.20	1,796.71	1,917.95	1,908.29	2,025.00	1,524.10	2,025.00	2,025.00
4306	Workers Compensation	439.41	429.41	720.89	646.45	600.00	429.61	600.00	650.00
4309	Health Savings Account - ER Portion	1,303.99	1,304.73	1,304.77	1,319.27	1,300.00	1,190.38	.00	.00
4310	ACWA Medical Insurance	22,565.74	23,444.75	24,092.36	21,859.20	24,675.00	24,523.31	27,000.00	35,925.00
4311	Life Insurance	295.55	311.33	316.34	310.05	325.00	414.94	400.00	525.00
4312	Long Term Disability - Management	460.14	470.49	482.25	499.26	500.00	146.26	500.00	500.00
4313	AFLAC Administrative fee - ER Portion	27.17	16.62	18.12	15.17	25.00	17.66	25.00	25.00
4314	Long Term Disability - Union	109.86	110.40	110.40	110.40	125.00	55.20	125.00	125.00
4315	CalPERS Classic ER Contribution	17,144.60	17,785.76	21,451.66	20,895.69	28,775.00	8,694.13	15,000.00	17,375.00
4325	CalPERS PEPPRA ER Contribution	.00	.00	.00	.00	.00	569.58	1,450.00	3,025.00
4330	Health Savings Account Admin fee - ER Por	8.71	17.79	17.76	17.98	25.00	8.90	25.00	25.00
4405	Contractual Services	12,245.44	31,473.74	36,834.24	11,800.50	19,200.00	5,936.80	19,200.00	19,200.00
4445	Personnel Legal	402.15	5,310.01	11,916.45	7,064.77	7,500.00	28,680.35	15,000.00	10,000.00
4810	Postage Expenses	13.36	.00	82.17	.00	75.00	.00	75.00	75.00
4820	Office Supplies	1,264.46	1,724.01	1,699.35	893.16	1,100.00	518.20	800.00	1,100.00
4830	Subscription Expense	.00	52.50	91.73	91.73	125.00	.00	125.00	125.00
4920	Printing	70.21	.00	.00	.00	100.00	.00	100.00	100.00
4930	Ads-Legal Notices	17,726.21	11,541.37	5,956.56	7,291.22	7,000.00	2,295.50	7,000.00	7,000.00
6030	Service Contracts	9,667.85	10,835.74	10,786.00	9,694.07	10,300.00	11,249.86	10,300.00	10,300.00
6075	Safety Equipment - Physicals	1,079.00	605.94	897.00	868.70	2,550.00	993.44	1,200.00	2,550.00
6079	Safety Programs	12,517.64	44,533.29	33,644.85	20,416.48	44,800.00	4,594.65	15,000.00	26,050.00
6200	Travel - Meetings - Education	2,450.65	4,815.22	7,014.06	2,751.44	4,500.00	20.00	1,500.00	100.00
6225	Staff Development	17,491.91	7,695.41	8,682.55	5,854.72	12,700.00	.00	5,000.00	12,700.00
6250	Dues - Memberships - Certification	286.00	736.00	655.50	504.50	900.00	318.00	900.00	900.00
6520	Supplies	22.28	67.77	19.89	67.99	50.00	20.93	50.00	50.00
6670	Personnel Expense	2,063.41	1,374.63	1,866.08	1,917.22	1,825.00	367.02	1,100.00	1,825.00
	Department 44 - Human Resources Totals	\$214,218.17	\$286,863.52	\$293,826.07	\$213,486.68	\$309,475.00	\$173,613.87	\$227,375.00	\$276,025.00



Adopted Budget - Expense

Budget Year 2022

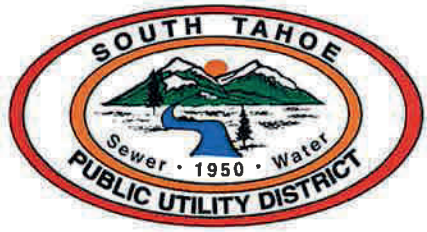
Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2021 Actual Amount	2021 Estimated Amount	2022 Adopted
Fund 20 - Water Fund									
Department 46 - Public Affairs/Water Cons									
4101	Regular Salaries - Wages	.00	.00	19,132.50	53,385.45	59,100.00	50,060.84	59,100.00	63,050.00
4201	Wages - Part Time	.00	.00	.00	.00	.00	29,344.94	.00	.00
4202	Wages - Part Time Overtime	.00	.00	.00	.00	.00	500.00	.00	.00
4301	FICA Taxes	.00	.00	1,722.43	3,868.19	4,525.00	6,126.77	4,525.00	4,825.00
4302	Dental Self Insured	.00	.00	65.33	631.29	900.00	841.88	900.00	825.00
4304	Vision	.00	.00	35.46	130.12	150.00	139.71	150.00	150.00
4305	Retirement Health Savings Account	.00	.00	216.42	830.27	925.00	1,006.96	925.00	1,025.00
4306	Workers Compensation	.00	.00	(17.48)	374.72	275.00	617.75	275.00	375.00
4309	Health Savings Account - ER Portion	.00	.00	.00	1,200.80	1,200.00	1,166.43	1,200.00	1,200.00
4310	ACWA Medical Insurance	.00	.00	2,979.41	10,962.28	12,300.00	11,797.17	12,300.00	12,500.00
4311	Life Insurance	.00	.00	39.36	149.37	175.00	173.32	175.00	175.00
4312	Long Term Disability - Management	.00	.00	173.76	661.57	350.00	314.05	350.00	400.00
4315	CalPERS Classic ER Contribution	.00	.00	9,184.53	16,611.41	13,675.00	9,795.89	13,675.00	15,800.00
4330	Health Savings Account Admin fee - ER Por	.00	.00	4.41	16.22	25.00	17.42	25.00	25.00
4405	Contractual Services	60,745.84	53,971.33	81,893.49	60,182.52	94,500.00	8,336.79	58,425.00	73,950.00
4610	Gasoline Expense	.00	.00	.00	4.65	.00	.00	.00	.00
4810	Postage Expenses	.00	.00	7,565.64	.00	25.00	.00	25.00	25.00
4820	Office Supplies	.00	.00	275.68	342.80	3,000.00	143.57	300.00	3,000.00
4920	Printing	6,997.30	350.00	1,591.95	2,154.54	2,000.00	354.11	2,000.00	2,000.00
4930	Ads-Legal Notices	.00	.00	.00	.00	4,700.00	.00	.00	.00
6075	Safety Equipment - Physicals	.00	.00	.00	.00	100.00	106.84	25.00	100.00
6200	Travel - Meetings - Education	130.10	2,290.93	5,441.63	471.08	3,400.00	226.03	500.00	250.00
6250	Dues - Memberships - Certification	.00	112.50	537.50	1,335.00	575.00	3,882.86	575.00	575.00
6520	Supplies	.00	.00	79.96	33.98	100.00	10.47	100.00	100.00
6620	Public Relations Expense	33,331.85	29,701.08	32,545.16	26,425.26	29,000.00	22,771.98	15,000.00	29,000.00
6660	Water Conservation Supplies	.00	.00	80.00	8,356.46	17,000.00	6,300.00	2,000.00	17,000.00
6661	Toilet Rebate Program	.00	.00	677.73	3,233.98	8,500.00	3,055.84	5,000.00	8,500.00
6662	Clothes Washer Rebate Program	.00	.00	926.05	6,200.00	8,500.00	13,200.00	7,000.00	8,500.00
6663	Turf Buy-Back Program	.00	.00	.00	30,715.47	65,125.00	32,119.60	63,000.00	65,125.00
6664	Water Use Reduction Rebates	.00	.00	.00	.00	133,000.00	5,997.70	10,000.00	133,000.00
7804	Water Conservation Office Remodel	.00	.00	.00	.00	10,000.00	.00	10,000.00	.00
Department 46 - Public Affairs/Water Cons Totals		\$101,205.09	\$86,425.84	\$165,150.92	\$228,277.43	\$473,125.00	\$208,408.92	\$267,550.00	\$441,475.00



Adopted Budget - Expense

Budget Year 2022

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2021 Actual Amount	2021 Estimated Amount	2022 Adopted
Fund	20 - Water Fund								
	Department 50 - Finance								
4101	Regular Salaries - Wages	474,043.08	406,626.22	205,649.36	228,776.08	232,350.00	236,987.78	232,350.00	233,600.00
4102	Wages Overtime	50,425.24	61,735.01	58,539.78	72,039.41	42,500.00	65,869.75	42,500.00	42,500.00
4201	Wages - Part Time	.00	.00	.00	9,770.79	.00	5,434.38	.00	.00
4202	Wages - Part Time Overtime	.00	.00	.00	106.56	.00	.00	.00	.00
4301	FICA Taxes	35,673.67	30,870.14	14,036.93	18,009.91	19,100.00	18,202.54	19,100.00	19,550.00
4302	Dental Self Insured	7,871.12	6,814.90	2,452.38	2,405.41	3,550.00	3,437.16	3,550.00	3,300.00
4304	Vision	1,382.94	1,110.55	481.69	473.51	575.00	572.15	575.00	575.00
4305	Retirement Health Savings Account	7,019.81	6,424.23	3,209.72	3,313.95	3,800.00	3,894.18	3,800.00	3,850.00
4306	Workers Compensation	2,267.36	838.50	1,559.65	1,640.36	1,225.00	1,637.27	1,225.00	1,550.00
4309	Health Savings Account - ER Portion	1,307.32	2,788.10	1,816.54	1,148.61	1,300.00	1,110.28	1,300.00	1,300.00
4310	ACWA Medical Insurance	115,259.26	96,605.41	37,275.95	38,692.95	51,650.00	49,694.86	51,650.00	52,425.00
4311	Life Insurance	1,268.71	1,074.28	509.86	514.69	600.00	596.20	600.00	600.00
4312	Long Term Disability - Management	1,385.07	1,208.49	610.17	634.14	625.00	542.15	625.00	675.00
4313	AFLAC Administrative fee - ER Portion	90.60	64.96	18.12	18.12	25.00	17.98	25.00	25.00
4314	Long Term Disability - Union	661.86	552.00	220.80	220.80	350.00	220.80	350.00	350.00
4315	CalPERS Classic ER Contribution	77,256.42	66,237.93	36,078.53	43,594.31	45,550.00	26,312.35	45,550.00	49,050.00
4325	CalPERS PEPRA ER Contribution	.00	.00	.00	741.03	2,475.00	2,555.95	2,475.00	2,775.00
4330	Health Savings Account Admin fee - ER Por	8.89	26.23	24.42	23.25	25.00	21.04	25.00	25.00
4405	Contractual Services	31,538.89	28,294.61	13,249.00	9,693.57	2,500.00	2,500.00	2,500.00	2,500.00
4440	Advisory	8,927.23	6,299.16	42,955.30	13,022.84	21,200.00	11,570.56	15,700.00	18,700.00
4470	Auditing	23,837.50	29,250.00	25,750.00	26,587.50	28,500.00	21,000.00	28,500.00	29,300.00
4475	Legal-Special Projects	19,977.65	1,518.00	.00	.00	250.00	1,725.00	250.00	250.00
4480	Legal-Regular	1,169.25	803.25	2,411.25	485.25	500.00	248.50	500.00	500.00
4810	Postage Expenses	69.26	43.61	47.51	54.76	50.00	5.46	50.00	50.00
4820	Office Supplies	3,337.72	2,994.08	1,405.14	816.83	750.00	1,300.29	750.00	750.00
4830	Subscription Expense	2,034.77	826.08	259.81	673.01	425.00	186.00	425.00	425.00
4920	Printing	1,211.82	586.70	1,628.91	561.99	700.00	622.89	700.00	700.00
4930	Ads-Legal Notices	559.34	656.98	.00	.00	800.00	.00	300.00	300.00
6027	Office Equipment Repair	.00	.00	.00	.00	75.00	.00	75.00	75.00
6030	Service Contracts	4,411.40	1,787.24	2,539.96	2,114.77	1,450.00	1,998.80	1,950.00	1,950.00
6075	Safety Equipment - Physicals	.00	1,070.00	.00	82.50	100.00	99.50	100.00	100.00
6200	Travel - Meetings - Education	7,194.00	6,562.24	3,924.32	1,087.51	4,000.00	450.65	500.00	500.00



Adopted Budget - Expense

Budget Year 2022

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2021 Actual Amount	2021 Estimated Amount	2022 Adopted
Fund 20 - Water Fund									
Department 50 - Finance									
6230	Tuition & Reimbursement Program	134.12	.00	227.45	.00	.00	.00	.00	.00
6250	Dues - Memberships - Certification	2,364.50	14,809.50	135.00	135.00	450.00	135.00	450.00	450.00
6520	Supplies	207.57	246.25	53.50	152.01	350.00	41.83	350.00	350.00
Department 50 - Finance Totals		\$882,896.37	\$778,724.65	\$457,071.05	\$477,591.42	\$467,800.00	\$458,991.30	\$458,800.00	\$469,050.00



Adopted Budget - Expense

Budget Year 2022

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2021 Actual Amount	2021 Estimated Amount	2022 Adopted
Fund 20 - Water Fund									
Department 52 - Accounting									
4101	Regular Salaries - Wages	.00	53,468.96	205,283.24	210,351.98	200,625.00	210,816.33	200,625.00	200,625.00
4102	Wages Overtime	.00	894.48	7,556.27	7,402.64	6,500.00	7,711.67	6,500.00	4,650.00
4301	FICA Taxes	.00	3,670.87	15,335.66	16,398.23	15,350.00	20,718.30	15,350.00	15,350.00
4302	Dental Self Insured	.00	1,057.27	2,958.38	3,014.52	3,550.00	3,921.23	3,550.00	3,300.00
4304	Vision	.00	145.37	590.45	599.67	575.00	652.53	575.00	575.00
4305	Retirement Health Savings Account	.00	777.50	3,309.91	3,501.59	3,375.00	3,860.25	3,375.00	3,425.00
4306	Workers Compensation	.00	782.55	1,289.44	1,302.06	950.00	1,266.55	950.00	1,200.00
4309	Health Savings Account - ER Portion	.00	.00	1,306.36	1,306.46	1,300.00	1,938.82	1,300.00	650.00
4310	ACWA Medical Insurance	.00	13,035.77	49,761.85	50,236.74	47,875.00	52,958.36	47,875.00	43,875.00
4311	Life Insurance	.00	126.18	513.30	528.91	500.00	576.94	500.00	525.00
4312	Long Term Disability - Management	.00	108.04	437.58	459.15	450.00	396.10	450.00	475.00
4313	AFLAC Administrative fee - ER Portion	.00	9.03	36.12	37.36	50.00	38.93	50.00	50.00
4314	Long Term Disability - Union	.00	82.80	331.20	331.20	350.00	276.00	350.00	350.00
4315	CalPERS Classic ER Contribution	.00	8,804.14	35,765.95	43,603.53	45,200.00	26,086.49	45,200.00	38,900.00
4325	CalPERS PEPPRA ER Contribution	.00	.00	.00	324.31	1,900.00	1,376.96	1,000.00	3,325.00
4330	Health Savings Account Admin fee - ER Por	.00	3.78	17.15	17.76	25.00	22.09	25.00	25.00
4405	Contractual Services	.00	6,005.27	21,933.80	29,935.72	40,000.00	32,797.58	35,000.00	40,400.00
4440	Advisory	.00	.00	350.00	350.00	700.00	350.00	350.00	350.00
4810	Postage Expenses	.00	.00	5.29	3.47	25.00	12.15	25.00	25.00
4820	Office Supplies	.00	806.83	2,210.76	1,889.98	500.00	1,436.54	750.00	1,000.00
4830	Subscription Expense	.00	.00	435.00	584.50	450.00	419.50	450.00	450.00
4920	Printing	.00	.00	.00	.00	.00	.00	25.00	25.00
4930	Ads-Legal Notices	.00	.00	.00	.00	25.00	.00	25.00	25.00
6030	Service Contracts	.00	.00	.00	.00	25.00	.00	.00	.00
6075	Safety Equipment - Physicals	.00	.00	273.50	297.00	100.00	129.50	100.00	100.00
6200	Travel - Meetings - Education	.00	1,010.98	2,150.48	2,155.50	3,700.00	461.94	500.00	525.00
6250	Dues - Memberships - Certification	.00	55.00	55.00	55.00	75.00	55.00	75.00	75.00
6520	Supplies	.00	25.26	242.77	242.06	100.00	304.30	250.00	100.00
6709	Loan Principal Payments	622,260.52	776,579.59	873,544.47	708,259.80	597,600.00	539,197.66	597,600.00	785,250.00
6710	Interest Expense	145,893.17	153,670.81	298,225.25	110,697.90	256,625.00	96,062.56	256,625.00	256,775.00
6730	Fiscal Agent Fees	23,930.33	24,451.04	26,531.81	28,010.66	25,700.00	23,404.73	25,700.00	25,700.00
Department 52 - Accounting Totals		\$792,084.02	\$1,045,571.52	\$1,550,450.99	\$1,221,897.70	\$1,254,200.00	\$1,027,249.01	\$1,245,150.00	\$1,428,100.00



Adopted Budget - Expense

Budget Year 2022

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2021 Actual Amount	2021 Estimated Amount	2022 Adopted
Fund 20 - Water Fund									
Department 54 - Purchasing									
4101	Regular Salaries - Wages	.00	26,879.57	134,829.69	88,812.10	97,100.00	79,297.29	97,100.00	102,175.00
4102	Wages Overtime	.00	.00	95.00	.00	100.00	.00	100.00	125.00
4301	FICA Taxes	.00	1,754.68	7,821.33	8,651.81	7,425.00	7,280.60	7,425.00	7,825.00
4302	Dental Self Insured	.00	522.49	1,776.84	1,575.16	1,775.00	1,694.09	1,775.00	1,650.00
4304	Vision	.00	71.67	369.32	311.74	300.00	281.14	300.00	300.00
4305	Retirement Health Savings Account	.00	409.65	2,219.31	1,883.97	1,675.00	1,729.77	1,675.00	1,725.00
4306	Workers Compensation	.00	377.43	800.74	691.65	450.00	512.28	450.00	600.00
4308	Uniforms	.00	116.84	101.58	132.60	100.00	12.09	100.00	100.00
4309	Health Savings Account - ER Portion	.00	.00	1,298.65	1,300.63	1,300.00	1,263.48	1,300.00	1,300.00
4310	ACWA Medical Insurance	.00	7,536.18	35,446.70	27,002.85	24,675.00	23,834.11	24,675.00	25,025.00
4311	Life Insurance	.00	70.53	377.89	301.60	275.00	271.91	275.00	275.00
4312	Long Term Disability - Management	.00	99.73	628.20	456.43	350.00	310.00	350.00	375.00
4313	AFLAC Administrative fee - ER Portion	.00	9.09	33.32	35.31	25.00	17.98	25.00	25.00
4314	Long Term Disability - Union	.00	27.60	101.20	110.40	125.00	92.00	125.00	125.00
4315	CalPERS Classic ER Contribution	.00	4,392.90	23,897.10	21,731.98	22,200.00	11,849.52	22,200.00	25,300.00
4330	Health Savings Account Admin fee - ER Por	.00	.00	10.31	17.70	25.00	17.43	25.00	25.00
4405	Contractual Services	.00	.00	4,882.70	12,088.79	.00	14,087.24	14,100.00	.00
4440	Advisory	.00	.00	.00	.00	100.00	.00	100.00	100.00
4480	Legal-Regular	.00	.00	120.75	948.75	1,000.00	241.50	250.00	250.00
4610	Gasoline Expense	151.26	153.96	198.62	203.07	250.00	96.24	200.00	250.00
4620	Diesel	80.34	.00	2.16	2.07	50.00	32.32	50.00	50.00
4810	Postage Expenses	.00	.00	.00	.00	25.00	.00	25.00	25.00
4820	Office Supplies	.00	286.49	1,080.42	734.37	1,000.00	423.17	1,000.00	1,000.00
4830	Subscription Expense	.00	.00	.00	.00	25.00	.00	.00	25.00
4920	Printing	.00	.00	.00	.00	200.00	.00	.00	.00
4930	Ads-Legal Notices	.00	.00	.00	291.88	50.00	762.87	50.00	100.00
6030	Service Contracts	.00	.00	.00	.00	.00	.00	1,338.00	1,325.00
6072	Janitorial Supplies	2,646.51	3,235.59	3,648.44	7,230.52	5,000.00	2,247.77	3,650.00	5,000.00
6074	Janitorial Services	19,307.00	20,152.00	25,077.00	21,210.00	25,900.00	23,331.00	25,475.00	26,225.00
6075	Safety Equipment - Physicals	.00	.00	123.85	69.50	100.00	.00	75.00	100.00
6200	Travel - Meetings - Education	.00	.00	963.69	883.17	1,700.00	149.50	150.00	150.00
6250	Dues - Memberships - Certification	.00	.00	65.00	65.00	75.00	65.00	75.00	75.00



Adopted Budget - Expense

Budget Year 2022

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2021 Actual Amount	2021 Estimated Amount	2022 Adopted
Fund	20 - Water Fund								
	Department 54 - Purchasing								
6520	Supplies	.00	.56	7.49	30.00	50.00	13.48	50.00	50.00
8180	Replace Carpet Admin Building	.00	.00	.00	.00	35,000.00	.00	.00	.00
	Department 54 - Purchasing Totals	\$22,185.11	\$66,096.96	\$245,977.30	\$196,773.05	\$228,425.00	\$169,913.78	\$204,488.00	\$201,675.00



Adopted Budget - Expense

Budget Year 2022

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2021 Actual Amount	2021 Estimated Amount	2022 Adopted
Fund	20 - Water Fund								
Department	56 - Information Technology								
4101	Regular Salaries - Wages	155,170.77	179,726.78	189,022.69	183,590.17	229,500.00	170,227.40	229,500.00	235,600.00
4102	Wages Overtime	2,239.60	5,779.74	7,174.31	4,971.48	3,750.00	5,342.37	3,750.00	7,325.00
4103	Wages Double Time	83.03	89.37	21.30	.00	50.00	.00	50.00	50.00
4301	FICA Taxes	11,222.67	13,292.05	14,674.43	13,328.17	17,850.00	13,598.37	17,850.00	18,600.00
4302	Dental Self Insured	2,685.18	3,537.00	2,733.27	2,343.65	3,550.00	3,051.21	3,550.00	3,300.00
4304	Vision	483.22	557.78	552.94	490.14	575.00	507.43	575.00	575.00
4305	Retirement Health Savings Account	2,238.45	2,880.52	3,077.36	2,824.77	3,375.00	3,091.50	3,375.00	3,500.00
4306	Workers Compensation	673.35	742.81	1,176.46	1,119.70	1,075.00	997.65	1,075.00	1,425.00
4309	Health Savings Account - ER Portion	1,842.99	1,845.90	1,848.22	2,797.70	2,500.00	1,939.29	2,500.00	2,400.00
4310	ACWA Medical Insurance	37,311.34	40,556.55	41,228.16	40,264.90	48,575.00	45,026.20	48,575.00	52,350.00
4311	Life Insurance	397.48	455.20	464.34	416.57	500.00	464.39	500.00	525.00
4312	Long Term Disability - Management	369.99	397.26	427.59	471.99	450.00	417.20	450.00	500.00
4313	AFLAC Administrative fee - ER Portion	17.94	16.55	17.88	8.90	25.00	.00	25.00	25.00
4314	Long Term Disability - Union	261.95	323.34	329.16	331.20	350.00	276.00	350.00	350.00
4315	CalPERS Classic ER Contribution	23,368.85	24,703.02	27,775.67	27,860.50	42,875.00	18,597.07	42,875.00	47,000.00
4325	CalPERS PEPPRA ER Contribution	870.49	1,986.63	2,405.95	2,646.35	3,250.00	2,020.97	3,250.00	3,625.00
4330	Health Savings Account Admin fee - ER Por	16.16	34.29	34.56	29.41	50.00	31.35	50.00	50.00
4405	Contractual Services	16,844.33	14,031.42	17,760.13	22,453.82	32,500.00	15,636.89	20,000.00	20,000.00
4810	Postage Expenses	16.31	.00	.00	.00	75.00	.00	75.00	75.00
4820	Office Supplies	2,346.61	1,756.27	1,812.91	1,405.02	3,000.00	1,046.87	1,500.00	3,000.00
4830	Subscription Expense	.00	.00	.00	.00	175.00	.00	175.00	175.00
4840	District Computer Supplies	39,859.11	40,702.80	36,139.50	21,906.98	38,500.00	21,741.95	29,750.00	32,000.00
4845	Computer Purchases	20,485.80	24,673.33	26,569.42	28,959.10	23,600.00	26,139.32	23,600.00	28,750.00
6030	Service Contracts	97,954.85	94,259.29	98,837.83	186,117.74	139,000.00	187,207.86	139,000.00	193,020.00
6075	Safety Equipment - Physicals	78.64	432.59	.00	.00	200.00	.00	200.00	200.00
6200	Travel - Meetings - Education	10,480.38	11,292.32	10,609.92	9,231.12	10,650.00	878.74	6,350.00	9,700.00
6250	Dues - Memberships - Certification	600.01	412.50	585.00	50.00	600.00	440.00	850.00	850.00
6310	Telephone	586.55	2,036.52	646.79	713.85	650.00	526.28	650.00	650.00
6520	Supplies	44.58	46.46	55.88	136.02	250.00	41.83	250.00	250.00
8011	Replace Hydraulic Modeling Software	.00	.00	.00	.00	.00	17,678.69	13,012.00	.00
8012	Wireless Controller/Access Points, Admin	.00	.00	.00	.00	.00	.00	10,000.00	.00
8013	Firewall Software/Upgrades	.00	.00	.00	14,303.83	.00	.00	5,545.00	.00



Adopted Budget - Expense

Budget Year 2022

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2021 Actual Amount	2021 Estimated Amount	2022 Adopted
Fund	20 - Water Fund								
	Department 56 - Information Technology								
8015	Network Equipment/Improvements	.00	.00	.00	.00	.00	.00	7,000.00	.00
8016	Virtual Server/Host	.00	.00	.00	.00	.00	9,568.80	20,000.00	.00
8191	Replace Domain Controller Server	.00	.00	.00	.00	10,000.00	.00	10,000.00	.00
8192	Replace SCADA APP Server 2	.00	.00	.00	.00	20,000.00	7,751.15	20,000.00	.00
8251	Virtual Host	.00	.00	.00	.00	.00	.00	.00	20,000.00
8252	Backup Power Server Room	.00	.00	.00	.00	.00	.00	.00	6,000.00
8253	Network Improvements	.00	.00	.00	.00	.00	.00	.00	11,000.00
8254	Firewall/software Upgrade	.00	.00	.00	.00	.00	.00	.00	25,000.00
8255	Software Upgrades, Misc	.00	.00	.00	.00	.00	.00	.00	8,000.00
8256	Wireless Controller/Access Points	.00	.00	.00	.00	.00	.00	.00	10,000.00
8257	Replace Hydraulic Modeling Software	.00	.00	.00	.00	.00	.00	.00	15,000.00
8258	New Core Switch, Server Room	.00	.00	.00	.00	.00	.00	.00	25,000.00
8259	Replace SCADA Historian Server	.00	.00	.00	.00	.00	.00	.00	10,000.00
	Department 56 - Information Technology Totals	\$428,550.63	\$466,568.29	\$485,981.67	\$568,773.08	\$637,500.00	\$554,246.78	\$666,257.00	\$795,870.00



Adopted Budget - Expense

Budget Year 2022

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2021 Actual Amount	2021 Estimated Amount	2022 Adopted
Fund	20 - Water Fund								
	Department 60 - Customer Service								
4101	Regular Salaries - Wages	471,268.36	461,516.11	254,973.94	236,815.49	248,725.00	212,788.75	248,725.00	260,775.00
4102	Wages Overtime	7,047.43	9,169.28	3,010.13	8,860.71	6,650.00	10,300.55	6,650.00	12,000.00
4301	FICA Taxes	37,188.88	34,345.20	19,860.79	20,436.96	19,550.00	17,215.96	19,550.00	20,875.00
4302	Dental Self Insured	10,967.30	10,764.71	4,728.58	4,386.60	5,300.00	4,682.57	5,300.00	4,950.00
4304	Vision	1,910.02	1,768.26	934.05	877.98	875.00	776.97	875.00	875.00
4305	Retirement Health Savings Account	8,360.84	8,532.68	4,994.17	4,865.70	4,775.00	4,429.24	4,775.00	4,825.00
4306	Workers Compensation	2,125.83	1,168.08	1,784.65	1,632.06	1,200.00	1,285.89	1,200.00	1,600.00
4309	Health Savings Account - ER Portion	3,688.42	7,399.49	3,821.07	3,163.79	3,150.00	3,109.38	3,150.00	3,150.00
4310	ACWA Medical Insurance	151,794.17	144,953.35	72,375.39	62,482.07	62,800.00	56,599.42	62,800.00	63,725.00
4311	Life Insurance	1,418.05	1,331.07	748.01	707.28	700.00	646.19	700.00	700.00
4312	Long Term Disability - Management	414.39	423.75	434.34	454.50	450.00	391.10	450.00	475.00
4313	AFLAC Administrative fee - ER Portion	27.12	16.62	18.12	17.10	25.00	12.25	25.00	25.00
4314	Long Term Disability - Union	1,122.30	1,015.30	575.59	556.52	500.00	413.75	500.00	500.00
4315	CalPERS Classic ER Contribution	59,909.29	56,881.27	38,784.30	39,490.86	45,050.00	22,102.64	45,050.00	50,100.00
4325	CalPERS PEPRA ER Contribution	8,751.84	7,858.10	3,533.79	3,608.29	3,900.00	3,596.10	3,900.00	4,550.00
4330	Health Savings Account Admin fee - ER Por	33.88	77.86	56.25	59.68	75.00	51.89	75.00	75.00
4405	Contractual Services	260.00	.00	8,714.38	9,403.37	.00	24,725.33	21,575.00	5,000.00
4475	Legal-Special Projects	5,968.00	8,297.25	8,107.50	22,167.50	47,500.00	4,639.00	6,750.00	1,500.00
4476	Legal Litigation Confidential	.00	48,959.55	132.94	.00	.00	.00	.00	.00
4480	Legal-Regular	3,936.50	5,778.75	6,450.26	5,037.00	2,500.00	6,947.75	12,500.00	5,000.00
4520	Miscellaneous Liability Claims	1,857.31	365.00	166.58	3,259.59	1,000.00	1,352.79	10,000.00	1,000.00
4521	CSRMA Liability Claims	2,384.61	(18.50)	3,157.00	500.00	100.00	.00	.00	.00
4810	Postage Expenses	18,871.07	16,852.55	16,598.36	15,390.89	17,000.00	13,134.27	17,000.00	17,000.00
4820	Office Supplies	4,544.20	3,212.52	3,616.48	2,175.38	2,300.00	2,861.07	2,300.00	2,300.00
4920	Printing	5,434.39	5,340.63	5,776.29	5,290.64	7,150.00	5,685.99	8,000.00	8,000.00
4930	Ads-Legal Notices	483.97	.00	1,842.42	190.03	1,500.00	481.50	1,500.00	1,500.00
5020	Equipment Rental- Lease	1,036.87	1,053.64	1,053.37	1,078.52	1,050.00	1,087.04	1,050.00	1,050.00
6027	Office Equipment Repair	75.00	.00	.00	.00	100.00	.00	.00	100.00
6030	Service Contracts	27,878.75	33,186.01	35,112.01	39,906.40	35,000.00	47,416.89	35,000.00	35,000.00
6075	Safety Equipment - Physicals	.00	200.00	424.50	204.00	200.00	343.42	215.00	200.00
6200	Travel - Meetings - Education	13,614.66	23,213.80	4,408.91	2,350.16	6,200.00	213.07	300.00	300.00
6230	Tuition & Reimbursement Program	.00	.00	2,959.48	3,038.16	.00	2,318.80	2,500.00	.00



Adopted Budget - Expense

Budget Year 2022

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2021 Actual Amount	2021 Estimated Amount	2022 Adopted
Fund	20 - Water Fund								
	Department 60 - Customer Service								
6250	Dues - Memberships - Certification	815.00	1,007.00	.00	314.55	500.00	.00	100.00	100.00
6310	Telephone	1,474.10	2,680.43	114.17	97.39	125.00	127.14	100.00	100.00
6520	Supplies	332.45	1,402.23	(82.84)	229.40	250.00	222.49	250.00	250.00
6640	Bad Debt Expense	9,000.00	9,000.00	9,000.00	.00	9,000.00	.00	500.00	5,000.00
	Department 60 - Customer Service Totals	\$863,995.00	\$907,751.99	\$518,184.98	\$499,048.57	\$535,200.00	\$449,959.20	\$523,365.00	\$512,600.00



Adopted Budget - Expense

Budget Year 2022

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2021 Actual Amount	2021 Estimated Amount	2022 Adopted
Fund 20 - Water Fund									
Department 62 - Inspections									
4101	Regular Salaries - Wages	.00	52,665.70	189,882.68	186,047.54	259,350.00	197,555.27	259,350.00	277,175.00
4102	Wages Overtime	.00	1,336.05	12,260.92	7,059.36	5,375.00	2,747.28	5,375.00	5,325.00
4201	Wages - Part Time	.00	4,232.80	15,067.17	11,071.90	20,000.00	.00	.00	.00
4202	Wages - Part Time Overtime	.00	244.20	.00	.00	100.00	.00	.00	.00
4301	FICA Taxes	.00	4,519.05	15,993.48	15,238.88	21,800.00	11,378.98	21,800.00	21,625.00
4302	Dental Self Insured	.00	1,181.41	3,322.37	2,917.22	5,300.00	4,159.22	5,300.00	4,950.00
4303	Unemployment Insurance	.00	.00	.00	.00	.00	201.00	250.00	.00
4304	Vision	.00	158.45	650.96	598.94	875.00	691.86	875.00	875.00
4305	Retirement Health Savings Account	.00	749.90	3,208.86	3,073.51	4,300.00	3,487.58	4,300.00	4,300.00
4306	Workers Compensation	.00	1,159.70	1,870.65	2,559.54	3,275.00	3,071.64	3,275.00	3,750.00
4308	Uniforms	.00	1,035.99	803.86	963.26	975.00	505.74	975.00	975.00
4309	Health Savings Account - ER Portion	.00	.00	1,902.84	2,588.66	2,600.00	2,576.63	2,600.00	2,600.00
4310	ACWA Medical Insurance	.00	12,901.58	52,374.59	42,753.90	60,700.00	43,720.79	60,700.00	61,625.00
4311	Life Insurance	.00	110.87	456.52	424.12	600.00	477.61	600.00	600.00
4313	AFLAC Administrative fee - ER Portion	.00	.00	19.24	16.22	25.00	9.79	25.00	25.00
4314	Long Term Disability - Union	.00	119.60	441.60	466.10	650.00	588.80	650.00	675.00
4315	CalPERS Classic ER Contribution	.00	4,358.94	18,032.69	20,924.93	34,050.00	14,852.31	34,050.00	37,600.00
4325	CalPERS PEPRA ER Contribution	.00	2,050.89	6,396.03	5,555.17	8,400.00	7,111.21	8,400.00	9,875.00
4330	Health Savings Account Admin fee - ER Por	.00	8.15	29.54	41.12	75.00	52.87	75.00	75.00
4405	Contractual Services	.00	.00	.00	160.00	.00	.00	.00	.00
4610	Gasoline Expense	3,324.72	2,574.82	3,983.60	4,299.98	3,600.00	2,762.15	4,300.00	4,300.00
4820	Office Supplies	.00	68.53	133.17	686.93	500.00	374.52	250.00	250.00
6030	Service Contracts	.00	.00	2,250.16	1,473.93	2,250.00	1,847.14	2,750.00	2,750.00
6045	Water Meters & Parts	56,162.89	86,318.95	59,205.39	127,071.05	150,000.00	91,838.39	135,000.00	150,000.00
6071	Shop Supplies	3,348.79	2,187.00	3,956.77	3,611.37	3,000.00	1,464.05	3,000.00	3,000.00
6073	Small Tools	1,060.17	3,527.34	112.24	41.63	500.00	1,387.14	200.00	200.00
6075	Safety Equipment - Physicals	703.99	838.07	238.40	164.84	350.00	342.69	350.00	350.00
6200	Travel - Meetings - Education	.00	223.00	8,503.18	523.59	5,000.00	4,190.30	4,000.00	4,800.00
6250	Dues - Memberships - Certification	.00	.00	1,654.00	775.00	950.00	2,204.05	1,000.00	1,000.00
6310	Telephone	.00	.00	2,575.04	2,141.51	3,000.00	1,607.45	2,000.00	2,000.00
6520	Supplies	.00	.00	.00	.00	50.00	27.58	50.00	50.00
Department 62 - Inspections Totals		\$64,600.56	\$182,570.99	\$405,325.95	\$443,250.20	\$597,650.00	\$401,234.04	\$561,500.00	\$600,750.00



Adopted Budget - Expense

Budget Year 2022

Account	Account Description	2017 Actual Amount	2018 Actual Amount	2019 Actual Amount	2020 Actual Amount	2021 Adopted Budget	2021 Actual Amount	2021 Estimated Amount	2022 Adopted
Fund	20 - Water Fund								
Department	80 - Non Crew								
4510	Insurance Expense	100,944.96	110,180.62	175,489.18	239,705.66	272,350.00	217,847.22	272,350.00	272,350.00
4810	Postage Expenses	303.23	150.00	150.00	.00	300.00	150.00	300.00	300.00
6075	Safety Equipment - Physicals	72.70	4.50	.00	.00	500.00	.00	500.00	500.00
6310	Telephone	10,641.08	19,613.40	17,489.97	18,441.33	20,000.00	21,797.33	20,000.00	20,000.00
6330	Electricity	677,054.15	683,525.25	677,336.67	691,736.14	747,000.00	832,166.75	761,000.00	800,000.00
6340	Water	.00	.00	.00	.00	.00	15,675.76	.00	.00
6350	Natural Gas	20,482.62	18,536.16	21,042.24	21,498.29	23,000.00	20,500.15	22,000.00	23,000.00
6360	Propane	.00	.00	.00	.00	100.00	.00	100.00	100.00
6370	Refuse Disposal	2,891.05	2,736.54	2,338.80	1,966.07	3,000.00	1,623.36	2,500.00	2,500.00
6380	Other Utilities	7,229.28	7,658.00	8,112.48	8,222.64	7,500.00	.00	8,200.00	8,200.00
6510	Miscellaneous Corrections	50.00	163.82	69,574.04	308,243.99	.00	63,785.86	.00	.00
6520	Supplies	50.07	114.20	6.84	24.25	200.00	29.83	200.00	200.00
6635	LAFCO Administrative Costs	12,849.95	11,291.42	14,332.43	14,488.35	14,500.00	14,252.36	14,500.00	14,500.00
6690	Low Income Rate Discount	31,927.71	36,056.94	39,688.03	43,589.86	44,200.00	42,086.75	43,600.00	.00
6716	2013 Water Refunding Debt Amortization Expense	12,199.64	12,199.64	9,149.68	.00	.00	.00	.00	.00
6750	Contingency Fund	.00	.00	.00	.00	150,000.00	.00	.00	150,000.00
6816	Depreciation Expense	3,056,170.74	3,582,452.38	3,940,206.94	4,062,684.40	4,100,000.00	3,959,879.66	4,144,000.00	4,226,000.00
	Department 80 - Non Crew Totals	\$3,932,867.18	\$4,484,682.87	\$4,974,917.30	\$5,410,600.98	\$5,382,650.00	\$5,189,795.03	\$5,289,250.00	\$5,517,650.00



ADDENDUM

Budget Adoption Resolution No. 3173-21..... 131

Budget Adoption Resolution No. 3174-21..... 132

Appropriations Subject to Limitations Resolution No. 3176-21 133



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RESOLUTION NO. 3173-21
A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE SOUTH TAHOE PUBLIC UTILITY DISTRICT
ADOPTING THE BUDGET FOR THE SEWER ENTERPRISE FUND
FOR FISCAL YEAR 2021/22

WHEREAS, on April 6, 2021, 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 2021/22 with a proposed sewer service charge rate increase of 0% to fund the 2021/22 sewer capital improvement plan and operating budget of the Sewer Enterprise Fund.

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

The attached budget in the amount of \$32,711,025 is adopted for the Fiscal Year beginning July 1, 2021, and ending June 30, 2022.

WE THE UNDERSIGNED, do hereby certify that the above and foregoing Resolution was duly and regularly adopted and passed by the Board of Directors of the South Tahoe Public Utility District at a regular meeting duly held on the 3rd day of June 2021, by the following vote:

AYES: Cefalu, Romsos, Peterson, Sheehan, Exline

NOES: None

ABSENT: None



Kelly Sheehan, Board President
South Tahoe Public Utility District

ATTEST:


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

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RESOLUTION NO. 3174-21
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 2021/22

WHEREAS, on April 6, 2021, 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 2021/22 with a proposed water service charge rate increase of 0% to fund the 2021/22 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 \$20,355,720 is adopted for the Fiscal Year beginning July 1, 2021, and ending June 30, 2022.

WE THE UNDERSIGNED, do hereby certify that the above and foregoing Resolution was duly and regularly adopted and passed by the Board of Directors of the South Tahoe Public Utility District at a regular meeting duly held on the 3rd day of June 2021, by the following vote:

AYES: Cefalu, Romsos, Peterson, Sheehan, Exline

NOES: None

ABSENT: None



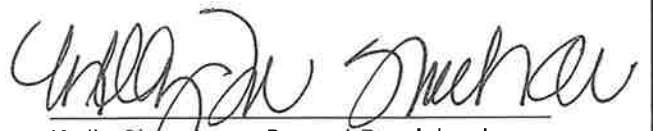
Kelly Sheehan, Board President
South Tahoe Public Utility District

ATTEST:



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

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Kelly Sheehan, Board President
South Tahoe Public Utility District

ATTEST:



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

SOUTH TAHOE PUBLIC UTILITY DISTRICT

Permitted Growth Rate in Appropriations for 2021-22

Appropriation Limitation 2021-22

\$84,377,441

Increase In CA Per Capita Personal Income

$$\frac{5.73 + 100}{100} = 1.0573$$

Increase In Population
El Dorado County

$$\frac{.96 + 100}{100} = 1.0096$$

Change Ratio 1.0573 x 1.0096

x 1.0674

Appropriations Limitation for 2021-22

\$90,064,481

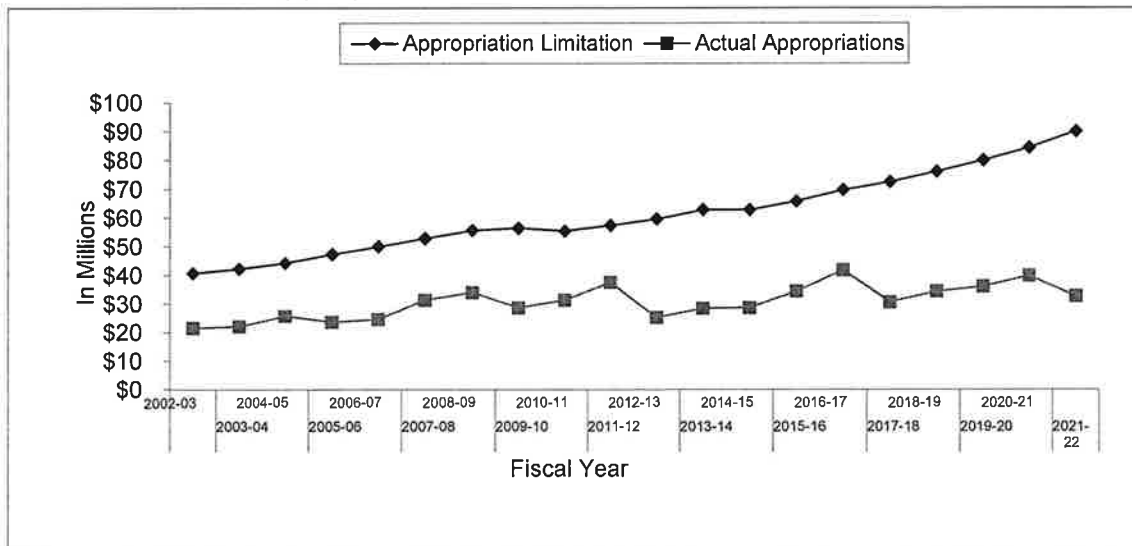
Actual Appropriations 2021-22

\$32,711,025

Limitation Exceeding Actual Appropriations 2021-22

\$57,353,456

Historical Appropriations Limitations & Proceeds Of Taxes



2021-22 Actual Appropriations:

Cash Expenditures	\$32,711,025
Depreciation	<u>\$5,240,490</u>
Total Expenditures	\$37,951,515

ACKNOWLEDGMENTS

Paul Hughes, CHIEF FINANCIAL OFFICER

Debbie Henderson, ACCOUNTING MANAGER

BOARD OF DIRECTORS' FINANCE COMMITTEE:

Chris Cefalu

Kelly Sheehan

FINANCE DIVISION:

Susan Rasmussen