



GEORGETOWN DIVIDE
PUBLIC UTILITY DISTRICT

**PROPOSED
FISCAL YEAR
2023-2024
OPERATING
BUDGET**

Presented to the Board of
Directors & Finance Committee
June 8, 2023

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

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GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Proposed Fiscal Year 2023-2024 Budget

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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, giving it close proximity to either metropolitan cities or the recreational activities of Lake Tahoe. The cornerstone of the District's water supply system is the Stumpy Meadows Reservoir with a storage capacity of 21,206 acre-feet.

- Location — 72,000 acres (112.5 square miles) serving unincorporated areas of western El Dorado County
- Services — Raw and treated water supplies, on-site wastewater disposal
- Population of area served — With 3,800 connections we serve a population of approximately 10,000.
- Formation Date — June 11, 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. In 1872, The California Water Company purchased the Pilot Creek Ditch Company and changed names in 1890 to the Loon Lake Water and Power Company.

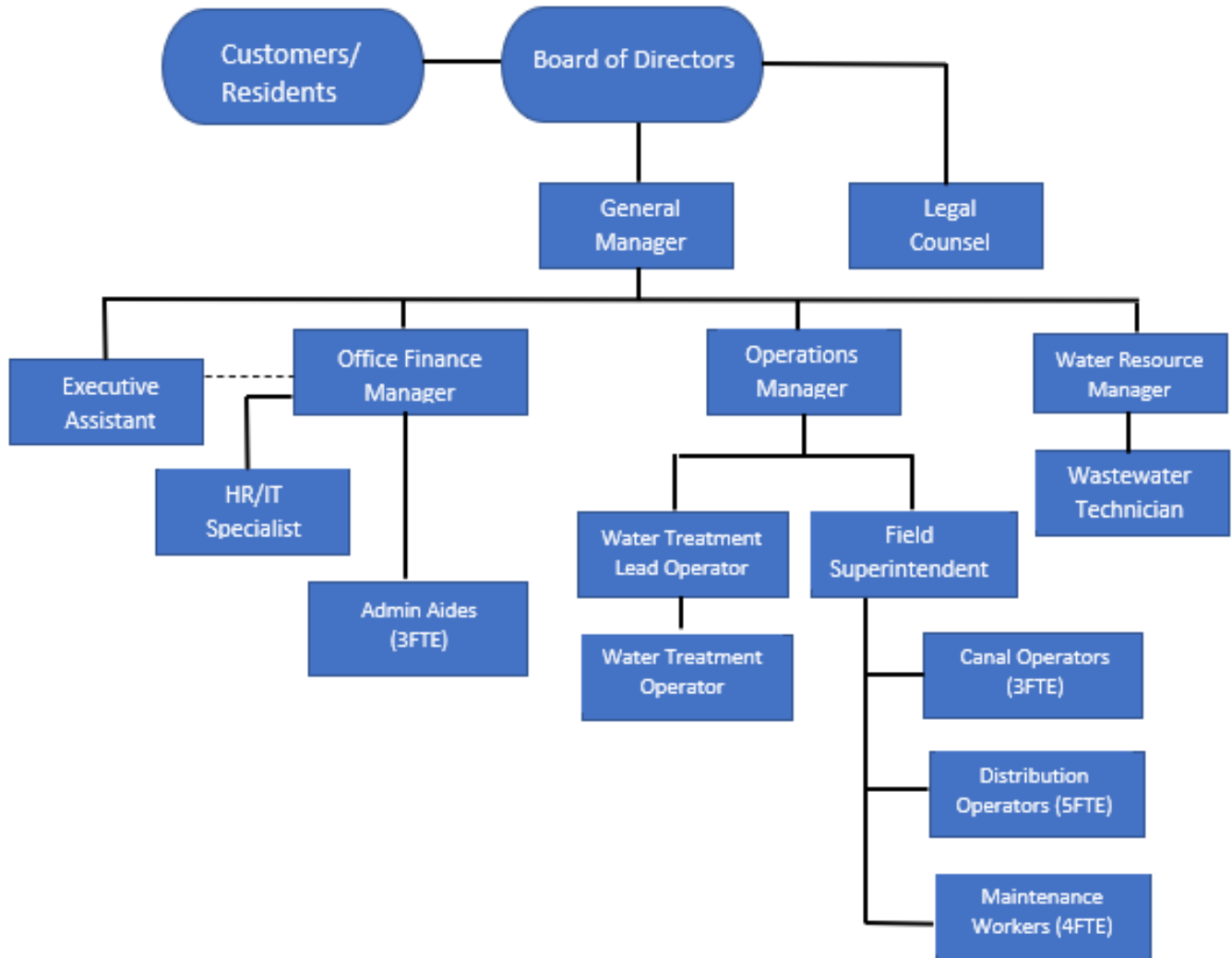
GDPUD History

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 21,206-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 canals and pipeline to provide both raw water for customers and raw water supplies to the District's water treatment plants.

GDPUD Organizational Chart

The current organizational chart is depicted below, approved by the Board of Directors at the Regular Meeting of 11/15/22.

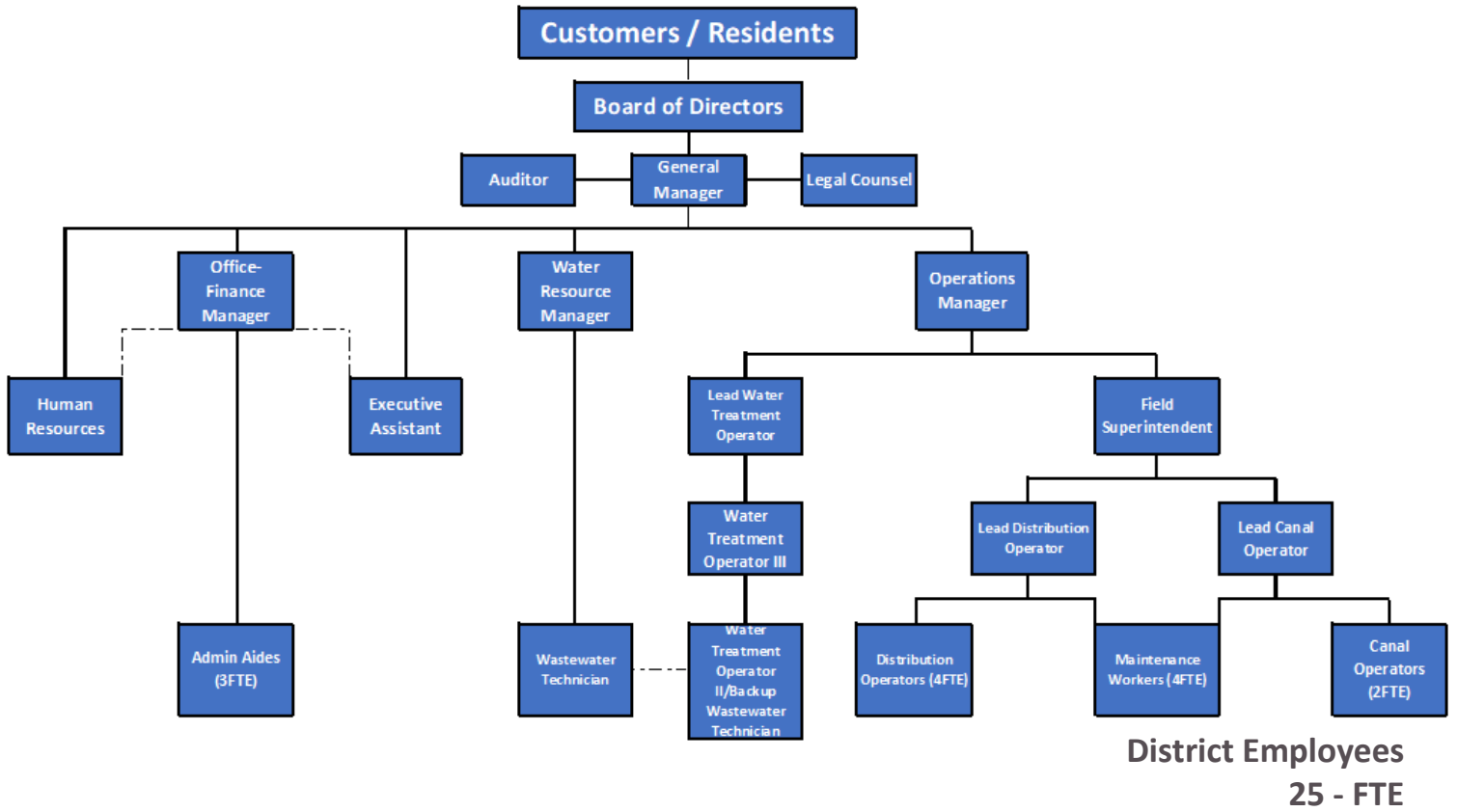


District Employees
 25 – FTE
 Approved 11/15/2022 Org Chart

Proposed FY 23-24 GDPUD Organizational Chart

Georgetown Divide Public Utility District
Organizational Chart

Proposed Org Chart



Revenue Sources

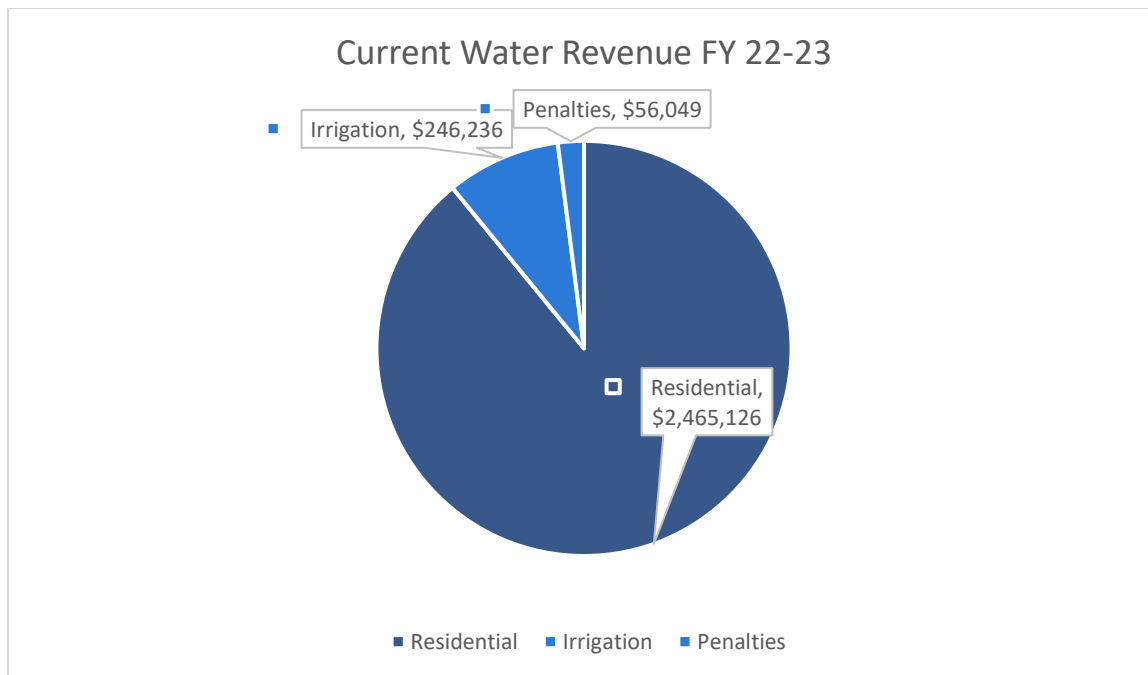
District revenues are divided into three broad categories: Water Operating Revenue, Wastewater Operating Revenue, and Non-Operating Revenue.

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 22-23, treated water sales are estimated to total \$2,962,500, which is approximately 85% of water operating revenues and approximately 48% of total revenue. Due to the stagnant population of the District, water rates are not increasing, FY 23-24 residential water sales are projected to be substantially similar to the FY 22-23 estimates, with a projected total of \$3,000,000 representing 86% of water operating revenue and 45% of total revenue. For FY 23-24, the supplementary charge will continue to be separated for greater transparency and better tracking.

Untreated (irrigation) water sales are estimated to total approximately \$333,590 for FY 22-23, which is 12% of water operating revenues and 6% of total revenue. Since the population of the District has not grown, water sales are not increasing, and there are fewer irrigation customers. The projected revenue from irrigation water sales in FY 23-24 is anticipated at a total of \$436,772, representing 12% of water operating revenue and 6% 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 \$2,681,655 in FY 22-23 and with a proposed revenue of \$2,355,000 for FY 23-24. Grant revenues for this upcoming budget year are anticipated at approximately \$3.2 million. This will be adjusted as staff receives notification from granting agencies. This grant revenue will be used to offset costs incurred within the Capital Improvement Plan budget.

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 was 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 22-23 is \$1,988,346 which is 74% of non-operating revenues, and 35% of total revenue. It is anticipated that property tax revenue will increase for FY 23-34 to \$2,000,000.

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 was \$116,443, which was roughly 6% of non-operating revenues, and 2% of total revenue. We have received clarification on why payments were not received in FY 21-22 nor FY 22-23. The annual revenue payment is confirmed to be \$123,417.51 for FY 21-22 and \$117,879.50 for FY 22-23, which should be received in 2-3 weeks.

Interest, Leases, Hydroelectric

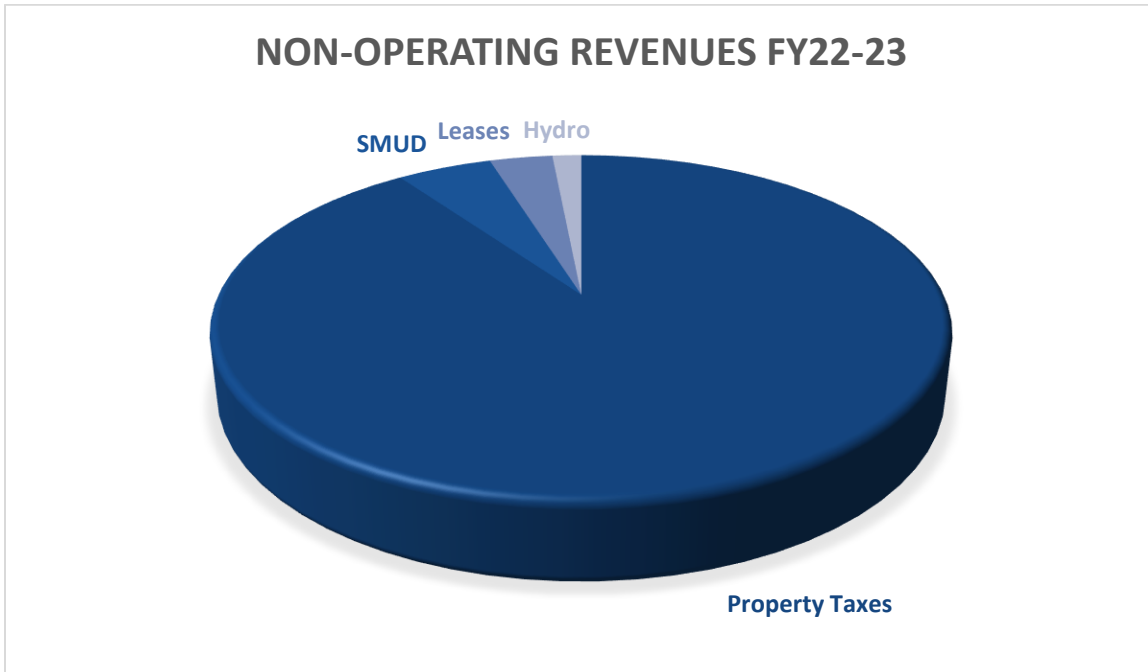
Interest income is earned on all general, restricted, and designated funds. Interest income will be increased this year due to interest rates being much higher than in previous years. Additionally, the District has partnered with an investment advisor to maximize the amount of money the District can obtain.

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 \$79,535 for FY 22-23, which is roughly 3% 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

\$53,807, which is approximately 2% of non-operating revenues and less than 1% of total revenue.

The following charts summarize non-operating revenues.



Grant Revenue

The District has engaged in an attempt to receive grant funding to assist with its Capital Improvement Plan (CIP) projects. The District is currently pursuing grants from CalFIRE, FEMA, State Appropriation, and Federal Appropriation. The District is hopeful it will be able to receive up to \$3.2 million in additional CIP funding through these grants.

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 the construction of a new water treatment plant to replace the aging plant located in Cool, CA. The District Board of Directors adopted a resolution stating that the Supplemental Charge “will be held in a 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 \$654,000, which is roughly 11% 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 \$187,963 for FY 22-23, which is roughly 3% of the total revenues. This revenue is expected to stay about the same for FY 23-24 and the projected revenue is \$185,000. The revenue represents homeowners' bi-monthly 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. Due to a staff-led process to update these fees and charges by way of updating our Waste Discharge Requirements (WDR) these budget numbers could potentially change within the Fiscal Year.

Revenue Budget

GDPUD REVENUE BUDGET							
Description	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Approved Budget	FY 22-23 As of 5/20/23	FY 23-24 Proposed
WATER OPERATING REVENUE							
Water Sales							
Residential Sales	\$1,862,227	\$2,411,551	\$3,139,700	\$2,873,804	\$3,200,000	\$2,465,126	\$3,000,000
Commercial Sales	\$260,936	\$315,497	0	0	0	0	\$0
Irrigation Sales	\$317,330	\$416,369	\$395,020	\$388,465	\$560,000	\$246,236	\$436,772
Penalties	\$46,739	\$50,625	600	\$200	\$45,400	\$56,049	\$68,000
Other (2)	\$10,951	\$59,679	0	0	0	0	0
Sub-Total	\$2,498,183	\$3,253,721	\$3,535,320	\$3,262,469	\$3,805,400	\$2,767,411	\$3,504,772
NON OPERATING REVENUE							
Property Taxes	\$1,577,792	\$1,657,978	\$1,769,095	\$1,867,047	\$1,900,850	\$1,988,346	\$2,000,000
SMUD	\$108,515	\$108,515	\$116,443	\$126,179	\$0	\$123,939	\$110,000
Interest Income	\$18,884	\$75,443	\$92,402	\$10,379	\$2,500	\$65,850	\$60,000
Water Agency Cost Share		\$45,000	0	\$0	\$0	\$0	\$0
Leases	\$73,023	\$70,000	\$101,929	\$101,177	\$88,200	\$72,907	\$80,000
Hydro	\$43,259	\$60,000		\$55,574	\$54,212	\$49,323	\$55,000
Other (3)	\$291,035		\$54,006	\$0	\$196,232	\$150,005	\$50,000
Sub-total Non-Operating	\$2,112,508	\$2,016,936	\$2,133,875	\$2,160,356	\$2,241,994	\$2,450,370	\$2,355,000
Supplemental Charge (1)	\$657,545	\$549,529	\$662,210	\$663,592	\$667,000	\$543,908	\$653,000
TOTAL WATER REVENUE	\$5,268,236	\$5,820,186	\$6,331,405	\$6,086,417	\$6,714,394	\$5,761,689	\$6,512,772
WASTEWATER OPERATING REVENUE							
Zone Charges	\$311,547	\$313,372	\$196,169	\$185,883	\$188,400	\$172,299	\$185,000
Escrow Fees	\$33,600	\$28,000	\$24,020	\$22,100	\$30,000	\$10,794	\$12,000
Septic Design Fees	\$1,200	\$3,000	\$5,940	\$3,280	\$1,500	\$2,460	\$3,500
Interest Income	\$3,175	\$16,894	\$4,366	\$2,234	\$520	\$9,442	\$10,000
Other			\$4,100	\$3,000		\$-	
Total Wastewater Revenue	\$349,522	\$361,266	\$234,595	\$216,497	\$220,420	\$194,995	\$210,500
TOTAL REVENUE	\$5,617,758	\$6,181,452	\$6,120,851	\$6,453,923	\$7,213,628	\$5,412,776	\$6,723,272
Grants (3)				\$119,514	\$169,514	\$500,000	\$3,200,000
TOTAL WITH GRANTS				\$6,573,437	\$7,383,142	\$5,912,776	\$9,923,272

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

(2) - Other revenue are connection fees

(3) - Grants

Expenses

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 (will merge with 5600 Administration for FY24)

5600 – General & Administration

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 the 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 DEPARTMENT 5100 BUDGET								
Accounts	EXPENSES:	FY 21/22 Budget	FY 21/22 Actual	FY22/23 Budget	Actual YTD as of 4/30/2023	% of Budget Remaining	FY 23/24 Budget	FY23 - FY24 Budget Change
100-5100-50100	Salaries	\$ 163,354	\$ 109,580	\$ 157,169	\$ 114,811	27%	\$ 192,000	22%
100-5100-50102	Overtime	\$ 13,642	\$ 10,359	\$ 13,642	\$ 14,652	-7%	\$ 14,000	3%
100-5100-50103	Standby Pay	\$ 11,867	\$ 7,530	\$ 11,867	\$ 12,870	-8%	\$ 13,150	11%
100-5100-50200	Payroll Taxes	\$ 14,865	\$ 9,629	\$ 14,302	\$ 10,810	24%	\$ 14,884	4%
100-5100-50300	Health Insurance	\$ 51,860	\$ 25,538	\$ 51,860	\$ 39,329	24%	\$ 52,966	2%
100-5100-50302	Insurance - Workers Comp.	\$ 6,857	\$ 7,044	\$ 6,857	\$ 6,557	4%	\$ 6,336	-8%
100-5100-50400	PERS Retirement Expense	\$ 14,223	\$ 11,473	\$ 13,469	\$ 11,875	12%	\$ 16,808	25%
100-5100-50401	PERS UAL	\$ 11,926	\$ 9,756	\$ 10,683	\$ 10,351	3%	\$ 10,377	-3%
100-5100-50403	Def Comp Retirement Expense	\$ 740	\$ -	\$ 680	\$ -	100%	\$ -	0%
	TOTAL WAGES & BENEFITS	\$ 289,334	\$ 190,909	\$ 280,529	\$ 221,255	21%	\$ 320,521	14%
100-5100-51100	Materials & Supplies	\$ 10,765	\$ 13,412	\$ 11,410	\$ 49,833	-337%	\$ 17,100	50%
100-5100-51101	Durable Goods/Rentals	\$ 344	\$ 1,300	\$ 3,200	\$ 48,699	-1422%	\$ 7,400	131%
100-5100-51102	Office Supplies	\$ 297	\$ 72	\$ 302	\$ 362	-20%	\$ -	-100%
100-5100-51103	PPE/Safety Equipment	\$ -	\$ -	\$ -	\$ -	0%	\$ 10,450	100%
100-5100-51104	Software Licences	\$ -	\$ -	\$ -	\$ -	-	\$ 88	-
100-5100-51200	Vehicle Maintenance	\$ 4,632	\$ 4,929	\$ 5,589	\$ 3,073	45%	\$ 4,850	-13%
100-5100-51201	Vehicle Operating - Fuel	\$ 5,683	\$ 9,555	\$ 8,380	\$ 8,264	1%	\$ 9,150	9%
100-5100-51300	Professional Services	\$ 37,359	\$ 107,758	\$ 84,236	\$ 145,834	-73%	\$ 91,800	9%
100-5100-52100	Staff Development/Training	\$ -	\$ 59	\$ 750	\$ 40	95%	\$ 1,250	67%
100-5100-52102	Utilities	\$ 10,715	\$ 10,034	\$ 19,267	\$ 10,114	48%	\$ 10,450	-46%
100-5100-52105	Government Regulation Fees	\$ 60,000	\$ 148,355	\$ 80,000	\$ 97,346	-22%	\$ 118,000	48%
100-5100-52108	Membership/Subscriptions	\$ 391	\$ -	\$ 415	\$ -	100%	\$ 450	8%
100-5100-71100	Capital Expenses	\$ -	\$ -	\$ -	\$ -	0%	\$ 8,250	100%
	NON-LABOR EXP	\$ 130,186	\$ 295,473	\$ 213,549	\$ 363,565	-70%	\$ 279,238	31%
	TOTAL DEPARTMENT EXPENSES	\$ 419,520	\$ 486,381	\$ 494,078	\$ 584,820	-18%	\$ 599,759	21%

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.

RAW WATER DEPARTMENT 5200 BUDGET								
Accounts	EXPENSES:	FY 21/22 Budget	FY 21/22 Actual	FY22/23 Budget	Actual YTD as of 4/30/2023	% of Budget Remaining	FY 23/24 Budget	FY23 - FY24 Budget Change
100-5200-50100	Salaries	\$ 322,851	\$ 229,602	\$ 308,538	\$ 190,183	38%	\$ 290,000	-6%
100-5200-50101	Part-time/Temp Wages	\$ 1,065		\$ 976	\$ 9,709	-895%	\$ 5,000	412%
100-5200-50102	Overtime	\$ 20,648	\$ 27,891	\$ 20,252	\$ 15,221	25%	\$ 24,800	22%
100-5200-50103	Standby Pay	\$ 13,260	\$ 14,800	\$ 13,260	\$ 15,060	-14%	\$ 21,550	63%
100-5200-50200	Payroll Taxes	\$ 29,379	\$ 24,172	\$ 28,077	\$ 16,871	40%	\$ 22,450	-20%
100-5200-50300	Health Insurance	\$ 115,737	\$ 61,392	\$ 115,737	\$ 59,385	49%	\$ 77,835	-33%
100-5200-50302	Insurance - Workers Comp.	\$ 15,689	\$ 9,035	\$ 15,285	\$ 7,522	51%	\$ 7,250	-53%
100-5200-50400	PERS Retirement Expense	\$ 30,867	\$ 24,579	\$ 29,450	\$ 18,606	37%	\$ 38,412	30%
100-5200-50401	PERS UAL	\$ 214,481	\$ 190,251	\$ 208,325	\$ 201,844	3%	\$ 202,347	-3%
100-5200-50403	Def Comp Retirement Expense	\$ 1,460	\$ -	\$ 1,330	\$ -	100%	\$ -	-100%
	TOTAL WAGES & BENEFITS	\$ 765,437	\$ 581,724	\$ 741,230	\$ 534,401	28%	\$ 689,644	-7%
100-5200-51100	Materials & Supplies	\$ 18,000	\$ 20,405	\$ 25,000	\$ 25,162	-1%	\$ 14,500	-42%
100-5200-51101	Durable Goods/Rentals	\$ 2,000	\$ 4,710	\$ 2,000	\$ 725	64%	\$ 1,450	-28%
100-5200-51102	Office Supplies	\$ -	\$ 59	\$ 1	\$ 352	-35100%	\$ -	-100%
100-5200-51103	PPE/Safety Equipment	\$ -	\$ -	\$ -	\$ -		\$ 3,250	
100-5200-51200	Vehicle Maintenance	\$ 6,152	\$ 9,412	\$ 10,213	\$ 8,526	17%	\$ 8,900	-13%
100-5200-51201	Vehicle Operating - Fuel	\$ 12,070	\$ 20,805	\$ 18,210	\$ 24,364	-34%	\$ 21,000	15%
100-5200-51300	Professional Services	\$ 2,354	\$ 5,482	\$ 5,984	\$ 40	99%	\$ 5,000	-16%
100-5200-52100	Staff Development/Training	\$ 147	\$ 147	\$ 750	\$ 655	13%	\$ 750	0%
100-5200-52102	Utilities	\$ 1,337	\$ 1,862	\$ 1,420	\$ 2,814	-98%	\$ 3,250	129%
100-5200-52105	Government Regulation Fees	\$ 119	\$ 90	\$ 57	\$ -	100%	\$ -	-100%
100-5200-52108	Membership/Subscriptions	\$ 391	\$ -	\$ 358	\$ -	100%	\$ 450	
100-5200-71100	Capital Expenses	\$ -	\$ -	\$ -	\$ -		\$ 1,750	
	NON-LABOR EXP	\$ 42,570	\$ 62,972	\$ 63,993	\$ 62,638	2%	\$ 60,300.00	-6%
	TOTAL DEPARTMENT EXPENSES	\$ 808,007	\$ 644,695	\$ 805,223	\$ 597,039	26%	\$ 749,944.46	-7%

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 DEPARTMENT 5300 BUDGET								
Accounts	EXPENSES:	FY 21/22 Budget	FY 21/22 Actual	FY22/23 Budget	Actual YTD as of 4/30/2023	% of Budget Remaining	FY 23/24 Budget	FY23 - FY24 Budget Change
100-5300-50100	Salaries	\$ 250,264	\$ 196,493	\$ 244,058	\$ 152,718	37%	\$ 298,000	22%
100-5300-50102	Overtime	\$ 25,118	\$ 25,815	\$ 25,097	\$ 23,657	6%	\$ 34,496	37%
100-5300-50103	Standby Pay	\$ 9,688	\$ 15,760	\$ 9,688	\$ 12,700	-31%	\$ 15,720	62%
100-5300-50200	Payroll Taxes	\$ 22,774	\$ 20,127	\$ 22,209	\$ 14,341	35%	\$ 15,775	-29%
100-5300-50300	Health Insurance	\$ 64,914	\$ 51,683	\$ 64,914	\$ 49,522	24%	\$ 54,474	-16%
100-5300-50302	Insurance - Workers Comp.	\$ 9,488	\$ 5,331	\$ 9,426	\$ 4,293	54%	\$ 4,722	-50%
100-5300-50400	PERS Retirement Expense	\$ 32,592	\$ 21,156	\$ 31,790	\$ 15,801	50%	\$ 31,777	0%
100-5300-50401	PERS UAL	\$ 20,466	\$ 48,782	\$ 20,466	\$ 51,755	-153%	\$ 51,884	154%
100-5300-50403	Def Comp Retirement Expense	\$ 1,130	\$ -	\$ 1,050	\$ -	100%	\$ -	-100%
	TOTAL WAGES & BENEFITS	\$ 436,434	\$ 385,147	\$ 428,698	\$ 324,787	24%	\$ 506,849	18%
100-5300-51100	Materials & Supplies	\$ 72,000	\$ 84,790	\$ 85,426	\$ 49,240	42%	\$ 82,500	-3%
100-5300-51101	Durable Goods/Rentals	\$ 1,245	\$ 691	\$ 13,300	\$ 513	96%	\$ 250	-98%
100-5300-51102	Office Supplies	\$ -	\$ 610	\$ 1	\$ 2,175	-217400%	\$ -	-100%
100-5300-51103	PPE/Safety	\$ -	\$ -	\$ -	\$ -		\$ 2,750	
100-5300-51200	Vehicle Maintenance	\$ 6,284	\$ 2,454	\$ 17,134	\$ 2,432	86%	\$ 6,500	-62%
100-5300-51201	Vehicle Operating - Fuel	\$ 8,484	\$ 6,090	\$ 8,993	\$ 5,682	37%	\$ 7,750	-14%
100-5300-51202	Building Maintenance	\$ -	\$ 14,641	\$ 289	\$ 3,802	-1216%	\$ 7,500	2495%
100-5300-51300	Professional Services	\$ 8,617	\$ 3,629	\$ 24,135	\$ 12,969	46%	\$ 32,250	34%
100-5300-52100	Staff Development/Training	\$ 2,441	\$ 307	\$ 2,587	\$ 253	90%	\$ 1,250	-52%
100-5300-52102	Utilities	\$ 214,327	\$ 226,066	\$ 227,186	\$ 193,711	15%	\$ 222,700	-2%
100-5300-52105	Government Regulation Fees	\$ 26,311	\$ 32,021	\$ 26,311	\$ 3,085	88%	\$ 6,500	-75%
100-5300-52108	Membership/Subscriptions	\$ 391	\$ (40)	\$ 391	\$ 611	-56%	\$ 750	
100-5300-71100	Capital Expenses	\$ -	\$ 750	\$ -	\$ -		\$ 19,750	
	NON-LABOR EXP	\$ 340,100	\$ 371,258	\$ 405,753	\$ 274,473	32%	\$ 390,450	-4%
	TOTAL DEPARTMENT EXPENSES	\$ 776,534	\$ 756,406	\$ 834,451	\$ 599,260	28%	\$ 897,299	8%

5400 – Transmission & Distribution of Treated Water

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

TRANSMISSION & DISTRIBUTION OF RAW WATER DEPARTMENT 5400 BUDGET								
Accounts	EXPENSES:	FY 21/22 Budget	FY 21/22 Actual	FY22/23 Budget	Actual YTD as of 4/30/2023	% of Budget Remaining	FY 23/24 Budget	FY23 - FY24 Budget Change
100-5400-50100	Salaries	\$ 416,998	\$ 422,003	\$ 417,609	\$ 354,008	15%	\$ 486,000	16%
100-5400-50102	Overtime	\$ 39,846	\$ 37,125	\$ 40,329	\$ 35,140	13%	\$ 46,800	16%
100-5400-50103	Standby Pay	\$ 20,030	\$ 15,710	\$ 20,030	\$ 12,700	37%	\$ 15,720	-22%
100-5400-50200	Payroll Taxes	\$ 37,947	\$ 1,001	\$ 38,002	\$ 30,780	19%	\$ 30,413	-20%
100-5400-50300	Health Insurance	\$ 101,964	\$ 2,894	\$ 101,964	\$ 110,080	-8%	\$ 109,881	8%
100-5400-50302	Insurance - Workers Comp.	\$ 17,157	\$ 9,165	\$ 6,405	\$ 7,397	-15%	\$ 5,207	-19%
100-5400-50400	PERS Retirement Expense	\$ 47,899	\$ 4,552	\$ 48,008	\$ 33,922	29%	\$ 52,768	10%
100-5400-50401	PERS UAL	\$ 90,000	\$ 55,852	\$ 90,000	\$ 36,641	59%	\$ 36,319	-60%
100-5400-50403	Def Comp Retirement Expense	\$ 1,880	\$ -	\$ 1,790	\$ -	100%	\$ -	-100%
	TOTAL WAGES & BENEFITS	\$ 773,721	\$ 548,303	\$ 764,137	\$ 620,668	19%	\$ 783,108	2%
100-5400-51100	Materials & Supplies	\$ 75,000	\$ 155,255	\$ 135,000	\$ 124,716	8%	\$ 158,500	17%
100-5400-51101	Durable Goods/Rentals	\$ 2,000	\$ 1,084	\$ 2,171	\$ 10,491	-383%	\$ 12,250	464%
100-5400-51102	Office Supplies	\$ 36	\$ 32	\$ 33	\$ 522	-1482%	\$ -	-100%
100-5400-51103	PPE/Safety Equipment	\$ -	\$ -	\$ 1	\$ -		\$ 8,500	849900%
100-5400-51200	Vehicle Maintenance	\$ 13,233	\$ 19,753	\$ 23,500	\$ 36,910	-57%	\$ 31,750	35%
100-5400-51201	Vehicle Operating - Fuel	\$ 19,535	\$ 4,888	\$ 28,517	\$ 27,795	3%	\$ 31,250	10%
100-5400-51202	Building Maintenance	\$ -	\$ -	\$ 1	\$ -		\$ 1,250	124900%
100-5400-51300	Professional Services	\$ 5,000	\$ 12,146	\$ 7,529	\$ 1,638	78%	\$ 10,000	33%
100-5400-52100	Staff Development/Training	\$ 191	\$ 263	\$ 750	\$ 2,682	-258%	\$ 3,250	333%
100-5400-52102	Utilities	\$ 17,267	\$ 13,826	\$ 19,495	\$ 11,822	39%	\$ 12,000	-38%
100-5400-52105	Government Regulation Fees	\$ 31,802	\$ 8,685	\$ 17,120	\$ 36,315	-112%	\$ 42,350	147%
100-5300-52108	Membership/Subscriptions	\$ -	\$ -	\$ 1	\$ -		\$ 450	44900%
100-5400-71100	Capital Expenses	\$ -	\$ -	\$ 1	\$ -		\$ 10,450	1044900%
	NON-LABOR EXP	\$ 164,064	\$ 242,006	\$ 234,119	\$ 252,891	-8%	\$ 322,000	38%
	TOTAL DEPARTMENT EXPENSES	\$ 937,785	\$ 790,309	\$ 998,256	\$ 873,559	12%	\$ 1,105,108	11%

5600 – General Administration & Customer Service

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

ADMINISTRATION & CUSTOMER SERVICE DEPARTMENT 5600 BUDGET								
Accounts	EXPENSES:	FY 21/22 Budget	FY 21/22 Actual	FY22/23 Budget	Actual YTD as of 4/30/2023	% of Budget Remaining	FY 23/24 Budget	FY23 - FY24 Budget Change
100-5600-50100	Salaries	\$ 487,026	\$ 549,255	\$ 547,774	\$ 512,886	6%	\$ 695,000	27%
100-5600-50101	Part-time/Temp Wages	\$ 22,682	\$ 63,082	\$ 19,948	\$ 66,837	-235%	\$ 15,000	-25%
100-5600-50102	Overtime	\$ 2,624	\$ 834	\$ 2,734	\$ -	100%	\$ -	-100%
100-5600-50103	Automobile Allowance	\$ -	\$ -	\$ 2,000	\$ 3,750	-88%	\$ 7,600	280%
100-5600-50104	Retiree Benefit	\$ 22,827	\$ 15,575	\$ 9,973	\$ 12,749	-28%	\$ 26,000	161%
100-5600-50105	Director Compensation	\$ 21,993	\$ 23,200	\$ 24,360	\$ 20,000	18%	\$ 24,000	-1%
100-5600-50200	Payroll Taxes	\$ 44,320	\$ 46,515	\$ 49,847	\$ 40,579	19%	\$ 40,985	-18%
100-5600-50300	Health Insurance	\$ 112,128	\$ 93,867	\$ 69,772	\$ 87,634	-26%	\$ 96,397	38%
100-5600-50302	Insurance - Workers Comp.	\$ 6,268	\$ 3,140	\$ 6,383	\$ 2,991	53%	\$ 3,021	-53%
100-5600-50400	PERS Retirement	\$ 45,900	\$ 68,710	\$ 47,256	\$ 44,767	5%	\$ 45,215	-4%
100-5600-50401	PERS UAL	\$ 175,151	\$ 191,051	\$ 207,229	\$ 201,844	3%	\$ 203,862	-2%
100-5600-50403	Def. Comp Retirement Expense	\$ 2,200	\$ -	\$ 2,350	\$ -	100%	\$ 9,450	302%
	TOTAL WAGES & BENEFITS	\$ 943,119	\$ 1,055,228	\$ 989,626	\$ 994,037	0%	\$ 1,166,530	18%
100-5600-51100	Materials & Supplies	\$ 27,691	\$ 10,153	\$ 41,467	\$ 12,313	70%	\$ 9,350	-77%
100-5600-51101	Durable Goods/Rentals	\$ 8,569	\$ 8,777	\$ 15,486	\$ 1,505	90%	\$ 1,250	-92%
100-5600-51102	Office Supplies	\$ 37,815	\$ 62,546	\$ 68,832	\$ 43,266	37%	\$ 30,900	-55%
100-5600-51103	Safety/PPE	\$ -	\$ -	\$ -	\$ -	-	\$ 3,800	-
100-5600-51104	Software Licences	\$ -	\$ -	\$ -	\$ -	-	\$ 22,860	-
100-5600-51200	Vehicle Maintenance	\$ 256	\$ 18	\$ -	\$ 803	-	\$ 3,250	-
100-5600-51201	Vehicle Operating - Fuel	\$ -	\$ -	\$ -	\$ 388	-	\$ 3,250	-
100-5600-51202	Building Maintenance	\$ -	\$ 8,531	\$ -	\$ 250	-	\$ 7,500	-
100-5600-51300	Professional Services	\$ 135,000	\$ 218,750	\$ 227,000	\$ 260,926	-15%	\$ 373,591	65%
100-5600-51301	Insurance - General Liability	\$ 96,684	\$ 80,520	\$ 84,546	\$ 93,830	-11%	\$ 100,000	18%
100-5600-51302	Legal	\$ 96,467	\$ 69,975	\$ 96,476	\$ 34,008	65%	\$ 80,000	-17%
100-5600-51303	Audit	\$ 14,444	\$ 18,410	\$ 21,968	\$ -	100%	\$ 22,200	1%
100-5600-51304	Board Training/Travel	\$ -	\$ -	\$ -	\$ -	-	\$ 17,500	-
100-5600-52100	Staff Development/Training	\$ 596	\$ 5,606	\$ 2,101	\$ 10,468	-398%	\$ 16,150	669%
100-5600-52101	Staff Travel/Mileage	\$ 2,137	\$ 4,325	\$ 4,103	\$ 9,157	-123%	\$ -	-100%
100-5600-52102	Utilities	\$ 41,096	\$ 65,295	\$ 45,654	\$ 44,700	2%	\$ 65,950	44%
100-5600-52103	Bank Charges	\$ 344	\$ 1,617	\$ 425	\$ 265	38%	\$ 500	18%
100-5600-52104	Payroll Processing	\$ 22,827	\$ 25,068	\$ 25,871	\$ 22,740	12%	\$ 26,400	2%
100-5600-52105	Government Regulation Fees	\$ 5,919	\$ 5,910	\$ -	\$ 5,502	-	\$ 6,050	-
100-5600-52106	Elections	\$ 10,253	\$ -	\$ 9,399	\$ 7,418	21%	\$ -	-100%
100-5600-52107	Other Miscellaneous Expense	\$ -	\$ 8,480	\$ -	\$ 6,278	-	\$ 500	-
100-5600-52108	Membership/Subscriptions	\$ 33,972	\$ 40,112	\$ 57,941	\$ 45,184	22%	\$ 41,345	-29%
100-5600-71100	Capital Expense	\$ -	\$ -	\$ -	\$ -	-	\$ 8,500	-
	NON-LABOR EXP	\$ 534,070	\$ 634,093	\$ 701,269	\$ 599,001	15%	\$ 840,846	20%
	TOTAL DEPARTMENT EXPENSES	\$1,477,189	\$ 1,689,321	\$1,690,895	\$1,593,038	6%	\$ 2,007,376	19%

6100 – Wastewater (Zone)

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

ALT WASTEWATER ZONE DEPARTMENT 6100 BUDGET								
Accounts	EXPENSES:	FY 21/22 Budget	FY 21/23 Actual	FY22/23 Budget	Actual YTD as of 4/30/2023	% of Budget Remaining	FY 23/24 Budget	FY23 - FY24 Budget Change
200-6100-50100	Salaries	\$103,049	\$ 94,610	\$ 80,789	\$ 112,155	-39%	\$ 154,000	91%
200-6100-50101	Part-time/Temp Wages	\$ -	\$ -	\$ -	\$ -		\$ -	
200-6100-50102	Overtime	\$ 913	\$ 241	\$ 1,047	\$ 930	11%	\$ 1,272	21%
200-6100-50103	Standby Pay	\$ -	\$ -	\$ -	\$ -		\$ -	
200-6100-50200	Payroll Taxes	\$ 9,377	\$ 7,251	\$ 6,326	\$ 8,629	-36%	\$ 9,492	50%
200-6100-50300	Health Insurance	\$ 31,570	\$ 20,124	\$ 20,981	\$ 29,722	-42%	\$ 32,694	56%
200-6100-50302	Insurance - Workers Comp.	\$ 2,697	\$ 1,553	\$ 1,088	\$ 1,236	-14%	\$ 1,360	25%
200-6100-50400	PERS Retirement Expense	\$ 8,129	\$ 8,478	\$ 7,944	\$ 9,526	-20%	\$ 9,884	24%
200-6100-50401	PERS UAL	\$ 13,565	\$ 14,635	\$ 14,634	\$ 15,526	-6%	\$ 15,565	6%
	TOTAL WAGES & BENEFITS	\$169,300	\$146,893	\$ 132,809	\$ 177,724	-34%	\$ 224,267	69%
200-6100-51100	Materials & Supplies	\$ 7,632	\$ 8,231	\$ 5,497	\$ 3,381	38%	\$ 5,800	6%
200-6100-51101	Durable Goods/Rentals	\$ 2,932	\$ 580	\$ 3,107	\$ 524	83%	\$ 1,600	-49%
200-6100-51102	Office Supplies	\$ 2,213	\$ 276	\$ 2,213	\$ 619	72%	\$ 1,204	-46%
200-6100-51103	PPE/Safety Supplies	\$ -	\$ -	\$ -	\$ -		\$ 3,500	0%
200-6100-51200	Vehicle Maintenance	\$ 2,220	\$ 2,529	\$ 4,788	\$ 1,036	78%	\$ 1,550	-68%
200-6100-51201	Vehicle Operating - Fuel	\$ 6,387	\$ 4,888	\$ 6,770	\$ 4,061	40%	\$ 5,000	-26%
200-6100-51300	Professional Services	\$ 11,012	\$ 24,525	\$ 150,000	\$ 38,459	74%	\$ 100,000	-33%
200-6100-51301	Insurance - General Liability	\$ 5,441	\$ 4,374	\$ -	\$ 4,826	-	\$ 5,309	#DIV/0!
200-6100-52100	Staff Development/Training	\$ 315	\$ 59	\$ 333	\$ 1,948	-485%	\$ 2,000	501%
200-6100-52102	Utilities	\$ 14,000	\$ 14,196	\$ 16,492	\$ 15,721	5%	\$ 13,050	-21%
200-6100-52105	Government Regulation Fees	\$ 36,831	\$ 41,049	\$ 34,221	\$ 43,959	-28%	\$ 56,250	64%
200-6100-52108	Membership/Subscriptions	\$ -	\$ -	\$ -	\$ -		\$ 500	0%
200-6100-71100	Capital Expense						\$ 5,000	
	NON-LABOR EXP	\$ 88,983	\$100,707	\$ 223,421	\$ 114,534	49%	\$ 200,762	-10%
	TOTAL DEPARTMENT EXPENSES	\$258,283	\$247,601	\$ 356,230	\$ 292,258	18%	\$ 425,029	19%

Consolidated Expenses

In some departments, the amounts appear much higher than in previous years. On the consolidated expense sheet, the bottom line is only a 12% difference from the FY 22-23 budget. This in part is due to increased expenses related to inflation. This also represents a more accurate budget given my familiarity with the accounts. This year accounts added are Capital Expenses, PPE/Safety Equipment, and a Software/Licenses account. The Material Other account has changed to Durable Goods/Rentals.

CONSOLIDATED EXPENSES										
Accounts	EXPENSES:	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	FY22/23 Budget	Actual YTD as of 4/30/2023	% of Budget Remaining	PROPOSED FY 23/24 Budget	FY23 - FY24 Budget Change
50100	Salaries	\$ 1,428,413	\$ 1,368,054	\$ 1,513,107	\$ 1,601,544	\$ 1,755,937	\$ 1,436,761	18%	\$ 2,115,000	20%
50101	Part-time (not on payroll)	\$ 65,928	\$ 40,463	\$ 20,227	\$ 63,082	\$ 20,924	\$ 76,546	-266%	\$ 20,000	-4%
50102	Overtime	\$ 83,612	\$ 119,827	\$ 129,794	\$ 102,265	\$ 103,101	\$ 89,600	13%	\$ 121,368	18%
50103	Standby Pay	\$ 55,940	\$ 55,940	\$ 54,050	\$ 53,800	\$ 54,845	\$ 53,330	3%	\$ 66,140	21%
50104	Retiree Benefit	\$ 102,248	\$ -	\$ 641	\$ 15,575	\$ 9,973	\$ 12,749	-28%	\$ 26,000	161%
50105	Director Stipend	\$ 23,600	\$ 23,234	\$ 23,200	\$ 23,200	\$ 24,360	\$ 20,000	18%	\$ 24,000	-1%
50200	Payroll Taxes	\$ 123,156	\$ 128,477	\$ 122,326	\$ 108,695	\$ 158,763	\$ 122,010	23%	\$ 133,999	-16%
50300	Health Insurance	\$ 499,857	\$ 424,250	\$ 463,337	\$ 255,499	\$ 425,228	\$ 375,672	12%	\$ 424,248	0%
50302	Insurance - Workers Comp.	\$ 36,737	\$ 39,683	\$ 26,824	\$ 35,269	\$ 45,444	\$ 29,996	34%	\$ 27,896	-39%
50400	PERS Retirement Expense	\$ 141,681	\$ 140,909	\$ 156,326	\$ 138,947	\$ 177,917	\$ 134,497	24%	\$ 194,865	10%
50401	PERS UAL	\$ 503,668	\$ 542,774	\$ 462,742	\$ 510,328	\$ 551,337	\$ 517,961	6%	\$ 520,354	-6%
50403	Def Comp Retirement Expense	\$ 7,452	\$ 5,701	\$ -	\$ -	\$ -	\$ -	0%	\$ 9,450	-
	TOTAL WAGES & BENEFITS	\$ 3,072,292	\$ 2,889,312	\$ 2,972,574	\$ 2,908,204	\$ 3,327,829	\$ 2,869,122	14%	\$ 3,683,320	11%
51100	Materials & Supplies	\$ 171,735	\$ 194,652	\$ 287,221	\$ 292,246	\$ 303,800	\$ 264,645	13%	\$ 302,750	0%
51101	Durable Goods/Rentals	\$ 20,004	\$ 13,484	\$ 46,508	\$ 17,142	\$ 39,264	\$ 62,457	-59%	\$ 24,200	-38%
51102	Office Supplies	\$ 64,486	\$ 51,562	\$ 58,072	\$ 63,595	\$ 71,382	\$ 47,296	34%	\$ 32,104	-55%
51103	PPE/Safety Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ 32,250	-
51104	Software/Licenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ 22,860	-
51200	Vehicle Maintenance	\$ 30,983	\$ 37,630	\$ 30,711	\$ 39,094	\$ 61,224	\$ 52,780	14%	\$ 56,800	-7%
51201	Vehicle Operating - Fuel	\$ 56,948	\$ 58,337	\$ 48,362	\$ 36,450	\$ 70,870	\$ 105,168	-48%	\$ 46,150	-35%
51202	Building Maintenance	\$ 7,907	\$ -	\$ 6,308	\$ 23,172	\$ 289	\$ 4,052	-1302%	\$ 17,000	5782%
51300	Professional Services	\$ 200,772	\$ 176,259	\$ 428,957	\$ 372,290	\$ 498,884	\$ 459,866	8%	\$ 632,641	27%
51301	Insurance - General Liability	\$ 81,607	\$ 83,648	\$ 89,157	\$ 84,894	\$ 84,546	\$ 98,656	-17%	\$ 100,000	18%
51302	Legal	\$ 191,998	\$ 124,947	\$ 84,225	\$ 69,975	\$ 96,476	\$ 114,534	-19%	\$ 80,000	-17%
51303	Audit	\$ 26,510	\$ 21,950	\$ 12,610	\$ 18,410	\$ 21,968	\$ -	100%	\$ 22,200	1%
52100	Staff Development/Training	\$ 5,943	\$ 3,590	\$ 2,946	\$ 6,440	\$ 7,271	\$ 16,046	-121%	\$ 24,650	239%
52101	Travel	\$ 6,037	\$ 7,425	\$ 1,866	\$ 5,606	\$ 4,103	\$ 9,157	-123%	\$ 33,650	720%
52102	Utilities	\$ 264,341	\$ 271,374	\$ 265,878	\$ 331,278	\$ 329,514	\$ 278,882	15%	\$ 327,400	-1%
52103	Bank Charges	\$ -	\$ 44	\$ 275	\$ 1,617	\$ 425	\$ 265	38%	\$ 500	18%
52104	Payroll Processing Fees	\$ 134,329	\$ -	\$ -	\$ 25,068	\$ 25,871	\$ 22,740	12%	\$ 26,400	2%
52105	Government Regulation Fees	\$ 132,914	\$ 161,498	\$ 219,176	\$ 236,111	\$ 157,709	\$ 186,207	-18%	\$ 229,150	45%
52106	Elections	\$ 6,782	\$ -	\$ 8,951	\$ -	\$ 9,399	\$ 7,418	21%	\$ -	-100%
52107	Other Misc. Expenses	\$ 35,242	\$ 18,673	\$ 36,086	\$ 8,480	\$ -	\$ 6,278	-	\$ 500	-
52108	Membership/Subscriptions	\$ 33,102	\$ 37,418	\$ 31,054	\$ 40,072	\$ 59,106	\$ 45,795	23%	\$ 43,945	-26%
71100	Capital Expenses	\$ -	\$ 24,817	\$ 24,197	\$ 750	\$ -	\$ -	0%	\$ 53,700	100%
5024-MOM	D/O Insurance	\$ -	\$ 285,920	\$ -	\$ -	\$ -	\$ -	0%	\$ -	0%
	NON-LABOR EXP	\$ 1,471,640	\$ 1,573,228	\$ 1,682,560	\$ 1,672,689	\$ 1,842,101	\$ 1,782,242	3%	\$ 2,108,849	14%
	TOTAL DEPARTMENT EXPENSES	\$ 4,543,932	\$ 4,462,540	\$ 4,655,134	\$ 4,580,893	\$ 5,169,930	\$ 4,651,364	10%	\$ 5,792,169	12%

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	Actual YTD as of 4/30/2023	Amout Remaining	Percent used	FY 23-24 Proposed	Percent Change From 22-23
OPERATING EXPENSES WATER												
Source of Supply (5100)	\$ 479,341	\$ 352,468	\$ 296,866	\$ 377,070	\$ 419,520	\$ 494,078	18%	\$ 584,820	\$ (90,742)	118%	\$ 599,759	21%
Trans & Dist Raw Water (5200)	\$ 694,531	\$ 689,151	\$ 734,568	\$ 766,903	\$ 808,007	\$ 805,222	0%	\$ 597,039	\$ 208,183	74%	\$ 749,944	-7%
Water Treatment (5300)	\$ 603,755	\$ 672,713	\$ 787,821	\$ 723,918	\$ 776,534	\$ 834,450	7%	\$ 599,260	\$ 235,190	72%	\$ 897,299	8%
Trans & Dist Treated Water (5400)	\$ 703,764	\$ 827,030	\$ 770,081	\$ 953,445	\$ 937,803	\$ 998,252	6%	\$ 873,559	\$ 124,693	88%	\$ 1,140,858	14%
Customer Service (5500) inactive	\$ 217,877	\$ 215,433	\$ 214,409	\$ 236,720	\$ 302,298	\$ 305,463	1%	\$ 161,168	\$ 144,295	53%	\$ -	-100%
Admin & General (5600)	\$ 1,087,332	\$ 1,519,128	\$ 1,452,342	\$ 1,375,671	\$ 1,143,324	\$ 1,388,973	21%	\$ 1,311,529	\$ 77,444	94%	\$ 2,007,376	45%
Total Operating Expenses (WATER)	\$ 3,786,600	\$ 4,275,923	\$ 4,256,087	\$ 4,433,727	\$ 4,387,486	\$ 4,826,438	10%	\$ 4,127,375	\$ 699,063	86%	\$ 5,395,236	12%
OPERATING EXPENSES ZONE												
On-Site Wastewater Disposal Zone	\$ 306,930	\$ 268,009	\$ 202,919	\$ 221,666	\$ 265,116	\$ 372,294	40%	\$ 292,258	\$ 80,036	79%	\$ 425,029	14%
Total Operating Expenses (ZON)	\$ 306,930	\$ 268,009	\$ 202,919	\$ 221,666	\$ 265,116	\$ 372,294	40%	\$ 292,258	\$ 80,036	79%	\$ 425,029	14%
Total Operating Expenses	\$ 4,093,530	\$ 4,543,932	\$ 4,459,006	\$ 4,655,393	\$ 4,652,602	\$ 5,237,006	16%	\$ 4,419,633	\$ 1,558,198	84%	\$ 5,820,265	11%
CAPITAL IMPROVEMENT PLAN	\$ 11,682,810	\$ 7,816,272	\$ 3,084,123	\$ 3,190,400	\$ 1,151,000	\$ 1,800,808	16%	\$ 249,733	\$ 1,551,075	14%	\$ 1,745,333	-3%

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.

CIP Project (Water)	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	Total 22-28
Priority 1						
Tunnel Inspection and Lining	\$ 65,000					\$ 65,000
Infrastructure Replacement/HQ Building	\$ 200,000	\$ 10,000	\$ 10,000	\$ 10,000		\$ 230,000
Distribution Tank Coating	\$ 275,000	\$ 175,000	\$ 175,000			\$ 625,000
Paving	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 375,000
Vehicle Replacements	\$ 250,000	\$ 100,000	\$ 125,000	\$ 100,000	\$ 125,000	\$ 700,000
Master Meters	\$ 80,000					\$ 80,000
Priority 2						
Pump Station Retrofit	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000		\$ 48,000
Repair Safety Walkways	\$ 35,000	\$ 2,000	\$ 2,000	\$ 2,000		\$ 41,000
Treated Water line Replacement	\$ 65,000	\$ 50,000	\$ 50,000	\$ 50,000		\$ 215,000
Pressure Regulating Valves	\$ 50,000	\$ 50,000	\$ 25,000	\$ 25,000		\$ 150,000
VFD Replacement Sweetwater Treatment Plant		\$ -	\$ 100,000			\$ 100,000
Priority 3						
Annual Canal Lining/ Canal Improvements			\$ 100,000	\$ 100,000	\$ 100,000	\$ 300,000
Replace Air Release Valves	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000		\$ 40,000
Solar on Walton and Sweetwater		\$ 1,000,000				\$ 1,000,000
SCADA Upgrades		\$ 225,000	\$ 100,000			\$ 325,000
Total	\$ 1,117,000	\$ 1,709,000	\$ 784,000	\$ 384,000	\$300,000	\$ 4,294,000
CIP Project (ZONE)						
Lift Station Upgrade (CDS Reserve)	\$ 150,000					\$ 150,000
Solar at Lift Station 16	\$ 50,000					\$ 50,000
Installation of a Water Line to CDS Field	\$ 10,000					\$ 10,000
Wastewater Treatment Plant			\$ 500,000			\$ 500,000
Total	\$ 210,000	\$ -	\$ 500,000	\$ -	\$ -	\$ 710,000
Potential Grant Funded Capital Projects						
Annual Canal Lining/Canal Improvements	\$ 120,000	\$ 120,000	\$ -			\$ 240,000
GRANT - USBR (AWARDED)	\$ (40,000)	\$ (40,000)	\$ -			\$ (80,000)
Dredging of Holding Reservoirs and Erosion	\$ 285,000	\$ -	\$ -			\$ 285,000
GRANT - FEMA Emergency Funds (AWARDED)	\$ (285,000)	\$ -	\$ -			
AMI Meter Infrastructure	\$ 125,000	\$ 125,000	\$ -			\$ 250,000
GRANT - California State Appropriation	\$ (125,000)	\$ (125,000)	\$ -			\$ (250,000)
Infrastructure Generators	\$ 100,000		\$ -			\$ 100,000
GRANT - California State Appropriation	\$ (100,000)		\$ -			\$ (100,000)
Canal Pipeline Improvements	\$ 1,333,333	\$ 1,333,333	\$ 1,333,333			\$ 3,999,999
GRANT - CalOES HMPG	\$ (1,000,000)	\$ (1,000,000)	\$ (1,000,000)			\$ (3,000,000)
Skid Steer w/Masicator	\$ 162,500	\$ 162,500	\$ -			\$ 325,000
GRANT - CalFire	\$ (162,500)	\$ (162,500)	\$ -			\$ (325,000)
Excavator w/Masicator	\$ 162,500	\$ 162,500	\$ -			\$ 325,000
GRANT - CalFire	\$ (162,500)	\$ (162,500)	\$ -			\$ (325,000)
Sweetwater Water Treatment 2MG Water Tank	\$ -	\$ 3,000,000	\$ -			\$ 3,000,000
GRANT - Federal Appropriation	\$ -	\$ (1,500,000)	\$ -			\$ (1,500,000)
Water Wheel for Ditch	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
GRANT - Greenhouse Gas	\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ (250,000)
Develop Alternative Water Sources	\$ 85,000	\$ 10,000,000	\$ -			\$ 10,085,000
Grant Total	\$ (1,925,000)	\$ (1,540,000)	\$ (2,550,000)			\$ (6,015,000)
Total	\$ 418,333	\$ 11,833,333	\$ 333,333	\$ -	\$ -	\$ 12,584,999
Future Projects (2029-2034)						
North Fork American River Pumping Plant						\$ 35,000,000
Canyon Creek Reservoir						\$ 150,000,000
Hydroelectric at Stumpy Meadows Reservoir						\$ 12,000,000
Loon Lake						\$ 10,000,000
Line Extensions (Expanding the District)						\$ 5,000,000
Total For All Projects (2023-2024)	\$ 1,745,333	\$ 13,542,333	\$ 1,617,333	\$ 384,000	\$ 300,000	\$ 212,000,000