

FY 2022-23 Budget Development

Water Division

Richard Wilson - Assistant General Manager

Account.Sub Account	Direct FY22-23 Budget / Budget Development	Indirect Allocations from Electric Fund	Total FY22-23 Budget / Budget Development	FYTD 2021-22 Actuals	FY 2021-22 Adopted Budget	FY 2020-21 Actuals	FY 2020-21 Adopted Budget
60001.0000 Salaries & Wages	5,835,055		5,835,055	3,323,599	5,734,734	5,344,617	5,439,300
60006.0000 Overtime - Non-Safety	256,500		256,500	222,523	276,500	288,019	276,500
60012.0000 Fringe Benefits	1,034,854		1,034,854	481,424	1,004,138	789,636	934,565
60012.1006 Fringe Benefits:OPEB-PERS						9,373	
60012.1008 Fringe Benefits:Retiree Benefits	44,213		44,213	3,970	43,930	803	41,460
60012.1509 Fringe Benefits:Employer Paid PERS	486,644		486,644	310,324	573,957	492,106	560,870
60012.1528 Fringe Benefits:Workers Comp	328,562		328,562	215,500	323,249	213,723	213,723
60012.1529 Fringe Benefits:Contra Expense						(395,894)	
60012.1531 Fringe Benefits:PERS UAL	1,109,865		1,109,865	598,560	1,026,102	933,241	922,686
60013.0000 Fringe Benefits:Overtime Meals	812		812		812		812
60015.0000 Wellness Program Reimbursement	500		500	2,835	500	3,460	500
60018.0000 Holding:Salaries	845,282		845,282		72,375		181,003
60020.0000 Projects Salaries	259,442		259,442	73,490	201,399	228,667	(39,476)
60020.0002 Projects Salaries:Credit	(1,225,159)		(1,225,159)				
60020.0003 Project Salaries:Hyperion O&M	(125,927)		(125,927)				
60020.1000 Projects Salaries:Capitalized				(531,355)	(1,258,004)	(731,567)	(801,818)
60021.0000 Projects Salaries Overhead	327,527		327,527	125,593	283,933	314,354	(31,314)
60021.0002 Projects Salaries:Credit	(1,347,675)		(1,347,675)				
60021.0003 Project Salaries Overhead:Hyperion O&M	(138,520)		(138,520)				
60021.1000 Projects Salaries Overhead:Capitalized				(584,973)	(1,383,805)	(746,649)	(817,855)
60023.0000 Uniform and Tool Allowance	2,440		2,440	459	1,240	705	1,240
60027.0000 Payroll Taxes Non-Safety	84,608		84,608	51,384	83,154	77,987	78,870
60031.0000 Payroll Adjustments				39,373		87,921	
Subtotal: Labor & Related Expense	\$7,779,024		\$7,779,024	\$4,332,704	\$6,984,214	\$6,910,503	\$6,961,067
62005.0000 Electricity for Water Pumping:	905,700		905,700	528,444	913,783	827,060	911,154
62380.0000 Chemicals	177,147		177,147	67,334	117,606	118,668	116,235
62775.0000 Purchase Water	11,648,850		11,648,850	5,538,232	11,999,009	11,241,169	11,296,115
Subtotal: Water Cost Adjustment Charge (WCAC Exp)	\$12,731,697		\$12,731,697	\$6,134,010	\$13,030,398	\$12,186,897	\$12,323,504
62000.0000 Utilities	43,150		43,150	32,343	39,150	43,134	106,622
62000.1001 Utilities:Cell Phone	11,620		11,620		11,620	8,750	11,620

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62005.0000 Electricity for Water Pumping:	350,000		350,000	207,385	350,000	328,790	350,000
62050.0000 Planning, Survey & Design						(18,422)	
62085.0000 Other Professional Services	859,502		859,502	88,924	829,502	457,263	724,402
62170.0000 Private Contractual Services	45,500		45,500	106,225	363,500	70,155	259,900
62180.0000 Landscape Contractual Services	125,000		125,000	71,033	125,000	111,340	125,000
62220.0000 Insurance	177,674		177,674	114,999	172,499	168,064	168,064
62225.0000 Custodial Services	250		250	4,087	250	4,585	250
62235.0000 Services of Other Dept - Indirect	1,771,908		1,771,908		1,717,186		2,098,092
62240.0000 Services of Other Dept - Direct	5,061		5,061	886,044	4,913	2,100,877	2,785
62300.0000 Special Dept Supplies	280,000		280,000	96,466	280,000	200,123	280,000
62310.0000 Office Supplies, Postage & Printing	21,450		21,450	3,630	21,450	4,805	21,000
62316.0000 Software & Hardware	136,400		136,400	46,787	124,150	40,917	83,050
62360.0000 Non-Vehicle Equip Maint & Repair				14,320			
62380.0000 Chemicals					2,500		2,500
62405.0000 Uniforms & Tools	19,000		19,000	8,299	20,200	17,847	20,200
62415.0000 Uncollectible Receivables	64,000		64,000		100,000	124,252	55,000
62420.0000 Books & Periodicals	1,000		1,000	623	500	187	500
62430.0000 Auto Equipment Maint & Repair	2,500		2,500	45,418	2,500	63,485	2,500
62435.0000 General Equipment Maint & Repair	77,000		77,000	65,642	77,000	426,913	77,000
62440.0000 Office Equip Maint & Repair	13,000		13,000	5,610	13,000	9,878	13,000
62445.0000 Street & Pavement Repair	97,000		97,000	93,899	95,000	92,732	115,000
62450.0000 Building Grounds Maint & Repair	12,000		12,000	177	12,000	16,133	12,000
62455.0000 Equipment Rental	233,048		233,048	114,774	233,048	229,548	233,048
62485.0000 Fund 535 Communications Rental Rate	66,112		66,112	38,565	66,112	66,112	66,112
62700.0000 Memberships & Dues	76,550		76,550	46,434	75,550	41,853	48,550
62710.0000 Travel	10,667		10,667		15,300	(344)	15,300
62725.0000 Street Lighting Maintenance						290	
62735.0000 Emission Credits	108,000		108,000	103,259	107,000	84,220	99,550
62755.0000 Training	62,450		62,450	6,488	72,950	20,062	77,850
62765.0000 Educational Reimb:Citywide	500		500		500		500
62775.0000 Purchase Water							
62780.0000 Fuel - Oil				39,690		48,394	
62811.0000 Interest Expense	190,000		190,000	59,909	535,477	251,022	331,892

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62820.0000 Bond Interest & Redemption	2,397,368		2,397,368	879,565	1,961,000	1,567,932	1,568,418
62825.0000 Bond Issuance Costs	25,512		25,512	12,095	(10,943)	24,726	(10,943)
62840.0000 Small Tools	30,500		30,500	2,843	30,500	31,070	32,500
62850.0000 Other Bond Expenses	5,000		5,000	5,000	5,000	5,492	5,000
62895.0000 Miscellaneous Expenses	27,000		27,000	2,891	24,000	134,216	24,000
63160.0000 Electric Stations				6,625		197	
63165.0000 Maintenance of Electric Equipment						366	
63290.0000 Water Testing	2,000		2,000	1,075	2,000	1,920	2,000
63295.0000 Other Water Expense	153,500		153,500		18,500		25,500
63305.0000 MWD Rebate Programs							
Subtotal: All Other Except Depreciation & Allocations	\$7,501,221		\$7,501,221	\$3,211,124	\$7,497,914	\$6,778,884	\$7,047,762
63005.0000 Depreciation-Buildings	3,960,018		3,960,018	1,633,365	4,077,091	3,835,416	3,874,673
63015.0000 Depreciation-Machinery & Equipment	470,617		470,617	214,207	381,096	398,660	358,897
63025.0000 Depreciation-Other Utility Assets	12,888		12,888	2,147	12,888	12,880	28,437
63040.0000 Depreciation-Computers & Software						(40,457)	
63045.0000 Depreciation-Other Non-Utility	768		768	128	768	767	768
Subtotal: Depreciation Expense	\$4,444,291		\$4,444,291	\$1,849,847	\$4,471,843	\$4,207,264	\$4,262,775
63131.0000 Overhead Recovery							4,000
63131.1000 Overhead Recovery:Fleet Allocation	276,668		276,668	154,987	309,975	242,147	286,029
63131.1001 Overhead Recovery:Fleet Usage	(10,495)		(10,495)	(14,965)	(10,444)	(21,816)	(26,288)
63131.1002 Overhead Recovery:Warehouse Alloc						55,923	
63131.1004 Overhead Recovery:Safety Allocation	219,273		219,273	53,726	199,010	100,853	136,864
63131.1005 Overhead Recovery:Shared Support		4,007,052	4,007,052	998,514	2,848,351	1,468,506	2,612,311
63131.1006 Overhead Recovery:2nd Shared Suppt				90,175		90,175	
63310.0000 Inventory Overhead	62,285		62,285	15,106	49,530	27,027	46,275
Subtotal: Allocation Expense	\$547,731	\$4,007,052	\$4,554,783	\$1,297,544	\$3,396,422	\$1,962,816	\$3,059,191
Total O&M Expenses	\$33,003,965	\$4,007,052	\$37,011,016	\$16,825,230	\$35,380,791	\$32,046,364	\$33,654,300
60012.1532 Fringe Benefits:PERS UAL One-Time	439,901	92,169	532,070	440,000	439,901	440,000	439,901
Subtotal: UAL One-Time Expense	439,901	92,169	532,070	440,000	439,901	440,000	439,901
Total O&M and UAL One-Time	33,443,866	4,099,221	37,543,087	17,265,230	35,820,692	32,486,364	34,094,201