

BOARD OF DIRECTORS MEETING

FY 2023-2024 MID-YEAR BUDGET REVIEW

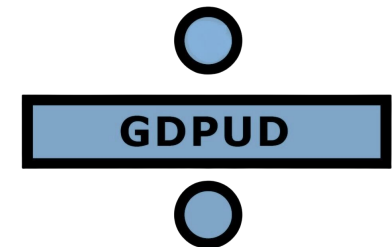
JANUARY 4, 2024

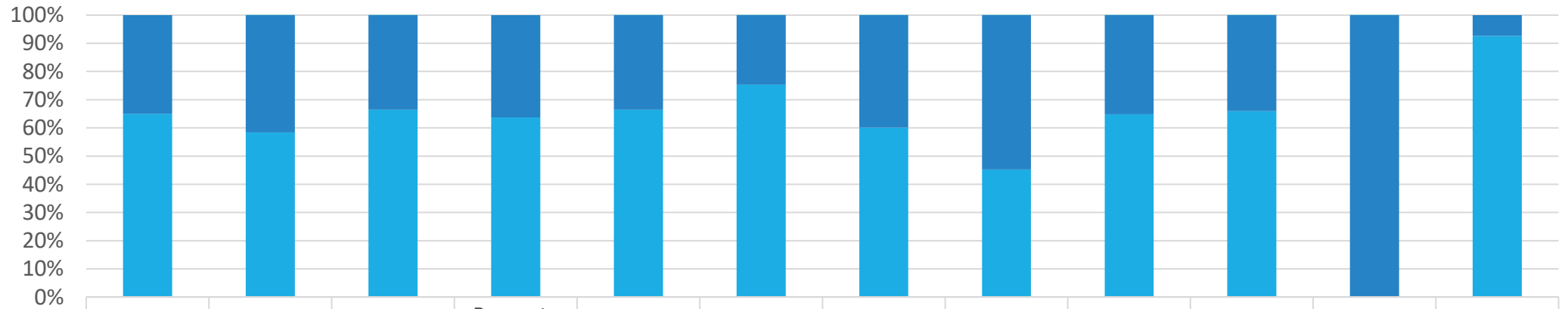
NICHOLAS SCHNEIDER

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Main Revenue Sources

- Water Sales – Treated
- Water Sales – Raw Water
- Supplemental Fee Income
- Property Taxes
- Lease Revenue
- Interest Income
- Installation Fees
- Grant Revenue





	Treated Water	Irrigation Water	Supplemental Charge	Property Tax (Rec'd 1/19/24)	Lease Revenue	Interest Income	Penalties	SMUD	Hydro	Zone Charges	Sale of Assets	CIP Grant Proceeds
■ Percent Received	54%	71%	51%	57%	50%	33%	66%	121%	54%	52%	100%	8%
■ Fiscal Activity	\$1,617,060	\$311,628	\$330,097	\$1,137,926	\$68,124	\$85,131	\$45,148	\$133,294	\$29,834	\$103,495	\$19,107	\$255,874
■ Original Budget	\$3,000,000	\$436,772	\$653,000	\$2,000,000	\$135,000	\$260,000	\$68,000	\$110,000	\$55,000	\$200,500	\$0	\$3,200,000

■ Original Budget ■ Fiscal Activity ■ Percent Received

Budget Stats

Revenue Summary

Fund 100: Water Fund		FY 23-24 Revenue Budget	FY 23-24 YTD Revenue Activity	Percent of Budget Remaining
100-0000-40102	Water Sales – Cst	\$3,000,000	\$1,617,060	46%
100-0000-40103	Water Sales – Irr	\$436,722	\$311,628	29%
100-0000-40105	Property Tax	\$2,000,000	\$1,137,926	57%
100-0000-40107	Lease	\$80,000	\$35,290	56%
100-0000-41100	Interest	\$260,000	\$85,131	67%
100-0000-41200	Penalties	\$68,000	\$45,148	34%
100-0000-42102	Grant Proceeds	\$0	\$1,000	0%
100-0000-42200	Sale of Assets	\$0	\$19,107	0%

Revenue Summary (cont.)

All other Funds		FY 23-24 Budget	Amended Budget	FY 23-24 YTD Activity	Percent of Budget Remaining
102-0000-40106	SMUD	\$110,000	\$134,041	\$133,294	0.5%
103-0000-40107	Hydroelectric	\$55,000		\$29,834	46%
112-0000-40104	Supplemental Charge	\$0	\$653,000	\$330,097	49%
200-0000-40200	Zone Charges	\$185,000		\$103,495	44%
200-0000-40201	Escrow Fees	\$12,000		\$5,436	55%
200-0000-41301	Septic Design Fees	\$3,500		\$820	77%
111-0000-42102	CIP Grant Proceeds	\$3,200,000	Awarded \$1,530,000	\$255,874	92%

FY 23-24 BUDGET OVERVIEW

= On Target
 = Close to Target
 = Over Budget

- **PERS Unfunded Accrued Liability**

 - This is typically paid in July and is the District’s Unfunded Liability from CalPERS. The percentages applied to the individual funds changed this year, although the total amount was budgeted correctly as a whole.
 - The total amount the District paid in UAL is \$498,179 and each Department is allocated a percentage of that total amount.
- **Health Insurance**

 - The initial calculations for this amount did not consider that the amount is based on hours worked in a specific department. This formula has been corrected and will be reflected on next years budget.
- **Software/Licenses**

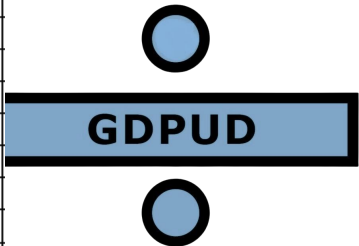
 - The ESRI ArcGIS software was budgeted for in Utilities, but it is now considered Software/Licenses per GASB 96
- **Insurance - General Liability**

 - ACWA/JPIA notified us Oct 1, 2023, that the liability premiums were going up 10% due to the market.

	Approved FY23-24 Operating Budget	Change	Amended FY 23-24 Operating Budget	YTD Activity	Percent of Budget Remaining
ALL FUNDS TOTALS	\$5,697,376	\$3,569 increase	\$5,700,945	\$3,045,753	51%

5100 – Source of Supply

Account	Expense	6/23/23 Approved Budget Amount	1/4/24 Approved Budget Amendment	Amended Budget Amount	YTD Activity (as of 12/31/23)	Percent used (after amendment)	Notes
EXPENSES							
100-5100-50100	Salaries	\$213,320		\$213,320	\$94,597	44%	
100-5100-50102	Overtime	\$14,000		\$14,000	\$11,847	85%	
100-5100-50103	Standby Pay	\$13,150		\$13,150	\$5,343	41%	
100-5100-50200	Payroll Taxes	\$20,265		\$20,265	\$7,992	39%	
100-5100-50300	Health Insurance	\$52,966		\$52,966	\$32,081	61%	
100-5100-50302	Insurance - Work Comp	\$6,336		\$6,336	\$2,289	36%	
100-5100-50400	PERS Retirement Exp	\$16,808		\$16,808	\$10,275	61%	
100-5100-50401	PERS UAL	\$10,377		\$54,800	\$54,800	100%	
	1. 11% of \$498,179.00		\$ 44,423				
100-5100-51100	Materials & Supplies	\$17,100		\$17,100	\$3,546	21%	
100-5100-51101	Durables/Rentals/Leases	\$7,400		\$7,400	\$358	5%	
100-5100-51103	Safety/PPE Supplies	\$6,600		\$6,600	\$1,076	16%	
100-5100-51104	Software/Licenses	\$88		\$271	\$271	100%	
	1. ESRI (ArcGIS)		\$ 183				moved from Utilities (one-time cost)
100-5100-51200	Vehicle Maintenance	\$4,850		\$4,850	\$1,689	35%	
100-5100-51201	Vehicle Operating Fuel	\$9,150		\$9,150	\$4,019	44%	
100-5100-51300	Professional Services	\$91,800		\$91,800	\$38,158	42%	
100-5100-52100	Staff Development/Travel	\$1,250		\$1,250	\$0	100%	
100-5100-52102	Utilities	\$10,450		\$10,250	\$831	8%	
	1. ESRI (ArcGIS)		\$ (200)				moved to software/licenses
100-5100-52105	Govt Regulation Fees	\$118,000		\$118,000	\$15,031	13%	
100-5100-52108	Memberships/Subscriptions	\$450		\$450	\$50	11%	
100-5100-71100	Capital Expenses	\$8,250		\$8,250	\$6,121	74%	
	SUB TOTAL	\$622,610	\$ 44,406	\$667,016	\$290,374	44%	

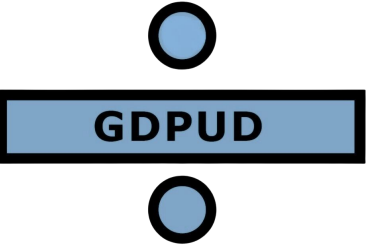


5100 – Source of Supply

- **Overtime**
 - Much of this is from the Mosquito Fire Emergency clean up and erosion control efforts.
 - Hoping to have more reimbursed by litigation and other grants; Overtime needs to be reconsidered for next FY. No emergencies were considered.
- **Health Insurance (see slide 6)**
- **PERS Unfunded Accrued Liability (see slide 6)**
 - Redistributed \$44,423 to 5100.
- **Capital Expenses**
 - Drone and future FAA license. Budget is on target.
- **Software/Licenses (See slide 6)**
 - \$183 was added to this line item. Utilities was lowered by \$200 which was the original budgeted cost of this service.
- **Total**
 - This Department is currently where we need to be with 56% of the budget remaining.

5200 – Transmission and Distribution of Raw Water

Account	Expense	6/23/23 Approved Budget Amount	1/4/24 Approved Budget Amendment	Amended Budget Amount	YTD Activity (as of 12/31/23)	Percent used (after amendment)	Notes
100-5200-50100	Salaries	\$323,240		\$323,240	\$108,323	34%	
100-5200-50101	Part-time/Temp Wages	\$5,000		\$5,000	\$1,421	28%	
100-5200-50102	Overtime	\$24,800		\$24,800	\$14,839	60%	
100-5200-50103	Standby Pay	\$21,550		\$21,550	\$10,444	48%	
100-5200-50200	Payroll Taxes	\$30,708		\$30,708	\$9,623	31%	
100-5200-50300	Health Insurance	\$77,835		\$77,835	\$40,503	52%	
100-5200-50302	Insurance - Work Comp	\$7,250		\$7,250	\$2,634	36%	
100-5200-50400	PERS Retirement Exp	\$38,412		\$38,412	\$12,027	31%	
100-5200-50401	PERS UAL	\$202,347		\$79,709	\$79,709	100%	
	1. 16% of \$498,179.00		\$ (122,638)				
100-5200-51100	Materials & Supplies	\$14,500		\$14,500	\$2,585	18%	
100-5200-51101	Durables/Rentals/Leases	\$1,450		\$1,450	\$111	8%	
100-5200-51103	Safety/PPE Supplies	\$3,250		\$3,250	\$1,663	51%	
100-5200-51104	Software/Licenses	\$0		\$542	\$542	100%	
	1. ESRI (ArcGIS)		\$ 542				moved from utilities
100-5200-51200	Vehicle Maintenance	\$8,900		\$8,900	\$6,102	69%	
100-5200-51201	Vehicle Operating Fuel	\$21,000		\$21,000	\$13,550	65%	
100-5200-51300	Professional Services	\$5,000		\$5,000	\$1,229	25%	
100-5200-52100	Staff Development/Travel	\$750		\$750	\$0	0%	
100-5200-52102	Utilities	\$3,250		\$2,750	\$2,091	76%	
	1. ESRI (ArcGIS)		\$ (500)				moved to software/licenses
100-5200-52108	Memberships/Subscriptions	\$450		\$450	\$50	11%	
100-5200-71100	Capital Expenses	\$1,750		\$1,750	\$0	0%	
	SUB TOTAL	\$791,442	\$ (122,596)	\$668,846	\$307,446	42%	

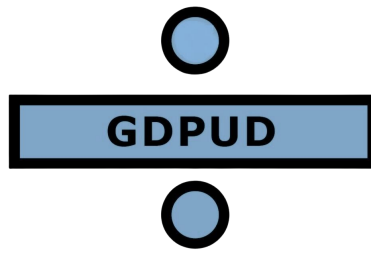


5200 – Transmission and Distribution of Raw Water

- **Overtime**
 - Mostly related to weather and increased call-outs.
- **PERS Unfunded Accrued Liability (see slide 6)**
 - Redistributed \$122,638 out of the 5200 budget.
- **Software/Licenses (see slide 6)**
 - \$542 was added to this line item. Utilities was lowered by \$500 which was the original budgeted cost of this service. (increase of \$42)
- **Vehicle Maintenance/Operating Fuel**
 - We are over on these line items due to high mileage and vehicle replacement need.
- **Total**
 - This Department is currently where we need to be with 68% of the budget remaining.

5300 – Water Treatment

Account	Expense	6/23/23 Approved Budget Amount	1/4/24 Approved Budget Amendment	Amended Budget Amount	YTD Activity (as of 12/31/23)	Percent used (after amendment)	Notes
100-5300-50100	Salaries	\$229,802		\$229,802	\$105,273	46%	
100-5300-50102	Overtime	\$34,496		\$34,496	\$12,371	36%	
100-5300-50103	Standby Pay	\$15,720		\$15,720	\$7,632	49%	
100-5300-50200	Payroll Taxes	\$21,831		\$21,831	\$8,978	41%	
100-5300-50300	Health Insurance	\$63,996		\$63,996	\$32,848	51%	
100-5300-50302	Insurance - Work Comp	\$4,722		\$4,722	\$1,515	32%	
100-5300-50400	PERS Retirement Exp	\$31,777		\$31,777	\$11,368	36%	
100-5300-50401	PERS UAL	\$51,884		\$59,781	\$59,781	100%	
	1. 12% of \$498,179.00		\$ 7,897				
100-5300-51100	Materials & Supplies	\$82,500		\$82,500	\$40,003	48%	
100-5300-51101	Durables/Rentals/Leases	\$250		\$250	\$410	164%	
100-5300-51103	Safety/PPE Supplies	\$2,750		\$2,750	\$972	35%	
100-5300-51104	Software/Licenses	\$0		\$271	\$271	100%	
	1. ESRI (ArcGIS)		\$ 271				moved from utilities
100-5300-51200	Vehicle Maintenance	\$6,500		\$6,500	\$2,214	34%	
100-5300-51201	Vehicle Operating Fuel	\$7,750		\$7,750	\$2,954	38%	
100-5300-51202	Building Maintenance	\$7,500		\$7,500	\$0	0%	
100-5300-51300	Professional Services	\$32,250		\$32,250	\$31,964	99%	
100-5300-52100	Staff Development/Travel	\$1,250		\$1,250	\$150	12%	
100-5300-52102	Utilities	\$222,700		\$222,500	\$111,255	50%	
	1. ESRI (ArcGIS)		\$ (200)				moved to software/licenses
100-5300-52105	Govt Regulation Fees	\$6,500		\$6,500	\$3,988	61%	
100-5300-52108	Memberships/Subscriptions	\$625		\$625	\$50	8%	
100-5300-71100	Capital Expenses	\$19,750		\$19,750	\$8,438	43%	
	SUB TOTAL	\$844,553	\$7,968	\$852,521	\$442,435	52%	

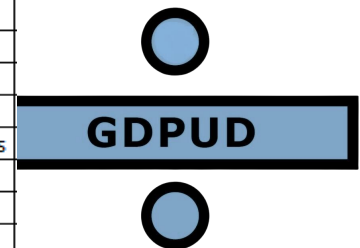


5300 – Water Treatment

- **PERS Unfunded Accrued Liability (see slide 6)**
 - Redistributed/increased the budget \$7,897 for this account.
- **Durables/Rentals/Leases**
 - One equipment rental put this line item over budget for the year. We may want to increase this budget for next fiscal year.
- **Software/Licenses**
 - \$271 was added to this line item. Utilities was lowered by \$200 which was the original budgeted cost of this service. (an increase of \$71)
- **Professional Services**
 - A new fence at SWTP put this over budget.
- **Government Regulation Fees**
 - We are getting close to our budget threshold, but we don't expect any additional large expenses, just water testing fees.
- **Total**
 - Need to watch closely but currently on track at 48% remaining.

5400 – Transmission and Distribution of Treated Water

Account	Expense	6/23/23 Approved Budget Amount	1/4/24 Approved Budget Amendment	Amended Budget Amount	YTD Activity (as of 12/31/23)	Percent used (after amendment)	Notes
100-5400-50100	Salaries	\$440,075		\$440,075	\$225,305	51%	
100-5400-50102	Overtime	\$46,800		\$46,800	\$16,924	36%	
100-5400-50103	Automobile Allowance	\$15,720		\$15,720	\$7,872	50%	
100-5400-50200	Payroll Taxes	\$41,807		\$41,807	\$18,003	43%	
100-5400-50300	Health Insurance	\$109,881		\$109,881	\$68,229	62%	
100-5400-50302	Insurance - Work Comp	\$5,207		\$5,207	\$2,692	52%	
100-5400-50400	PERS Retirement Exp	\$52,768		\$52,768	\$22,825	43%	
100-5400-50401	PERS UAL	\$36,319		\$109,599	\$109,599	100%	
	1. 22% of \$498,179.00		\$ 73,280				
100-5400-51100	Materials & Supplies	\$158,500		\$158,500	\$36,057	23%	
100-5400-51101	Durables/Rentals/Leases	\$12,250		\$12,250	\$2,098	17%	
100-5400-51103	Safety/PPE Supplies	\$8,500		\$8,500	\$4,200	49%	
100-5400-51104	Software/Licenses	\$0		\$542	\$542	100%	
	1. ESRI (ArcGIS)		\$ 542				moved from utilites
100-5400-51200	Vehicle Maintenance	\$31,750		\$31,750	\$12,991	41%	
100-5400-51201	Vehicle Operating Fuel	\$31,250		\$31,250	\$13,961	45%	
100-5400-51202	Building Maintenance	\$1,250		\$1,250	\$0	0%	
100-5400-51300	Professional Services	\$10,000		\$10,000	\$6,875	69%	
100-5400-52100	Staff Development/Travel	\$3,250		\$3,250	\$230	7%	
100-5400-52102	Utilities	\$12,000		\$11,500	\$5,296	46%	
	1. ESRI (ArcGIS)		\$ (500)				moved to software/licenses
100-5400-52105	Govt Regualtion Fees	\$42,350		\$42,350	\$15,576	37%	
100-5400-52108	Memberships/Subscriptions	\$450		\$450	\$50	11%	
100-5400-71100	Capital Expenses	\$10,450		\$10,450	\$1,232	12%	
	SUB TOTAL	\$1,070,577	\$73,322	\$1,143,899	\$570,557	43%	

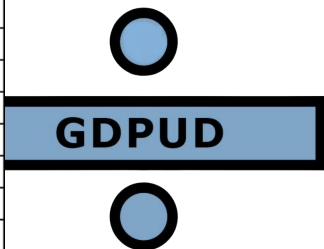


5400 – Transmission and Distribution of Treated Water

- **Health Insurance (see slide 6)**
- **PERS Unfunded Accrued Liability (see slide 6)**
 - Redistributed/added \$73,280 to the Fund 5400 budget for this account due to the percentage assigned.
- **Software/Licenses (see slide 6)**
 - \$542 was added to this line item. Utilities was lowered by \$500 which was the original budgeted cost of this service. (an increase of \$42)
- **Professional Services**
 - Angel Camp pumpstation had a \$1600 pump cost. Otherwise, we are on track with this budgeted amount.
- **Total**
 - Currently on track at 57% remaining.

5600 – Administration

Account	Expense	6/23/23 Approved Budget Amount	1/4/24 Approved Budget Amendment	Amended Budget Amount	YTD Activity (as of 12/31/23)	Percent used (after amendment)	Notes
100-5600-50100	Salaries	\$641,909		\$649,530	\$337,812	52%	
	1. GM Contract		\$ 7,621				New GM contract executed 10/10/2023
100-5600-50101	Part-time/Temp Wages	\$15,000		\$15,000	\$6,295	42%	
100-5600-50103	Automobile Allowance	\$7,600		\$7,600	\$2,911	38%	
100-5600-50104	Retiree Benefits	\$26,000		\$26,000	\$7,779	30%	
100-5600-50105	Director Compensation	\$24,000		\$24,000	\$12,000	50%	
100-5600-50200	Payroll Taxes	\$60,981		\$60,981	\$25,509	42%	
100-5600-50300	Health Insurance	\$96,397		\$96,397	\$65,249	68%	
100-5600-50302	Insurance - Work Comp	\$3,021		\$3,021	\$1,122	37%	
100-5600-50400	PERS Retirement Exp	\$45,215		\$60,215	\$32,391	54%	
	1. CalPERS Employer Contribution		\$ 15,000				
100-5600-50401	PERS UAL	\$203,862		\$159,417	\$159,417	100%	
	1. 32% of \$498,179.00		\$ (44,445)				
100-5600-50403	Def Comp Retirement Exp	\$9,450		\$9,450	\$2,521	27%	
100-5600-51100	Materials & Supplies	\$9,350		\$15,350	\$6,132	40%	
	1. Electronics/Hardware		\$ 4,500				moved from office supplies
	2. Office Equipment		\$ 1,500				moved from office supplies
100-5600-51101	Durables/Rentals/Leases	\$1,250		\$8,525	\$4,016	47%	
	1. Portable Restroom (Wilkinson)		\$ 3,775				moved from Utilities
	2. Copier Lease (US Bank Corporate)		\$ 3,500				moved from office supplies
100-5600-51102	Office Supplies	\$30,900		\$21,400	\$10,123	47%	
	1. Electronics/Hardware		\$ (4,500)				moved to Materials & Supplies
	2. Office Equipment		\$ (1,500)				moved to Materials & Supplies
	3. Copier Lease (US Bank Corporate)		\$ (3,500)				moved to Durables/Rentals/Leases
100-5600-51103	Safety/PPE Supplies	\$1,000		\$1,000	\$387	39%	



5600 – Administration (cont.)

Account	Expense	6/23/23 Approved Budget Amount	1/4/24 Approved Budget Amendment	Amended Budget Amount	YTD Activity (as of 12/31/23)	Percent used (after amendment)	Notes
100-5600-51104	Software/Licenses	\$22,860		\$48,230	\$38,631	80%	Annual subscriptions - on target
	1. Cartegraph		\$ 16,841				from professional services
	2. Granicus software maint.		\$ 2,829				from professional services (less the renewal rate in Jan 2024)
	3. Streamline (webiste hosting)		\$ 4,500				from professional services
	4. Adobe Products		\$ 800				increased # of licenses
	5. ESRI (ArcGIS)		\$ 950				annual subscription not budgeted for
	7. Tyler Tech annual fee		\$ (1,450)				less than anticipated
	8. Streamline (webhosting)		\$ 900				increased rates
100-5600-51200	Vehicle Maintenance	\$3,250		\$3,250	\$85	3%	
100-5600-51201	Vehicle Operating Fuel	\$3,250		\$3,250	\$1,245	38%	
100-5600-51202	Building Maintenance	\$10,000		\$10,000	\$2,867	29%	
100-5600-51300	Professional Services	\$363,341		\$335,700	\$228,579	68%	
	1. Cartegraph		\$ (16,841)				moved to software/licenses
	2. Granicus software maint.		\$ (7,200)				moved to software/licenses
	3. Streamline (webiste hosting)		\$ (3,600)				moved to software/licenses
100-5600-51301	Insurance - Gen Liability	\$100,000		\$100,000	\$89,754	90%	Annual one-time payments in July/Oct
100-5600-51302	Legal	\$80,000		\$80,000	\$31,907	40%	
100-5600-51303	Audit	\$22,200		\$22,200	\$23,104	104%	\$4,040 was for the FY21-22 Audit
100-5600-51304	Board Training/Travel	\$17,500		\$17,500	\$7,973	46%	
100-5600-52100	Staff Development/Travel	\$16,150		\$16,150	\$15,395	95%	This will need to be increased for FY24-25
100-5600-52102	Utilities	\$65,950		\$62,175	\$20,767	33%	
	1. Portable Restroom (Wilkinson)		\$ (3,775)				moved to Durables/Rentals/Leases
100-5600-52103	Bank Charges	\$500		\$500	\$929	186%	
100-5600-52104	Payroll Processing Fees	\$26,400		\$26,400	\$14,273	54%	
100-5600-52105	Govt Regualtion Fees	\$6,050		\$8,955	\$9,388	105%	LAFCO increased rates by 19%
	1. GT Fire Protection Dist Taxes	\$0	\$ 2,905				New taxes implemented by the County for FY23-24
100-5600-52107	Other Misc Expense	\$500		\$500	\$1,666	333%	Publishing ORD = \$1,200 will need to increase for FY24-25
100-5600-52108	Memberships/Subscriptions	\$41,680		\$41,680	\$38,425	92%	Annual one-time payments in July/Oct
100-5600-52109	Low-Income Rate Assistance Program	\$0	\$ 35,000	\$35,000	\$7,658	22%	
100-5600-52110	Recruitment	\$0		\$2,500	\$3,127	125%	*NEW ACCOUNT
	1. Vacant position advertising		\$ 2,500				Recruitment costs for vacant positions
	SUB TOTAL	\$1,955,566	(\$18,690)	\$1,936,876	\$1,201,779	73%	

5600 – Administration

- **Salaries**

- GM's new contract will add \$7,621 to the budget. This is still on track and will be analyzed for the rest of the year.

- **Health Insurance (see slide 6)**

- **PERS Retirement Expense**

- Adding \$15,000 would keep us on track and can be taken from the \$32K cuts to Fund 5600.

- **PERS UAL (see slide 6)**

- \$44,445 moved out of 5600

- **Materials & Supplies**

- \$6,000 of budget moved from Office Supplies

- **Durables/Rentals/Leases**

- \$3,775 moved from Utilities and \$3,500 moved from Office Supplies

- **Office Supplies**

- Decreased budget by \$9,500

5600 – Administration

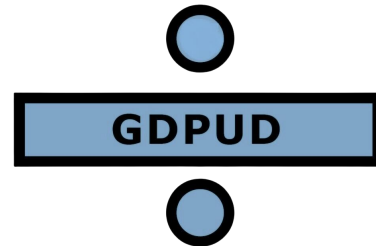
- **Software/Licenses (see slide 6)**
 - Pulled \$24,170 from Professional Services
 - Increased Adobe by \$800 for annual licenses
 - Decreased by \$1,450, annual Tyler software was less than expected.
 - Increased by \$900 due to webhosting cost change
- **Professional Services**
 - Decreased by \$27,641
- **Insurance - General Liability (see slide 6)**
 - No more expected expenses this fiscal year.
- **Audit**
 - We are on target as the FYE 22-23 audit is currently being finalized.
 - \$4,040 due to costs for finalization of the FY 21-22 budget process.
- **Staff Development/Travel**
 - This will need to be increased next fiscal year for Dept 5600
- **Utilities**
 - Decreased budgeted amount by \$3,775.

5600 – Administration

- **Bank Charges**
 - NSF fees, account maintenance fees. Difficult to project bank fees. This will need to be increased for FY24-25
- **Government Regulation Fees**
 - The County implemented a new special tax for GT Fire Protection District. This will have to be budgeted for in the future. \$3,000.
 - LAFCO rates increased 19% this fiscal year
- **Other Miscellaneous Expense**
 - This includes our newspaper posting requirements such as our ordinances. Recruitment costs were original allocated here. New Recruitment account created during amendment process.
- **Membership**
 - These are one-time payments that we typically renew in July
- ****Recruitment** - 100-5600-52110**
 - With authorization from the Board, a new GL account named Recruitment was created and a budget for \$2,500 was allocated
- **Total**
 - This account is being closely watched and is currently at a 27% remaining balance.

6100 - Zone

Account	Expense	6/23/23 Approved Budget Amount	1/4/24 Approved Budget Amendment	Amended Budget Amount	YTD Activity (as of 12/31/23)	Percent used (after amendment)	Notes
200-6100-50100	Salaries	\$132,360		\$132,360	\$71,076	54%	
200-6100-50102	Overtime	\$1,272		\$1,272	\$92	7%	
200-6100-50200	Payroll Taxes	\$12,574		\$12,574	\$5,102	41%	
200-6100-50300	Health Insurance	\$38,850		\$38,850	\$20,447	53%	
200-6100-50302	Insurance - Work Comp	\$1,360		\$1,360	\$450	33%	
200-6100-50400	PERS Retirement Exp	\$9,884		\$9,884	\$6,519	66%	
200-6100-50401	PERS UAL	\$15,565		\$34,873	\$34,873	100%	
	1. 7% of \$498,179.00		\$ 19,308				
200-6100-51100	Materials & Supplies	\$5,800		\$5,800	\$1,238	21%	
200-6100-51101	Durables/Rentals/Leases	\$1,600		\$1,600	\$136	9%	
200-6100-51102	Office Supplies	\$1,204		\$1,204	\$530	44%	
200-6100-51103	Safety/PPE Supplies	\$3,500		\$3,500	\$537	15%	
200-6100-51104	Software/Licenses	\$0		\$1,651	\$489	30%	
	1. CSI (Carmody software)		\$ 715				from professional services
	2. ESRI (ArcGIS)		\$ 136				not accounted for (lumped with CSI)
	3. Picovale Septic software		\$ 800				from Utilities
200-6100-51200	Vehicle Maintenance	\$1,550		\$1,550	\$4,051	261%	over budget due to required repairs
200-6100-51201	Vehicle Operating Fuel	\$5,000		\$5,000	\$2,180	44%	
200-6100-51300	Professional Services	\$100,000		\$99,000	\$33,197	34%	
	1. CSI (Carmody software)		\$ (1,000)				moved to software/licenses
200-6100-51301	Insurance - Gen Liability	\$5,309		\$5,309	\$5,174	97%	Annual one-time payments in July/Oct
200-6100-52100	Staff Development/Certifications	\$2,000		\$2,000	\$422	21%	
200-6100-52101	Travel	\$0		\$0	\$79		
200-6100-52102	Utilities	\$13,050		\$12,250	\$5,150	42%	
	1. Picovale Septic Software		\$ (800)				moved to software/licenses
200-6100-52105	Govt Regualtion Fees	\$56,250		\$56,250	\$41,420	74%	Annual one-time payments in July/Oct
200-6100-52108	Memberships/Subscriptions	\$500		\$500	\$0	0%	
200-6100-71100	Capital Expenses	\$5,000		\$5,000	\$0	0%	
	SUB TOTAL	\$412,628	\$19,159	\$431,787	\$233,162	50%	
211-6100-71400	Loan Expense	\$0	\$10,000	\$10,000	\$0	0%	
	ALL FUNDS TOTAL EXPENSED BUDGET	\$5,697,376	\$3,569	\$5,700,945	\$3,045,753	51%	



6100 - Zone

- **Health Insurance (see slide 6)**
- **PERS Retirement Expense**
 - We're keeping track of this even though it's currently running over budget.
- **PERS UAL (see slide 6)**
 - Redistributed/added \$19,308 to the Fund 6100 budget for this account due to the percentage assigned.
- **Software/Licenses (see slide 6)**
 - There was no approved budget for this account. Moved \$715 from Professional Services and \$800 from Utilities. Added \$136 for ArcGIS. Total line budget = \$1,651.
- **Professional Services**
 - Decreased by \$1,000
- **Insurance - General Liability (see slide 6)**
 - No more expected expenses this fiscal year.
- **Staff Development/Certifications (52100) vs. Travel (52101)**
 - We believe these two accounts can be combined with a total budget of \$2,000.
- **Govt. Regulation Fees**
 - We're keeping an eye on this account. There are some more expected reporting costs in the Spring.
- **Total**
 - This account is being closely watched and is currently at a 49% remaining balance.

Capital Improvement Plan Budget

CIP Project (Water)	FY 23/24 AMENDED BUDGET	12.31.23 YTD EXPENDITURES
Priority 1		
Tunnel Inspection and Lining	\$ 65,000	\$ -
Infrastructure Replacement/HQ Building	\$ 200,000	\$ 6,614
Distribution Tank Coating	\$ 275,000	\$ -
Paving	\$ 50,000	\$ -
Vehicle Replacements	\$ 175,000	\$ 174,406
- Dump Truck Less than \$75,000		
- Utility Truck for 5400 F-450 \$75,000		
- 1/2 Ton Trucks (3) \$100,000		
Mosquito Fire Mitigation		
Road Bank Repair	\$ 15,000	\$ 13,932
Erosion Mitigation	\$ 15,500	\$ 4,375
Levee Road	\$ 161,000	\$ 180,840
Pipe Mitigation	\$ 36,500	\$ 34,177
Master Meters (purchased FY22-23)	\$ -	\$ -
Priority 2		
Pump Station Retrofit	\$ 12,000	\$ -
Repair Safety Walkways	\$ 2,500	\$ 848
Treated Water line Replacement	\$ 65,000	\$ 492
Pressure Regulating Valves	\$ 20,000	\$ -
VFD Replacement Sweetwater Treatment Plant (FY24-25)	\$ -	\$ -
Priority 3		
Annual Canal Lining/ Canal Improvements	\$ 8,000	
Replace Air Release Valves	\$ 2,500	
Solar on Walton and Sweetwater	\$ -	
SCADA Upgrades	\$ -	
Total	\$ 1,103,000	
CIP Project (ZONE)		
Lift Station Upgrade (CDS Reserve)	\$ 150,000	
Solar at Lift Station 16	\$ 50,000	
Installation of a Water Line to CDS Field	\$ 10,000	
Wastewater Treatment Plant (planned for future FY)		
Total	\$ 210,000	

Potential Grant Funded Capital Projects	FY 23/24 AMENDED BUDGET	12.31.23 YTD EXPENDITURES
Annual Canal Lining/Canal Improvements	\$ 120,000	\$ 22,296
GRANT - USBR (AWARDED)	\$ (40,000)	\$ -
Dredging of Holding Reservoirs and Erosion	\$ 285,000	\$ 6,775
GRANT - FEMA Emergency Funds (AWARDED)	\$ (285,000)	\$ -
AMI Meter Infrastructure	\$ 50,000	\$ -
GRANT - California State Appropriation (\$34,989 FY23)	\$ (50,000)	\$ (40,863)
Infrastructure Generators	\$ 200,000	\$ -
GRANT - California State Appropriation	\$ (200,000)	\$ (250,000)
Canal Pipeline Improvements	\$ 1,333,333	\$ 12,243
GRANT - CalOES HMPG	\$ (1,000,000)	\$ -
Skid Steer w/Masticator	\$ 162,500	\$ -
GRANT - CalFire	\$ (162,500)	\$ -
Excavator w/Masticator	\$ 162,500	\$ -
GRANT - CalFire	\$ (162,500)	\$ -
Sweetwater Water Treatment 2MG Water Tank	\$ -	\$ -
GRANT - Federal Appropriation	\$ -	\$ -
Water Wheel for Ditch	\$ -	\$ -
GRANT - Greenhouse Gas	\$ -	\$ -
Develop Alternative Water Sources	\$ 85,000	\$ -
Grant Total	\$ (1,900,000)	\$ (290,863)
Total	\$ 2,398,333	\$ (249,549)

Capital Improvement Plan Budget Updates

Priority 1

- Tunnel Inspection and Lining
 - Locating contractor to complete Spring 2024.
- Infrastructure Replacement
 - Completing small upgrades, but full scope and feasibility is yet to be determined.
- Annual Distribution Tank Coating
 - Inspections to be completed January followed by Request for Proposal and project completion, Spring 2024.
- Paving
 - Weather permitting. Location identified.
- Vehicle Replacements
 - Purchased a F-550 Utility Bed Truck and a F-550 Dump Truck. Surplus of equipment to research 10-wheeled dump.
- Master Meters
 - Most of meters have arrived and scheduled to install in 2024.

Capital Improvement Plan Budget Updates

Priority 2

- Pump Station Retrofit
 - Utilizing State appropriation to fund project.
- Repair Safety Walkways
 - In progress following Winter preparations.
- Treated Water line Replacement
 - Planning for Spring treated water line replacement.
- Pressure Regulating Valves
 - Anticipated to replace more at approximately \$15,000.
- VFD Replacement at Sweetwater Treatment Plant
 - This is scheduled for a future fiscal year.

Capital Improvement Plan Budget Updates

Priority 3

- Annual Canal Lining/ Canal Improvements
 - Utilizing WaterSMART Grant and specific trouble areas.
- Replace Air Release Valves
 - Replacing as failed devices are identified.
- Solar at Walton and Sweetwater
 - Assessing the viability of these projects and pursue grant funds.
- SCADA Upgrades
 - Scheduled for a future fiscal year.

Capital Improvement Plan Budget Updates

ZONE

- Lift Station Upgrade
 - Investigation complete and upgrade in planning stage.
- Solar at Lift Station 16
 - Feasibility Evaluation
- Installation of a Water Line to CDS Field
 - Identifying locations and easement restrictions.
- Wastewater Treatment Plant
 - This is scheduled for a future fiscal year

Capital Improvement Plan Budget Updates

Grant Funded Projects

- Annual Canal Lining/ Canal Improvements (AWARDED)
 - Preparing to begin this project.
- Dredging of Holding Reservoirs and Erosion (AWARDED)
 - Working with Engineers on these projects.
- AMI Infrastructure (AWARDED)
 - Awarded from the State appropriation, waiting on final approval.
- Infrastructure Generators (AWARDED)
 - Awarded from the State appropriation, waiting on final approval.
- Canal Pipeline Improvements (AWAITING AWARD)
 - We are still waiting on the HMGP award.

Capital Improvement Plan Budget Updates

Grant Funded Projects

- Wildfire Work, Skid Steer, Excavator (AWARDED)
 - Waiting on the final paperwork for this program.
- Sweetwater Water Treatment Plant Water Tank
 - Waiting on Federal Appropriation
- Water Wheel for Ditch
 - We are assessing how many and where we can install these.
- Develop Alternative Water Source
 - Going to pursue grant funds for this project. Spent funds on engineering to begin this process.

Questions

