

AGENDA

Georgetown Divide Public Utility District Board Of Directors
6425 Main Street, Georgetown, California 95634

FINANCE COMMITTEE

Regular Meeting

Thursday, April 27, 2023

3:30 P.M.

Finance Committee

Steve Miller, Chairman	M. Martha Helak
Andy Fisher, Vice Chairman	Charlotte Miller
Vacant, Secretary	William Gorenc

Board of Directors Liaison

Mitch MacDonald
Robert Stovall

MISSION STATEMENT

It is the purpose of the Georgetown Divide Public Utility District to:

- Provide reliable water supplies.
 - Ensure high quality drinking water.
 - Promote stewardship to protect community resources, public health, and quality of life.
 - Provide excellent and responsive customer services through dedicated and valued staff.
 - Ensure fiscal responsibility and accountability are observed by balancing immediate and long-term needs.
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NOTICE: This meeting will take place in the Board Room of the Georgetown Divide Public Utility District, located at 6425 Main Street in Georgetown, and will be open to the public. Members of the public may attend in person or may opt to participate in the meeting via video conference at:

<https://us02web.zoom.us/j/84778893610?pwd=OG11ZXI6ZnZWd2NCszRSdHZEEjB3dz09>

Meeting ID: **847 7889 3610** and Passcode: **728879** or via teleconference by Calling **1-669-900-6833**, Meeting ID: **847 7889 3610** and Passcode: **728879** and will be given the opportunity to provide public comment. Please note that any person attending via teleconference will be sharing the phone number from which they call in with the committee and the public.

The Finance Committee Chair is responsible for maintaining an orderly meeting.

1. CALL TO ORDER

ROLL CALL

PLEDGE OF ALLEGIANCE

2. ADOPTION OF AGENDA

3. PUBLIC FORUM: Any member of the public may address the Finance Committee on any matter within the jurisdictional authority of the Finance Committee. Public members desiring

to provide comments, must be recognized by the Committee Chairman, and speak from the podium. Comments must be directed only to the Finance Committee. The public should address the Finance Committee members during the public meetings as Chairman, Vice Chairman, Secretary, or Member, followed by the Committee member's individual last name. The Finance Committee will hear communications on matters not on the agenda, but no action will be taken. No disruptive conduct shall be permitted at any Finance Committee meeting. Persistence in disruptive conduct shall be grounds for summary termination, by the Chairman, of that person's privilege of address.

4. APPROVAL OF MINUTES – Meeting February 23, 2023

5. INFORMATIONAL ITEMS

- A. Finance Committee Member Recruitment
- B. Grant Update-General Manager

6. ACTION ITEMS

- A. Election of Finance Committee Officers
 - 1. Chairman
 - 2. Vice Chairman
 - 3. Secretary
- B. Review FY 2023-2024 Budget
- C. Review CIP Budget

7. FINANCE COMMITTEE MEMBER COMMITTEE COMMENTS AND REPORTS

8. AGENDA ITEMS FOR NEXT FINANCE COMMITTEE MEETING

- 9. NEXT MEETING DATE AND ADJOURNMENT** –The Finance Committee set the last Thursday of each month at 3:30 PM for regular committee meetings. The next Finance Committee Meeting is scheduled for May 25, 2023.

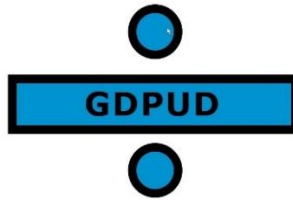
In compliance with the Americans with Disabilities Act, if you are a disabled person and you need a disability-related modification or accommodation to participate in this meeting, please contact the District Office by telephone at 530-333-4356 or by fax at 530-333-9442. Requests must be made as early as possible and at least one full business day before the start of the meeting. In accordance with Government Code Section 54954.2(a), this agenda was posted on the District's bulletin board at the Georgetown Divide Public Utility District office, at 6425 Main Street, Georgetown, California, on April 24, 2023.



Nicholas Schneider, General Manager

APPROVED APR 24 2023

Date



MINUTES

Georgetown Divide Public Utility District Board Of Directors
6425 Main Street, Georgetown, California 95634

FINANCE COMMITTEE

Regular Meeting
Thursday, February 23, 2023
3:30 P.M.

Finance Committee

Steve Miller, Chairman	M. Martha Helak
Andy Fisher, Vice Chairman	Vacant
Vacant, Secretary	Vacant

Board of Directors Liaison

Mitch MacDonald
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MISSION STATEMENT

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1. CALL TO ORDER

The meeting was called to order by Chairman Miller at 3:30 P.M.

ROLL CALL

Andy Fisher, Martha Halak were both present via Zoom and Chairman Miller was present in person.

PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was led by Chairman Miller.

2. ADOPTION OF AGENDA

The agenda was adopted by a roll call vote.

PUBLIC FORUM: Any member of the public may address the Finance Committee on any matter within the jurisdictional authority of the Finance Committee. Public members desiring to provide comments, must be recognized by the Committee Chairman, and speak from the podium. Comments must be directed only to the Finance Committee. The public should address the Finance Committee members during the public meetings as Chairman, Vice Chairman, Secretary, or Member, followed by the Committee member's individual last name. The Finance Committee will hear communications on matters not on the agenda, but no action will be taken. No disruptive

conduct shall be permitted at any Finance Committee meeting. Persistence in disruptive conduct shall be grounds for summary termination, by the Chairman, of that person's privilege of address.

3. APPROVAL OF MINUTES – Meeting January 26, 2023

The minutes from January 26, 2023, were approved by a roll call vote.

4. INFORMATIONAL ITEMS

A. Grant Update

General Manager Nicholas Schneider gave an update on the District's grant application status.

1. CalOES — HPMB

It will be anywhere from 6 to 18 months to get the funding. The District's share is approximately \$950,000 over a 3-year period.

2. CalOES — FMAG

The application was submitted. The District will be reimbursed for some overtime work, tools, truck mileage, from the actual fire response.

3. The CalFire Wildfire Prevention Grant

A grant for equipment, the deadline for submission is March 15, 2023.

4. NRCS — WWP

The District is continuing to work with NRCS. Accessibility to the fire area has been hampered due to weather conditions.

5. Drought Funding will be pursued into the summer.

6. Additionally, The District is starting on an earmark for the federal government asking for approximately \$1 million to expand water reliability by installing a tank at the Sweetwater treatment plant.

5. ACTION ITEMS

A. Election of Finance Committee Officers

Chairman Miller suggested the election of officers be tabled until the next meeting. The committee members agreed.

B. Six Month Review FY 2021-2022 Financial Reports

General Manager, Nicholas Schneider reviewed the FY 2022-23 budget to date. Under revenue summary, he noted that as of December 31st property tax revenue had not been received.

Andy Fisher asked about the Irrigation revenue as to why it was not at 50% received.

Staff explained it falls within the end of the fiscal year not the Irrigation season.

Under Operating Expenses, the biggest thing to contend with are salaries and retirement expenses. In the 5100 account there is overtime resulting from the Mosquito Fire, the district is applying for reimbursement and has already received \$30,000. There has been increased vehicle use paired with a 45% increase in fuel costs. Overall, the budget is at 66%. A portion has been reimbursed, and the hope is to get more back through various funding mechanisms.

Martha Halak asked about the PERS expenses. Staff replied the PERS-UAL is our unfunded liability and a one-time payment made at the beginning of the year.

Overall, The District is at 59% of the budget. This is a bit high and requires monitoring. However, there are some July only costs, and reimbursement for some of the costs related to the fire is expected.

Public Comment:

Cherie Carlyon asked about the difference between the Tyler financial reports and the figures on this review—approximately \$288,000 which she presented at the last Board meeting. Staff replied they do not have a full answer yet.

Jessica Buckle reported she spoke to our accountants to explain the discrepancy. When the budget was drafted, a series of 8000 accounts in the water account were created and were pulling GL funds through the Pooled Cash but they were supposed to be tied to the capital improvement projects. It was set up this way so that as work was completed, it could be coded to a project and would be pulling funds from CIP. The accounts have not been used, but funds were allocated to them. To clarify the reports, we are looking at moving those funds back to the CIP projects and deleting the 8000 accounts.

There are significant savings implementing a new phone system, approximately \$44,000 annually. The new billing company should save roughly \$13,000 per year. Including the newsletter in the bill mailings resulting in about \$18,000 saved per year.

Under the capital improvement budget, there is retrofit of a pump station. A new storage tank at the Sweetwater plant is a \$300,000,000 tank budgeted for FY 2025-2026 for fire flows and water supply reliability. The District is applying to get an earmark allocation for this project. The District is also working with a tunnel inspector, weather permitting, inspection may or may not be possible this year. Building improvement plans at the District office are in the planning phase. Developing an alternative water source will require grant and/or bond funding.

The KASL study—water resources reliability assessment— will have a preliminary report for the March Board meeting. The District is doing a test AMI (automatic meter) program and will seek grant funds to complete the overall project. A test installation of a power generating waterwheel for the ditches is occurring and further grant funding will be sought.

C. Review Financial Advisor Presentation and Investment Policy

The Board of Directors has approved an updated investment policy and selected Optum Investment Partners to help develop an investment program.

Initial analysis indicates there is approximately \$10 million dollars for investment. It has been in LAIF since 2018, yielding 2.29% It is currently near 5%. It is estimated this could nearly double return on investment.

6. NEXT MEETING DATE AND ADJOURNMENT – The Finance Committee set the last Thursday of each month at 3:30 PM for regular committee meetings. Next regular meeting is March 30, 2023, at 3:30 PM.

Meeting adjourned at 5:15 PM

Nicholas Schneider, General Manager

Date

GDPUD Ad Hoc Grant Committee Updates 4/23

Committee Members:

Directors: Michael Saunders, Robert Stovall
 Community Members: Morgan Galliano, Stephanie Root
 Staff: Nicholas Schneider, Adam Brown Alexis Elliott
 Consultant: Zanjero

Grants Awarded

	Amount	District Match	
US Bureau of Reclamation	\$160,000	\$80,000	upcountry canal lining * 1500 feet (below Tunnel Hill)

Grants/Funding Submitted

	Amount	District Match	
CalOES/FEMA Hazard Mitigation Assistance Grants (HMAG)	\$3,000,000	\$900,000	Impacts of Mosquito Fire
CalFIRE Wildfire Grant Program	\$1,200,000	none	Fire mitigation: vegetation clearing, equipment
Senate Appropriation (Sen. Feinstein; Sen Padilla)	no response yet	none	Water Tank
Congressional Appropriation (Congressman Kiley)	\$1,500,000	none	Water Tank
State Appropriation (Senator Alvarado-Gil)	\$250,000	none	AMI upgrades
	\$100,000	none	Pump Station permanent generators

Grants/Funding Possibilities

Mosquito Fire:			
Building Resilient Infrastructure and Communities (BRIC) FEMA	reservoir project		
NRCS Emergency Watershed Protection (EWP)	need to reschedule tour date		
Other:			
Automated Metering Infrastructure	\$150,000		
Building new water tanks	\$3,000,000		
Convert up-country canals to pipe	\$1,500,000		
Lining low-country canals	\$500,000		

New Reservoir	\$100,000,000		
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Source of Supply 5100	EXPENSES:	FY 21/22 Budget	FY 21/22 Actual	FY22/23 Budget	Actual YTD as of 3/31/2023	FY22/23 Projected	FY 23/24 Budget	% Change Budget	% Change Projected
100-5100-50100	Salaries	\$ 163,354.00	\$ 109,579.97	\$ 157,169.00	\$ 106,637.00	\$ 142,182.67	\$ 189,097.28	20%	33%
100-5100-50101	Part-time Wages/Temp employees				\$ -	\$ -	\$ -		
100-5100-50102	Overtime	\$ 13,642.00	\$ 10,358.51	\$ 13,642.00	\$ 14,429.00	\$ 19,238.67	\$ 21,162.53	55%	10%
100-5100-50103	Standby Pay	\$ 11,867.00	\$ 7,530.00	\$ 11,867.00	\$ 11,970.00	\$ 15,960.00	\$ 15,690.00	32%	-2%
100-5100-50200	Payroll Taxes	\$ 14,865.00	\$ 9,629.04	\$ 14,302.00	\$ 10,148.00	\$ 13,530.67	\$ 14,883.73	4%	10%
100-5100-50300	Health Insurance	\$ 51,860.00	\$ 25,538.20	\$ 51,860.00	\$ 36,113.00	\$ 48,150.67	\$ 52,965.73	2%	10%
100-5100-50302	Insurance - Workers Compensation	\$ 6,857.00	\$ 7,043.84	\$ 6,857.00	\$ 4,320.00	\$ 5,760.00	\$ 6,336.00	-8%	10%
100-5100-50400	PERS Retirement Expense	\$ 14,223.00	\$ 11,472.52	\$ 13,469.00	\$ 11,095.00	\$ 14,793.33	\$ 16,808.42	25%	14%
100-5100-50401	PERS UAL	\$ 11,926.00	\$ 9,756.48	\$ 10,683.00	\$ 10,351.00	\$ 13,801.33	\$ 10,376.78	-3%	-25%
100-5100-50403	Def Comp Retirement Expense	\$ 740.00	\$ -	\$ 680.00	\$ -	\$ -	\$ 1.00	0%	0%
	TOTAL WAGES & BENEFITS	\$ 289,334.00	\$ 190,908.56	\$ 280,529.00	\$ 205,063.00	\$ 273,417.33	\$ 327,321.48	17%	20%
100-5100-51100	Materials & Supplies	\$ 10,765.00	\$ 13,412.26	\$ 11,410.00	\$ 49,442.00	\$ 65,922.67	\$ 22,500.00	97%	-66%
100-5100-51101	Materials - Other	\$ 344.00	\$ 1,300.00	\$ 3,200.00	\$ 43,551.00	\$ 58,068.00	\$ 16,650.00	420%	-71%
100-5100-51102	Office Supplies	\$ 297.00	\$ 71.78	\$ 302.00	\$ 362.00	\$ 482.67	\$ -	-100%	-100%
100-5100-51200	Vehicle Maintenance	\$ 4,632.00	\$ 4,928.55	\$ 5,589.00	\$ 2,776.00	\$ 3,701.33	\$ 4,850.00	-13%	31%
100-5100-51201	Vehicle Operating - Fuel	\$ 5,683.00	\$ 9,555.21	\$ 8,380.00	\$ 7,516.00	\$ 10,021.33	\$ 9,150.00	9%	-9%
100-5100-51300	Professional Services	\$ 37,359.00	\$ 107,758.22	\$ 84,236.00	\$ 140,626.00	\$ 187,501.33	\$ 99,300.00	18%	-47%
100-5100-52100	Staff Development	\$ -	\$ 58.69	\$ 750.00	\$ 40.00	\$ 53.33	\$ 1,000.00	33%	1775%
100-5100-52102	Utilities	\$ 10,715.00	\$ 10,033.54	\$ 19,267.00	\$ 9,979.00	\$ 13,305.33	\$ 10,450.00	-46%	-21%
100-5100-52105	Government Regulation Fees	\$ 60,000.00	\$ 148,354.55	\$ 80,000.00	\$ 27,649.00	\$ 36,865.33	\$ 119,000.00	49%	223%
100-5100-52108	Membership	\$ 391.00	\$ -	\$ 415.00	\$ -	\$ -	\$ 450.00		
Proposed	Capital Expenses						\$ 11,750.00		
Proposed	PPE/Safety Equipment						\$ 6,100.00		
	NON-LABOR EXP	\$ 130,186.00	\$ 295,472.80	\$ 213,549.00	\$ 281,941.00	\$ 375,921.33	\$ 301,200.00	41%	-20%
	TOTAL DEPARTMENT EXPENSES	\$ 419,520.00	\$ 486,381.36	\$ 494,078.00	\$ 487,004.00	\$ 649,338.67	\$ 628,521.48	27%	-3%

Materials -Other	Costs
Holt/Pape	\$ 12,500.00
Misc Rental Equipment	\$ 4,000.00
Harris Gas	\$ 150.00
Total	\$ 16,650.00

Staff Development	Costs
Misc Training	\$ 1,000.00
Total	\$ 1,000.00

Materials & Supplies	Costs
Emergency Pipe (Ferguson)	\$ 5,500.00
Georgetown Ace	\$ 2,500.00
Divide Supply	\$ 2,500.00
Gravel	\$ 2,250.00
Reed Smith (Erosion Control)	\$ 1,500.00
Pace Supply (Misc)	\$ 1,250.00
All Cycles	\$ 1,500.00
USA Blue Book (Spillway)	\$ 1,250.00
Sierra Saw	\$ 250.00
Harris Gas	\$ 500.00
Diamond Pacific	\$ 750.00
Del Paso Steel	\$ 2,250.00
Misc	\$ 500.00
Total	\$ 22,500.00

Vehicle Maintenance	Costs
All Cycles	\$ 2,250.00
Divide Auto	\$ 500.00
Placerville Polaris	\$ 750.00
Mini Ex Repair	\$ 400.00
Tire Hub	\$ 950.00
Total	\$ 4,850.00

Utilities	Costs
Picovale	\$ 8,500.00
Verizon	\$ 1,750.00
Arcgis	\$ 200.00
Total	\$ 10,450.00

Safety PPE	Costs
Sierra Safety	\$ 500.00
Capital Rubber (Waders)	\$ 750.00
Bass Pro (Chest Waders)	\$ 1,250.00
Winter Gear	\$ 750.00
Uniforms	\$ 2,250.00
Employee Allowances	\$ 600.00
Total	\$ 6,100.00

Membership	Costs
Misc Membership	\$ 450.00
Total	\$ 450.00

Vehicle Operating -Fuel	Costs
Wex (Units #2)	\$ 7,500.00
Wex (Polaris)	\$ 450.00
Wex (Equipment)	\$ 1,200.00
Total	\$ 9,150.00

Government Reg. Fees	Costs
Dam Permit Fees	\$ 88,000.00
Water Rights	\$ 30,000.00
Misc. Lab Fees	\$ 1,000.00
Total	\$ 119,000.00

Capital Expenses	Costs
All Cycles (1/2 Trimmer)	\$ 1,400.00
All Cycles (1/2 Polesaw)	\$ 350.00
4-Door Razor (Sell Existing)	\$ 10,000.00
Total	\$ 11,750.00

Professional Services	Costs
Western (Gage Maint./WR Rep.)	\$ 60,000.00
Western (Gage Repair)	\$ 15,000.00
Bennett (Spillway Work)	\$ 12,500.00
Bi-Annual Dam Survey	\$ 1,800.00
Ecorp (CEQA)	\$ 5,000.00
Cal Fire (Growlersburg)	\$ 2,500.00
Infinity Tech (GIS)	\$ 2,500.00
Total	\$ 99,300.00

Raw Water 5200	EXPENSES:	FY 21/22 Budget	FY 21/22 Actual	FY22/23 Budget	Actual YTD as of 3/31/2023	FY22/23 Projected	FY 23/24 Budget	% Change Budget	% Change Projected
100-5200-50100	Salaries	\$ 322,851.00	\$ 229,602.28	\$ 308,538.00	\$ 170,247.00	\$ 226,996.00	\$ 394,999.13	28%	74%
100-5200-50101	Part-time Wages/Temp employees	\$ 1,065.00		\$ 976.00	\$ 9,709.00	\$ 9,000.00	\$ 9,900.00	914%	10%
100-5200-50102	Overtime	\$ 20,648.00	\$ 27,891.47	\$ 20,252.00	\$ 15,151.00	\$ 20,201.33	\$ 22,221.47	10%	10%
100-5200-50103	Standby Pay	\$ 13,260.00	\$ 14,800.00	\$ 13,260.00	\$ 14,160.00	\$ 18,880.00	\$ 21,720.00	64%	15%
100-5200-50200	Payroll Taxes	\$ 29,379.00	\$ 24,171.72	\$ 28,077.00	\$ 15,309.00	\$ 20,412.00	\$ 22,453.20	-20%	10%
100-5200-50300	Health Insurance	\$ 115,737.00	\$ 61,392.36	\$ 115,737.00	\$ 53,069.00	\$ 70,758.67	\$ 77,834.53	-33%	10%
100-5200-50302	Insurance - Workers Compensation	\$ 15,689.00	\$ 9,035.41	\$ 15,285.00	\$ 4,940.00	\$ 6,586.67	\$ 7,245.33	-53%	10%
100-5200-50400	PERS Retirement Expense	\$ 30,867.00	\$ 24,579.13	\$ 29,450.00	\$ 16,776.00	\$ 22,368.00	\$ 38,412.25	30%	72%
100-5200-50401	PERS UAL	\$ 214,481.00	\$ 190,251.36	\$ 208,325.00	\$ 201,844.00	\$ 201,843.72	\$ 202,347.21	-3%	0%
100-5200-50403	Def Comp Retirement Expense	\$ 1,460.00		\$ 1,330.00	\$ -	\$ 1.00	\$ 1.00	-100%	0%
	TOTAL WAGES & BENEFITS	\$ 765,437.00	\$ 581,723.73	\$ 741,230.00	\$ 501,205.00	\$ 597,047.39	\$ 797,134.12	8%	34%
100-5200-51100	Materials & Supplies	\$ 18,000.00	\$ 20,404.76	\$ 25,000.00	\$ 20,020.00	\$ 40,040.00	\$ 15,000.00	-40%	-63%
100-5200-51101	Materials - Other	\$ 2,000.00	\$ 4,709.96	\$ 2,000.00	\$ 725.00	\$ 1,450.00	\$ 4,150.00	108%	186%
100-5200-51102	Office Supplies	\$ -	\$ 59.14	\$ 1.00	\$ 352.00	\$ 400.00	\$ -	-100%	-100%
100-5200-51200	Vehicle Maintenance	\$ 6,152.00	\$ 9,412.06	\$ 10,213.00	\$ 6,866.00	\$ 13,732.00	\$ 8,900.00	-13%	-35%
100-5200-51201	Vehicle Operating - Fuel	\$ 12,070.00	\$ 20,804.76	\$ 18,210.00	\$ 22,267.00	\$ 44,534.00	\$ 21,000.00	15%	-53%
100-5200-51300	Professional Services	\$ 2,354.00	\$ 5,482.19	\$ 5,984.00	\$ 40.00	\$ 1.00	\$ 15,000.00	151%	1499900%
100-5200-52100	Staff Development	\$ 147.00	\$ 147.00	\$ 750.00	\$ 655.00	\$ 1,000.00	\$ 1,250.00	67%	25%
100-5200-52102	Utilities	\$ 1,337.00	\$ 1,861.76	\$ 1,420.00	\$ 2,500.00	\$ 5,000.00	\$ 3,250.00	129%	-35%
100-5200-52105	Government Regulation Fees	\$ 119.00	\$ 90.00	\$ 57.00	\$ -	\$ 1.00	\$ 1,000.00	1654%	99900%
100-5200-52108	Membership	\$ 391.00	\$ -	\$ 358.00	\$ -	\$ -	\$ 450.00		
Proposed	Capital Expenses	\$ -	\$ -				\$ 1,750.00		
Proposed	PPE/Safety Equipment						\$ 8,750.00		
	NON-LABOR EXP	\$ 42,570.00	\$ 62,971.63	\$ 63,993.00	\$ 53,425.00	\$ 106,158.00	\$ 80,500.00	26%	-24%
	TOTAL DEPARTMENT EXPENSES	\$ 808,007.00		\$ 805,223.00	\$ 554,630.00	\$ 703,205.39	\$ 877,634.12	9%	25%

Materials -Other	Costs
Harris Gas	\$ 150.00
Misc Rental Equipment	\$ 4,000.00
Total	\$ 4,150.00

Staff Development	Costs
Misc Training	\$ 1,250.00
Total	\$ 1,250.00

Materials & Supplies	Costs
Georgetown Ace	\$ 1,750.00
Divide Supply	\$ 3,250.00
Garden Valley Feed	\$ 1,750.00
Pace Supply (Misc)	\$ 1,250.00
All Cycles	\$ 2,250.00
USA Blue Book (Misc)	\$ 250.00
Harris Gas	\$ 750.00
Sierra Saw	\$ 250.00
Diamond Pacific	\$ 750.00
Del Paso Steel	\$ 2,250.00
Misc	\$ 500.00
Total	\$ 15,000.00

Vehicle Maintenance	Costs
All Cycles	\$ 4,200.00
Divide Auto	\$ 1,250.00
Mini Ex Repair	\$ 1,200.00
Tire Hub	\$ 2,250.00
Total	\$ 8,900.00

Utilities	Costs
ArcGIS	\$ 500.00
Verizon	\$ 2,750.00
Total	\$ 3,250.00

Safety PPE	Costs
Sierra Safety	\$ 1,500.00
Capital Rubber (Waders)	\$ 1,500.00
Winter Gear	\$ 1,250.00
Uniforms	\$ 3,000.00
Employee Allowances	\$ 1,500.00
Total	\$ 8,750.00

Government Reg. Fees	Costs
Misc Lab	\$ 1,000.00
Total	\$ 1,000.00

Vehicle Operating -Fuel	Costs
Wex (3.5 Units)	\$ 14,750.00
Wex (Equipment)	\$ 6,250.00
Total	\$ 21,000.00

Capital Expenses	Costs
All Cycles (1/2 Trimmer)	\$ 1,400.00
All Cycles (1/2 Polesaw)	\$ 350.00
Total	\$ 1,750.00

Professional Services	Costs
Bennett (District Engineer)	\$ 5,000.00
ECORP (CEQA)	\$ 5,000.00
Cal Fire (Growlersburg)	\$ 2,500.00
Infinity Tech (GIS)	\$ 2,500.00
Total	\$ 15,000.00

Membership	Costs
Misc Membership	\$ 450.00
Total	\$ 450.00

Water Treatment 5300	EXPENSES:	FY 21/22 Budget	FY 21/22 Actual	FY22/23 Budget	Actual YTD as of 3/31/2023	FY22/23 Projected	FY 23/24 Budget	% Change Budget	% Change Projected
100-5300-50100	Salaries	\$ 250,264.00	\$ 196,492.66	\$ 244,058.00	\$ 137,591.00	\$ 183,454.67	\$ 275,422.30	13%	50%
100-5300-50101	Part-time Wages/Temp employees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
100-5300-50102	Overtime	\$ 25,118.00	\$ 25,815.05	\$ 25,097.00	\$ 22,120.00	\$ 29,493.33	\$ 24,332.00	-3%	-18%
100-5300-50103	Standby Pay	\$ 9,688.00	\$ 15,760.00	\$ 9,688.00	\$ 11,500.00	\$ 15,333.33	\$ 15,690.00	62%	2%
100-5300-50200	Payroll Taxes	\$ 22,774.00	\$ 20,126.58	\$ 22,209.00	\$ 13,025.00	\$ 17,366.67	\$ 14,327.50	-35%	-18%
100-5300-50300	Health Insurance	\$ 64,914.00	\$ 51,683.25	\$ 64,914.00	\$ 44,563.00	\$ 59,417.33	\$ 49,019.30	-24%	-18%
100-5300-50302	Insurance - Workers Compensation	\$ 9,488.00	\$ 5,331.49	\$ 9,426.00	\$ 2,761.00	\$ 3,681.33	\$ 3,037.10	-68%	-18%
100-5300-50400	PERS Retirement Expense	\$ 32,592.00	\$ 21,155.79	\$ 31,790.00	\$ 14,261.00	\$ 19,014.67	\$ 31,777.38	0%	67%
100-5300-50401	PERS UAL	\$ 20,466.00	\$ 48,782.47	\$ 20,466.00	\$ 51,755.00	\$ 51,754.80	\$ 51,883.90	154%	0%
100-5300-50403	Def Comp Retirement Expense	\$ 1,130.00	\$ -	\$ 1,050.00	\$ -	\$ -	\$ -	-100%	
	TOTAL WAGES & BENEFITS	\$ 436,434.00	\$ 385,147.29	\$ 428,698.00	\$ 297,576.00	\$ 379,516.13	\$ 465,489.48	9%	23%
100-5300-51100	Materials & Supplies	\$ 72,000.00	\$ 84,789.98	\$ 85,426.00	\$ 40,191.00	\$ 80,382.00	\$ 82,500.00	-3%	3%
100-5300-51101	Materials - Other	\$ 1,245.00	\$ 690.72	\$ 13,300.00	\$ 513.00	\$ 1,026.00	\$ 250.00	-98%	-76%
100-5300-51102	Office Supplies	\$ -	\$ 609.79	\$ 1.00	\$ 1,285.00	\$ 1,500.00	\$ -	-100%	-100%
100-5300-51200	Vehicle Maintenance	\$ 6,284.00	\$ 2,453.76	\$ 17,134.00	\$ 2,391.00	\$ 4,782.00	\$ 6,500.00	-62%	36%
100-5300-51201	Vehicle Operating - Fuel	\$ 8,484.00	\$ 6,089.61	\$ 8,993.00	\$ 5,218.00	\$ 10,436.00	\$ 7,750.00	-14%	-26%
100-5300-51202	Building Maintenance	\$ -	\$ 14,640.57	\$ 289.00	\$ 9,132.00	\$ 18,264.00	\$ 15,000.00	5090%	-18%
100-5300-51300	Professional Services	\$ 8,617.00	\$ 3,628.98	\$ 24,135.00	\$ 10,172.00	\$ 20,344.00	\$ 58,250.00	141%	186%
100-5300-52100	Staff Development	\$ 2,441.00	\$ 307.39	\$ 2,587.00	\$ 140.00	\$ 280.00	\$ 2,500.00	-3%	793%
100-5300-52101	Travel	\$ -	\$ 69.63	\$ -	\$ -	\$ -	\$ -		
100-5300-52102	Utilities	\$ 214,327.00	\$ 226,066.17	\$ 227,186.00	\$ 180,402.00	\$ 360,804.00	\$ 222,700.00	-2%	-38%
100-5300-52105	Government Regulation Fees	\$ 26,311.00	\$ 32,021.41	\$ 26,311.00	\$ 2,993.18	\$ 5,986.36	\$ 3,750.00	-86%	-37%
100-5300-52108	Membership	\$ 391.00	\$ (39.99)	\$ 391.00	\$ 611.00	\$ 1,222.00	\$ 1,200.00		
Proposed	Capital Expenses	\$ -	\$ 750.00	\$ -	\$ -	\$ -	\$ 60,250.00		
Proposed	PPE/Safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,950.00		
	NON-LABOR EXP	\$ 340,100.00	\$ 371,328.02	\$ 405,753.00	\$ 253,048.18	\$ 505,026.36	\$ 463,600.00	14%	-8%
	TOTAL DEPARTMENT EXPENSES	\$ 776,534.00	\$ 756,475.31	\$ 834,451.00	\$ 550,624.18	\$ 884,542.49	\$ 929,089.48	11%	5%

Materials -Other	Costs
Harris Gas	\$ 250.00
Total	\$ 250.00

Staff Development	Costs
Misc Training	\$ 2,500.00
Total	\$ 2,500.00

Materials & Supplies	Costs
Chem Trac	\$ 1,750.00
NTU Technologies	\$ 25,000.00
Divide Supply	\$ 1,500.00
Thatcher Company	\$ 45,000.00
Home Depot	\$ 1,250.00
USA Blue Book	\$ 5,500.00
Electronics/Tech	\$ 2,500.00
Total	\$ 82,500.00

Membership	Costs
Teamviewer	\$ 750.00
Misc	\$ 450.00
Total	\$ 1,200.00

Building Maintenance	Costs
General Maint./Upgrades	\$ 15,000.00
Total	\$ 15,000.00

Vehicle Maintenance	Costs
All Cycles	\$ 2,250.00
Divide Auto	\$ 750.00
Forklift Service	\$ 1,750.00
Tire Hub	\$ 1,750.00
Total	\$ 6,500.00

Utilities	Costs
Signal Services	\$ 1,250.00
Verizon	\$ 2,750.00
Ferrell Gas	\$ 15,500.00
Hunt and Sons	\$ 7,500.00
PGE	\$ 190,000.00
ADT	\$ 2,750.00
El Dorado Disposal	\$ 2,750.00
ArcGIS	\$ 200.00
Total	\$ 222,700.00

Safety PPE	Costs
Sierra Safety	\$ 500.00
Uniforms	\$ 1,500.00
USA Bluebook	\$ 350.00
Employee Allowances	\$ 600.00
Total	\$ 2,950.00

Vehicle Operating -Fuel	Costs
Wex (2 Units)	\$ 7,750.00
Total	\$ 7,750.00

Government Reg. Fees	Costs
Laboratory Fees	\$ 2,250.00
AQMD	\$ 1,500.00
Total	\$ 3,750.00

Capital Expenses	Costs
Automatic Gates	\$ 35,000.00
Mini-Rae (Confined Space Air Sensor)	\$ 2,750.00
VFD Repair (Walton)	\$ 22,500.00
Total	\$ 60,250.00

Professional Services	Costs
Water Audit	\$ 2,750.00
A-Team	\$ 17,250.00
Bennett (District Engineer)	\$ 15,000.00
Ecorp (CEQA)	\$ 5,000.00
Cal Fire (Growlersburg)	\$ 2,500.00
Holt (Generator Service)	\$ 12,500.00
Infinity Tech (GIS)	\$ 3,250.00
Total	\$ 58,250.00

Treated Water 5400	EXPENSES:	FY 21/22 Budget	FY 21/22 Actual	FY22/23 Budget	Actual YTD as of 3/31/2023	FY22/23 Projected	FY 23/24 Budget	% Change Budget	% Change Projected
100-5400-50100	Salaries	\$ 416,998.00	\$ 422,003.29	\$ 417,609.00	\$ 316,091	\$ 421,455	\$ 483,065	16%	15%
100-5400-50101	Part-time Wages/Temp employees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
100-5400-50102	Overtime	\$ 39,846.00	\$ 37,124.97	\$ 40,329.00	\$ 31,767	\$ 42,356	\$ 34,944	-13%	-18%
100-5400-50103	Standby Pay	\$ 20,030.00	\$ 15,710.00	\$ 20,030.00	\$ 11,500	\$ 15,333	\$ 15,690	-22%	2%
100-5400-50200	Payroll Taxes	\$ 37,947.00	\$ 1,001.20	\$ 38,002.00	\$ 27,648	\$ 36,864	\$ 30,413	-20%	-18%
100-5400-50300	Health Insurance	\$ 101,964.00	\$ 2,893.81	\$ 101,964.00	\$ 99,892	\$ 133,189	\$ 109,881	8%	-18%
100-5400-50302	Insurance - Workers Compensation	\$ 17,157.00	\$ 9,165.48	\$ 6,405.00	\$ 4,734	\$ 6,312	\$ 5,207	-19%	-18%
100-5400-50400	PERS Retirement Expense	\$ 47,899.00	\$ 4,551.64	\$ 48,008.00	\$ 30,271	\$ 40,361	\$ 52,768	10%	31%
100-5400-50401	PERS UAL	\$ 90,000.00	\$ 55,852.32	\$ 90,000.00	\$ 36,641	\$ 36,641	\$ 36,319	-60%	-1%
100-5400-50403	Def Comp Retirement Expense	\$ 1,880.00		\$ 1,790.00	\$ -	\$ -	\$ -	-100%	0%
	TOTAL WAGES & BENEFITS	\$ 773,721.00	\$ 548,302.71	\$ 764,137.00	\$ 558,544	\$ 732,511	\$ 768,287	1%	5%
100-5400-51100	Materials & Supplies	\$ 75,000.00	\$ 155,254.58	\$ 135,000.00	\$ 109,205	\$ 218,410	\$ 170,450	26%	-22%
100-5400-51101	Materials - Other	\$ 2,000.00	\$ 1,083.94	\$ 2,171.00	\$ 10,491	\$ 20,982	\$ 12,250	464%	-42%
100-5400-51102	Office Supplies	\$ 36.00	\$ 31.71	\$ 33.00	\$ 522	\$ 750	\$ -	-100%	-100%
100-5400-51200	Vehicle Maintenance	\$ 13,233.00	\$ 19,752.56	\$ 23,500.00	\$ 36,496	\$ 72,992	\$ 31,750	35%	-57%
100-5400-51201	Vehicle Operating - Fuel	\$ 19,535.00	\$ 30,963.76	\$ 28,517.00	\$ 24,660	\$ 49,320	\$ 31,250	10%	-37%
100-5400-51300	Professional Services	\$ 5,000.00	\$ 12,146.00	\$ 7,529.00	\$ 938	\$ 1,876	\$ 30,000	298%	1499%
100-5400-52100	Staff Development	\$ 191.00	\$ 262.55	\$ 750.00	\$ 2,477	\$ 4,954	\$ 3,250	333%	-34%
100-5400-52102	Utilities	\$ 17,267.00	\$ 13,825.63	\$ 19,495.00	\$ 11,420	\$ 22,840	\$ 12,000	-38%	-47%
100-5400-52105	Government Regulation Fees	\$ 31,802.00	\$ 8,685.36	\$ 17,120.00	\$ 36,120	\$ 72,240	\$ 42,350	147%	-41%
Proposed	Capital Expenses						\$ 12,950		
Proposed	PPE/Safety Equipment						\$ 7,750		
Proposed	Building Maintenance						\$ 2,250		
	NON-LABOR EXP	\$ 164,064.00	\$ 242,006.09	\$ 234,115.00	\$ 232,329	\$ 464,364	\$ 356,250	52%	-23%
	TOTAL DEPARTMENT EXPENSES	\$ 937,785.00	\$ 790,308.80	\$ 998,252.00	\$ 790,873	\$ 1,196,875	\$ 1,124,537	13%	-6%

Materials -Other	Costs
Harris Gas	\$ 250.00
Emergency Rental	\$ 12,000.00
Total	\$ 12,250.00
Staff Development	Costs
Misc Training	\$ 3,250.00
Total	\$ 3,250.00
Materials & Supplies	Costs
Pace Supplies	\$ 125,000.00
Ferguson	\$ 12,000.00
Divide Supply	\$ 1,250.00
A. Teichert	\$ 8,500.00
Anderson Pipe	\$ 750.00
Butte Equipment	\$ 5,500.00
Robinson	\$ 6,000.00
Georgetown Ace	\$ 750.00
Grainger	\$ 450.00
Garden Valley Feed	\$ 750.00
Harris Gas	\$ 750.00
Misc Supplies	\$ 2,500.00
Riebes	\$ 1,250.00
USA Blue Book	\$ 1,250.00
Home Depot (Tools)	\$ 1,500.00
Del Paso Steel	\$ 1,750.00
Electronics/Tech	\$ 500.00
Total	\$ 170,450.00

Vehicle Maintenance	Costs
All Cycles	\$ 2,750.00
Divide Auto	\$ 1,250.00
Truck Repair	\$ 9,500.00
Heavy Equipment	\$ 15,000.00
Tire Hub	\$ 3,250.00
Total	\$ 31,750.00
Utilities	Costs
Picovale	\$ 3,500.00
Verizon	\$ 3,750.00
PGE	\$ 4,250.00
ArcGIS	\$ 500.00
Total	\$ 12,000.00
Safety PPE	Costs
Sierra Safety	\$ 2,500.00
Uniforms	\$ 3,750.00
Employee Allowances	\$ 1,500.00
Total	\$ 7,750.00
Professional Services	Costs
Bennett (District Engineer)	\$ 15,000.00
Ecorp (CEQA)	\$ 5,000.00
Cal Fire (Growlersburg)	\$ 2,500.00
Infinity Tech (GIS)	\$ 7,500.00
Total	\$ 30,000.00

Vehicle Operating -Fuel	Costs
Wex (2 Units)	\$ 29,750.00
Wex Equipment	\$ 1,500.00
Total	\$ 31,250.00
Government Reg. Fees	Costs
Laboratory Fees	\$ 6,250.00
SWRCB Fees	\$ 28,000.00
County Road Inspection	\$ 1,250.00
USA Service Alert	\$ 6,850.00
Total	\$ 42,350.00
Capital Expenses	Costs
Mini-Rae (Confined Space Air Sensor)	\$ 2,750.00
USA Blue Book (Equip. Replmt)	\$ 2,500.00
Flushing Equipment	\$ 3,000.00
Shoring Equipment	\$ 1,500.00
Hydraulic Jack Hammer	\$ 3,200.00
Total	\$ 12,950.00
Membership	Costs
Misc	\$ 450.00
Total	\$ 450.00
Building Maintenance	Costs
Diamond Pacific	\$ 1,500.00
Divide Supply	\$ 750.00
Total	\$ 2,250.00

Customer Service 5500	EXPENSES:	FY 21/22 Budget	FY 21/22 Actual	FY22/23 Budget	Actual YTD as of 3/31/2023	FY22/23 Projected	FY 23/24 Budget	% Change Budget	% Change Projected
100-5500-50100	Salaries	\$ 139,282.00	\$ 111,797	\$ 153,231.00	\$73,364.00	\$ 97,818.67	\$ -	0%	0%
100-5500-50101	Part-time Wages/Temp employees	\$ 21,553.00	\$ 23,919	\$ 19,948.00	\$ -	\$ -	\$ -	0%	0%
100-5500-50102	Overtime	\$ -	\$ 516	\$ -	\$ -	\$ -	\$ -	0%	0%
100-5500-50200	Payroll Taxes	\$ 12,675.00	\$ 8,665	\$ 13,944.00	\$5,611.00	\$ 7,481.33	\$ -	0%	0%
100-5500-50300	Health Insurance	\$ 42,356.00	\$ 34,372	\$ 42,356.00	\$24,153.00	\$ 32,204.00	\$ -	0%	0%
100-5500-50302	Insurance - Workers Compensation	\$ 1,598.00	\$ 1,539	\$ 1,711.00	\$831.00	\$ 1,108.00	\$ -	0%	0%
100-5500-50400	PERS Retirement Expense	\$ 10,221.00	\$ 10,225	\$ 12,154.00	\$6,201.00	\$ 8,268.00	\$ -	0%	0%
100-5500-50401	PERS UAL	\$ 21,553.00	\$ 9,756	\$ 9,588.00	\$10,351.00	\$ 13,801.33	\$ -	0%	0%
100-5500-50403	Def Comp Retirement Expense	\$ 630.00	\$ -	\$ 660.00	\$ 0	\$ -	\$ -	0%	0%
	TOTAL WAGES & BENEFITS	\$ 249,868.00	\$ 200,789	\$ 253,592.00	\$ 120,511.00	\$ 160,681.33	\$ -	0%	0%
100-5500-51100	Materials & Supplies	\$ 22,000.00	\$ 23	\$ 31,927.00	\$ 2,259.00	\$ 3,388.50	\$ -	0%	0%
100-5500-51101	Materials - Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	0%
100-5500-51102	Office Supplies	\$ -	\$ 36,831	\$ 1.00	\$ 16,749.00	\$ 25,123.50	\$ -	0%	0%
100-5500-51200	Vehicle Maintenance	\$ 21.00	\$ -	\$ 21.00	\$ -	\$ -	\$ -	0%	0%
100-5500-51201	Vehicle Operating - Fuel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	0%
100-5500-51300	Professional Services	\$ 35,000.00	\$ 2,594	\$ 5,000.00	\$ 15,789.00	\$ 23,683.50	\$ -	0%	0%
100-5500-52100	Staff Development	\$ -	\$ 599	\$ -	\$ -	\$ -	\$ -	0%	0%
100-5500-52102	Utilities	\$ 5,860.00	\$ 12,133	\$ 14,923.00	\$ 5,748.00	\$ 8,622.00	\$ -	0%	0%
100-5500-52104	Payroll Processing Fee	\$ -	\$ -	\$ 1.00	\$ 0.00	\$ -	\$ -	0%	0%
100-5500-52107	Other Miscellaneous Expense	\$ -	\$ -	\$ 1.00	\$ 114.00	\$ 171.00	\$ -	0%	0%
	NON-LABOR EXP	\$ 62,881.00	\$ 52,180	\$ 51,873.00	\$ 40,659.00	\$ 60,817.50	\$ -	-100%	-100%
	TOTAL DEPARTMENT EXPENSES	\$ 312,749.00	\$ 252,969	\$ 305,465.00	\$ 161,170.00	\$ 221,498.83	\$ -	-100%	-100%

Govt Reg Fee	Costs
TOTAL	\$0

Materials & Supplies	Costs
Business Envelopes/Letterhead	\$912
Misc. Office Supplies	\$1,347
TOTAL	\$2,259

Professional Services	Costs
Utility Billing Production	\$16,097
Pre-Employment Screening	\$97
Tyler Tech annual fee	\$1,968
TOTAL	\$15,789

Materials Other	Costs
TOTAL	\$0

Office Supplies	Costs
AP Check Stock	\$ 286
Electronics/Hardware	\$ 392
Misc office supplies	\$ 1,063
MOM Software	\$ 5,475
Promotional Materials	\$ 7,222
Utility Billing	\$ 2,332
TOTAL	\$ 16,749

Staff Development	Costs
TOTAL	\$0

Utilities	Costs
AT&T	5363
Verizon Mobile	348
TOTAL	\$5,711

Memberships	Costs
TOTAL	\$0

Board Development	Costs
TOTAL	\$0

Staff Development/Travel	Costs
TOTAL	\$0

Vehicle Maint.	Costs
TOTAL	\$0

Vehicle Fuel	Costs
TOTAL	\$0

Administration 5600	EXPENSES:	FY 21/22 Budget	FY 21/22 Actual	FY22/23 Budget	Actual YTD as of 3/31/2023	FY22/23 Projected	FY 23/24 Budget	% Change Budget	% Change Projected
100-5600-50100	Salaries	\$ 487,026.00	\$ 437,458.44	\$ 547,774	\$ 386,940	\$ 773,880	\$ 745,828	36%	-4%
100-5600-50101	Part-time Wages/Temp employees	\$ 22,682.00	\$ 39,163.15	\$ 19,949	\$ 65,883	\$ 131,766	\$ 144,943	627%	10%
100-5600-50102	Overtime	\$ 2,624.00	\$ 317.57	\$ 2,734	\$ -	\$ -	\$ -	-100%	0%
100-5600-50103	Automobile Allowance	\$ -	\$ -	\$ 2,000	\$ 3,250	\$ 6,500	\$ 7,600	280%	17%
100-5600-50104	Retiree Benefit	\$ 22,827.00	\$ 15,575.23	\$ 9,973	\$ 11,687	\$ 23,374	\$ 25,711	158%	10%
100-5600-50105	Director Stipend	\$ 21,993.00	\$ 23,200.00	\$ 24,360	\$ 18,000	\$ 36,000	\$ 24,000	-1%	-33%
100-5600-50200	Payroll Taxes	\$ 44,320.00	\$ 3,344.27	\$ 49,847	\$ 30,946	\$ 61,892	\$ 68,081	37%	10%
100-5600-50300	Health Insurance	\$ 69,772.00	\$ 59,495.06	\$ 112,128	\$ 81,135	\$ 162,270	\$ 178,497	59%	10%
100-5600-50302	Insurance - Workers Comp.	\$ 6,268.00	\$ 1,601.04	\$ 6,383	\$ 1,083	\$ 2,166	\$ 2,383	-63%	10%
100-5600-50400	PERS Retirement	\$ 45,900.00	\$ 58,485.12	\$ 47,256	\$ 33,869	\$ 63,026	\$ 55,915	18%	-11%
100-5600-50401	PERS UAL	\$ 175,151.00	\$ 181,294.88	\$ 207,229	\$ 191,493	\$ 205,294	\$ 191,970	-7%	-6%
100-5600-50403	Def. Comp Retirement Expense	\$ 2,200.00	\$ -	\$ 2,350	\$ -	\$ 1	\$ 8,500	262%	849900%
	TOTAL WAGES & BENEFITS	\$ 900,763.00	\$ 819,934.76	\$ 1,031,983	\$ 824,286	\$ 1,466,169	\$ 1,453,428	41%	-1%
100-5600-51100	Materials & Supplies	\$ 27,691.00	\$ 10,152.50	\$ 73,394	\$ 8,688	\$ 16,228	\$ 30,350	-59%	87%
100-5600-51101	Materials - Other (to be Rentals/Durable Goods)	\$ 8,569.00	\$ 8,776.88	\$ 15,485	\$ 1,505	\$ 1,986	\$ -	-100%	-100%
100-5600-51102	Office Supplies	\$ 37,815.00	\$ 62,546.09	\$ 68,831	\$ 21,996	\$ 56,532	\$ 61,100	-11%	8%
100-5600-51200	Vehicle Maintenance	\$ 277.00	\$ 18.48	\$ 43	\$ 803	\$ 760	\$ 3,250	7458%	3288%
100-5600-51201	Vehicle Operating - Fuel	\$ -	\$ -	\$ 1	\$ 388	\$ 775	\$ 3,250	324900%	319%
100-5600-51202	Building Maintenance	\$ -	\$ 8,531.38	\$ 1	\$ 250	\$ 5,900	\$ 20,350	2034900%	245%
100-5600-51300	Professional Services	\$ 170,000.00	\$ 218,750.04	\$ 229,594	\$ 201,801	\$ 225,000	\$ 297,850	30%	32%
100-5600-51301	Insurance - General Liability	\$ 96,684.00	\$ 80,520.08	\$ 84,546	\$ 93,830	\$ 187,660	\$ 206,426	144%	10%
100-5600-51302	Legal	\$ 96,467.00	\$ 69,975.42	\$ 96,476	\$ 29,606	\$ 37,927	\$ 61,200	-37%	61%
100-5600-51303	Audit	\$ 14,444.00	\$ 18,410.00	\$ 21,968	\$ -	\$ 20,860	\$ 22,000	0%	5%
100-5600-52100	Staff Development	\$ 596.00	\$ 5,007.00	\$ 2,100	\$ 7,633	\$ 10,748	\$ 13,500	543%	26%
100-5600-52101	Staff Travel/Mileage	\$ 2,137.00	\$ 4,324.97	\$ 4,103	\$ 8,466	\$ 14,255	\$ 10,000	144%	-30%
100-5600-52102	Utilities	\$ 46,956.00	\$ 65,295.16	\$ 60,577	\$ 33,742	\$ 51,054	\$ 66,000	9%	29%
100-5600-52103	Bank Charges	\$ 344.00	\$ 1,616.82	\$ 425	\$ 210	\$ 520	\$ 400	-6%	-23%
100-5600-52104	Payroll Processing	\$ 22,827.00	\$ 25,068.11	\$ 25,870	\$ 20,698	\$ 28,197	\$ 31,017	20%	10%
100-5600-52105	Government Regulation Fees	\$ 5,919.00	\$ 5,910.28	\$ 1	\$ 5,502	\$ 11,003	\$ 7,475	747400%	-32%
100-5600-52106	Elections	\$ 10,253.00	\$ -	\$ 9,399	\$ -	\$ -	\$ -	-100%	
100-5600-52107	Other Miscellaneous Expense	\$ -	\$ 8,479.66	\$ 2	\$ 6,164	\$ 7,122	\$ 7,834	391612%	10%
100-5600-52108	Membership/Subscriptions	\$ 33,972.00	\$ 40,112.03	\$ 57,941	\$ 39,686	\$ 50,000	\$ 47,545	-18%	-5%
Proposed	Capital Expense						\$ 8,500		
Proposed	Safety/PPE						\$ 3,800		
Proposed	Board Training/Travel						\$ 25,000		
	NON-LABOR EXP	\$ 574,951.00		\$ 750,757	\$ 480,968	\$ 726,526	\$ 926,847	23%	28%
	TOTAL DEPARTMENT EXPENSES	\$ 1,475,714.00		\$ 1,782,740	\$ 1,305,254	\$ 2,192,696	\$ 2,380,275	34%	9%

Even years only

Govt Reg Fee	Costs
LAFCO	\$4,982
Class A Licensing	\$520
EDC Environ MGMT (June)	\$341
EDC Transportation (June)	\$122
TOTAL	\$5,965
Materials & Supplies	Costs
Electronics	\$132
Staff Uniforms & Rest Maint	\$2,857
Office Postage	\$2,995
Founders' Day Booth	\$45
Billing Postage	\$2,275
Misc office supplies	\$384
TOTAL	\$8,688
Professional Services	Costs
MOS Fire	\$69,404
Phone System	\$1,125
Pest Control	\$300
CEQA compliance	\$1,350
Granicus	\$8,659
GIS support	\$9,398
Utility Billing	\$1,812
CPA Accounting Services	\$85,681
Office Cleaning Services	\$3,200
GM Recruitment	\$1,026
Webstie Hostin	\$2,700
Tyler Tech Acct. Software	\$6,325
TOTAL	\$190,980

Office Supplies	Costs
Misc. Office supplie	\$3,848
Copier Lease	\$6,843
MOM software	\$608
Recruitment	\$525
Infosend Utility Bill	\$836
Marketing Mat. Ne	\$4,034
Electronics/Hardwa	\$4,293
Office Equipment	\$1,010
TOTAL	\$21,997

Memberships	Costs
ACWA	\$16,860
Adobe Products	\$1,118
Amazon	\$129
ArcGIS	\$57
AWWA	\$579
CSDA	\$8,186
Costco	\$165
Divide Chamber of	\$60
Microsoft	\$2,504
Mount. Co. Water F	\$5,094
Mt. Democrat	\$236
My Gov Watch	\$80
Network Solutions	\$497
Regional Water Aut	\$2,109
Stamps.com	\$698
TeamViewer	\$1,315
TOTAL	\$39,686

Board Training	Costs
ACWA Conference	\$2,757
TOTAL	\$2,757

Staff Development	Costs
ACWA Conference	\$2,652
GM Travel	\$1,764
Calpers Meeting	\$77
TOTAL	\$4,493

Materials Other	Costs
Brochures	\$309
Safety Supplies	\$328
Electronics	\$208
Document Destru	\$660
TOTAL	\$1,505

Staff Development	Costs
ACWA/JPIA	\$80
CDSA	\$2,150
Accounting Cert	\$3,900
Govt Tax Seminar	\$950
HR Training (annu	\$199
SDRMA	\$125
Granicus	\$79
ACWA Conference	\$2,652
GM Travel	\$1,764
Calpers Meeting	\$77
Tyler Tech	\$150
TOTAL	\$12,126

Utilities	Costs
ADT Security	\$3,432
AT&T	\$7,735
Garbage	\$3,483
Propane	\$3,809
PG&E	\$8,263
Garmin GPS	\$96
Verizon Mob	\$2,833
Port. Bathroc	\$2,832
Long Distanc	\$1,259
TOTAL	\$33,742

Vehicle Maint	Costs
Parts/Service	\$807
TOTAL	\$807

Vehicle Fuel	Costs
Fuel	\$807
TOTAL	\$807

Director Stip	Costs
Board Meetin	\$18,000
TOTAL	\$18,000

Other Misc.	Costs
Newspaper P	\$5,234
BOD Meeting	\$70
Recruitment	\$779
Travel	\$81
TOTAL	\$6,164

Zone 6100	EXPENSES:	FY 21/22 Budget	FY 21/23 Actual	FY22/23 Budget	Actual YTD as of 3/31/2023	FY22/23 Projected	FY 23/24 Budget	% Change Budget	% Change Projected
200-6100-50100	Salaries	\$ 103,049.00	\$ 94,610.33	\$ 80,789.00	\$ 100,971.00	\$ 134,628.00	\$ 128,696.34	59%	-4%
200-6100-50101	Part-time Wages/Temp employees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
200-6100-50102	Overtime	\$ 913.00	\$ 241.10	\$ 1,047.00	\$ 867.00	\$ 1,156.00	\$ 953.70	-9%	-18%
200-6100-50103	Standby Pay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
200-6100-50200	Payroll Taxes	\$ 9,377.00	\$ 7,251.36	\$ 6,326.00	\$ 7,801.00	\$ 10,401.33	\$ 8,581.10	36%	-18%
200-6100-50300	Health Insurance	\$ 31,570.00	\$ 20,124.31	\$ 20,981.00	\$ 26,556.00	\$ 35,408.00	\$ 29,211.60	39%	-18%
200-6100-50302	Insurance - Workers Compensation	\$ 2,697.00	\$ 1,553.13	\$ 1,088.00	\$ 808.00	\$ 1,077.33	\$ 888.80	-18%	-18%
200-6100-50400	PERS Retirement Expense	\$ 8,129.00	\$ 8,478.35	\$ 7,944.00	\$ 8,557.00	\$ 11,409.33	\$ 9,883.88	24%	-13%
200-6100-50401	PERS UAL	\$ 13,565.00	\$ 14,634.72	\$ 14,634.00	\$ 15,526.00	\$ 20,701.33	\$ 15,565.17	6%	-25%
	TOTAL WAGES & BENEFITS	\$ 169,300.00	\$ 146,893.30	\$ 132,809.00	\$ 161,086.00	\$ 214,781.33	\$ 193,780.59	46%	-10%
200-6100-51100	Materials & Supplies	\$ 7,632.00	\$ 8,231.36	\$ 5,497.00	\$ 3,185.00	\$ 4,246.67	\$ 5,800.00	6%	37%
200-6100-51101	Materials - Other	\$ 2,932.00	\$ 580.23	\$ 3,107.00	\$ 524.00	\$ 698.67	\$ 1,600.00	-49%	129%
200-6100-51102	Office Supplies	\$ 2,213.00	\$ 276.26	\$ 2,213.00	\$ 619.00	\$ 825.33	\$ 1,203.80	-46%	46%
200-6100-51200	Vehicle Maintenance	\$ 2,220.00	\$ 2,529.06	\$ 4,788.00	\$ 866.00	\$ 1,154.67	\$ 1,550.00	-68%	34%
200-6100-51201	Vehicle Operating - Fuel	\$ 6,387.00	\$ 4,888.03	\$ 6,770.00	\$ 3,608.00	\$ 4,810.67	\$ 5,000.00	-26%	4%
200-6100-51300	Professional Services	\$ 11,012.00	\$ 24,525.00	\$ 150,000.00	\$ 36,844.00	\$ 49,125.33	\$ 93,780.00	-37%	91%
200-6100-51301	Insurance - General Liability	\$ 5,441.00	\$ 4,373.85	\$ 1.00	\$ 4,826.00	\$ 6,434.67	\$ 7,078.13	707713%	10%
200-6100-52100	Staff Development	\$ 315.00	\$ 58.69	\$ 333.00	\$ 1,948.00	\$ 2,597.33	\$ 950.00	185%	-63%
200-6100-52102	Utilities	\$ 14,000.00	\$ 14,195.57	\$ 16,492.00	\$ 14,967.00	\$ 19,956.00	\$ 13,050.00	-21%	-35%
200-6100-52105	Government Regulation Fees	\$ 36,831.00	\$ 41,049.27	\$ 34,221.00	\$ 43,959.00	\$ 58,612.00	\$ 56,250.00	64%	-4%
200-6100-52108	Memberships	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500.00	0%	0%
Proposed	PPE/Safety Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,600.00	0%	0%
	NON-LABOR EXP	\$ 88,983.00	\$ 100,707.32	\$ 223,422.00	\$ 111,346.00	\$ 148,461.33	\$ 189,361.93	-15%	28%
	TOTAL DEPARTMENT EXPENSES	\$ 258,283.00	\$ 247,600.62	\$ 356,231.00	\$ 272,432.00	\$ 363,242.67	\$ 383,142.52	8%	5%

Materials -Other	Costs
Geopump Rental	\$ 400
Other /misc	\$ 1,200
Total	\$ 1,600

Staff Development	Costs
ACWA	\$ 50
NAWT Certs	\$ 100
AWWA	\$ 50
Other/ New Training	\$ 750
Total	\$ 950

Professional Services	Costs
WDR Update Bennett	\$ 25,000
Wastewater software/Carmody	\$ 780
GW Monitoring - NT	\$ 10,500
Emergency CDS	\$ 5,500
CDS Maintenance	\$ 2,500
Holt generator Service	\$ 4,500
Rate Study	\$ 45,000
Total	\$ 93,780

Vehicle Maintenance	Costs
Tires	\$ 600
Oil	\$ 200
Parts/Replacements	\$ 750
Total	\$ 1,550

Utilities	Costs
AT&T	\$ 3,400
PG&E	\$ 7,500
Picovale	\$ 800
Verizon Services	\$ 1,350
Total	\$ 13,050

Safety PPE	Costs
Sierra Safety	\$ 350
Uniforms	\$ 750
USA Bluebook	\$ 150
Employee Allowances	\$ 300
Envirotech	\$ 1,050
Total	\$ 2,600

Vehicle Operating -Fuel	Costs
Gas	\$ 5,000
Total	\$ 5,000

Government Reg. Fees	Costs
CLS Labs	\$ 14,000
SWRCB WDR Annual Fee	\$ 30,000
AQMD Fee	\$ 800
Studies/ Survey's	\$ 750
Other/ New	\$ 10,000
Station 16 Spill	\$ 700
Total	\$ 56,250

Membership	Costs
Misc	\$ 500
Total	\$ 500

Materials & Supplies	Costs
Outdoor Equipment	\$ 1,000
Divide Supply	\$ 2,300
Home Depot	\$ 2,500
Total	\$ 5,800

CIP Project	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	Total 22-28
	Pump Station Retrofit	\$12,000.00	\$12,000.00	\$12,000.00	\$12,000.00	
Tunnel Inspection and Lining	\$65,000.00					\$65,000.00
Infrastructure Replacement/HQ Building	\$200,000.00	\$10,000.00	\$10,000.00	\$10,000.00		\$230,000.00
Distribution Tank Coating	\$366,800.00	\$250,000.00	\$250,000.00			\$866,800.00
Repair Safety Walkways	\$50,000.00	\$2,000.00	\$2,000.00	\$2,000.00		\$56,000.00
Treated Water line Replacement	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00		\$200,000.00
Pressure Regulating Valves	\$50,000.00	\$50,000.00	\$25,000.00	\$25,000.00		\$150,000.00
Annual Canal Lining/ Canal Improvements			\$100,000.00	\$100,000.00	\$100,000.00	\$300,000.00
Paving	\$75,000.00	\$75,000.00	\$75,000.00	\$75,000.00	\$75,000.00	\$375,000.00
Replace Air Release Valves	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00		\$40,000.00
Lift Station Upgrade (CDS Reserve)	\$150,000.00					\$150,000.00
Master Meters	\$80,000.00					\$80,000.00
AMI Meter Infrastructure	\$50,000.00					\$50,000.00
Solar on Walton and Sweetwater	\$50,000.00	\$1,000,000.00				\$1,050,000.00
Water Wheel for Ditch	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00	\$50,000.00	\$250,000.00
VFD Replacement Sweetwater Treatment Plant	\$55,000.00	\$55,000.00	\$55,000.00			\$165,000.00
Dredging of Holding Reservoirs	\$100,000.00	\$75,000.00				\$175,000.00
SCADA Upgrades	\$75,000.00	\$225,000.00	\$100,000.00			\$400,000.00
Vehicle Replacements	\$250,000.00	\$100,000.00	\$125,000.00	\$100,000.00	\$125,000.00	\$700,000.00
Total	\$1,738,800.00	\$1,964,000.00	\$864,000.00	\$434,000.00	\$350,000.00	\$5,350,800.00
Potential Grant Funded Capital Projects						
AMI Meter Infrastructure	\$125,000.00	\$125,000.00				\$250,000.00
California State Appropriation	(\$125,000.00)	(\$125,000.00)				(\$250,000.00)
Infrastructure Generators	\$100,000.00					
California State Appropriation	(\$100,000.00)					
Annual Canal Lining/ Canal Improvements	\$120,000.00	\$120,000.00				\$240,000.00
USBR Grant	(\$40,000.00)	(\$40,000.00)				(\$80,000.00)
Canal Pipeline Improvements	\$1,333,333.00	\$1,333,333.00	\$1,333,333.00			\$3,999,999.00
CalOES HMPG	(\$1,000,000.00)	(\$1,000,000.00)	(\$1,000,000.00)			(\$3,000,000.00)
Skid Steer w/Masticator	\$162,500.00	\$162,500.00				\$325,000.00
CalFire Grant	(\$162,500.00)	(\$162,500.00)				(\$325,000.00)
Excavator w/Masticator	\$162,500.00	\$162,500.00				\$325,000.00
CalFire Grant	(\$162,500.00)	(\$162,500.00)				(\$325,000.00)
Sweetwater Water Treatment 2MG Water Tank			\$3,000,000.00			\$3,000,000.00
Federal Appropriation			(\$1,500,000.00)			(\$1,500,000.00)
Develop Alternative Water Sources	\$60,000.00	\$35,000.00				\$95,000.00
Grant Total	(\$1,590,000.00)	(\$1,490,000.00)	(\$2,500,000.00)	\$ -	\$ -	(\$5,480,000.00)
Total	\$473,333.00	\$448,333.00	\$1,833,333.00	\$ -	\$ -	\$2,754,999.00
Future Projects (2029-2034)						
North Fork American River Pumping Plant						\$35,000,000.00
Canyon Creek Reservoir						\$150,000,000.00
Hydroelectric at Stumpy Meadows Reservoir						\$12,000,000.00
Line Extensions (Expanding the District)						\$5,000,000.00
Total For All Projects (2023-2024)	\$2,212,133.00	\$2,412,333.00	\$2,697,333.00	\$434,000.00	\$350,000.00	\$8,105,799.00

DRAFT FISCAL YEAR 2023-2024 BUDGET												
Description	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Approved	% Increase FY22-23	FY 22-23 Q3	Amount Remaining	Percent used	Target	FY 23-24 Proposed
OPERATING EXPENSES												
Source of Supply (5100)	\$479,341	\$352,468	\$296,866	\$377,070	\$419,520	\$494,027	18%	\$ 487,004.00	\$ 7,023.00	99%	75%	\$ 628,521.48
Trans & Dist Raw Water (5200)	\$694,531	\$689,151	\$734,568	\$766,903	\$808,007	\$809,648	0%	\$ 554,630.00	\$ 255,018.00	69%	75%	\$ 877,634.12
Water Treatment (5300)	\$603,755	\$672,713	\$787,821	\$723,918	\$776,534	\$872,627	12%	\$ 550,624.18	\$ 322,002.82	63%	75%	\$ 929,089.48
Trans & Dist Treated Water (5400)	\$703,764	\$827,030	\$770,081	\$953,445	\$937,803	\$1,013,690	8%	\$ 790,873	\$ 222,817.00	78%	75%	\$ 1,124,537
Customer Service (5500)	\$217,877	\$215,433	\$214,409	\$236,720	\$302,298	\$314,480	4%	\$ 161,170.00	\$ 153,310.00	51%	75%	\$ -
Admin & General (5600)	\$1,087,332	\$1,519,128	\$1,452,342	\$1,375,671	\$1,143,324	\$1,360,240	19%	\$ 1,305,254	\$ 54,986.29	96%	75%	\$ 2,380,275
On-Site Wastewater Disposal Zone (6100)	\$306,930	\$268,009	\$202,919	\$221,666	\$265,116	\$372,294	40%	\$ 272,432.00	\$ 99,862.00	73%	75%	\$ 383,142.52
Total Operating Expenses	4,093,530	4,543,932	4,459,006	4,655,393	4,652,602	5,237,006	15%	4,121,987	1,115,019	76%	75%	\$ 6,323,199.73
Capital Improvement Plan	11,682,810	7,816,272	3,084,123	3,190,400	1,151,000	1,800,808	0	249,733	1,551,075	14%	75%	\$2,212,133.00

GDPUD REVENUE BUDGET										5500 + 5600 averages to 74% budget used
Description	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Approved	FY 22-23 As of Q3	FY 23-24 Proposed	Q3/9*12	
WATER OPERATING REVENUE										
Water Sales										
Residential Sales	\$1,244,193	\$1,862,227	\$2,411,551	\$2,745,822	\$2,873,804	\$3,200,000	\$2,048,760	\$3,000,000	\$2,731,680	
Commercial Sales	\$177,031	\$260,936	\$315,497	0	0	0	0	\$0	\$0	
Irrigation Sales	\$135,218	\$317,330	\$416,369	\$407,856	\$544,192	\$560,000	\$246,236	\$350,000	\$328,315	\$65635.5 will be added in FY23-Q4
Penalties	\$39,885	\$46,739	\$50,625		\$200	\$45,400	\$46,580	\$65,000	\$62,107	
Other (2)	\$15,705	\$10,951	\$59,679							
Sub-Total	\$1,612,032	\$2,498,183	\$3,253,721	\$3,153,678	\$3,418,196	\$3,805,400	\$2,185,849	\$3,415,000	\$3,122,101	
NON OPERATING REVENUE										
Property Taxes	\$1,447,381	\$1,577,792	\$1,657,978	\$1,710,211	\$1,867,047	\$1,900,850	\$0	\$1,900,000	\$1,900,000	
SMUD	\$108,515	\$108,515	\$108,515	\$108,769	\$1,947	\$109,300	\$3,614	\$110,000		
Tax Revenue - Debt Service										
Restricted Benefit Charges	\$19,103									
Interest Income	\$5,386	\$18,884	\$75,443	\$92,402	\$10,379	\$2,500	\$16,008	\$16,009	\$21,344	
Water Agency Cost Share (3)			\$45,000		\$0	\$0	\$0	\$1	\$-	
Leases	\$67,893	\$73,023	\$70,000	\$101,929	\$101,177	\$88,200	\$60,328	\$60,329	\$80,437	
Hydro	\$43,259	\$43,259	\$60,000		\$55,574	\$54,212	\$27,914	\$27,915	\$37,219	
Grants (3)					\$119,514	\$169,514	\$500,000	\$3,000,000	\$666,667	
Other (3)		\$291,035		\$54,006	\$0	\$196,232	\$10,519	\$10,000		
Sub-total Non-Operating	\$1,691,537	\$2,112,508	\$2,016,936	\$2,067,317	\$2,155,638	\$2,520,808	\$618,383	\$5,124,254		
Supplemental Charge (1)	\$0	\$657,545	\$549,529	\$662,210	\$663,592	\$667,000	\$667,000	\$890,000	\$889,333	
Total Water Revenue	\$3,303,569	\$5,268,236	\$5,820,186	\$5,883,205	\$6,237,426	\$6,993,208	\$3,471,232	\$9,429,254		
WASTEWATER OPERATING REVENUE										
Zone Charges	\$311,629	\$311,547	\$313,372	\$165,143	\$185,883	\$188,400	\$137,568	\$185,000	\$183,424	
Escrow Fees	\$33,600	\$33,600	\$28,000	\$39,880	\$22,100	\$30,000	\$8,974	\$12,000	\$11,965	
Septic Design Fees	\$1,200	\$1,200	\$3,000	\$10,040	\$3,280	\$1,500	\$2,460	\$3,500	\$3,280	
Restricted Benefits Charges										
Soil Evaluations/Loans/Repairs										
Interest Income	\$3,175	\$3,175	\$16,894	\$18,483	\$2,234	\$520	\$5,406	\$7,500	\$7,208	
Other				\$4,100	\$3,000					
Total Wastewater Revenue	\$349,604	\$349,522	\$361,266	\$237,646	\$216,497	\$220,420	\$154,408	\$208,000		
TOTAL REVENUE	\$3,653,173	\$5,617,758	\$6,181,452	\$6,120,851	\$6,453,923	\$7,213,628	\$3,625,640	\$13,052,254		

Notes:

(1) - Supplemental Charge revenue can only be used to fund State Revolving Fund Loan

(2) - Other revenue are connection fees

(3) -Grant Revenue and other revenues restricted to capital projects are shown in the Restricted Funds Summary