

Item 7 - Attachment A

Subcategory	Descriptions
Capital Expenses	This subcategory describes project budgets proposed to be allocated in the corresponding fiscal year.
Legacy Projects	This subcategory describes project budgets that were approved in a prior fiscal year but are still allocated for the current fiscal year. Expenses for capital projects may be incurred in multiple fiscal years due to the timing of the project.
Capital Reserves	This subcategory describes agency contributions to a reserve account for future capital projects. These funds are reserved and can only be utilized as authorized by member agencies.
Salaries	This subcategory describes all direct payment for salaries related to operating the Whale Rock Reservoir. This includes regular salaries, standby, and call back.
Benefits	This subcategory describes all benefits for staff related to operating the Whale Rock Reservoir. This includes retirement contributions, CalPERS, and insurance.
Office Expenses	This subcategory describes expenses such as paper, toner, binders, and other miscellaneous office supplies.
Operating Materials and Supplies	This subcategory describes all materials related to operating the Whale Rock Reservoir. Some of the specific items covered by this cost category include valves, pump repair materials, water meters, fencing materials, etc.
Services and Supplies	This subcategory describes expenses such as annual dam inspections through the California Department of Water Resources, minor pump and motor rebuilds, and other contract services.
Travel, Meeting, and Supplies	This subcategory describes expenses related to education and training such as AWWA conferences and other pertinent educations opportunities.
Utilities – Electrical Pumping	This subcategory describes the expenses related to pumping water from the Whale Rock Reservoir to the Whale Rock Commission members. While staff provided forecasted budget for this expense, pumping charges are not collected through agency contributions, and are billed separately based on proportional share of water delivered.
Utilities – Other	This subcategory describes utility expenses not related to pumping water. This includes utilities like communications, garbage, and facility and office electricity.
General Government	This subcategory describes expenses related to internal support services provided by the City, including the Finance, Human Resources, and City Clerk's Office Departments.
Charges for Services	This subcategory includes all Whale Rock Commission Member contributions, and any revenues related the fishing program.
Other General Government Revenue	This subcategory describes all other revenue. It includes any sort of interest on investments, rental revenues, etc.