



Fiscal Year 2023 Approved Budget



Mission

Scotts Valley Water District delivers a sustainable, high quality water service in an environmentally responsible and financially sound manner.

Core Values

Scotts Valley Water District is:

- Innovative
- Efficient
- Adaptable
- Collaborative
- Approachable

Vision

Scotts Valley Water District is a results-driven, data-oriented public agency that provides effective actions, superior customer service and visionary leadership.

Scotts Valley Water District
Board of Directors
July 1, 2022

Name	Title	Elected / Appointed	Current Term
Ruth Stiles	President	Elected	2018-2022
Chris Perri	Vice President	Elected	2020-2024
Bill Ekwall	Director	Elected	2018-2022
Danny Reber	Director	Elected	2020-2024
Wade Leishman	Director	Elected	2018-2022

This Page Intentionally Blank



June 9, 2022

Board of Directors
Scotts Valley Water District

Re: FY 2023 Budget Transmittal Letter

The FY 2023 Budget was developed to implement the FY 2023 Work Plan in support of the District strategic goals:

- Water Resource Management: SVWD meets the water supply needs of its customers by developing new, sustainable sources and maximizing the use of existing sources.
- Infrastructure Integrity: SVWD provides continuous investment in its infrastructure and process improvements to ensure the efficiency of its operations.
- Financial Stewardship: SVWD manages its financial resources in a manner that ensures the reliability of its operations and provides the greatest value to its customers.
- Community Engagement: SVWD proactively creates opportunities for strategic alliances and mutually beneficial relationships with its customers and partners.
- Organizational Vitality: SVWD recruits and retains the highest quality employees and board members by offering a work environment in which they can thrive and succeed.

The Work Plan in its entirety is attached for reference.

The total FY 2023 Budget amounts to \$10,033,984 in expenditures, including \$6,316,093 in Operating Expenses, \$1,118,091 in Debt Service, \$1,670,000 in New Projects, \$909,800 in Project Carryover, and \$20,000 in Purchase Order Carryover as described in the FY 2023 Budget Summary below.

In the March and April 2022 meetings, the Finance and Personnel Committee reviewed Budget Assumptions and the preliminary Proposed Operating Budget. In May, the Board of Directors reviewed the Proposed Projects Budget and the Proposed Operating Budget.

The District completed the Comprehensive Rate and Fee Study in October 2021 and implemented the first year of the new rate plan in January 2022. District rates were converted to reflect a new monthly billing schedule that went into effect in December of 2021. Rate changes reflected in this FY 2023 Budget and projected for January 2023 are presented below:

Potable Water

Effective Date	Change in Basic Meter Charge	Change in Tiered Rate
January 1, 2022	varies	varies
January 1, 2023	5%	5%

Recycled Water

Effective Date	Change in Basic Meter Charge	Change in Tiered Rate
January 1, 2022	-3%	3.6%
January 1, 2023	5%	5%

To comply with the 2014 Sustainable Groundwater Management Act, the District along with the County of Santa Cruz and San Lorenzo Valley Water District formed the Santa Margarita Groundwater Agency (SMGWA), which operations are initially funded by the three member agencies. The FY 2023 Expense Budget includes funding of \$200,000, \$100,000 more than the prior year budget, for SMGWA.

The Debt Service budget in the FY 2023 Budget consists of two debt issuances. The budget for the 2016 Installment Purchase Agreement with JP Morgan is pursuant to the payment schedule in the agreement. The budget for the 2021 Installment Purchase Agreement with First Foundation Bank is also pursuant to the payment schedule in the agreement. With these assumptions, the debt service payments in FY 2023 will increase approximately \$345,527 to \$1,118,091. The Debt Service Coverage Ratio (DSCR) for the FY 2023 Budget is 3.00, exceeding the required 1.2 ratio. The ratio lowers to 2.36 if all development revenues from new service connections projected for FY 2023 were delayed to future years.

The FY 2023 Operating Expense Budget increases 4.3%, or \$266,338 from the prior year budget. There are two reasons for the increase: District contribution to SMGWA increased by \$100,000. Additionally, the FY 2022 budget includes budget enhancements for one-time investments as well as increased investment in personnel in the Salaries & Benefits budget.

The budget for Salaries & Benefits in FY 2023 reflects a 8.38% Cost-of-Living Adjustment (COLA) increase for all positions. Contribution rates of each of the Districts three CalPERS pension plans stayed flat in FY 2023. The minimum required payment on the District's Unfunded Accrued Liability increased 14% from \$215,118 to \$244,234. Overall, Salaries & Benefits are budgeted to increase by 4.2% in FY 2023.

Services & Supplies, including debt service interest expense, are budgeted to increase 1% in FY 2023.

FY 2023 BUDGET SUMMARY

	Potable Water Fund 01	Recycled Water Fund 02	District Total Funds 01 and 02
REVENUE			
Operating Revenue			
Water Sales	4,514,300	534,900	5,049,200
Water Services	2,653,600	86,700	2,740,300
New Connections	720,200		720,200
Subtotal	7,888,100	621,600	8,509,700
Non-Operating Revenue			
Property Taxes	1,134,538	-	1,134,538
Notes Receivable (principal)	-	15,000	15,000
Other	27,456	6,800	34,256
Subtotal	1,161,994	21,800	1,183,794
TOTAL REVENUE	9,050,094	643,400	9,693,494
EXPENSES			
Operating Expenses			
Administration	1,378,718	124,858	1,503,575
Finance/Customer Service/WUE	914,141	86,795	1,000,936
Operations	3,054,402	389,089	3,443,491
Engineering	213,631	23,737	237,367
Board	117,651	13,072	130,724
Subtotal	5,678,542	637,551	6,316,093
Debt Service (principal & interest)	1,118,091	-	1,118,091
Projects	1,620,000	50,000	1,670,000
TOTAL EXPENSES	8,416,633	687,551	9,104,184
FY 2022 Projects Carryover	909,800	-	909,800
FY 2022 Purchase Orders Carryover	20,000	-	20,000
TOTAL BUDGET W/CARRYOVER	9,346,433	687,551	10,033,984

REVENUE

The FY 2023 Budget comprises a total revenue of \$9,693,494 with \$9,050,094 in the Potable Water (01) Fund and \$643,400 in the Recycled Water (02) Fund.

Water Sales revenue includes consumption-based sales of potable water, recycled water, and bulk water. The FY 2023 Water Sales revenue budget assumes consumption will be ten percent lower than the recent five-year average, with drought surcharges implemented in the summer of 2021 and a 5% rate increase in January 2023.

Water Service revenue is based on monthly basic service charges and the number of existing meters for both potable and recycled water. For new connections added to the system in FY 2022, Water Service revenue is anticipated in FY 2023 and is included in the budget.

New Connections revenue is based on the development projects which are underway in the Service Area and anticipated to be completed in FY 2023. New Connections revenue has proven to be volatile and difficult to predict. The FY 2023 Budget is based on the most likely scenario projected at this time.

Non-Operating Revenue includes property taxes, notes receivable, interest, dividends, sale of surplus items, etc. Property tax revenue for FY 2023 is budgeted at 2.4% more than the FY 2022 estimated actual, based on revenue growth estimates from the County. Interest and dividends are budgeted based on current interest rates.

EXPENSES

The FY 2023 Operating Budget totals \$6,316,093 including \$5,678,542 in the Potable Water (01) Fund and \$637,551 in the Recycled Water (02) Fund. The FY 2023 Operating Budget is comprised of \$3,273,116 in Salaries and Benefits and \$3,024,976 in Services, Supplies and Production Costs, as detailed below.

Salaries and Benefits

	FY 2022 Approved Budget	FY 2023 Proposed Budget	Change	%
Administration	702,412	816,905	114,493	16%
Finance	590,975	553,829	-37,146	-6%
Operations	1,612,579	1,680,391	67,812	4%
Engineering	112,058	120,367	8,309	7%
Board	124,055	101,624	-22,431	-18%
Total	3,142,079	3,273,116	131,037	4%

The FY 2023 Salaries and Benefits budget provides for an increase of \$131,037, or 4%, over the FY 2022 budget. The Salaries budget includes scheduled step increases for eligible hourly employees and compensation adjustments for exempt employees. The budget also includes a COLA of 8.38%. This increase is comprised of the calendar year 2021 CPI-U average (3.38%) and an additional 5% increase. Directors Fees for the board include compensation for Directors and Associate Directors to attend board and committee meetings as well as time spent at conferences, training events and other functions. The Benefits budget includes an average increase of 3.3% in medical premium rates; an increase of \$39,310 or 22%, for the unfunded pension liability related to prior service by employees and moderate increases in other benefits.

The number of positions increased by one to 19. The Administrative Office Assistant position which previously supported the Santa Margarita Groundwater Agency (SMGWA) is now fully budgeted to the District. The additional position is the Special Projects Assistant (Term Limited) position. A summary of budgeted full-time equivalent (FTE) positions follows:

Positions

	FTE in FY 2022	FTE in FY 2023
Administrative Office Assistant	0.5	1
Administrative Office Assistant - SMGWA	0.5	0
Assistant to the General Manager	1	1
Accounting Specialist	1	0
Accounting Technician	0	1
Engineering Technician	1	1
Electrician/Instrumentation Technician	1	1
Finance & Customer Service Manager	1	1
General Manager	1	1
Lead Water Facilities Operator	2	2
Operations Manager	1	1
Operations Supervisor	1	1
Special Projects Assistant (Term Limited)	0	1
Utility Service Representative, Field	1	1
Utility Service Technician	1	2
Water Facilities Operator III	2	2
Water Facilities Operator II	2	2
Water Use Efficiency Coordinator	1	0
Total Positions	18	19

Services, Supplies and Production Costs

Description	FY 2022 Approved Budget	FY 2023 Proposed Budget	Change	%
Services	1,017,806	978,912	-38,894	-4%
Supplies	58,900	62,300	3,400	6%
General Production Costs	114,100	129,300	15,200	13%
Source of Supply	260,000	370,000	110,000	42%
Pumping	526,500	542,300	15,800	3%
Water Treatment	518,100	510,700	-7,400	-1%
T&D	142,600	146,600	4,000	3%
Customer Accounts	229,937	291,764	61,827	27%
Other	6,100	11,100	5,000	82%
Total	2,874,043	3,042,976	168,933	6%

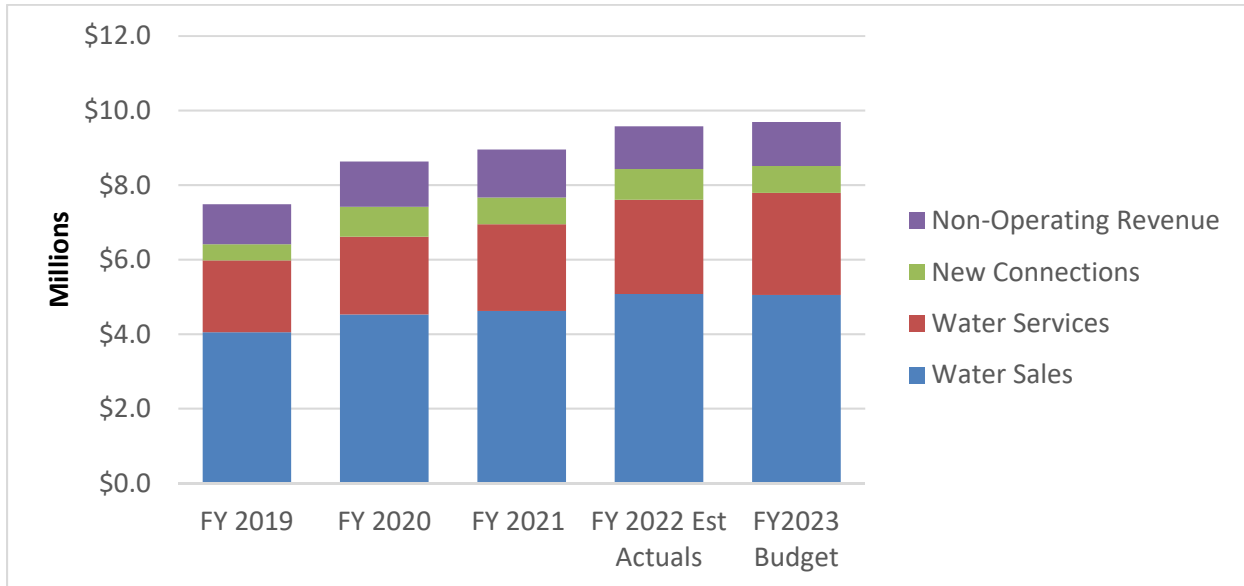
FY 2023 Services, Supplies and Production costs are budgeted at \$3,042,976, an increase of 6% from FY 2022. Services costs decreased 4% to \$978,912 from \$1,017,806 in FY 2022. The FY 2023 Budget includes various one-time Budget Enhancements for Professional Services in the Administration, Finance/Customer Service, and Operations Divisions that were not included in the FY 2022 Budget. These initiatives total approximately \$91,500. Excluding these Budget Enhancements, the FY 2023 Services, Supplies and Production costs would instead have totaled \$2,951,476, and the FY 2023 Budget would be an increase of \$77,433, or 2.6% less than the amount budgeted in FY 2022.

FY 2023 Purchase Order Carryover

One purchase order with an estimated balance of \$20,000 was encumbered in FY 2022, but not expected to be completed by year-end. The balance will be rolled into the FY 2023 Operating Budget to continue the work and is reflected in the budget as an FY 2022 Purchase Order Carryover in FY 2023.

FIVE-YEAR TREND/COMPARISON:**Revenue:**

The following chart provides a five-year trend of District revenues, excluding Notes Receivable:



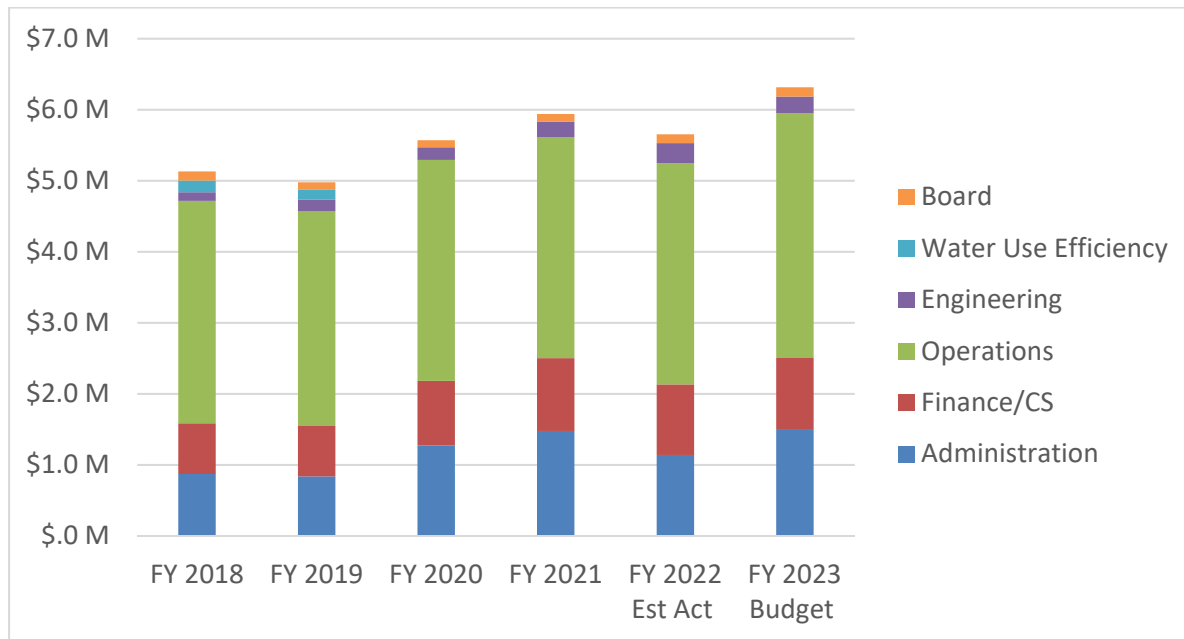
Water sales and water services revenue has increased since the adoption of the 2016 Rate Schedule in proportion to the rate increases over the period. A new rate schedule was approved in October 2021 and went into effect in January 2022.

Water sales and water services FY 2022 Estimated Actual revenue reflect rates from both the 2016 Rate Schedule and the 2021 Rate Schedule. The FY 2022 Budget assumed a 5% rate increase. However, while the 2021 Rate Schedule resulted in rate changes that were estimated to generate 5 percent revenue growth, each class of user and size of meter was impacted differently. FY 2022 Estimated Actual water services revenue include increased water service revenue from the rate increase and new connections in the District.

Water Sales consumption and revenue in FY 2023 will continue to be impacted by drought related activities. The District assumes a ten percent reduction will be achieved, that will be offset by five percent rate increases and drought surcharge rates. Water Sales revenue assumes that overall consumption will decrease ten percent from the five-year average used as the future baseline. Total revenue is anticipated to increase slightly in FY 2023.

Expenses:

The following chart provides a five-year trend of District expenses by Division.



The figures above exclude Debt Service. In FY 2020 the Water Use Efficiency division budget was shifted to the Finance / CS division to align with the changed organizational structure.

DEBT SERVICE

The FY 2023 Debt Service budget totals \$1,118,091, fully funded in the Potable Water (01) Fund pursuant to the 2021 Rate Schedule. The Debt Service is comprised of two debt issuances: the 2016 JP Morgan Loan and a 2021 First Foundation Loan.

	PW (01) Fund	RW (02) Fund	Total
2016 JP Morgan Loan			
Interest	\$57,385	\$0	\$57,385
Principal	\$671,991	\$0	\$671,991
Total	\$729,376	\$0	\$729,376
2021 First Foundation Loan			
Interest	\$83,715	\$0	\$83,715
Principal	\$305,000	\$0	\$305,000
Total	\$388,715	\$0	\$388,715
TOTAL DEBT SERVICE			
Interest	\$141,100	\$0	\$141,100
Principal	\$976,991	\$0	\$976,991
Total	\$1,118,091	\$0	\$1,118,091

DEBT SERVICE COVERAGE RATIO (DSCR)

The 2016 Refunding Loan requires that the District prescribe, revise and collect such charges for providing water, which, after allowances for contingencies and errors, produce sufficient income in each fiscal year to provide net revenues equal to at least 1.20 times the sum of 1) 2016 Loan installment payments becoming due and payable in such fiscal year and 2) all debt service and any related payments required with respect to any additional parity debt for such fiscal year. Parity debt consists of any additional debt obligations incurred by the District and secured by a debt on District revenues equally and ratably with the 2016 Loan payments. This includes the 2021 First Foundation Loan.

The FY 2023 Budget presents a debt coverage ratio of 3.02, which is well above the minimum requirement of 1.20. New Connections revenue including Meter Fees, Capacity Fees, Will Serve Fees, and Development Project Review Fees are budgeted for a total of \$0.7 million and included in the calculation. In the worst case, if all New Connections revenues were delayed and thus not included in this calculation, the DSCR would be adjusted to 2.38.

PROJECTS

The FY 2023 Projects budget totals \$1,670,000, consisting of \$1,620,000 in the Potable Water Fund and \$50,000 in the Recycled Water Fund. Additionally, projects in progress in FY 2022 are projected to have a total unspent balance of \$909,800 by FY 2022 year-end, and this amount will be carried forward into FY 2023, so that those projects may be completed. Combining the FY 2023 Project budget with the carryover budget, the FY 2023 Projects will total \$2,579,800. Highlighted projects are listed below:

Summary of the FY 2023 Projects Budget:

The most significant FY 2023 projects are described further below:

\$1,450,000 Well 3B Replacement

Construct a new well with a stainless-steel casing to replace the existing well 3B. The new well will pump water to the Orchard Run Water Treatment Plant for filtration and disinfection before distribution and will produce approximately 400 gallons per minute (gpm).

\$250,000 Lompico Formation Production Well

Design and construct a new production well that is needed to offset lost production capacity from Well 9 & Well 11A. The replacement well will, in part, be sited to provide for a more balanced withdrawal rate from the Lompico Aquifer.

\$150,000 El Pueblo Water Treatment Plant Improvements

Replace the manual filter control system that was installed in the 1980's with a programmable automated control system that is linked with the SCADA system.

\$150,000 Service Line Replacement in Monteville

Multi-year project to replace over 200 un-mapped polyethylene service lines with standardized copper service lines.

BUDGETARY CONTROL

Through approval of the budget, the board appropriates the resources necessary to maintain District service levels and achieve specified objectives. The District prepares a detailed line item operating budget, which represents an estimate based on operations at the time the budget is prepared. Throughout the fiscal year management applies best business practices to improve operational efficiencies. As a result, actual expenses may differ from the budget.

The level of budgetary control is set at the division level. Each Division Manager is responsible for his/her division budget. The General Manager is responsible for the District budget with authority to move appropriations between divisions. Budgetary control for projects is set at the total Projects budget amount approved for the year, including carryover project funding. Spending on a project not listed in the budget would require the board's review and approval through an agenda report.

FUND BALANCE

Fund Balance serves as a measure of the financial resources available in a governmental fund. Fund Balance is calculated as working capital, current assets minus current liabilities, to measure the approximate cash balance for the period. Funds in Fund Balance are readily available for new expenses or commitments.

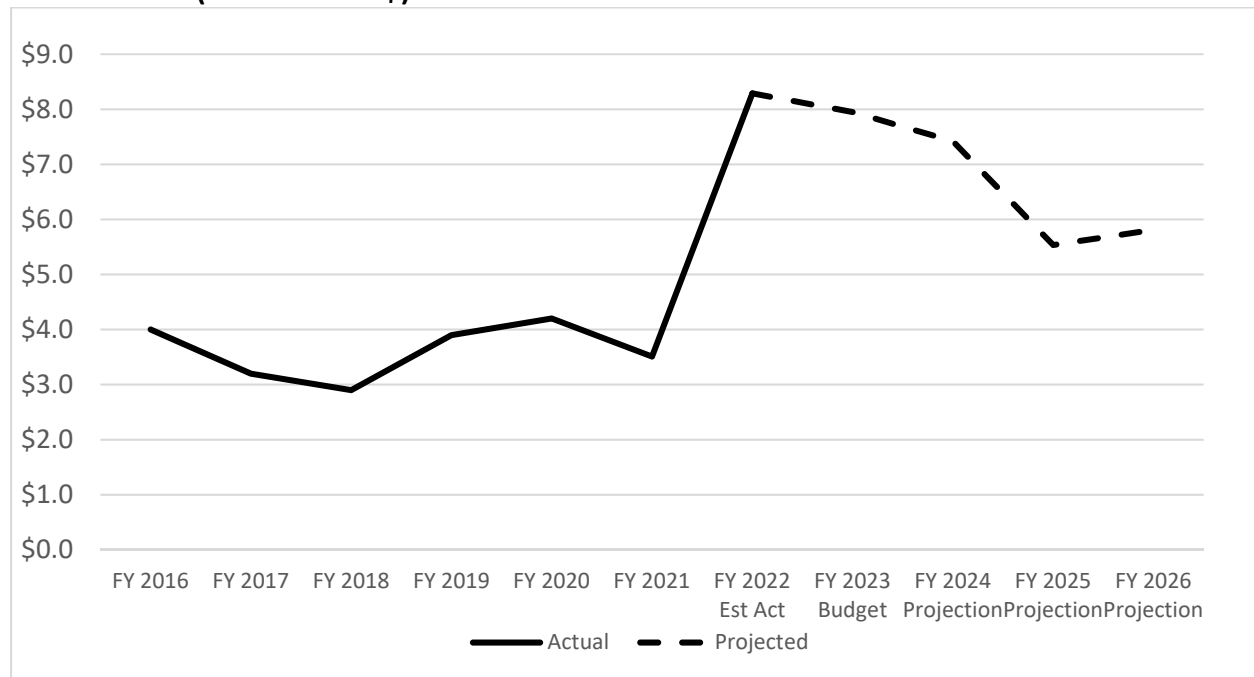
FY 2022 Estimated Actual	Potable Fund	Recycled Fund	District Total
Audited Fund Balance 6/30/2021	3,186,718	324,817	3,511,535
Revenue	8,853,103	722,049	9,575,153
Financing - New Debt Issuance	6,000,000	-	6,000,000
Notes Receivable	-	15,000	15,000
Operating Expense	(5,100,284)	(555,934)	(5,656,219)
Debt Service	(484,519)	(288,045)	(772,564)
Payment on Accrued Pension Liability	(2,600,000)	-	(2,600,000)
Project Costs	(1,783,907)	-	(1,783,907)
Increase / (Decrease) of Fund Balance	4,884,393	(106,929)	4,777,463
Projected Fund Balance 6/30/2022	8,071,111	217,888	8,288,998

The total Fund Balance is projected to increase \$4.8 million by the end of FY 2022, from \$3.5 million to \$8.3 million. This increase is primarily due to the 2021 First Foundation loan of \$6 million. The Estimated Actual for projects in FY 2022 is \$1.8 million versus the \$2.7 million that was anticipated would be needed in the FY 2022 Budget.

FY 2023 Budget	Potable Fund	Recycled Fund	District Total
Projected Fund Balance 6/30/2022	8,071,111	217,888	8,288,998
Revenue	9,050,094	643,400	9,693,494
Operating Expense	(5,678,542)	(637,551)	(6,316,093)
Debt Service	(1,118,091)	-	(1,118,091)
Project Costs	(1,620,000)	(50,000)	(1,670,000)
Increase / (Decrease) of Fund Balance	663,461	(44,151)	589,310
FY 2022 Purchase Orders Carryover	(20,000)	-	(20,000)
FY 2022 Projects Carryover	(909,800)	-	(909,800)
Projected Fund Balance 6/30/2023	7,774,772	173,737	7,948,509

The FY 2023 Budget anticipates a \$0.8 million use of Fund Balance. The FY 2023 budget anticipates that \$3.0 million will be used for projects which includes \$2.17 million in new project costs and \$0.9 million in project carryover. Fund Balances is anticipated to decrease from \$8.3 million on 6/30/2022 to \$7.5 million on 6/30/2023.

Fund Balance (in millions of \$)



After four years of declining fund balance from FY 2015 through FY 2018, the Fund Balance increased in FY 2019 and FY 2020. In FY 2021 the District made significant investments in capital assets, primarily in the Orchard Run Water Treatment Plant, resulting in a draw on fund balance. This project was debt financed, with the actual funding disbursed in FY 2022. FY 2022 Estimated Actual Fund Balance increase is due to the 2021 loan as well as revenue growth. As described above, the FY 2023 Budget anticipates use of reserves of approximately \$0.3 million.

Estimating future year fund balances requires numerous assumptions. The most significant assumptions relate to Capital Improvement Program spending levels and timing and new connections. The District takes a conservative approach to projecting the timing of when revenue from new connections will be received.

ALLOCATION OF EXPENSES BETWEEN POTABLE FUND AND RECYCLED FUND

Recycled water revenues, portions of debt service for the 2016 Refunding Loan, water meters for recycled accounts, repairs and maintenance of the recycled water plant and 10% of the general and administrative expenses are budgeted in the Recycled Water Fund. In the adopted 2021 Rate Schedule, effective with the FY 2023 Budget funding for the 2016 Refunding Loan was shifted to the Potable Water fund. It should be noted that all District fund balance reserves are allocated to the Potable Fund and none is currently allocated to the Recycled Fund.

TARGET RESERVE

The target reserves are established by the formula stated in District Policy P200-17-2. For FY 2023, the calculated target reserve amount is approximately \$5.4 million, as summarized below. The projected Reserve Balance, based upon fund balance at June 30, 2023, is \$7.5 million, or \$2.1 million greater than the Target Reserve.

District Reserve Components:

		FY 2023
Operating Reserve		
FY 2023 Operating Expense Budget	6,316,093	
Reserve Level: 90 days (25%)	25%	1,579,023
Rate Stabilization Reserve		
FY 2023 Water Sales Revenue Budget	5,049,200	
20% of volumetric water sales revenue	20%	1,009,840
Emergency Reserve		
Net Asset Value @ 6/30/2021	24,492,236	
2.5% of Net Asset Valuation	2.50%	612,306
Capital Reserve		
FY 2021 Depreciation	1,119,609	
1 year of Depreciation	100%	1,119,609
Debt Service Reserve		
FY 2023 Debt Service	1,118,091	
100% of Debt Service	100%	1,118,091
Target Reserve:		<u>5,438,869</u>

In summary, the FY 2023 Budget reflects a Revenue budget of continued cautious optimism, an Operating Expense budget that invests in Personnel and maintains high service levels, and a detailed Projects budget. Looking ahead, the District plans continue implementation of measures to achieve water savings while maintaining stable revenue. The FY 2023 Budget ensures that high service levels are maintained, essential projects are completed, with the District remaining on the path toward sustaining the target reserve level.

Respectfully submitted,

Piret Harmon
General Manager

**Scotts Valley Water District FY
2023 Approved Budget: Revenue**

Account Number	Account Description	FY 2022 Budget	FY 2022 Estimated Actual	FY 2023 Budget
Fund (01)	POTABLE WATER			
R10	Operating Revenue - Water Sales			
01-000-41101	Residential Consumption - Single-Family	2,594,087	2,500,164	2,500,200
01-000-41102	Residential Consumption - Multi-Family	200,886	196,314	196,300
01-000-41103	CII Consumption	1,343,116	1,391,954	1,392,000
01-000-41105	Irrigation Consumption	374,031	408,219	408,200
01-000-41200	Other Bulk Water	23,090	17,650	17,600
	R10 Operating Revenue-Water Sales Total:	4,535,210	4,514,300	4,514,300
R20	Operating Revenue - Water Services			
01-000-41300	Other Late Penalty	9,000	19,278	18,100
01-000-42100	Standby Basic Meter Charge	2,370,833	2,350,546	2,555,700
01-000-42121	Standby FP Basic Meter Charge	62,342	68,391	71,800
01-000-43300	Other Operating Revenue	6,800	7,988	8,000
	R20 Operating Revenue - Water Services Total:	2,448,975	2,446,203	2,653,600
R25	Operating Revenue - New Connections			
01-000-42101	Other Meter Fee	12,500	7,400	6,900
01-000-42102	Other Capacity Buy-in Fee	508,022	752,062	704,400
01-000-42120	Other FP Meter Fee	800	2,191	1,900
01-000-43100	Other Will Serve	1,000	1,125	1,000
01-000-43200	Other Dev Proj Review	6,000	3,806	6,000
	R25 Operating Revenue - New Connections Total:	528,322	766,584	720,200
				-
R30	Non-Operating Revenue			
01-000-46000	Property Taxes	1,071,830	1,107,947	1,134,538
01-000-47110	Interest & Dividend	10	51	56
01-000-47120	Interest - LAIF	21,700	5,088	5,300
01-000-47520	Misc. Non-Operating Revenue	39,800	22,124	22,100
01-000-47530	Unrealized Gain/Loss on Investment	-	(9,194)	-
	R30 Non-Operating Revenue Total:	1,133,340	1,126,016	1,161,994
Fund (01) Potable Water Revenue Total:		8,645,847	8,853,103	9,050,094

**Scotts Valley Water District FY
2023 Approved Budget: Revenue**

Account Number	Account Description	FY 2022 Budget	FY 2022 Estimated Actual	FY 2023 Budget
Fund (02)	RECYCLED WATER			
R10	Operating Revenue - Water Sales			
02-000-41105	Irrigation Consumption	501,700	509,452	534,900
02-000-41200	Other Bulk Water	-	50,330	-
	R10 Operating Revenue - Water Sales Total:	501,700	559,782	534,900
R20	Operating Revenue - Water Services			
02-000-42100	Standby Basic Meter Charge	66,900	82,591	86,700
02-000-43300	Other Oper Revenue	-	125	-
	R20 Operating Revenue - Water Services Total:	66,900	82,716	86,700
				-
R25	Operating Revenue - New Connections			-
02-000-42101	Other Meter Fee	19,083	797	-
02-000-42102	Other Capacity Fee	-	57,249	-
	R25 Operating Revenue - New Connections Total:	19,083	58,046	-
R30	Non-Operating Revenue			
02-000-47110	Interest and Dividend	4,575	6,505	6,800
02-000-47560	Notes Receivable Payments	15,000	15,000	15,000
	R30 Non-Operating Revenue Total:	19,575	21,505	21,800
Fund (02) Recycled Water Revenue Total:		607,258	722,049	643,400
Fund (01) and Fund (02) Revenue Total:		9,253,105	9,575,153	9,693,494
Total Revenues excluding Notes Receivable		9,238,105	9,560,153	9,678,494

Scotts Valley Water District
Potable Water Fund (01)
FY 2023 Approved Budget: Expense

Account Number	Account Description	FY 2022 Budget	FY 2022 Estimated Actual	FY 2023 Budget
Fund (01)	POTABLE WATER			
Dept (100)	Administration			
E01	Salaries & Benefits			
01-100-51110	Regular Pay	357,966	335,583	388,465
01-100-51111	Temporary Pay	11,440	5,336	65,000
01-100-51114	Overtime Pay	-	-	-
01-100-51115	Separation Pay	-	-	-
01-100-51116	Bonus Pay	3,815	3,815	-
01-100-51132	Special Vacation Pay	6,300	12,500	13,653
01-100-51150	Vehicle & Phone Allowance	3,840	3,692	3,840
01-100-51161	Medicare	5,689	4,858	5,950
01-100-51162	Social Security	-	333	-
01-100-51170	Compensated Absences	-	-	-
01-100-51202	Retirement - Tier 2	30,184	30,091	32,332
01-100-51203	Retirement - Tier 3	5,013	3,380	5,615
01-100-51204	Unfunded Pension Liability	215,118	207,962	244,234
01-100-51206	Retirement - Survivor Benefit	73	65	73
01-100-51210	Medical Insurance	30,143	28,616	32,949
01-100-51211	Medical Cash-in-lieu	-	-	-
01-100-51212	Dental Insurance	2,501	1,969	2,416
01-100-51213	Vision Insurance	679	668	906
01-100-51214	Life & AD&D Insurance	1,113	1,146	1,063
01-100-51215	457 & HSA Contributions	15,000	12,096	12,800
01-100-51216	Employee Assistance Program	86	86	60
01-100-51220	Other Post-Employment Benefits	6,202	6,164	-
01-100-51240	Workers' Compensation	2,000	2,828	2,300
01-100-51250	Tuition Reimbursement	5,250	-	5,250
01-100-51698	Reimbursement from SMGWA	-	-	-
01-100-51700	Allocation to RW Fd-S&B	(70,241)	(66,119)	(81,691)
	E01 Salaries & Benefits Totals:	632,171	595,070	735,215
E03	Services			
01-100-52110	Contractual Services	22,500	20,600	22,200
01-100-52120	Landscape Maint	7,000	6,000	6,000
01-100-52210	Professional Services	120,000	115,000	150,000
01-100-52230	IT Services	70,000	70,000	70,000
01-100-52231	Website Maint	9,500	9,500	2,000
01-100-52250	Legal Counsel	42,000	42,000	42,000
01-100-52280	Election Services	-	-	13,700
01-100-52310	Sewer Service	500	500	550
01-100-52320	Solid Waste Service	650	650	700
01-100-52330	Electricity & Gas	12,000	12,000	15,000
01-100-52340	Telephone & Internet	11,400	9,000	10,500
01-100-52410	Software Licensing & Maint	2,800	-	3,500
01-100-52420	Equipment Rental & Maint	4,600	4,600	4,600

Scotts Valley Water District
Potable Water Fund (01)
FY 2023 Approved Budget: Expense

Account Number	Account Description	FY 2022 Budget	FY 2022 Estimated Actual	FY 2023 Budget
01-100-52510	Travel & Meetings	6,000	6,000	12,000
01-100-52520	Training	5,000	1,000	5,000
01-100-52530	Dues & Memberships	26,500	26,500	26,500
01-100-52540	Employee Recognition	6,000	3,000	8,000
01-100-52570	Printing Services	2,000	-	-
01-100-52620	Legal Advertising	200	-	200
01-100-52630	Advertising & Promotion	14,000	11,500	15,000
01-100-52660	Recruitment	1,000	4,500	2,000
01-100-52700	Safety Services	1,000	500	1,000
01-100-52725	HR Processing Fees	2,200	2,200	2,200
01-100-52800	Regulatory Oversight & Comp	100	100	100
01-100-52810	General Building Maint	18,000	-	2,020
01-100-52980	Allocation to RW Fd-Services	(38,495)	(34,515)	(41,477)
	E03 Services Totals:	346,455	310,635	373,293
E05	Supplies			
01-100-53100	Office Supplies	4,000	3,500	4,000
01-100-53110	Building Maint Supplies	-	700	1,000
01-100-53400	Books & Subscriptions	500	200	400
01-100-53500	Safety Supplies	1,500	2,500	2,500
01-100-53700	Special Division Supplies	5,000	4,000	4,000
01-100-53910	Office Equipment	2,000	200	2,000
01-100-53920	Furniture & Furnishings	3,000	3,000	3,000
01-100-53980	Allocation to RW Fd-Supplies	(1,600)	(1,410)	(1,690)
	E05 Supplies Totals:	14,400	12,690	15,210
E10	Source of Supply			
01-100-52211	Professional Services - SMGWA	100,000	84,000	200,000
01-100-52212	Professional Services - SS	30,000	30,000	50,000
01-100-52290	In-kind Service for SMGWA	10,000	4,000	-
	E10 Source of Supply Totals:	140,000	118,000	250,000
E70	Other			
01-100-52940	Customer Claims Paid	-	-	-
01-100-52950	Contingency for Litigation	5,000	-	5,000
	E70 Other Totals:	5,000	-	5,000
	Dept 100 Sub Totals:	1,138,026	1,036,395	1,378,718

Scotts Valley Water District
Potable Water Fund (01)
FY 2023 Approved Budget: Expense

Account Number	Account Description	FY 2022 Budget	FY 2022 Estimated Actual	FY 2023 Budget
Dept (200)	Finance/Customer Service			
E01	Salaries & Benefits			
01-200-51110	Regular Pay	408,942	412,600	387,685
01-200-51111	Temporary Pay	5,000	-	5,000
01-200-51114	Overtime Pay	1,000	553	1,000
01-200-51115	Separation Pay	-	1,029	-
01-200-51116	Bonus Pay	-	-	-
01-200-51132	Special Vacation Pay	3,000	-	3,816
01-200-51150	Vehicle & Phone Allowance	960	1,038	480
01-200-51161	Medicare	6,061	6,421	5,716
01-200-51162	Social Security	-	-	-
01-200-51163	Unemployment / Disability Insurance	-	650	-
01-200-51170	Compensated Absences	-	-	-
01-200-51202	Retirement - Tier 2	24,204	15,278	21,444
01-200-51203	Retirement - Tier 3	13,272	20,373	12,066
01-200-51206	Retirement - Survivor Benefit	97	115	97
01-200-51210	Medical Insurance	76,668	82,955	69,386
01-200-51212	Dental Insurance	3,297	3,792	3,388
01-200-51213	Vision Insurance	906	835	680
01-200-51214	Life & AD&D Insurance	1,511	984	901
01-200-51215	457 & HSA Contributions	8,800	9,325	8,800
01-200-51216	Employee Assistance Program	114	107	86
01-200-51220	Other Post-Employment Benefits	35,044	32,185	30,387
01-200-51230	Unemployment Insurance	-	-	-
01-200-51240	Workers' Compensation	2,100	3,894	2,900
01-200-51250	Tuition Reimbursement	-	-	-
01-200-51700	Allocation to RW Fd-S&B	(59,098)	(59,213)	(55,383)
	E01 Salaries & Benefits Totals:	531,878	532,920	498,446
E03	Services			
01-200-52210	Professional Services	80,100	20,337	26,150
01-200-52240	Audit Services	15,000	15,000	15,000
01-200-52260	Financial/Regulatory Reporting	1,550	1,510	1,600
01-200-52270	Accounting Services	-	-	-
01-200-52300	Auto & Liability Insurance	50,400	48,237	50,600
01-200-52400	Property Insurance	18,400	21,883	23,000
01-200-52410	Software Licensing & Maint	9,281	9,284	9,748
01-200-52420	Equipment Rental & Maint	-	-	-
01-200-52510	Travel & Meetings	5,250	5,117	5,270
01-200-52520	Training	3,180	500	1,000
01-200-52550	Printing & Mailing Services	500	108	100
01-200-52630	Advertising & Promotion	2,500	1,000	2,000
01-200-52720	Payroll Processing Fees	7,700	7,710	7,970
01-200-52740	Bank Service Fees	6,800	6,955	7,300
01-200-52760	Health Benefits Admin Fees	496	496	504
01-200-52980	Allocation to RW Fd-Services	(20,756)	(13,814)	(15,024)

Scotts Valley Water District
Potable Water Fund (01)
FY 2023 Approved Budget: Expense

Account Number	Account Description	FY 2022 Budget	FY 2022 Estimated Actual	FY 2023 Budget
01-200-54015	Property Tax Admin Fees	6,400	-	-
	E03 Services Totals:	186,801	124,323	135,218
E05	Supplies			
01-200-53200	Postage	3,000	2,848	3,000
01-200-53290	Promotional Give-Aways	1,000	900	1,000
01-200-53980	Allocation to RW Fd-Supplies	(400)	(375)	(400)
	E05 Supplies Totals:	3,600	3,373	3,600
E35	Customer Accounts			
01-200-52415	Software Licensing & Portal	47,377	51,625	61,704
01-200-52555	Printing & Mailing - CA	12,620	22,351	24,000
01-200-52560	Collection Agency Fees	1,160	1,160	1,270
01-200-52650	AMI Data Subscription	48,000	48,000	48,000
01-200-52710	Payment Processing Fees	60,000	60,000	60,000

Scotts Valley Water District
Potable Water Fund (01)
FY 2023 Approved Budget: Expense

Account Number	Account Description	FY 2022 Budget	FY 2022 Estimated Actual	FY 2023 Budget
01-200-53250	Rebates - Pressure Regulators	3,000	3,000	3,000
01-200-53260	Rebates- Turf/Drip Replacement	40,000	40,000	40,000
01-200-53261	Special Rebate - Lawn/Turf	-	18,000	35,000
01-200-53270	Rebates- Outdoor Efficiency	1,000	1,000	5,000
01-200-53280	Rebates- Indoor Efficiencies	5,000	5,000	5,000
01-200-53700	Special Division Supplies	3,000	3,000	3,000
01-200-54980	Allocation to RW Fd-Cust Accts	(12,916)	(14,014)	(15,197)
01-200-59400	Bad Debt	8,000	5,000	5,000
E35 Customer Accounts Totals:		216,241	244,122	275,776
E70	Other			
01-200-54010	Property Taxes	1,100	921	1,100
01-200-54020	Broker/Auction Commissions	-	-	-
01-200-54025	Late Penalties	-	-	-
01-200-59700	Unfunded OPEB Liability	-	-	-
01-200-59999	Suspense Account	-	-	-
E70 Other Totals:		1,100	921	1,100
E80	Debt Service			
01-200-54740	Interest Expense-2016 JPMorgan	42,313	42,313	57,385
01-200-54740	Interest Expense- New Issuance	105,000	40,000	83,715
01-200-54750	Bond Principal-2016 JPMorgan	-	402,206	671,991
01-200-54750	Bond Principal- New Issuance	-	-	305,000
E80 Debt Service Totals:		147,313	484,519	1,118,091
Dept 200 Sub Totals:		1,086,933	1,390,178	2,032,232

Scotts Valley Water District
Potable Water Fund (01)
FY 2023 Approved Budget: Expense

Account Number	Account Description	FY 2022 Budget	FY 2022 Estimated Actual	FY 2023 Budget
Dept (300)	Operations			
E01	Salaries & Benefits			
01-300-51110	Regular Pay	1,040,532	1,005,466	1,105,371
01-300-51111	Temporary Pay	-	-	-
01-300-51114	Overtime Pay	82,300	71,953	82,300
01-300-51115	Separation Pay	-	-	-
01-300-51116	Bonus Pay	-	2,426	-
01-300-51132	Special Vacation Pay	10,900	10,900	11,609
01-300-51150	Vehicle & Phone Allowance	6,240	6,219	6,240
01-300-51161	Medicare	15,536	15,590	16,330
01-300-51162	Social Security	-	-	-
01-300-51170	Compensated Absences	-	-	-
01-300-51201	Retirement - Tier 1	29,246	29,514	31,721
01-300-51202	Retirement - Tier 2	55,743	48,486	60,303
01-300-51203	Retirement - Tier 3	40,305	25,312	43,684
01-300-51206	Retirement - Survivor Benefit	242	188	242
01-300-51210	Medical Insurance	196,781	187,353	190,613
01-300-51211	Medical Cash-in-lieu	3,000	3,000	3,000
01-300-51212	Dental Insurance	11,063	10,581	10,959
01-300-51213	Vision Insurance	2,264	2,226	2,266
01-300-51214	Life & AD&D Insurance	2,655	2,601	2,722
01-300-51215	457 & HSA Contributions	20,800	22,291	20,800
01-300-51216	Employee Assistance Program	286	286	286
01-300-51220	Other Post-Employment Benefits	68,486	63,170	59,946
01-300-51240	Workers' Compensation	26,200	42,550	32,000
01-300-51700	Allocation to RW Fd-S&B	(161,258)	(155,011)	(168,039)
	E01 Salaries & Benefits Totals:	1,451,321	1,395,101	1,512,352
E03	Services			
01-300-52110	Contractual Services	-	-	-
01-300-52120	Landscape Maint	20,500	18,000	21,100
01-300-52210	Professional Services	10,000	5,000	10,300
01-300-52310	Sewer Service	500	500	500
01-300-52320	Solid Waste Service	3,100	7,000	3,200
01-300-52340	Telephone & Internet	16,200	14,000	16,700
01-300-52420	Equipment Rental & Maint	24,000	40,000	24,700
01-300-52500	Uniform Laundering Services	5,300	5,300	5,500
01-300-52510	Travel & Meetings	7,000	5,000	7,200
01-300-52520	Training	4,600	2,500	4,700
01-300-52550	Printing & Mailing Services	800	800	800
01-300-52700	Safety Services	1,500	1,500	1,500
01-300-52810	General Building Maint	5,200	5,200	5,400
01-300-52830	Landfill Fees	5,200	5,200	5,400
01-300-52910	Vehicle Maint	22,000	18,000	22,700
01-300-52930	Facility Site Maint	83,000	83,000	93,000
01-300-52980	Allocation to RW Fd-Services	(23,390)	(23,245)	(26,920)

Scotts Valley Water District
Potable Water Fund (01)
FY 2023 Approved Budget: Expense

Account Number	Account Description	FY 2022 Budget	FY 2022 Estimated Actual	FY 2023 Budget
01-300-55130	GIS Maint	25,000	21,450	46,500
	E03 Services Totals:	210,510	209,205	242,280
E05	Supplies			
01-300-53100	Office Supplies	2,200	2,200	2,300
01-300-53110	Building Maint Supplies	-	-	-
01-300-53400	Books & Subscriptions	500	350	500
01-300-53500	Safety Clothing & Equipment	13,300	13,300	13,700
01-300-53600	Vehicle Fuel	18,600	20,460	20,500
01-300-53910	Office Equipment	2,100	4,000	2,200
01-300-53920	Furniture & Furnishings	800	600	800
01-300-53980	Allocation to RW Fd-Supplies	(3,750)	(4,091)	(4,000)
	E05 Supplies Totals:	33,750	36,819	36,000

Scotts Valley Water District
Potable Water Fund (01)
FY 2023 Approved Budget: Expense

Account Number	Account Description	FY 2022 Budget	FY 2022 Estimated Actual	FY 2023 Budget
E07	General Production Costs			
01-300-52800	Regulatory Oversight & Comp	35,000	35,000	36,100
01-300-53300	Small Tools & Equipment	15,300	12,000	15,800
01-300-53700	Special Division Supplies	7,400	5,000	7,600
01-300-55980	Allocation to RW Fd-Gen Prod	(10,610)	(11,200)	(12,130)
01-300-56500	SCADA Maint	48,400	60,000	61,800
	E07 General Production Totals:	95,490	100,800	109,170
E10	Source of Supply			
01-300-55220	Intertie Water for Resale	-	-	-
01-300-55230	Well Maint	120,000	80,000	120,000
	E10 Source of Supply Totals:	120,000	80,000	120,000
E15	Pumping			
01-300-56310	Pumps & Boosters	50,000	50,000	51,500
01-300-56330	Pumps - Electricity & Gas	475,000	475,000	489,300
	E15 Pumping Totals:	525,000	525,000	540,800
E20	Water Treatment			
01-300-52315	Wastewater Disposal	135,000	135,000	139,100
01-300-55110	Chemical Supplies	66,400	75,225	68,400
01-300-55120	Laboratory Services	28,700	19,440	29,600
01-300-55210	Treatment Plant Maint	120,000	120,000	123,600
	E20 Water Treatment Totals:	350,100	349,665	360,700
E25	Transmission & Distribution			
01-300-52410	Software Licensing & Maint	6,300	4,583	6,500
01-300-55240	Tank & Reservoir Maint	24,000	12,381	24,700
01-300-56100	Main Maint & Repair	50,000	27,112	51,500
01-300-56200	Service Lateral Maint & Repair	15,300	9,872	15,800
01-300-56400	Fire Hydrant Maint	8,500	3,456	8,800
01-300-56600	Meter Maint	25,000	16,807	25,800
	E25 Transmission & Distribution Totals:	129,100	74,211	133,100
E70	Other			
01-300-54050	Capacity Buy-back	-	22,428	-
	E70 Other Totals:	-	22,428	-
	Dept 300 Sub Totals:	2,915,271	2,793,229	3,054,402

Scotts Valley Water District
Potable Water Fund (01)
FY 2023 Approved Budget: Expense

Account Number	Account Description	FY 2022 Budget	FY 2022 Estimated Actual	FY 2023 Budget
Dept (400)	Engineering			
E01	Salaries & Benefits			
01-400-51110	Regular Pay	90,794	89,154	98,148
01-400-51114	Overtime Pay	2,500	1,000	2,500
01-400-51115	Separation Pay	-	-	-
01-400-51150	Vehicle & Phone Allowance	480	480	480
01-400-51161	Medicare	1,403	1,355	1,510
01-400-51170	Compensated Absences	-	-	-
01-400-51202	Retirement - Tier 2	9,388	9,280	10,129
01-400-51203	Retirement - Tier 3	-	-	-
01-400-51206	Retirement - Survivor Benefit	24	20	24
01-400-51210	Medical Insurance	-	-	-
01-400-51211	Medical Cash-in-lieu	3,000	3,000	3,000
01-400-51212	Dental Insurance	1,294	1,273	1,296
01-400-51213	Vision Insurance	226	223	227
01-400-51214	Life & AD&D Insurance	120	125	126
01-400-51215	457 & HSA Contributions	2,200	2,208	2,200
01-400-51216	Employee Assistance Program	29	29	29
01-400-51240	Workers' Compensation	600	693	700
01-400-51700	Allocation to RW Fd-S&B	(11,206)	(10,884)	(12,037)
	E01 Salaries & Benefits Totals:	100,853	97,955	108,331
E03	Services			
01-400-52210	Outside Prof Services	20,000	10,000	20,000
01-400-52215	Prof. Svcs (3rd-Party Funded)	(10,000)	-	(10,000)
01-400-52220	Engineering Services	160,000	160,000	100,000
01-400-52410	Software Licensing & Maint	4,000	2,673	4,000
01-400-52510	Travel & Meetings	1,400	-	1,400
01-400-52520	Training	1,000	150	1,000
01-400-52700	Safety Services	-	-	-
01-400-52980	Allocation to RW Fd-Services	(17,640)	(17,282)	(11,640)
	E03 Services Totals:	158,760	155,541	104,760
E05	Supplies			
01-400-53700	Special Division Supplies	600	800	600
01-400-53980	Allocation to RW Fd-Supplies	(60)	(80)	(60)
	E05 Supplies Totals:	540	720	540
	Dept 400 Sub Totals:	260,153	254,216	213,631

Scotts Valley Water District
Potable Water Fund (01)
FY 2023 Approved Budget: Expense

Account Number	Account Description	FY 2022 Budget	FY 2022 Estimated Actual	FY 2023 Budget
Dept (900)	Board of Directors			
E01	Salaries & Benefits			
01-900-51120	Director Fees	38,240	38,240	36,800
01-900-51161	Medicare	554	547	554
01-900-51162	Social Security	2,371	2,371	2,371
01-900-51212	Dental Insurance	5,798	3,799	3,799
01-900-51213	Vision Insurance	1,585	1,585	1,585
01-900-51214	Life & AD&D Insurance	303	303	303
01-900-51220	Other Post-Employment Benefits	20,908	14,970	14,970
01-900-51240	Workers' Compensation	2,003	388	400
01-900-51260	Medical Premiums	52,293	52,293	40,842
01-900-51700	Allocation to RW Fd-S&B	(12,406)	(11,450)	(10,162)
	E01 Salaries & Benefits Totals:	111,650	103,046	91,461
E03	Services			
01-900-52410	Software Licensing & Maint	200	-	10,000
01-900-52510	Travel & Meetings	7,800	7,000	17,300
01-900-52520	Training	7,000	800	1,000
01-900-52980	Allocation to RW Fd-Services	(1,500)	(780)	(2,830)
	E03 Services Totals:	13,500	7,020	25,470
E05	Supplies			
01-900-53100	Office Supplies	200	200	200
01-900-53910	Office Equipment	600	600	600
01-900-53980	Allocation to RW Fd-Supplies	(80)	(80)	(80)
	E05 Supplies Totals:	720	720	720
	Dept 900 Sub Totals:	125,870	110,786	117,651
	Fd 01 Expense Totals:	5,526,252	5,584,803	6,796,633

Scotts Valley Water District
Recycled Water Fund (02)
FY 2023 Approved Budget: Expense

Account Number	Account Description	FY 2022 Budget	FY 2022 Estimated Actual	FY 2023 Budget
Fund (02)	RECYCLED WATER			
Dept (100)	Administration			
E01	Salaries & Benefits			
02-100-51700	Allocation from Fund (01) to Fund (02)	70,241	66,119	81,691
	E01 Salaries & Benefits Totals:	70,241	66,119	81,691
E03	Services			
02-100-52980	Allocation from Fund (01) to Fund (02)	38,495	34,515	41,477
	E03 Services Totals:	38,495	34,515	41,477
E05	Supplies			
02-100-53980	Allocation from Fund (01) to Fund (02)	1,600	1,410	1,690
	E05 Supplies Totals:	1,600	1,410	1,690
	Dept 100 Sub Totals:	110,336	102,044	124,858
Dept (200)	Finance/Customer Service			
E01	Salaries & Benefits			
02-200-51700	Allocation from Fund (01) to Fund (02)	59,098	59,213	55,383
	E01 Salaries & Benefits Totals:	59,098	59,213	55,383
E03	Services			
02-200-52980	Allocation from Fund (01) to Fund (02)	20,755	13,814	15,024
	E03 Services Totals:	20,755	13,814	15,024
E05	Supplies			
02-200-53980	Allocation from Fund (01) to Fund (02)	400	375	400
	E05 Supplies Totals:	400	375	400
E35	Customer Accounts			
02-200-52650	AMI Data Subscription	780	780	790
02-200-54980	Allocation from Fund (01) to Fund (02)	12,915	14,014	15,197
	E35 Customer Accounts Totals:	13,695	14,794	15,987
E80	Debt Service			
02-200-54740	Interest Expense - 2016 JPMorgan	27,419	27,419	-
02-200-54750	Bond Principal - JPMorgan	-	260,626	-
	E80 Debt Service Totals:	27,419	288,045	-
	Dept 200 Sub Totals:	121,367	376,240	86,795

Scotts Valley Water District
Recycled Water Fund (02)
FY 2023 Approved Budget: Expense

Account Number	Account Description	FY 2022 Budget	FY 2022 Estimated Actual	FY 2023 Budget
Dept (300)	Operations			
E01	Salaries & Benefits			
02-300-51700	Allocation from Fund (01) to Fund (02)	161,258	155,011	168,039
	E01 Salaries & Benefits Totals:	161,258	155,011	168,039
E03	Services			
02-300-52980	Allocation from Fund (01) to Fund (02)	23,390	23,245	26,920
	E03 Services Totals:	23,390	23,245	26,920
E05	Supplies			
02-300-53980	Allocation from Fund (01) to Fund (02)	3,750	4,091	4,000
	E05 Supplies Totals:	3,750	4,091	4,000
E07	General Production Costs			
02-300-53700	Special Division Supplies	8,000	-	8,000
02-300-55980	Allocation from Fund (01) to Fund (02)	10,610	11,200	12,130
	E07 General Production Totals:	18,610	11,200	20,130
E15	Pumping			
02-300-56310	Pumps and Boosters	-	-	-
02-300-56330	Pumps - Electricity and Power	1,500	1,500	1,500
	E15 Pumping Totals:	1,500	1,500	1,500
E20	Water Treatment			
02-300-55210	Treatment Plant Maintenance	168,000	124,092	150,000
	E20 Water Treatment Totals:	168,000	124,092	150,000
E25	Transmission & Distribution			
02-300-55240	Tank and Reservoir Maintenance	1,000	2,000	1,000
02-300-56100	Main Maintenance and Repairs	7,500	-	7,500
02-300-56200	Service Lateral Maint & Repair	3,000	-	3,000
02-300-56600	Meter Maintenance	1,000	1,000	1,000
02-300-56800	Recycled Water Monitoring	1,000	-	1,000
	E25 Transmission & Distribution Totals:	13,500	3,000	13,500
E30	Conservation			
02-300-56900	Recycled Water Fill Station	-	3,000	5,000
	E30 Conservation Totals:	-	3,000	5,000
	Dept 300 Sub Totals:	390,008	325,139	389,089

Scotts Valley Water District
Recycled Water Fund (02)
FY 2023 Approved Budget: Expense

Account Number	Account Description	FY 2022 Budget	FY 2022 Estimated Actual	FY 2023 Budget
Dept (400)	Engineering			
E01	Salaries & Benefits			
02-400-51700	Allocation from Fund (01) to Fund (02)	11,206	10,884	12,037
	E01 Salaries & Benefits Totals:	11,206	10,884	12,037
E03	Services			
02-400-52220	Professional Services	-	-	-
02-400-52980	Allocation to RW Fd-Services	17,640	17,282	11,640
	E03 Services Totals:	17,640	17,282	11,640
E05	Supplies			
02-400-53980	Allocation to RW Fd-Supplies	60	80	60
	E05 Supplies Totals:	60	80	60
	Dept 400 Sub Totals:	28,906	28,246	23,737
Dept (900)	Board of Directors			
E01	Salaries & Benefits			
02-900-51700	Allocation from Fund (01) to Fund (02)	12,406	11,450	10,162
	E01 Salaries & Benefits Totals:	12,406	11,450	10,162
E03	Services			
02-900-52980	Allocation from Fund (01) to Fund (02)	1,500	780	2,830
	E03 Services Totals:	1,500	780	2,830
E05	Supplies			
02-900-53980	Allocation from Fund (01) to Fund (02)	80	80	80
	E05 Supplies Totals:	80	80	80
	Dept 900 Sub Totals:	13,986	12,310	13,072
	Fd 02 Expense Totals:	664,603	843,979	637,551

SCOTTS VALLEY WATER DISTRICT					
FY 2023 Approved Budget: Project Costs					
CAPITAL IMPROVEMENT AND MAINTENANCE PROJECTS					
Category	Project Name	Project Description	Carryover to FY 2023	FY 2023 Request	FY 2023 Budget
Mains	Main Replacement Program - Potable	Replace and upgrade potable water mains based on leak history, service life, and size.	\$ -	\$ 100,000	\$ 100,000
		Regional Drought Resiliency Project. Design and construction of: 1) 12" bi-directional pipeline and pump station. 2) New groundwater well and treatment plant upgrades.	\$ -	\$ 500,000	\$ 500,000
	SCWD-SVWD System Intertie		\$ -	\$ 500,000	\$ 500,000
	<i>Funded by Local Project Sponsor (City of Santa Cruz)</i>		\$ -	\$ (500,000)	\$ (500,000)
Treatment Plants	El Pueblo Water Treatment Plant Improvements	Replace manual 1980's filter control system with programable automated control system linked with SCADA.	\$ 100,000	\$ 50,000	\$ 150,000
	Treatment Facility for New Production Well	New Lompico Formation Production Well and Treatment Plant.	\$ -	\$0	\$ -
Tanks	Bethany Tank Rehabilitation	Construct additional tank on-site to allow for roof reconstruction and interior and exterior coating replacement of 400,000 gallon Bethany Tank. Project extends tank service life and provides additional permanent storage and redundancy.	\$ 44,510	\$ 100,000	\$ 144,510
Pump Stations	Monte Fiore PS Rehab	Major upgrade to include new building, pumps, piping, propane generator, and controls.		\$75,000	\$ 75,000
Wells	Lompico Formation Production Well (Well 9 Replacement)	Construct a new production well that is needed to offset lost production capacity from Well 9 & Well 11A. The replacement well will in part be sited to provide for a more balanced withdrawal rate from the Lompico Aquifer.	\$ -	\$ 250,000	\$ 250,000
	<i>DWR Drought Grant Reimbursement</i>		\$ -	\$ -	\$ -
	Well 3B Replacement	Replace aging well 3B with new production well at the Sucinto Drive well site.	\$ 750,000	\$ 700,000	\$ 1,450,000
	<i>z</i>		\$ -	\$ -	\$ (1,500,000)
Recycled Water Supply	Purified Recycled Water Recharge	Supplemental supply project to increase groundwater reliability, especially in dry years (climate change related change). Could be shifted to SMGWA or replaced with conjunctive use.	\$ -	\$ 50,000	\$ 50,000
	<i>GW Recharge - Grant Reimbursement</i>		\$ -	\$ -	\$ -

SCOTTS VALLEY WATER DISTRICT					
FY 2023 Approved Budget: Project Costs					
CAPITAL IMPROVEMENT AND MAINTENANCE PROJECTS					
Category	Project Name	Project Description	Carryover to FY 2023	FY 2023 Request	FY 2023 Budget
Distribution System	Pressure Regulator Station Installation - Granite Creek Estates	Install main line regulator station to reduce 200+ PSI in the distribution system that serves Taryn Ct, Lauren Circ, Traci Ct and section of Granite Cr Rd.	\$ -	\$ 15,000	\$ 15,000
	<i>Third Party Contribution</i>		\$ -	\$ -	\$ -
	Service Line Replacement in Monteville	Replace 200+ un-mapped polyethylene service lines with standardized copper service lines, multi year project	\$ -	\$ 150,000	\$ 150,000
Meters	Automated Metering Infrastructure (AMI)	Install AMI transmitters on all meters over 3-4 year period.	\$ -	\$ 5,000	\$ 5,000
	Meter Replacement Program	Replace all meters installed before 2012 at the rate of 800-1000 meters per year.	\$ -	\$ 25,000	\$ 25,000
Fleet	Specialized Operations Equipment	Replace heavy equipment and specialized vehicles on as-needed basis.	\$ -	\$ 50,000	\$ 50,000
Buildings	Administrative Building Improvements	Repairs and modifications to the office facility to support business operations	\$ 15,290	\$ 75,000	\$ 90,290
	Corp Yard Improvements	Remove unused infrastructure, paving, heavy equipment shelter.		\$25,000	\$ 25,000
	Total Projects		\$ 909,800	\$ 1,670,000	\$ 2,579,800
	Less Other Funding		\$ -	\$ -	\$ (1,500,000)
	Net Projects		\$ 909,800	\$ 1,670,000	\$ 1,079,800