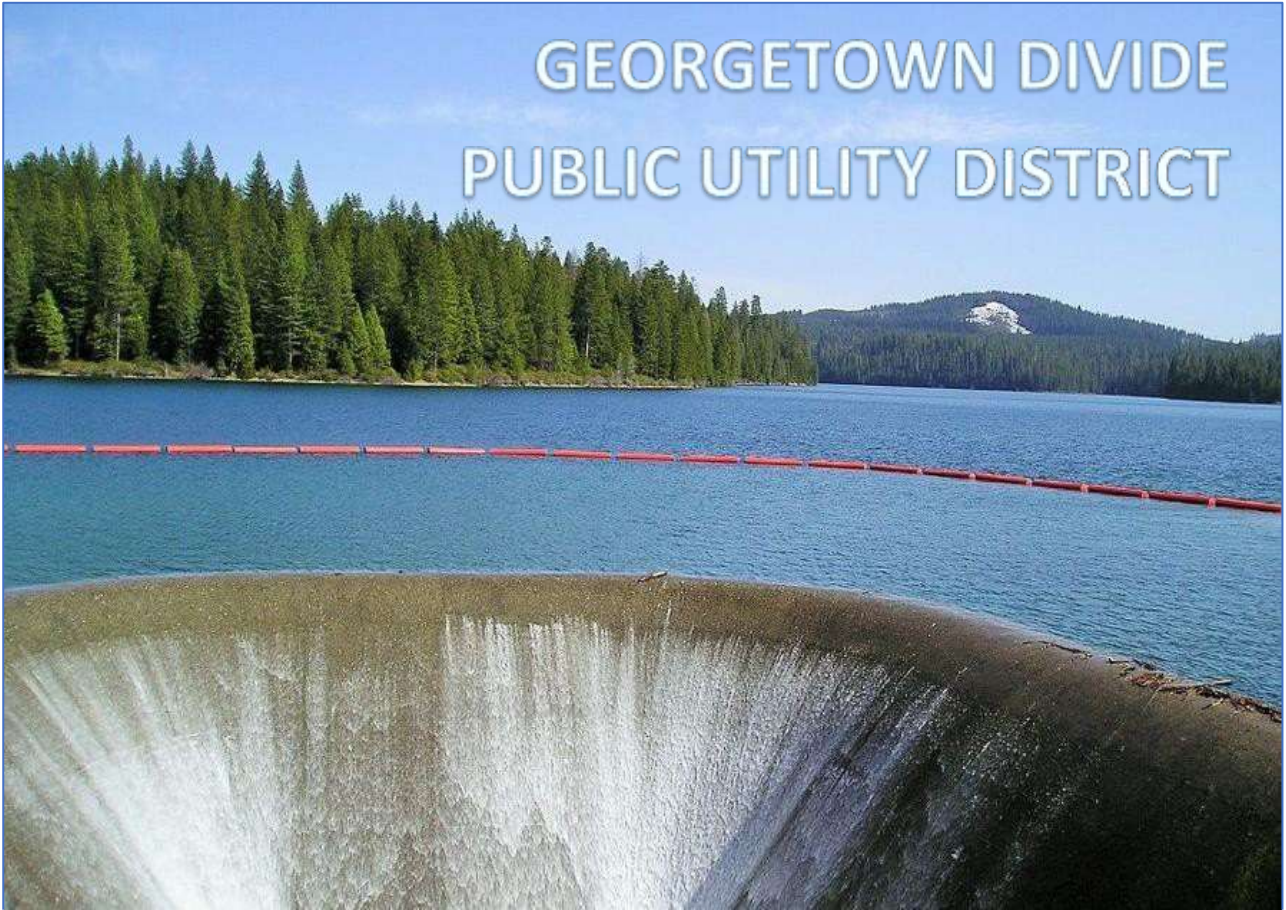


# GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT



**PROPOSED**  
**FISCAL YEAR 2022-2023**  
**OPERATING BUDGET**



Presented to the Board of Directors and Rate Payers  
June 14<sup>th</sup>, 2022

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## GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

P.O. Box 4240  
Georgetown, CA 95634-4240

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April 26, 2022

Board of Directors, Finance Committee and Customers,

I am submitting this proposed FY 2022-23 Operating Budget to the Board of the Georgetown Divide Public Utility District.

The Board established the process for reviewing and adopting the FY 2022-23 Operating Budget. On March 24, 2022, the Finance Committee reviewed and provided feedback on the working draft of the budget. The Board reviewed the draft budget at the April 12<sup>th</sup>, 2022, regular board meeting and provided feedback and staff direction. During this workshop, the ratepayers will receive this draft budget and provide input. With input from the public, the Board will review an updated proposed budget on May 10, 2022, Board meeting, with final adoption scheduled for the Board meeting of June 14, 2022.

During the FY 2021-2022 budget planning process, the District was in the midst of transitioning from an antiquated accounting software to the Tyler system. Along with the rest of the State, the District was dealing with the impacts of the COVID-19 pandemic and facing the potential of an extreme drought and calling for voluntary conservation. Staff vacancies and management changes added to the challenges. I began as the new General Manager in August of 2021, and immediately tasked with finalizing the interim budget adopted by the Board on June 24, 2021. The final FY 2021-22 budget was adopted on September 14, 2021.

The FY 2022-2023 budget review process with the following changes, planning tools, and improvements:

- As of March 21, 2022, the District is finally fully staffed.
- The Board approved a PSA with LSL CPAs to provide CPA services beginning April 1, 2022.
- The 2020-2021 annual audit was completed and received by the Board on January 11, 2022.
- COVID-prevention requirements lifted and opportunities for recouping COVID-related expenses is being pursued through grants and other funding opportunities.
- The Board adopted the 2021-2022 Strategic Plan – Goals and Objectives as a planning tool in November 2021.
- The Finance Committee was reestablished and currently has six public members appointed to bring valuable knowledge and experience to advise the Board during this process.
- On December 14, 2021, the Board adopted Resolution 2021-56 to freeze the treated water rates at the 2019 level until June 30, 2022. The rates for irrigation service were frozen to December 31, 2022, to line up with the 2022 irrigation season. This budget reflects the increase for treated water service set to apply on July 1, 2022. The rate for irrigation water service is set to increase for the 2023 irrigation season.

This budget includes a total estimated revenue of \$7,213,628 when including the supplemental charge. This compares to a projected total revenue of \$6,659,130 for fiscal year 2021-2022. Total operating expenses is estimated to be \$5,198,106, a 12% increase from FY 2021-2022 (\$4,543,801).

An update to the Five-year Capital Improvement Plan (CIP) is adopted each year by the Board separately from the operating budget. The draft CIP is also presented to the ratepayers for review. The total cost of CIP projects proposed for FY 2022-23 is \$1,800,808.

I appreciate the corroboration with my dedicated staff and input from the Finance Committee and board. I look forward to the input provided by the ratepayers.

Sincerely,

Adam Coyan, General Manager

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**GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT**

**Proposed Fiscal Year 2022-2023 Budget**

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## **I. GDPUD Overview**

The Georgetown Divide Public Utility District (District) serves communities located in western El Dorado County among the foothills of the Sierra Nevada Mountain Range, situated in the heart of the Mother Lode. The Georgetown Divide is located between the Middle and South Forks of the American River, nestled in the heart of the Sierra Nevada Foothills and Northern California's Gold Country. Access is through Highway 50 and Interstate 80, making it in close proximity to either metropolitan cities or recreational activities of Lake Tahoe. The cornerstone of the District's water supply system is the Stumpy Meadows Reservoir with a storage capacity of 20,000 acre-feet.

- Location — 72,000 acres serving unincorporated areas of western El Dorado County
- Services — Irrigation and domestic water supplies, on-site wastewater disposal
- Population of area served — 15,000
- Formation Date — June 4, 1946
- Type of District (Act) — California Public Utility District Act
- Source of Water — Pilot Creek and other tributary water rights
- Amount of Water Served — Approximately 12,000 acre-feet per year
- Predecessor Agencies — A series of private water companies dating back to 1852 and the El Dorado, Pilot and Rock Creek Canal Companies

### **GDPUD History**

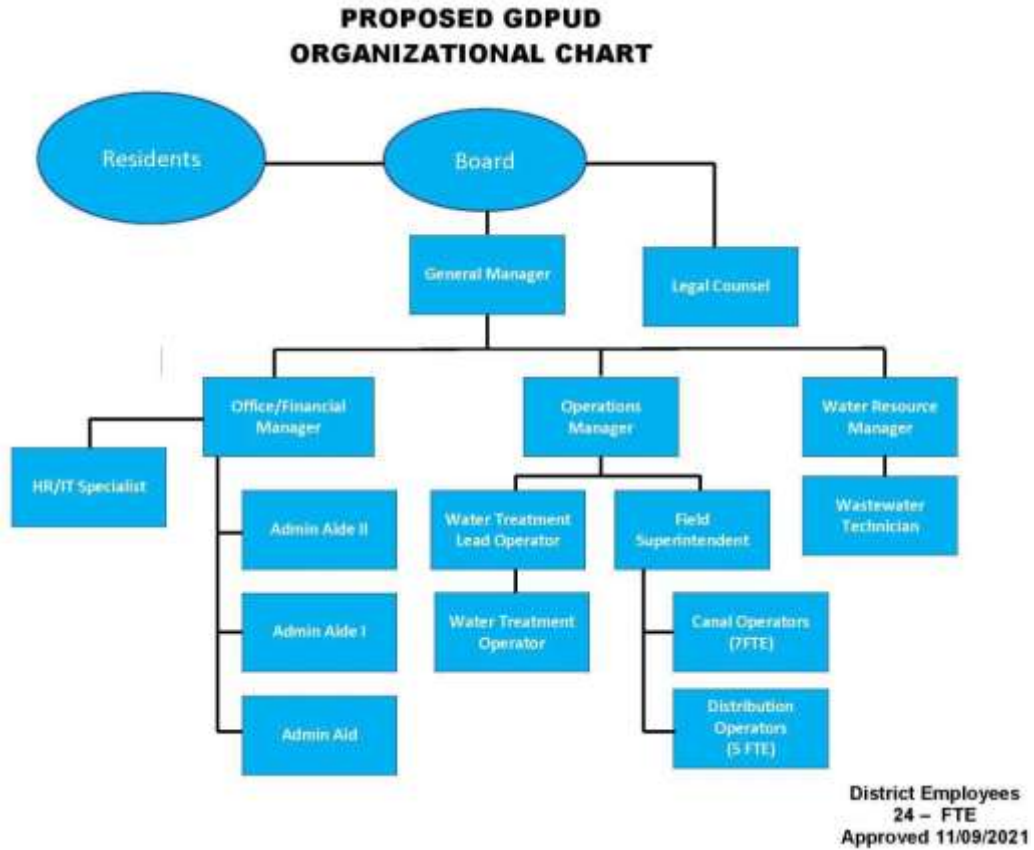
The origins of District facilities can be directly traced back to 1852 and the El Dorado, Pilot and Rock Creek Canal Companies, one of the first established water purveyors in the State of California; resulting from James Marshall's discovery of gold in nearby Coloma. Following the decline in gold production, agriculture and lumbering became the staple industries on the Divide for many years.

The focus of the District water supply system is the Stumpy Meadows Reservoir, a 20,000 acre-foot impoundment on Pilot Creek, at the eastern edge of the District. Water from this source of supply traverses through approximately 75 miles of ditch and pipeline to provide both agricultural water for customers, and raw water supplies for the District's water treatment plants.

## II. GDPUD Organizational Chart

The current organizational chart is depicted in Figure 1.

**Figure 1 - Current GDPUD Organizational Chart**





### III. Revenue Summary

GDPUD REVENUE BUDGET							
Description	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Projected	FY 22-23 Proposed
<b>WATER OPERATING REVENUE</b>							
Water Sales							
Residential Sales	\$1,244,193	\$1,862,227	\$2,411,551	\$2,745,822	\$2,969,850	\$2,981,068	\$3,200,000
Commercial Sales	\$177,031	\$260,936	\$315,497				
Irrigation Sales	\$135,218	\$317,330	\$416,369	\$407,856	\$424,346	\$543,404	\$560,000
Penalties	\$39,885	\$46,739	\$50,625				\$45,400
Other (2)	\$15,705	\$10,951	\$59,679				
<b>Sub-Total</b>	<b>\$1,612,032</b>	<b>\$2,498,183</b>	<b>\$3,253,721</b>	<b>\$3,153,678</b>	<b>\$3,394,196</b>	<b>\$3,524,472</b>	<b>\$3,805,400</b>
<b>NON OPERATING REVENUE</b>							
Property Taxes	\$1,447,381	\$1,577,792	\$1,657,978	\$1,710,211	\$1,687,194	\$1,845,242	\$1,900,850
SMUD	\$108,515	\$108,515	\$108,515	\$108,769	\$163,000	\$86,207	\$109,300
Tax Revenue - Debt Service							
Restricted Benefit Charges	\$19,103						
Interest Income	\$5,386	\$18,884	\$75,443	\$92,402	\$76,700	\$5,747	\$2,500
Water Agency Cost Share (3)			\$45,000		\$0	\$0	\$0
Leases	\$67,893	\$73,023	\$70,000			\$86,207	\$88,200
Hydro	\$43,259	\$43,259	\$60,000			\$50,038	\$54,212
Grants (3)							\$169,514
Other (3)		\$291,035		\$54,006	\$3,866	\$185,125	\$196,232
<b>Sub-total Non-Operating</b>	<b>\$1,691,537</b>	<b>\$2,112,508</b>	<b>\$2,016,936</b>	<b>\$1,965,388</b>	<b>\$1,930,760</b>	<b>\$2,258,566</b>	<b>\$2,520,808</b>
Supplemental Charge (1)	\$0	\$657,545	\$549,529			\$666,069	\$667,000
<b>Total Water Revenue</b>	<b>\$3,303,569</b>	<b>\$5,268,236</b>	<b>\$5,820,186</b>	<b>\$5,119,066</b>	<b>\$5,324,956</b>	<b>\$6,449,107</b>	<b>\$6,993,208</b>
<b>WASTEWATER OPERATING REVENUE</b>							
Zone Charges	\$311,629	\$311,547	\$313,372	\$165,143	\$188,317	\$176,985	\$188,400
Escrow Fees	\$33,600	\$33,600	\$28,000	\$39,880	\$45,000	\$22,980	\$30,000
Septic Design Fees	\$1,200	\$1,200	\$3,000	\$10,040	\$1,500	\$7,380	\$1,500
Restricted Benefits Charges							
Soil Evaluations/Loans/Repairs							
Interest Income	\$3,175	\$3,175	\$16,894	\$18,483	\$9,000	\$2,678	\$520
Other				\$4,100	\$3,000		
<b>Total Wastewater Revenue</b>	<b>\$349,604</b>	<b>\$349,522</b>	<b>\$361,266</b>	<b>\$237,646</b>	<b>\$246,817</b>	<b>\$210,023</b>	<b>\$220,420</b>
<b>TOTAL REVENUE</b>	<b>\$3,653,173</b>	<b>\$5,617,758</b>	<b>\$6,181,452</b>	<b>\$5,356,712</b>	<b>\$5,571,773</b>	<b>\$6,659,130</b>	<b>\$7,213,628</b>

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

#### IV. Revenue Sources

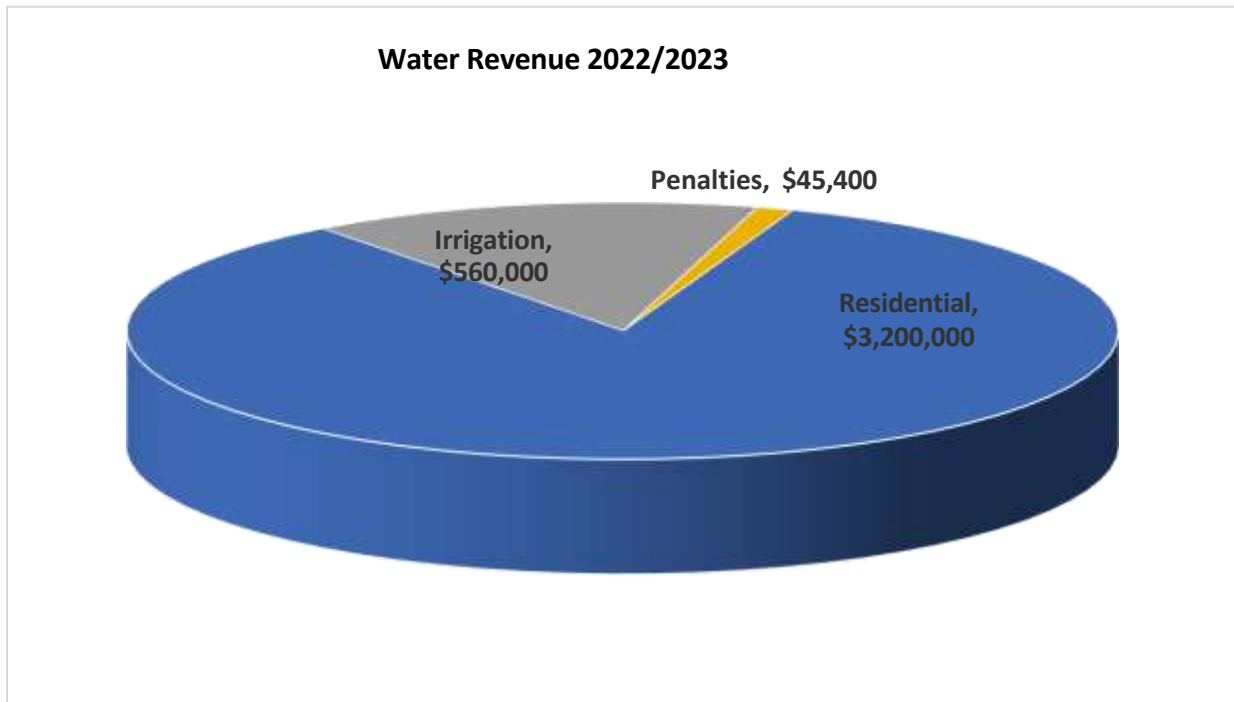
District revenues are divided into three broad categories: Water Operating Revenue, Wastewater Operating Revenue, and Non-Operating Revenue.

##### A. **Operating Revenue**

###### Water Sales

Water Operating Revenue includes all revenue generated by the sale of water and associated penalties. The District sells both treated water and untreated water. The largest source of operating revenue is the sale of treated water. In FY 21-22, treated water sales are estimated to total \$2,981,068, which is approximately 84% of water operating revenues and approximately 45% of total revenue. Since the population of the District is not growing and water rates are not increasing, FY 22-23 residential water sales are projected to be substantially similar to the FY 21-22 estimates, with a projected total of \$3,200,000 representing 87% of water operating revenue and 46% of total revenue. For FY 22-23 the supplementary charge will be separated for greater transparency and better tracking.

Untreated (irrigation) water sales are estimated to total approximately \$543,404 for FY 21-22, which is 15% of water operating revenues and 8% of total revenue. Since the population of the District is not growing and water rates are not increasing, the projected revenue from irrigation water sales in FY 22-23 is anticipated to be substantially the same as FY 21-22, with a projected revenue of \$560,000, representing 15% of water operating revenue and 8% of total revenue.



## **B. Non-Operating Revenue**

Non-operating revenues include grant revenue, interest income, restricted benefit charges, hydroelectric payments, lease payments and general property tax revenues. Non-operating revenues are projected to total \$2,258,566 in FY 21-22 and with a proposed revenue of \$2,351,294 for FY 22-23

### Property Tax

The largest non-operating revenue source is property tax revenue. The District receives a portion of the ad valorem property tax from El Dorado County based on the assessed value of the properties within the District. The actual amount varies based on the tax rate that was established when each individual property annexed into the district. On average, the District receives about \$0.12 per \$100 of assessed property value within the District. Property tax revenue for FY 21-22 is estimated to be \$1,845,242 which is 81% of non-operating revenues, and 28% of total revenue. It is anticipated that property tax revenue will increase modestly for FY 21-22 to \$1,900,850.

### Sacramento Municipal Utility District (SMUD)

The District receives payments each year from SMUD in accordance with the 2005 cooperation agreement between El Dorado Water and Power Authority and SMUD. That agreement was reached as a requirement of SMUD's relicensing of the Upper American River Project through the Federal Energy Regulatory Commission (FERC). The estimated payment to the District for FY 20-21 is estimated to be \$108,515, which is roughly 5% of non-operating revenues, and 2% of total revenue. The annual payment is adjusted each year to account for inflation, and the revenue projected for FY 21-22 is \$109,300.

### Interest, Leases, Hydroelectric

Interest income is earned on all general, restricted and designated funds. Interest income will be minimal due to lower interest rates this year.

The district has leases with several companies that pay to place their communications equipment on district facilities. For FY 19-20 and FY 20-21 Leases and hydro were not tracked separately. Lease revenue is estimated to be \$88,200 for FY 22-23, which is roughly 4% of non-operating revenues and 1% of total revenue.

The district also receives hydroelectric royalty payments for the Buckeye and Tunnel Hill facilities. During FY 22-23, the hydroelectric royalty payments are estimated to be \$54,212, which is approximately 2% of non-operating revenues and less than 1% of total revenue.

The following charts summarize non-operating

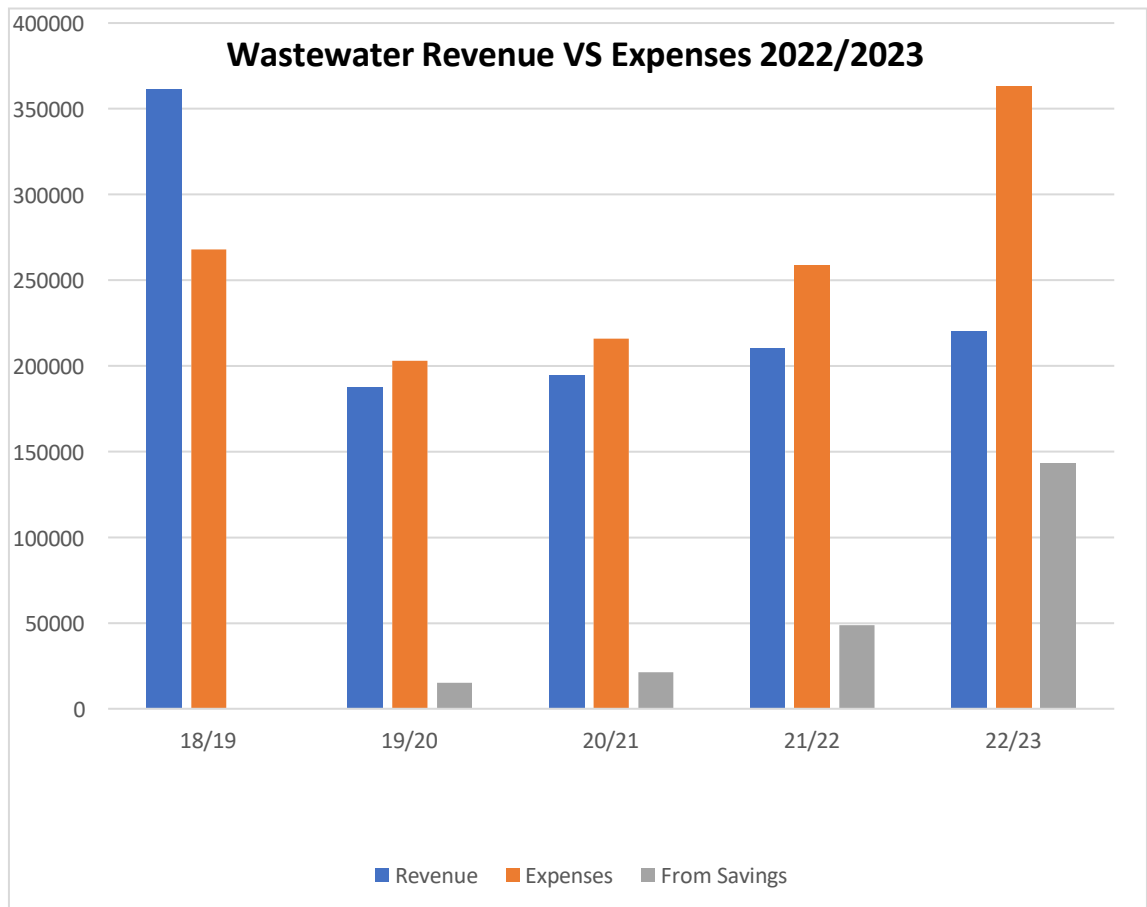


**C. Supplemental Charge**

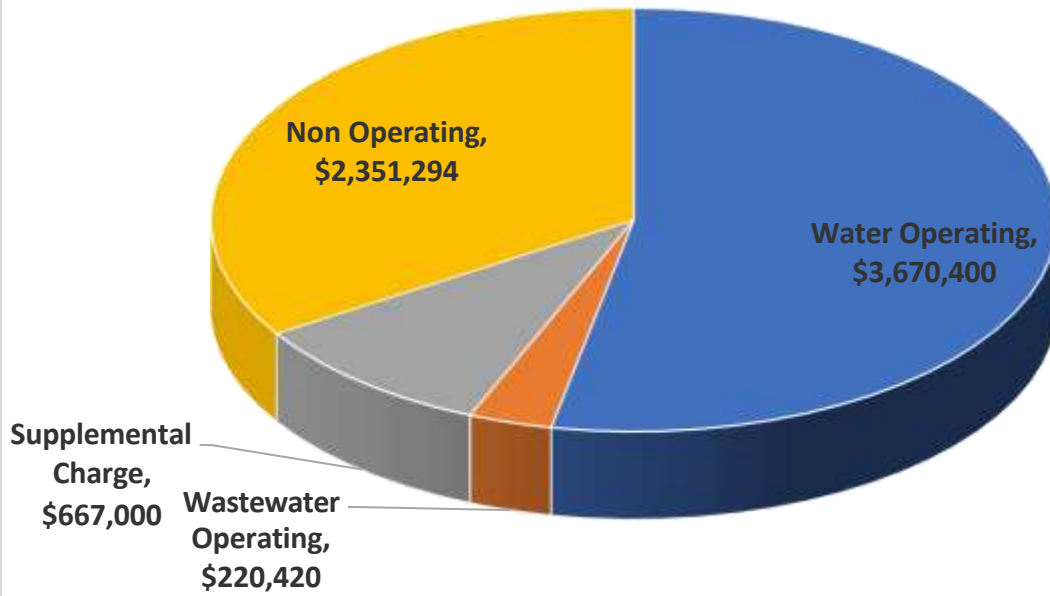
In 2015 the District conducted Proposition 218 proceedings and adopted a supplemental monthly charge in the amount of \$15.08 per month on treated water accounts. The Supplemental Charge is for the specific purpose of paying off a loan from the State Revolving Fund that is being used to finance construction of a new water treatment plant to replace the aging plant located in Cool near the Auburn Lake Trails subdivision. The District Board of Directors adopted a resolution stating that the Supplemental Charge “will be held in separate, restricted account, used solely for servicing SWRCB low-interest loan and reserve account.” For this reason, the charge is listed separately in the budget and cannot be used to fund operating expenses. The Supplemental Charge was approved in September 2015 and first began appearing on customers’ bills in February 2017. For FY 22-23, the revenue is estimated to be \$667,000, which is roughly 9% of total revenue.

**D. Wastewater Charges/Fees**

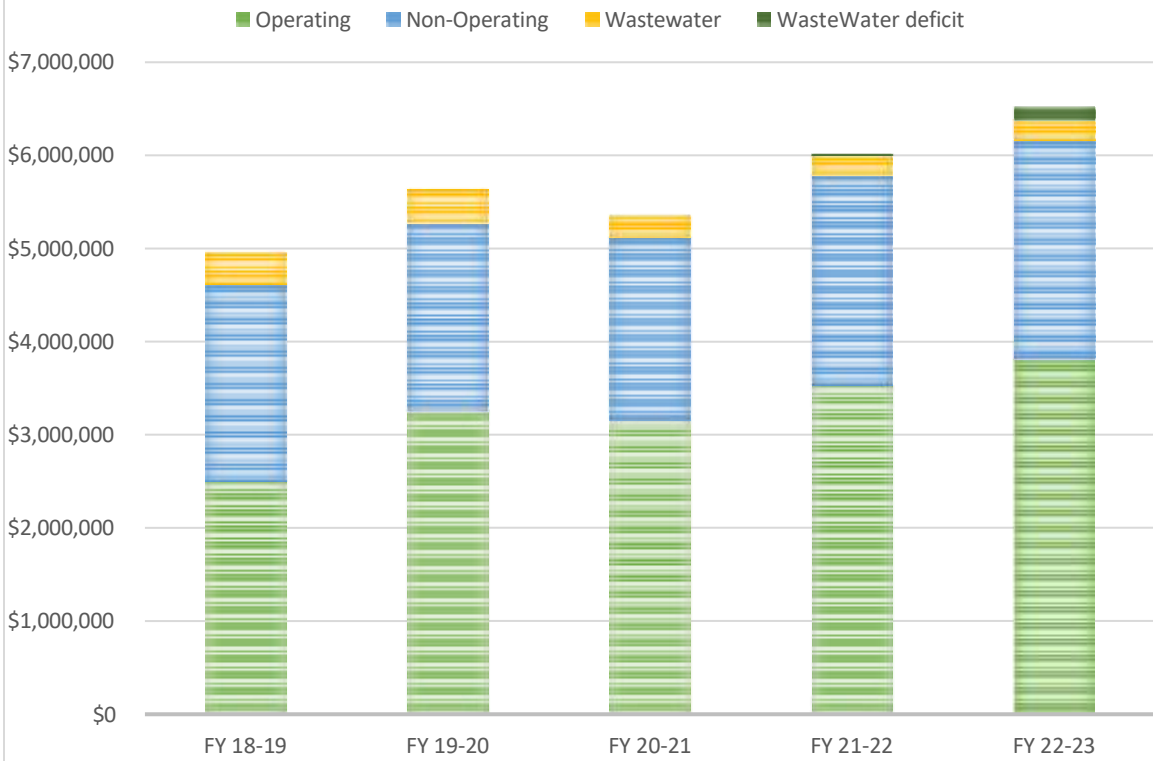
Revenue collected and used for oversight of the Auburn Lake Trails On-Site Wastewater Disposal Zone is projected to total \$210,023 for FY 21-22, which is roughly 3% of the total revenues. This revenue expected to stay about the same for FY 22-23 and the projected revenue is \$220,420. The revenue represents homeowners' bimonthly fees collected separate from residential water costs for the State mandated oversight of wastewater activities in the Auburn Lake Trails subdivision. The amount also includes a minor amount for additional fees related to homeowner requested activities. Wastewater operating revenues for FY 22-23 and the last four years are summarized below.



**Total Revenue 2022/2023**



**TOTAL REVENUE**



## V. Expenses

### A. Operating

Operating expenses are divided into seven departments: 5100 – Source of Supply, 5200 – Transmission & Distribution of Raw Water, 5300 – Water Treatment, 5400 – Transmission & Distribution of Treated Water, 5500 – Customer Service, 5600 – General & Administration, and 6100 – Wastewater (Zone).

#### 5100 – Source of Supply

Activities related to the maintenance and operation of the upper canal system from Stumpy Meadows Reservoir to Tunnel Hill. In addition to physical maintenance of the reservoir and canal system, this also includes water rights monitoring and reporting, dam surveying and monitoring, and dam safety compliance.

SOURCE OF SUPPLY (FUNDS 10,12 DEPARTMENT 5100) BUDGET										
Account	Description	FY 17-18 Actual	FY 19-20 Actual	FY 19-20 Actual	Account	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Projected	FY 22-23 Proposed	% Increase 22-23
5010	Labor	\$ 135,151	\$ 114,161	\$ 102,911	50100	\$ 105,076	\$ 163,354	\$ 111,827	\$ 157,169	-4%
5019	Overtime	9,404	12,524	14,226	50102	11,715	13,642	10,138	13,642	0%
5017	Standby	6,250	10,740	8,210	50103	7,110	11,867	17,091	11,867	0%
5011	Temporary Labor (not on payroll)	-	2,554	-	50101	-	-	-	-	-
5013	PERS Unfunded Accrued Liability	83,821	19,190	10,855	50401	9,984	11,926	9,756	10,683	-10%
5014	PERS	12,689	12,206	11,010	50400	12,317	14,223	13,441	13,469	-5%
5015	Deferred Compensation	-	-	-	50403	-	740	-	680	-8%
5016	Payroll Taxes	11,248	10,464	9,816	50200	9,526	14,865	9,858	14,302	-4%
5018/71	Insurance: Health, Life, etc	39,195	49,757	32,763	50300	35,849	51,860	30,720	51,860	0%
5020	Insurance: Worker's Comp.	5,905	4,232	6,431	50302	4,460	6,857	4,524	6,804	-1%
5024	Insurance: D/O	-	-	-	50402	-	-	-	-	-
<i>Subtotal Personnel Related</i>		<i>\$ 303,663</i>	<i>\$ 235,828</i>	<i>\$ 196,222</i>		<i>\$ 196,037</i>	<i>\$ 289,334</i>	<i>\$ 207,355</i>	<i>\$ 280,476</i>	<i>-3%</i>
5027	Audit	-	-	-	51303	-	-	-	-	-
5028	Engineering Studies	-	-	-	Unassigned	-	-	-	-	-
5030	Building Maintenance	-	-	-	51202	-	-	-	-	-
5034	Insurance: General	6,658	-	-	51301	-	-	-	-	-
5036	Legal--General	-	-	-	51302	-	-	-	-	-
5038	Materials and Supplies	10,508	6,781	6,081	51100	9,483	10,765	10,188	11,410	6%
5039	Rental/Durable	2,050	6,314	2,284	51101	300	344	1,800	3,200	830%
5040	Office Supplies	567	-	-	51102	259	297	272	304	-
5041	Staff Development and Safety Train	-	-	-	52100	-	-	-	750	-
5042	Travel--Conference	-	-	-	52101	-	-	-	-	-
5044	Utilities	3,995	4,230	4,755	52102	4,755	10,715	18,177	19,267	80%
5046	Vehicle & Equipment Maintenance	3,595	4,517	9,128	51200	5,186	4,632	5,273	5,589	21%
5048	Vehicle Fuel	6,236	6,839	6,509	51201	5,352	5,683	7,906	8,380	47%
5060	Bank Fees & Payroll Services	-	-	-	52103	-	-	-	-	-
12-5068	Retiree Health Premium	-	-	-	50104	-	-	-	-	-
5070	Director Stipends	-	-	-	50105	-	-	-	-	-
5080	Outside Service/Consultants	87,406	32,713	10,350	51300	32,615	37,359	79,468	84,236	125%
5084	Govt. Reg./Lab Fees	36,453	55,246	60,762	52105	122,742	60,000	79,434	80,000	33%
5090	Other: Cost of recruitment etc.	-	-	-	51101	-	-	-	-	-
5090	Other: County Tax Admin. Fees	17,900	-	-	52104	-	-	-	-	-
5089	Other: Memberships	310	-	775	52108	341	391	341	415	6%
5091	Other: Elections	-	-	-	52106	-	-	-	-	-
<i>Subtotal Services</i>		<i>\$ 175,678</i>	<i>\$ 116,640</i>	<i>\$ 100,644</i>		<i>\$ 181,033</i>	<i>\$ 130,186</i>	<i>\$ 202,859</i>	<i>\$ 213,551</i>	<i>64%</i>
<b>Grand Total 10-5100</b>		<b>\$ 479,341</b>	<b>\$ 352,468</b>	<b>\$ 296,866</b>		<b>\$ 377,070</b>	<b>\$ 419,520</b>	<b>\$ 410,214</b>	<b>\$ 494,027</b>	<b>18%</b>

## 5200 - Transmission & Distribution of Raw Water

Activities related to the conveyance of untreated water, including the transmission of untreated water to the water treatment plants.

TRANSMISSION & DISTRIBUTION RAW WATER (FUNDS 10,12 DEPARTMENT 5200) BUDGET										
Account	Description	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	Account	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Projected	FY 22-23 Proposed	% Increase 22-23
5010	Labor	\$ 254,422	\$ 275,371	\$ 273,837	50100	\$ 282,984	\$ 322,851	\$ 222,859	\$308,538	-4%
5019	Overtime	22,228	22,906	28,996	50102	27,179	20,648	30,552	20,252	-2%
5017	Standby	11,680	13,780	15,110	50103	14,280	13,260	14,460	13,260	0%
5011	Temporary Labor (not on payroll)	19,334	3,580	1,656	50101	952	1,065	952	976	
5013	PERS Unfunded Accrued Liability	167,911	155,583	211,683	50401	179,550	214,481	190,251	208,325	-3%
5014	PERS	24,165	26,952	28,846	50400	27,810	30,867	25,895	29,450	-5%
5015	Deferred Compensation	-	-	-	50403	-	1,460	-	1,330	-9%
5016	Payroll Taxes	22,202	22,937	25,398	50200	15,379	29,379	25,793	28,077	-4%
5018/71	Insurance: Health, Life, etc	85,146	106,715	90,420	50300	91,296	115,737	69,483	115,737	0%
5020	Insurance: Worker's Comp.	16,784	13,140	13,508	50302	8,034	15,689	6,672	15,285	-3%
5024	Insurance: D/O	-	-	-	Unassigned	-	-	-	-	
<b>Subtotal Personnel Related</b>		<b>\$ 623,872</b>	<b>\$ 640,964</b>	<b>\$ 689,454</b>		<b>\$ 647,464</b>	<b>\$ 765,437</b>	<b>\$ 586,917</b>	<b>\$ 741,229</b>	<b>-3%</b>
5027	Audit	-	-	-	51303	-	-	\$ -	-	
5028	Engineering Studies	-	-	-	Unassigned	-	-	-	-	
5030	Building Maintenance	-	-	-	51202	-	-	-	-	
5034	Insurance: General	16,139	-	-	51301	-	-	-	-	
5036	Legal--General	-	-	-	51302	-	-	-	-	
5038	Materials and Supplies	22,561	17,084	17,380	51100	73,632	18,000	31,790	25,000	39%
5039	Rental/Durable	3,859	2,161	657	51101	24,714	2,000	2,200	2,000	0%
5040	Office Supplies	722	-	-	51102	-	-	-	-	
5041	Staff Development and Safety Traini	50	-	-	52100	128	147	80	750	410%
5042	Travel--Conference	-	-	-	52101	-	-	-	-	
5044	Utilities	1,417	1,175	1,284	52102	1,270	1,337	1,185	1,420	6%
5046	Vehicle & Equipment Maintenance	9,277	10,246	8,415	51200	5,705	6,152	9,635	10,213	66%
5048	Vehicle Fuel	15,117	17,521	14,622	51201	11,490	12,070	17,180	18,210	51%
5060	Bank Fees & Payroll Services	-	-	-	52103	-	-	-	-	
12-5068	Retiree Health Premium	-	-	-	50104	-	-	-	-	
5070	Director Stipends	-	-	-	50105	-	-	-	-	
5080	Outside Service/Consultants	1,159	-	2,500	51300	2,055	2,354	5,464	5,984	154%
5084	Govt. Reg./Lab Fees	118	-	148	52105	104	119	54	57	
5090	Other: Cost of recruitment etc.	-	-	-	51101	-	-	-	-	
5090	Other: County Tax Admin. Fees	240	-	-	52104	-	-	-	-	
5089	Other: Memberships	-	-	108	52108	341	391	341	358	-8%
5091	Other: Elections	-	-	-	52106	-	-	-	-	
<b>Subtotal Services</b>		<b>\$ 70,659</b>	<b>\$ 48,187</b>	<b>\$ 45,114</b>		<b>\$ 119,439</b>	<b>\$ 42,570</b>	<b>\$ 67,929</b>	<b>\$ 63,992</b>	<b>50%</b>
<b>Grand Total 10-5200</b>		<b>\$ 694,531</b>	<b>\$ 689,151</b>	<b>\$ 734,568</b>		<b>\$ 766,903</b>	<b>\$808,007</b>	<b>\$654,846</b>	<b>\$805,221</b>	<b>0%</b>



### 5300 – Water Treatment

Activities related to the treatment plants and treating water for domestic use. This includes water quality monitoring, and compliance with State regulations related to water treatment plant operation.

WATER TREATMENT (FUNDS 10,12 DEPARTMENT 5300) BUDGET										
Account	Description	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	Account	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Projected	FY 22-23 Proposed	% Increase 22-23
5010	Labor	\$ 138,048	\$ 166,600	\$ 204,928	50100	\$ 200,776	\$ 250,264	\$ 179,652	\$ 244,058	-2%
5019	Overtime	16,735	23,397	35,001	50102	33,216	25,118	30,471	25,097	0%
5017	Standby	15,470	15,710	15,960	50103	16,330	9,688	14,531	9,688	0%
5011	Temporary Labor (not on payroll)	-	-	-	50101	-	-	-	-	-
5013	PERS Unfunded Accrued Liability	17,105	28,508	54,277	50401	47,133	20,456	18,691	20,466	0%
5014	PERS	14,280	19,924	21,897	50400	23,952	32,592	20,948	31,790	-2%
5015	Deferred Compensation	-	-	-	50403	-	1,130	-	1,050	-7%
5016	Payroll Taxes	14,922	17,861	18,776	50200	18,600	22,774	16,936	22,209	-2%
5018/71	Insurance: Health, Life, etc	54,245	74,719	65,096	50300	69,925	64,914	70,320	64,914	0%
5020	Insurance: Worker's Comp.	5,461	5,059	5,670	50302	4,617	9,488	5,037	9,476	-1%
5024	Insurance: D/O	-	-	-	Unassigned	-	-	-	-	-
Subtotal Personnel Related		\$ 276,266	\$ 351,728	\$ 421,605		\$ 414,549	\$ 436,434	\$ 356,585	\$ 428,698	-2%
5027	Audit	-	-	-	51303	-	-	-	-	-
5028	Engineering Studies	-	-	-	Unassigned	-	-	-	-	-
5030	Building Maintenance	-	-	-	51202	-	-	289	-	-
5034	Insurance: General	8,844	-	-	51301	-	-	-	-	-
5036	Legal-General	-	-	-	51302	-	-	-	-	-
5038	Materials and Supplies	62,536	72,613	73,291	51100	73,692	72,000	80,591	85,426	19%
5039	Rental/Durable	-	5,640	5,161	51101	1,087	1,245	1,186	13,300	-
5040	Office Supplies	-	-	-	51102	-	-	-	-	-
5041	Staff Development and Safety Train	250	250	912	52100	2,131	2,441	2,325	2,587	6%
5042	Travel-Conference	-	-	-	52101	-	-	-	-	-
5044	Utilities	160,724	199,026	205,552	52102	188,647	214,327	204,121	227,186	6%
5046	Vehicle & Equipment Maintenance	1,244	4,278	7,664	51200	5,486	6,284	5,985	17,134	173%
5048	Vehicle Fuel	5,457	6,740	11,802	51201	7,505	8,484	8,080	8,993	6%
5060	Bank Fees & Payroll Services	-	-	-	52103	-	-	-	-	-
12-5068	Retiree Health Premium	-	-	-	50104	-	-	-	-	-
5070	Director Stipends	-	-	-	50105	-	-	-	-	-
5080	Outside Service/Consultants	60,577	-	8,519	51300	7,523	8,617	8,207	24,135	180%
5084	Govt. Reg./Lab Fees	27,547	32,388	52,540	52105	22,957	26,311	25,058	26,311	0%
5090	Other: Cost of recruitment etc.	-	-	-	51101	-	-	-	-	-
5090	Other: County Tax Admin. Fees	-	-	-	52104	-	-	-	-	-
5089	Other: Memberships	310	-	775	52108	341	391	372	391	0%
5091	Other: Elections	-	-	-	52106	-	-	-	-	-
Adjustments		-	-	-		-	-	12,869	-	-
Subtotal Services		\$ 327,489	\$ 320,935	\$ 366,276		\$ 309,269	\$ 340,100	\$ 349,083	\$ 405,463	19%
Grand Total 10-5300		\$ 603,755	\$ 672,713	\$ 787,821		\$ 723,918	\$ 776,534	\$ 705,668	\$ 834,160	7%

## 5400 – Transmission & Distribution of Treated Water

Activities related to operation and maintenance of treated water pipelines and associated facilities. Also includes activities such as backflow testing compliance program, laboratory testing, and water quality sampling and reporting.

TRANSMISSION & DISTRIBUTION TREATED WATER (FUNDS 10,12 DEPARTMENT 5400) BUDGET										
Account	Description	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	Account	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Projected	FY 22-23 Proposed	% Increase 22-23
5010	Labor	\$ 306,325	\$ 311,409	\$ 360,215	50100	\$ 401,651	\$ 416,998	\$ 405,729	\$ 417,609	0%
5019	Overtime	30,565	24,057	25,147	50102	39,563	39,846	31,214	40,329	1%
5017	Standby	16,230	15,710	16,660	50103	16,330	20,030	15,710	20,030	0%
5011	Temporary Labor (not on payroll)	-	-	-	50101	-	-	-	-	-
5013	PERS Unfunded Accrued Liability	102,677	168,729	37,994	50401	77,580	90,000	34,147	90,000	0%
5014	PERS	28,131	29,833	35,329	50400	41,061	47,899	44,249	48,008	0%
5015	Deferred Compensation	-	-	-	50403	-	1,880	-	1,790	-5%
5016	Payroll Taxes	29,946	26,216	31,120	50200	35,122	37,947	35,401	38,002	0%
5018/71	Insurance: Health, Life, etc.	11,562	116,862	109,344	50300	129,484	101,964	111,728	101,864	0%
5020	Insurance: Worker's Comp.	12,650	9,378	9,199	50302	6,429	17,175	6,405	17,342	1%
5024	Insurance: D/O	-	-	-	Unassigned	-	-	-	-	-
<b>Subtotal Personnel Related</b>		<b>\$ 538,086</b>	<b>\$ 702,194</b>	<b>\$ 625,008</b>		<b>\$ 747,220</b>	<b>\$ 773,739</b>	<b>\$ 684,583</b>	<b>\$ 775,075</b>	<b>0%</b>
5027	Audit	-	-	-	51303	-	-	-	-	-
5028	Engineering Studies	-	-	-	Unassigned	-	-	-	-	-
5030	Building Maintenance	-	-	-	51202	-	-	-	-	-
5034	Insurance: General	16,496	-	-	51301	-	-	-	-	-
5036	Legal-General	-	-	-	51302	-	-	-	-	-
5038	Materials and Supplies	96,488	69,825	89,710	51100	118,626	75,000	136,254	135,000	80%
5039	Rental/Durable	932	2,161	1,000	51101	10,366	2,000	2,049	2,171	-
5040	Office Supplies	758	-	-	51102	31	36	31	33	-10%
5041	Staff Development and Safety Train	348	125	797	52100	167	191	205	750	293%
5042	Travel-Conference	-	-	-	52101	-	-	-	-	-
5044	Utilities	11,846	13,332	12,045	52102	15,280	17,267	18,392	19,495	13%
5046	Vehicle & Equipment Maintenance	9,538	11,325	10,231	51200	11,875	13,233	17,353	23,500	78%
5048	Vehicle Fuel	21,860	21,153	20,834	51701	18,097	19,535	26,903	28,517	46%
5060	Bank Fees & Payroll Services	-	-	-	52103	-	-	-	-	-
12-5068	Retiree Health Premium	-	-	-	50104	-	-	-	-	-
5070	Director Stipends	-	-	-	50105	-	-	-	-	-
5080	Outside Service/Consultants	197	-	-	51300	495	5,000	7,130	7,529	-
5084	Govt. Reg./Lab Fees	6,296	6,915	9,333	52105	31,005	31,802	16,305	17,120	-46%
5090	Other: Cost of recruitment etc.	-	-	-	51101	-	-	-	-	-
5090	Other: County Tax Admin. Fees	-	-	-	52104	283	-	-	-	-
5089	Other: Memberships	919	-	1,123	52108	-	-	-	-	-
5091	Other: Elections	-	-	-	52106	-	-	-	-	-
<b>Subtotal Services</b>		<b>\$ 165,678</b>	<b>\$ 124,836</b>	<b>\$ 145,073</b>		<b>\$ 206,225</b>	<b>\$ 164,064</b>	<b>\$ 224,622</b>	<b>\$ 234,115</b>	<b>8%</b>
<b>Grand Total 10-5400</b>		<b>\$ 703,764</b>	<b>\$ 827,030</b>	<b>\$ 770,081</b>		<b>\$ 953,445</b>	<b>\$ 937,803</b>	<b>\$ 909,205</b>	<b>\$ 1,009,190</b>	<b>8%</b>

**5500 – Customer Service**

Activities directly related to assisting customers, reading meters, and preparing and processing water billing.

CUSTOMER SERVICE (FUNDS 10,12 DEPARTMENT 5500) BUDGET										
Account	Description	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	Account	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Projected	FY 22-23 Proposed	% Increase 22-23
5010	Labor	\$ 93,538	\$ 90,713	\$ 82,800	50100	\$ 106,874	\$ 139,282	\$ 114,697	\$ 153,231	10%
5019	Overtime	1,627	273	45	50102	851	-	-	-	-
5017	Standby	-	-	-	50103	-	-	-	-	-
5011	Temporary Labor (not on payroll)	29,510	26,773	21,117	50101	19,275	21,553	19,461	19,948	-
5013	PERS Unfunded Accrued Liability	7,587	12,843	10,855	50401	8,556	10,221	8,756	9,588	-6%
5014	PERS	8,044	9,025	6,736	50400	9,762	11,102	11,749	12,154	9%
5015	Deferred Compensation	-	-	-	50403	-	630	-	660	-
5016	Payroll Taxes	7,498	8,147	5,330	50200	8,223	12,675	8,882	13,944	10%
518/71	Insurance: Health, Life, etc	32,725	36,464	22,652	50300	34,926	42,356	39,757	42,356	0%
5020	Insurance: Worker's Comp.	1,350	1,460	1,530	50302	1,049	1,598	1,053	1,711	7%
5024	Insurance: D/O	-	-	-	Unassigned	-	-	-	-	-
<b>Subtotal Personnel Related</b>		<b>\$ 181,879</b>	<b>\$ 185,698</b>	<b>\$ 151,065</b>		<b>\$ 189,516</b>	<b>\$ 239,417</b>	<b>\$204,355</b>	<b>\$ 253,591</b>	<b>6%</b>
5027	Audit	-	-	-	51303	-	-	-	-	-
5028	Engineering Studies	-	-	-	Unassigned	-	-	264	-	-
5030	Building Maintenance	-	-	-	51202	-	-	-	-	-
5034	Insurance: General	5,707	-	-	51301	-	-	-	-	-
5036	Legal—General	-	-	-	51302	-	-	-	-	-
5038	Materials and Supplies	-	-	-	51100	-	-	-	-	-
5039	Rental/Durable	-	-	-	51101	-	-	-	-	-
5040	Office Supplies	23,471	21,429	19,583	51102	22,364	22,000	30,120	31,927	45%
5041	Staff Development and Safety Training	-	450	-	52100	-	-	-	-	-
5042	Travel—Conference	-	-	-	52101	-	-	-	-	-
5044	Utilities	4,441	6,558	7,959	52102	9,106	5,860	14,079	14,923	155%
5046	Vehicle & Equipment Maintenance	-	-	-	51200	-	21	20	21	-
5048	Vehicle Fuel	-	-	-	51201	-	-	-	-	-
5060	Bank Fees & Payroll Services	1,905	20	-	52103	-	-	-	-	-
5068	Retiree Health Premium	-	-	-	50104	-	-	-	-	-
5070	Director Stipends	-	-	-	50105	-	-	-	-	-
5080	Outside Service/Consultants	464	1,278	995	51300	15,674	35,000	3,051	5,000	-86%
5084	Govt. Reg./Lab Fees	-	-	-	52105	-	-	-	-	-
5090	Other: Cost of recruitment etc.	10	-	-	51101	-	-	-	-	-
5090	Other: County Tax Admin. Fees	-	-	170	52104	60	-	-	-	-
5089	Other: Memberships	-	-	34,637	52108	-	-	-	-	-
5091	Other: Elections	-	-	-	52106	-	-	-	-	-
<b>Subtotal Services</b>		<b>\$ 35,938</b>	<b>\$ 29,735</b>	<b>\$ 63,344</b>		<b>\$ 47,204</b>	<b>\$ 62,881</b>	<b>\$ 47,534</b>	<b>\$ 51,871</b>	<b>-18%</b>
<b>Grand Total 10-5500</b>		<b>\$ 217,877</b>	<b>\$ 215,433</b>	<b>\$ 214,409</b>		<b>\$ 236,720</b>	<b>\$ 302,298</b>	<b>\$ 251,889</b>	<b>\$ 305,461</b>	<b>1%</b>

## 5600 – General & Administration

Activities not directly attributed to any one other department but supporting all District activities, except wastewater. Examples include financial planning and management, accounting, information technology, records management, website hosting and management, Board of Directors support, payroll, and human resources.

ADMINISTRATION (FUNDS 10,12 DEPARTMENT 5600) BUDGET										
Account	Description	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	Account	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Projected	FY 22-23 Proposed	% Increase 22-23
5010	Labor	\$ 286,259	\$ 385,829	\$ 276,343	50100	\$ 328,755	\$ 347,744	\$ 352,487	\$ 394,543	13%
5019	Overtime	563	124	14,602	50102	16,166	2,624	3,700	2,734	4%
5017	Standby	-	-	-	50103	-	1,702	-	1,702	-
5011	Temporary Labor (not on payroll)	25,872	33,021	17,690	50101	-	1,129	8,392	-	-100%
5013	PERS Unfunded Accrued Liability	55,851	94,891	200,827	50401	128,583	153,598	180,494	197,641	29%
5014	PERS	26,467	36,200	37,091	50400	33,342	35,679	37,608	35,102	-2%
5015	Deferred Compensation	7,750	7,452	5,701	50403	-	1,570	3,027	1,690	8%
5016	Payroll Taxes	24,317	31,099	32,418	50200	28,670	31,645	32,184	35,903	13%
18/71	Insurance: Health, Life, etc	51,650	86,670	83,095	50300	76,532	69,772	64,567	69,772	0%
5020	Insurance: Worker's Comp.	1,261	1,802	2,229	50302	1,149	4,670	1,067	4,672	0%
5024	Insurance: D/O	-	-	270,648	50402	-	-	-	-	-
Subtotal Personnel Related		\$ 479,990	\$ 677,088	\$ 940,644		\$ 613,197	\$ 650,133	\$ 683,527	\$ 743,759	14%
5027	Audit	16,773	24,510	21,950	51303	12,610	14,444	20,725	21,968	52%
5028	Engineering Studies	-	-	3,534	52107	36,086	-	36,076.00	-	-
5030	Building Maintenance	4,599	7,907	11,605	51202	6,308	-	7,334.00	-	-
5034	Insurance: General	5,178	76,605	79,001	51301	84,407	96,684	80,520.00	84,546	-13%
5036	Legal--General	200,384	191,998	124,947	51302	84,225	96,476	75,676.00	96,476	0%
5038	Materials and Supplies	-	-	3,840	51100	5,116	5,691	9,002.00	9,540	68%
5039	Rental/Durable	2,437	2,536	2,366	51101	7,481	8,569	14,609.00	15,485	-
5040	Office Supplies	37,969	41,260	29,805	51102	33,745	37,815	25,468.00	32,000	-15%
5041	Staff Development and Safety Train	5,726	4,060	1,881	52100	520	596	1,982.00	2,100	252%
5042	Travel--Conference	3,715	6,037	7,425	52101	1,866	2,137	3,871.00	4,103	92%
5044	Utilities	24,983	25,225	26,412	52102	32,198	35,236	30,731.00	37,350	6%
5046	Vehicle & Equipment Maintenance	103	406	115	51200	224	-	235	-	-
5048	Vehicle Fuel	50	920	297	51201	-	-	-	-	-
5060	Bank Fees & Payroll Services	3,294	134,309	44	52103	275	344	405.00	425	24%
5068	Retiree Health Premium	76,048	102,248	-	50104	641	22,827	9,498.00	9,973	-56%
5070	Director Stipends	24,031	23,600	23,234	50105	23,200	21,993	23,200.00	24,360	11%
5080	Outside Service/Consultants	165,199	124,860	145,868	51300	360,863	100,000	217,981.00	222,000	122%
5084	Govt. Reg./Lab Fees	6,722	413	4,727	52105	10,214	5,919	10,800.00	11,340	92%
5090	Other: Cost of recruitment etc.	-	-	-	51101	-	-	-	-	-
5090	Other: County Tax Admin. Fees	2,427	35,242	24,647	52104	23,854	-	24,637.00	25,869	-
5089	Other: Memberships	27,704	33,102	-	52106	29,690	33,972	55,182.00	57,941	71%
5091	Other: Elections	-	6,782	-	52106	8,951	10,253	8,951.00	9,399	-8%
Subtotal Services		\$ 590,569	\$ 817,530	\$ 489,748		\$ 749,664	\$ 493,191	\$ 656,648	\$ 664,875	35%
<b>Grand Total 10-5600</b>		<b>\$ 1,087,332</b>	<b>\$ 1,519,128</b>	<b>\$ 1,452,342</b>		<b>\$ 1,375,671</b>	<b>\$ 1,143,324</b>	<b>\$ 1,340,175</b>	<b>\$ 1,408,633</b>	<b>23%</b>

6700 – Wastewater (Zone)

Activities related to overseeing wastewater collection and disposal. Includes compliance with State regulations including the waste discharge requirements adopted by the Water Quality Control Board.

ALT WASTEWATER ZONE (FUND 40, DEPARTMENT 6700) BUDGET										
Account	Description	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	Account	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Projected	FY 22-23 Proposed	% Increase 22-23
5010	Labor	\$ 91,197	\$ 84,330	\$ 67,020	50000	\$ 86,991	\$ 101,660	\$ 76,200	\$ 90,789	-21%
5019	Overtime	757	331	1,810	50002	1,104	5,688	764	1,047	-82%
5017	Standby	-	-	-	50003	-	-	-	-	-
5011	Temporary Labor (not on payroll)	-	-	-	50001	-	-	-	-	-
5013	PERS Unfunded Accrued Liability	14,907	23,924	16,283	50401	11,356	11,788	12,388	14,634	24%
5014	PERS	7,715	7,541	-	50400	8,062	9,658	7,070	7,944	-18%
5015	Deferred Compensation	-	-	-	50403	-	250	-	-	-100%
5016	Payroll Taxes	6,951	6,432	5,619	50000	6,806	10,166	5,979	6,326	-38%
5018/71	Insurance: Health, Life, etc.	27,261	28,670	20,880	50900	25,325	33,518	25,304	20,981	-37%
5020	Insurance: Worker's Comp.	2,534	1,866	1,116	50902	1,086	3,404	1,185	1,088	-68%
5024	Insurance: D/O	-	-	15,272	50402	-	-	-	-	-
Subtotal Personnel Related		\$ 150,422	\$ 152,894	\$ 126,000		\$ 140,750	\$ 176,133	\$ 128,890	\$ 132,809	-25%
5027	Audit	-	2,000	-	51301	-	-	-	-	-
5028	Engineering Studies	-	-	-	Unassigned	-	-	-	-	-
5030	Building Maintenance	-	-	-	51202	-	-	-	-	-
5034	Insurance: General	3,633	5,002	4,647	51301	4,750	5,441	4,373	4,592	-16%
5036	Legal-General	-	-	-	51302	-	-	-	-	-
5038	Materials and Supplies	9,509	5,432	4,350	51100	6,672	7,632	5,497	8,069	6%
5039	Rent/Durable	573	1,192	2,016	51101	2,560	2,932	390	3,107	6%
5040	Office Supplies	1,772	1,797	2,174	51102	1,932	2,213	1,185	2,213	0%
5041	Staff Development and Safety Train	225	1,038	-	52100	-	315	275	333	6%
5042	Travel-Conference	-	-	-	52101	-	-	-	-	-
5044	Utilities	11,495	14,795	13,367	52102	14,622	14,000	15,559	16,492	18%
5046	Vehicle & Equipment Maintenance	1,112	211	2,077	51200	2,235	2,220	2,442	4,788	116%
5048	Vehicle Fuel	2,491	3,775	4,273	51201	5,918	6,387	6,139	6,770	6%
5060	Bank Fees & Payroll Services	-	-	-	52103	-	-	-	-	-
12-5068	Retiree Health Premium	-	-	-	50004	-	-	-	-	-
5070	Director Stipends	-	-	-	50005	-	-	-	-	-
5080	Outside Service/Consultants	83,345	41,921	8,027	51300	8,732	11,012	11,414	150,000	1262%
5084	Gov. Reg./Lab Fees	32,359	37,952	33,988	52105	32,154	36,831	32,591	34,221	-7%
5090	Other: Cost of recruitment etc.	-	-	-	51101	-	-	-	-	-
5090	Other: County Tax Admin. Fees	-	-	-	52104	-	-	-	-	-
5088	Other: Memberships	-	-	-	52108	341	-	-	-	-
5091	Other: Elections	-	-	-	-	-	-	-	-	-
Subtotal Services		\$ 156,508	\$ 115,115	\$ 74,919		\$ 201,916	\$ 88,983	\$ 79,865	\$ 250,604	159%
Grand Total 40-6700		\$ 306,930	\$ 268,009	\$ 202,919		\$ 221,666	\$ 265,116	\$ 208,755	\$ 383,413	37%

## Consolidated Expenses

In some departments the amounts appear much higher from previous years. On the consolidated expense sheet, the bottom line is only 15% difference from the FY 21-22 budget. This in part is due to increase expenses because of inflation and it also represents a more accurate budget because of my familiarity with the different accounts. This year we will be tracking material and supplies with more categories.

GDPUD OPERATING BUDGET EXPENSE										
(FUNDS 10, 12, 40)										
Account Description	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Projected	FY 22-23 Proposed	Amount Change	Percent Change	
5010 Labor	1,304,940	1,428,413	1,368,054	1,513,107	1,742,153	1,463,451	1,755,937	\$13,784	1%	
5019 Overtime	81,879	83,612	119,827	129,794	107,567	106,839	103,101	(\$4,466)	-4%	
5017 Standby	49,630	55,940	55,940	54,050	56,547	61,792	56,547	(\$0)	0%	
5011 Temporary Labor (not on payroll)	74,716	65,928	40,463	20,227	23,747	28,805	20,923	(\$2,824)	-12%	
5013 PERS Unfunded Accrued Liability	448,959	503,668	542,774	462,742	512,480	454,483	551,337	\$38,857	8%	
5014 PERS	121,491	141,681	140,809	156,326	182,020	160,961	177,916	(\$4,104)	-2%	
5015 Deferred Compensation	7,750	7,452	5,701	-	7,660	3,027	7,200	(\$460)	-6%	
5016 Payroll Taxes	117,064	123,156	128,477	122,326	159,451	135,034	158,764	(\$687)	0%	
501B/71 Insurance: Health, Life, etc.	301,784	499,857	424,250	463,337	480,121	411,879	467,584	(\$12,537)	-3%	
5020 Insurance: Worker's Comp.	45,945	36,737	39,683	26,824	58,881	25,942	56,327	(\$2,554)	-4%	
5024 Insurance: D/D	-	-	285,920	-	-	-	-	-	-	
<b>Subtotal Personnel Related</b>	<b>\$2,554,176</b>	<b>\$2,946,444</b>	<b>\$3,151,996</b>	<b>\$2,946,733</b>	<b>\$3,330,627</b>	<b>\$2,852,213</b>	<b>\$3,255,636</b>	<b>\$25,009</b>	<b>1%</b>	
5027 Audit	\$ 16,773	\$ 26,510	\$ 21,950	\$ 12,610	\$ 14,444	\$ 20,725	\$ 21,968	\$7,524	52%	
5028 Engineering Studies	0	0	3,534	36,086	0	36,340	0	\$0		
5030 Water Fund Equip Maint T&D Treated Wtr	-	-	11,605	6,308	-	7,623	-	\$0		
5034 Insurance: General	62,655	81,607	83,648	89,157	100,125	84,893	89,138	(\$12,987)	-13%	
5036 Legal-General	200,384	191,998	124,947	84,225	96,476	75,676	96,476	\$0	0%	
5038 Materials and Supplies	201,596	171,735	194,652	287,221	188,088	273,322	274,465	\$85,377	45%	
5039 Rental/Durable	9,851	20,004	13,484	46,508	17,090	22,234	39,263	\$22,173	130%	
5040 Office Supplies	64,692	64,486	51,562	58,072	62,064	56,804	66,477	\$4,413	7%	
5041 Staff Development and Safety Trainin	6,599	5,943	3,590	2,946	3,690	4,867	7,270	\$3,580	97%	
5042 Travel-Conference	3,715	6,037	7,425	1,866	2,137	3,871	4,103	\$1,966	92%	
5044 Utilities	218,901	264,341	271,374	265,878	298,742	302,244	336,133	\$37,391	13%	
5046 Vehicle & Equipment Maintenance	24,869	30,983	37,630	30,711	32,777	40,707	61,245	\$28,467	87%	
5048 Vehicle Fuel	51,211	56,948	58,337	48,362	52,159	66,208	70,870	\$18,711	36%	
5060 Bank Fees & Payroll Services	5,199	134,329	44	275	344	405	425	\$81	24%	
12-5068 Retiree Health Premium	76,048	102,248	0	641	22,827	9,498	9,973	(\$12,854)	-56%	
5070 Director Stipends	24,031	23,600	23,234	23,200	21,993	23,200	24,360	\$2,367	11%	
5076 Building Maintenance	4,599	7,907	0	6,308	0	0	0	\$0		
5080 Outside Service/Consultants	408,347	200,772	176,259	428,957	198,342	332,715	498,884	\$299,542	150%	
5084 Govt. Reg./Lab Fees	109,495	132,814	161,498	219,176	160,982	164,242	169,048	\$8,067	5%	
5090 Other: Cost of recruitment etc.	10	0	0	0	0	0	0	\$0		
5090 Other: County Tax Admin. Fees	20,567	35,242	24,817	24,197	0	24,637	25,869	\$25,869		
5089 Other: Memberships	29,243	33,102	37,418	31,054	35,145	56,236	59,105	\$23,960	68%	
5091 Other: Elections	-	6,782	-	8,951	10,253	8,951	9,399	(\$854)	-8%	
<b>Subtotal Services</b>	<b>\$ 1,538,765</b>	<b>\$ 1,597,488</b>	<b>\$ 1,307,008</b>	<b>1,712,709</b>	<b>\$503,045</b>	<b>\$ 1,615,398</b>	<b>\$1,864,470</b>	<b>\$542,792</b>		
<b>Total Operating Expense</b>	<b>\$ 4,092,963</b>	<b>\$ 4,543,932</b>	<b>\$ 4,459,006</b>	<b>\$ 4,661,442</b>	<b>\$ 4,652,305</b>	<b>\$ 4,467,611</b>	<b>\$ 5,220,106</b>	<b>\$ 567,800</b>	<b>12%</b>	

DRAFT Fiscal Year 2022-2023 Budget								
Description	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Projected	FY 22-23 Proposed	% Increase 22-23
<b>Operating Expenses:</b>								
Source of Supply (5100)	\$ 479,341	\$ 352,468	\$ 296,866	\$ 377,070	\$ 419,520	\$ 410,214	\$ 494,027	18%
Trans & Dist Raw Water (5200)	\$ 694,531	\$ 689,151	\$ 734,568	\$ 766,903	\$ 808,007	\$ 654,846	\$ 805,221	0%
Water Treatment (5300)	\$ 603,755	\$ 672,713	\$ 787,821	\$ 723,918	\$ 776,534	\$ 705,668	\$ 834,160	7%
Trans & Dist Treated Water (5400)	\$ 703,764	\$ 827,030	\$ 770,081	\$ 953,445	\$ 937,803	\$ 909,205	\$ 1,009,190	8%
Customer Service (5500)	\$ 217,877	\$ 215,433	\$ 214,409	\$ 236,720	\$ 302,298	\$ 251,889	\$ 305,461	1%
Admin & General (5600 & 5900)	\$ 1,087,332	\$ 1,519,128	\$ 1,452,342	\$ 1,381,979	\$ 1,143,324	\$ 1,340,175	\$ 1,408,633	23%
On-Site Wastewater Disposal Zone (6700)	\$ 306,930	\$ 268,009	\$ 202,919	\$ 221,666	\$ 265,116	\$ 228,755	\$ 363,413	37%
<b>Total Operating Expenses</b>	<b>\$4,093,530</b>	<b>\$4,543,932</b>	<b>\$4,459,006</b>	<b>\$4,661,701</b>	<b>\$4,652,602</b>	<b>\$ 4,500,752</b>	<b>\$5,228,106</b>	<b>12%</b>
Capital Improvement Plan	\$11,682,810	\$7,816,272	\$3,084,123	\$3,190,400	\$1,151,000		\$1,800,808	56%

## VI. Capital Improvement Projects

The five-year capital improvement plan (CIP) is adopted each year by the Board separately from the budget. The expenditures in the CIP for the current fiscal year are incorporated into this budget and shown as expenses within the Fund Summary.

5 Year CIP Budget						
Project	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	TOTAL 2022-2027
Pump Station Retrofit	\$50,000	\$12,000	\$12,000	\$12,000	\$12,000	\$98,000
ALT 2,000,000 Water Tank	-	-	-	\$3,000,000	-	\$3,000,000
Tunnel Inspection and Lining	\$65,000	-	-	-	-	\$65,000
Infrastructure Replacement	\$225,000	\$10,000	\$10,000	\$10,000	\$10,000	\$265,000
Angel Camp Tank Recoating	-	\$366,800	-	-	-	\$366,800
Repair Safety Walkways	\$75,000	\$2,000	\$2,000	\$2,000	\$2,000	\$83,000
Treated Water Line Replacement	\$300,000	\$50,000	\$50,000	\$50,000	\$50,000	\$500,000
Pressure Regulating Valves	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
North Fork American River Pumping Plant I	-	-	-	-	-	\$0
Motor Replacement	\$97,458	\$97,458	\$97,458	\$97,458	\$97,458	\$487,290
Annual Canal Lining/ Canal Improvements	\$150,000	\$100,000	\$100,000	\$100,000	\$100,000	\$550,000
Develop Alternate Water Source	-	-	-	-	-	\$0
Paving	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$100,000
Water System Condition Assessment	-	-	-	-	-	\$0
Replace Air Release Valves	\$20,000	\$10,000	\$10,000	\$10,000	\$10,000	\$60,000
Asset Management Program	\$48,350	\$16,350	\$16,350	\$16,350	\$16,350	\$113,750
Lift Station Upgrade (CDS Reserve)	\$150,000	-	-	-	-	\$150,000
Master Meters	\$100,000	-	-	-	-	\$100,000
AMI Meter Infrastructure	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
Solar on Walton & Sweetwater	\$50,000	\$1,000,000	-	-	-	\$1,050,000
Water Wheel for Ditch	\$150,000	-	-	-	-	\$150,000
Parshall Flume	\$20,000	-	-	-	-	\$20,000
Plant Pressure Relief Valves	\$80,000	-	-	-	-	\$80,000
	\$1,800,808	\$1,884,608	\$517,808	\$3,517,808	\$517,808	\$8,238,840

**GDPUD FUND SUMMARY**  
**Fiscal Year 2022-2023**

FUND	BUDGET	BUDGET	PROJECTED
	REVENUE 2022-2023	EXPENSES 2022-2023	Surplus 2022/2023
<b>10 - GENERAL FUND</b>			
REVENUE			
Water Operating Revenue	\$ 3,805,400		
Non-Operating Revenue	\$ 2,520,808		
Supplemental Charge	\$ 667,000		
<i>Total Revenue</i>	<i>\$ 6,993,208</i>		
EXPENSES			
5100		\$ 494,027	
5200		805,221	
5300		834,160	
5400		1,009,190	
5500		305,461	
5600		1,408,633	
<i>Total Expenses</i>		<i>4,856,692</i>	
TRANSFERS			
Transfer Supplemental Charge to SRF Fund 29		667,000	
Transfer from SMUD Fund		-	
<i>Total Transfers</i>		<i>-</i>	<i>667,000</i>
<b>Subtotal General Fund</b>	<b>\$ 6,993,208</b>	<b>\$ 5,523,692</b>	
<b>40 - ALT ZONE FUND</b>			
REVENUE			
Wastewater Operating	\$ 220,420		
<i>Total Revenue</i>	<i>\$ 220,420</i>		
EXPENSES			
6700		363,413	
<i>Total Expenses</i>		<i>363,413</i>	
<b>Subtotal ALT Zone Fund(200)</b>	<b>931,415</b>	<b>220,420</b>	<b>788,422</b>
<b>Grand Total Revenues &amp; Expenses</b>	<b>7,213,628</b>	<b>5,887,106</b>	<b>1,326,522</b>
<i>CIP Budget 2022/2023</i>			
<b>Project</b>	<b>Cost</b>		
Pump Station Retrofit	\$50,000		
ALT 2,000,000 Water Tank	-		
Tunnel Inspection and Lining	\$65,000		
Infrastructure Replacement	\$225,000		
Angel Camp Tank Recoating	-		
Repair Safety Walkways	\$75,000		
Treated Water Line Replacement	\$300,000		
Pressure Regulating Valves	\$100,000		
North Fork American River Pumping Plant Eval	-		
Meter Replacement	\$97,458		
Annual Canal Lining/ Canal Improvements	\$150,000		
Develop Alternate Water Source	-		
Paving	\$20,000		
Water System Condition Assessment			
Replace Air Release Valves	\$20,000		
Asset Management Program	\$48,350		
Lift Station Upgrade (CDS Reserve)	\$150,000		
Master Meters	\$100,000		
AMI Meter Infrastructure	\$100,000		
Solar on Walton & Sweetwater	\$50,000		
Water Wheel for Ditch	\$150,000		
Parshall Flume	\$20,000		
Plant Pressure Relief Valves	\$80,000		
<b>Total CIP 2022/2023</b>	<b>\$ 1,800,808</b>		<b>\$ (474,286)</b>