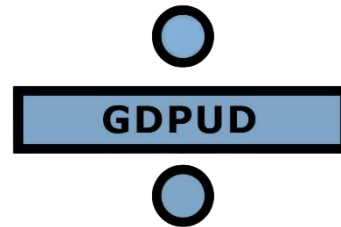


REPORT TO THE BOARD OF DIRECTORS

Board Meeting of May 2, 2024

Agenda Item No. 8. A.



AGENDA SECTION: ACTION ITEMS

SUBJECT: Consider Adoption of the Records Policy

PREPARED BY: Elizabeth Olson, Executive Assistant

Approved By: Nicholas Schneider, General Manager

BACKGROUND

Through the adoption of Senate Bill 742 on September 7, 1999, the California Legislature added Section 12236 to the Government Code. Government Code section 12236, subdivision (a) states, “[t]he Secretary of State shall establish the Local Government Records Program to be administered by the State Archives to establish guidelines for local government retention and to provide archival support to local agencies in this state. The Secretary of State shall establish, publish, update, and maintain on a permanent basis, guidelines for local government records retention.”

The Local Government Records Retention Guidelines, a product of a collaborative effort between the California Secretary of State’s Office and the City Clerks Association of California, are a testament to the collective commitment to effective records management. Endorsed by the General Assembly of the League of California Cities, these guidelines have been instrumental in guiding local agencies throughout the State of California. However, they must be updated to reflect our jurisdiction’s current needs.

Recognizing the importance of managing agency records that align with agency needs, GDPUD is now taking a significant step. It is seeking to establish a formal records management program through the adoption of an official Records Management Policy (“Policy”) and updated Records Retention Schedule (“Schedule”). These documents will serve as the cornerstone of our records management efforts.

Staff met with each department to review and update the list of Agency records that are retained or destroyed. In consultation with agency staff and Legal Counsel, the proposed Policy (Attached) and Schedule (Attached) were developed.

By December of each year, GDPUD will submit a resolution to the Board with a list of records to be destroyed for the previous calendar year. The proposed Policy and Schedule will be updated as needed with the approval of the General Manager and Legal Counsel. A comprehensive review will be brought back to the Board of Directors by five years from the last review. This will allow staff to administer the Records Management Program internally annually; however, a thorough review of the Policy and Schedule will be conducted and brought to the Board for review and approval every five years.

DISCUSSION

The purpose of the District's establishment of a Records Management Policy and Retention Schedule is to ensure that information is available when needed. To do this efficiently and thoroughly, records must be identified, organized, maintained for the requisite number of years, and destroyed when no longer valuable to the agency's ongoing operations. Records management encompasses all the record-keeping requirements that allow an organization to establish and maintain control over information flow and administrative operations, seeking to control and manage records throughout their life cycle, from creation to final disposition. A sound records management program does not cost—it pays. It pays by improving customer service, increasing staff efficiency, allocating scarce resources, and providing a legal foundation for an agency's daily mission.

This Policy and Schedule establish procedures for the efficient management of the maintenance, retention, preservation, and disposal of District records based on state statutes governing public records to better understand the importance of a sound records management program and ensure that a responsible records management program is practiced within the District, serving the best interest of the District and its customers.

The Ad Hoc Policy Committee has reviewed this Policy and Schedule and is submitting it to the Board of Directors for approval in order to meet a District need. In developing this Records Retention Policy for the District the following sources were utilized: (1) the Secretary of State's Local Government Records Retention Guidelines, February 2006 (Appendix A); (2) the District's current records retention policy and retention schedule; and (3) relevant statutory and regulatory sources including the California Government Code.

FISCAL IMPACT

There is no identified fiscal impact with the adoption of this policy.

CEQA ASSESSMENT

This is not a CEQA project.

RECOMMENDED ACTION

Staff recommends the Board of Directors of the Georgetown Divide Public Utility District (GDPUD) adopt the attached Resolution 2024-XX Adopting the GDPUD Records Policy and Retention Schedule.

ALTERNATIVES

The Board may (a) Request substantive changes to the Resolution for staff to implement; (b) Reject the Resolution.

ATTACHMENTS

1. Resolution 2024-XX Adopting the GDPUD Records Retention Schedule and Policy
2. GDPUD Records Policy and Retention Schedule

RESOLUTION NO. 2024-XX
OF THE BOARD OF DIRECTORS OF THE
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT
ADOPTING THE RECORDS MANAGEMENT POLICY AND RECORDS RETENTION
SCHEDULE

WHEREAS, the California Secretary of State issues local government records management guidelines, and certain legislation has been passed and signed into law that augments the authority of local governments and districts to establish records retention schedules that comply with the Secretary of State guidelines (AB 474 amending California Government Code Sections 60200 et seq.); and

WHEREAS, a system for the retention and schedule for the destruction of records that are no longer needed for administrative, legal, fiscal, historical, or research purpose is deemed appropriate; and

WHEREAS, the Board of Directors is authorized to establish a records retention schedule applicable to District records; and

WHEREAS, a comprehensive records retention schedule assists the District by documenting which records require storage, which records have historic value, and which records should be destroyed because they no longer have any administrative, fiscal, or legal value; and

WHEREAS, a comprehensive Records Retention Schedule and Records Management Policy are vital components of a successful Records Management Program; and

WHEREAS, it is timely to repeal the existing Records Management Policy and Records Retention Schedule (adopted November 4, 2003, updated June 2012) and adopt the revised Records Management Policy and Records Retention Schedule.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Georgetown Divide Public Utility District as follows:

- Section 1. The Record Retention Schedule and Policy set forth in Exhibit "A" hereto is adopted as the records management procedures for the District in compliance with Government Code Sections 60200 et seq., and the General Manager is authorized to certify the policy.
- Section 2. By December of each year, GDPUD staff will submit a resolution to the Board of Directors with a list of records to be destroyed for the previous calendar year.
- Section 3. The Board of Directors Authorizes the General Manager or designee to review and update the Records Management Policy and Record Retention Schedule as needed with review and approval by Legal Counsel.

Section 4. A comprehensive review will be brought back to the Board of Directors by five years from the last review.

I HEREBY CERTIFY that the foregoing resolution was duly adopted by the Georgetown Divide Board of Directors, at their regular meeting held on the 2nd day of May by the following vote to wit:

AYES:

NOES:

ABSENT:

ABSTAIN:

Mitch MacDonald, President, Board of Directors
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

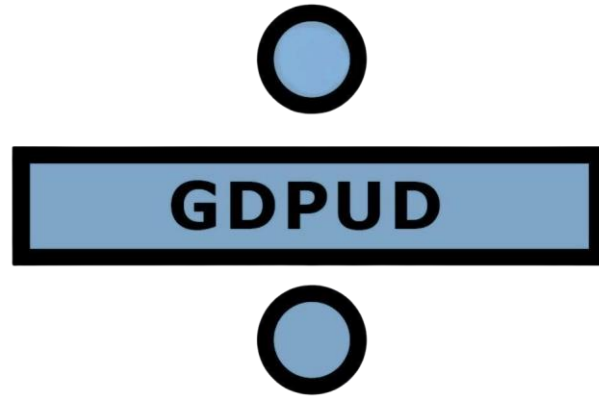
Attest:

Nicholas Schneider, Clerk, and Ex officio
Secretary, Board of Directors
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

CERTIFICATION

I hereby certify that the foregoing is a full, true, and correct copy of Resolution 2024-XX duly and regularly adopted by the Board of Directors of the Georgetown Divide Public Utility District, County of El Dorado, State of California, on this 2nd day of May 2024.

Nicholas Schneider, Clerk, and Ex officio
Secretary, Board of Directors
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT



Records Management Policy

Prepared by
GDPUD's Records Manager

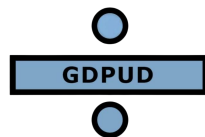
6425 Main Street
Georgetown, CA 95634

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1. INTRODUCTION

Effective management of information and records is essential to the successful operation and accountability of the Georgetown Divide Public Utility District (“GDPUD”) or (“District”). Establishing a comprehensive records and information management program through adopted policies and procedures is vital to this effort, as it ensures transparency, efficiency, and compliance with local, state, and federal laws and regulatory requirements. This Records Management Policy (“Policy”) aims to outline the principles, guidelines, and procedures that govern the creation, maintenance, retention, and disposition of District records to enhance information accessibility, protect sensitive data, support decision-making processes, and preserve institutional knowledge.



Records Management Policy

Proper management of District records provides the following benefits]:

- Higher quality and faster service to our customers
- Reduces costs associated with records storage and management
- Perform searches for documents and information quickly

2. PURPOSE

The purpose of this policy is to:

- 2.1. Provide guidelines to District personnel regarding the retention of records and the destruction of obsolete and unnecessary records of the Georgetown Divide Public Utility District;
- 2.2. To establish procedures for the retention, disposition, and preservation of Georgetown Divide Public Utility District records;
- 2.3. Assign responsibility to all District departments for the identification, classifying, preserving, and systematic disposition of District records, including records held in response to a legal hold; and
- 2.4. Ensure compliance with local, state, and federal laws and regulations relating to records retention periods and disposition.

3. DIRECTIVE

It is the policy of GDPUD to retain and manage all records in accordance with uniform guidelines, practices, and procedures. All District personnel shall manage, protect, and maintain all records in accordance with this Policy and the District's Records Retention Schedule. The Executive Assistant or designee shall be responsible for the administration of this Policy under the direction of the General Manager/or designee and shall assist all District personnel in complying with the provisions of this Policy and the District's Records Retention Schedule, [as adopted by Resolution of the Board of Directors and incorporated herein by reference].

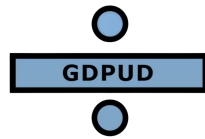
In conjunction with the District's Records Retention Schedule, this Policy shall be used by all personnel throughout the District as the policy for the proper management and retention of District records and documents and shall be applied to all document types, including hard copies, original copies, and scanned or imaged copies archived and managed in an electronic document management system.

No record or document shall be disposed of or destroyed before its required retention period and without approval by the General Manager, legal counsel, and a Board of Directors action. Nor shall any document be retained any longer than its required retention, unless the records are subject to pending litigation or a California Public records Act¹ ("CPRA") request. If pending litigation, the records shall be placed on "legal hold" in accordance with the provisions set forth in this Policy and shall be retained until further notice from the General Counsel. Any records provided in response to a CPRA request shall be released in accordance with the provisions set forth in section [xx] of this policy.

4. ROLES AND RESPONSIBILITIES

All Agency Personnel are responsible for following this Policy and established records management program

¹ Gov. Code, § 7920.000 et. Seq. (formerly Gov. Code, § 6250 et seq.)
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Records Management Policy

procedures, regardless of work location, and must:

- Capture all District hardcopy and electronic records relating to business activities that are received and/or created throughout the regular course of business
- Apply appropriate security to confidential and sensitive records created and/or received
- Use secure storage and restricted physical access to confidential records
- Maintain the integrity, accuracy, and currency of records under their care and custody

5. GUIDELINES

A. ACCESS

Records subject to this Policy should be retained in accessible files, except access shall be restricted for records containing confidential information. Records including proprietary data, trade secrets, attorney-client privileged communications, or other confidential materials as determined by General Counsel. District personnel should take all necessary steps to ensure that such records are not copied or disclosed to third parties. Employee access to personnel files will be granted in accordance with local, state, and federal laws and regulations including applicable GDPUD personnel rules.

B. RECORDS RETENTION SCHEDULE

The Records Retention Schedule, attached as Appendix A to this Policy, assigns retention periods by record function, along with brief descriptions of records within the same series in order to satisfy general business and legal requirements. Since no single time limitation governs all record retention issues, retention periods depend upon the nature of the document or transaction, as well as the applicable local, state, and federal laws.

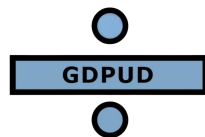
Only after official approval do records disposition schedules become legal disposition authority. Schedules provide for the selective retention of records of continuing value and the destruction of records of temporary value after the expiration of a specified period of time or upon the occurrence of a specific event

C. RETENTION PERIODS

Retention Periods: retention periods are determined by locating the record description which most closely matches the record in question and evaluating the value of the record for ongoing business operations. Amendments: if a new record series arises at the District that is not included in Records Retention Schedule and/or an amendment needs to be made to a current record series, then a Records Retention Amendment Form, a sample of which is included as Exhibit 'X' to this policy, shall be filled out by the primary office of record and signed by the appropriate management personnel. The form shall be submitted to the Records Manager, and upon approval by General Counsel, the amendment(s) and/or new records series shall be incorporated into the records retention schedule. The District's General Counsel will provide the Board of Directors and General Manager with quarterly updates of any changes to the retention schedule.

D. ELECTRONIC RECORDS

The original documents used as the source to create electronic records must be retained in accordance with the Records Retention Schedule. Any special arrangements with another organization, which entail the retention of electronic records must be approved by the GDPUD General Counsel, and the Records Manager will be responsible for ensuring that the applicable electronic records are retained for the agreed-upon time



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period, and then destroyed.

E. COPIES OR DUPLICATES

Copies or duplicates retained in an office in which a department, division, section, or unit is not the primary office of record can be disposed of by the non-primary office at their leisure. However, copies shall not be retained in any format, including hard copy, scanned, or imaged copy, longer than the specified retention period.

F. IDENTIFYING RECORDS

The first stage in the lifecycle of a record aims to create accurate and complete records that offer sufficient documentation to illustrate the Agency's organization, functions, policies, decisions, procedures, and crucial transactions. The records should provide the necessary information to safeguard GDPUD's financial and legal rights as well as the rights of those who are directly affected by the Agency's activities. Identifying the records that support the Agency's work is the foundation of an efficient records management program. GDPUD staff must determine the record status of all its documentary materials, distinguishing records from non-records and personal papers, and managing them according to the Agency's records retention schedule.

- a. **Active Records:** These are Records that are used on a daily basis and are necessary to conduct the business of the agency and, therefore, are generally maintained in office space.
- b. **Semi-Active Records:** These records are seldom required to conduct business and can be moved to a holding area or directly to a records center. Contact the Records Manager to coordinate the transfer of semi-active records to storage.
- c. **Inactive Records:** Inactive Records are no longer required to conduct Agency business and are ready for disposition as identified in the Records Retention Schedule. If the records have not met the required retention period, these records are usually transferred to an off-site storage area. Events in this phase of the lifecycle include closing records, optionally retiring them to off-site storage. GDPUD's Records Retention Schedule provides instructions for each of these events.
 - i. Information materials may be classified as a Records as defined previously indicated, if the materials:
 - Document significant Agency decisions and commitments;
 - Add to a proper understanding of the formulation or execution of Agency actions, operations and responsibilities;
 - Convey information of value on important Agency activities;
 - Facilitate action by Agency staff;
 - Provide key substantive comments on a draft;
 - Are required by the Agency to be created or received; or
 - Protect the financial, legal and other rights of GDPUD and of parties directly affected by the agency's actions.

Records Management Policy

Records vary widely in physical forms or characteristics. They may be in paper, electronic, audiovisual, microform or other media. The Agency's Records must contain documentation that shows a clear picture of how the Agency conducts its business and makes its decisions. GDPUD staff should consider the following when determining if and how much documentation is necessary:

- ii. Legal or financial risk,
- iii. Audit needs,
- iv. Day-to-day management,
- v. Public access requirements, and
- vi. Historical significance.

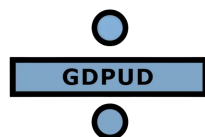
Certain activities require extensive documentation and may have statutory or regulatory requirements, in addition to GDPUD's specific requirements. These include:

- vii. Policy and budget development,
- viii. Enforcement and compliance activities,
- ix. Research and publication, or
- x. Decisions of Regional Council and all Committees, Sub-committees and Task Forces.

The Records must be clearly documented, so that the content and context can be understood by someone unfamiliar with the activity, action, decision, or transaction.

- d. **Non-Records:** Non-Records are government-owned documentary materials excluded from the legal definition of Records, either because the materials do not meet the general conditions of record status already described, or because they fall under one of three specific categories:

- i. Extra copies of documents preserved only for convenience or reference.
- ii. Stocks of publications.
- iii. Examples of Non-Records include:
 - Copies of correspondence, directives, forms and other documents on which the Agency takes no administrative action;
 - Except for routing slips and transmittal sheets used by Contracts and Budgets & Grants staff, routing slips and transmittal sheets that provide no additional information;
 - Catalogs, trade journals and other publications received from other government agencies, commercial firms, or private institutions that require no action and are not part of a case on which action is taken; and



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- Physical exhibits, artifacts, and other material objects lacking evidential value.

The following guidelines apply to managing Non-Records:

- When it is difficult to decide whether documents are Records or Non-Records, Agency staff should treat them as Records.
- Non-records should not be interfiled with Records.
- Non-records must be destroyed when they are no longer needed for reference; extra copies may not be retained after the Record copy is destroyed.

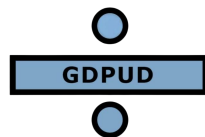
Typically, an information resource is a record for a single custodian and other copies are non-records. For example, a memorandum circulated Agency-wide that does not require action is a Record for the individual or organization sending it, but a Non-Record for recipients. However, in some cases, the information resource is a record for several people, possibly under different records retention schedule series.

- e. **Personal Records:** These are materials that belong to an individual, and are not used to conduct Agency business. They relate solely to an individual's personal and private affairs, or are used exclusively for that individual's convenience. In contrast to Records and Non-Records, the government does not own personal records. If kept in Agency space, the owner of personal records must clearly designate them and manage them separately from Records and Non-Records. However, labeling documentary materials "personal", "confidential" or "private" is not sufficient to determine the status of documentary materials.

i. Categories of personal records include:

- Materials an individual accumulates before joining the agency that he or she does not use later to conduct government business;
- Materials that relate solely to an individual's personal matters, outside business pursuits, professional activities or private associations.
- Work-related materials that the individual does not prepare, receive or use to transact Agency business (e.g., reminders and personal observations about work and other topics). This category is the most difficult to distinguish from Records and Non-Records because of its work-related content.
- Examples of personal records include: Political materials, Insurance or medical records, Volunteer and community service records, Manuscripts and drafts of articles and books not related to Agency business, Diaries and journals not related to Agency business, and Personal calendars and appointment schedules not related to Agency business.

- f. **Working Files:** These are files or rough notes, calculations, or drafts used to prepare or analyze other documents. Sometimes, working files are needed to adequately document Agency activities. Staff must give special attention to these files to ensure that they are not needed to supplement formal records. Working files that must be preserved as Records include:



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- i. Proposals or evaluations of options or alternatives and their implications in the development of policies and decisions;
- ii. Documented findings;
- iii. Supported recommendations; or
- iv. Comments received via a formal Agency comment process, from the public or during a formal review by outside experts.

In many cases, individuals may destroy working files once the content has been incorporated into official, final Records. Working files that are disposable once a document is finalized are those that receive no official action themselves, are not reviewed or approved by others, and are only used to prepare documents for official action such as review or signature. These include budget calculations, Preliminary outlines for a report, and Lists of suggested topics to be included in a memorandum. Relate to preliminary, interim or ancillary activities that are not needed as part of the official record. These include: Drafts of routine memoranda, correspondence and proposed changes, informal comments received on draft publications, and documents used to brief staff on a proposed item. Some records series specifically identify working files as Records, but, generally, each department must make their own determination regarding whether or not to incorporate working files into the record. Copies of Records must not be kept in working files beyond the approved retention of the original.

- g. **Electronic Records:** An electronic record is information recorded in digital form that is produced or received in the initiation, conduct or completion of agency business. Examples of Electronic Records are:
 - i. Desktop applications: documents created using desktop applications.
 - ii. E-mail: communications or messages transmitted over any electronic mail communications system.
 - iii. Databases: electronic information systems that automate business functions and contain a collection of data that can be manipulated. The information is dynamic and often used to support more than one group of records.
 - iv. Web sites: the software used to maintain the sites, the content on the sites, records concerning management of the site, and backend systems that are not covered by other schedules.
 - v. Instant messages (IM) or texts: the exchange of messages between two or more people in real-time through the use of a specialized software application.
 - vi. Digital images: digital images taken with a digital camera or scanned from an original document.
- h. **Verbal Communication:** These records include communications such as voicemail messages, telephone conversations, and formal and informal meetings. Verbal communication that provides substantive information needed to document agency activities, and that is not otherwise

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documented, may be a Record.

- i. **Social Media:** social media records are maintained separately from other records because their physical forms or characteristics require unusual care. Examples of social media records include audiovisual records, which are records in pictorial or aural form, including still and motion pictures, graphic materials, audio and video recordings and multimedia, such as slide-tape productions.
- j. **Geospatial Data Records:** These records include information that identifies the geographic location and characteristics of natural or constructed features and boundaries on the earth, typically represented by points, lines, polygons and/or complex geographic features. This includes original and interpreted geospatial data, such as those derived through remote sensing including, but not limited to, images and raster data sets, aerial photographs and other forms of geospatial data or data sets in both digitized and non-digitized forms.
- k. **Architectural Records:** These records include drawings and related records depicting the proposed and actual construction of stationary structures, such as buildings, bridges and monuments.
- l. **Engineering Records:** These records include design and construction drawings and related records depicting the planning and construction of such objects as roads, canals, ships, planes, weapons and machines.
- m. **Micrographic Records:** Records containing images greatly reduced in size, and generally stored on microform.
- n. **Special Media Records:** These records include finding aids to provide context for the records and cross-references to and from related textual records.

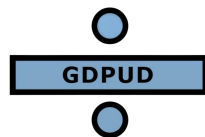
G. RECORDS MAINTENANCE AND USE

The main objective of the second stage of the record lifecycle is to preserve the integrity of a record by ensuring the record has not been altered. This includes maintaining the usability of the record by those with a need for the information, facilitate identification and retention of permanent records, and maintain permanent and temporary records in a segregated manner.

File Plan: A file plan is a document that outlines how an organization's records will be organized and managed. It acts as a roadmap for the records created and maintained by an organization, making it easier to dispose of them later on. GDPUD has a standardized records classification scheme that is organized hierarchically according to the functions of the organization. The filing plan is based on subject and helps with filing, access, retrieval, and disposition of records.

Functional categories in a filing plan represent a folder or filing guide, while subcategories become subfolders or paper folders. It is at the subcategory level that records are disposed of. File plans are critical to information management because they organize records according to agency requirements, not individual ones.

Many electronic records are stored in individuals' email folders or local hard drives, making them inaccessible to others who need to review or use the documents. A comprehensive departmental file plan assigns a "location" for every record in an electronic or paper filing system. Understanding the filing plan helps users know where to file their records and helps others know where to find the records they need to complete



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their tasks.

Linking file plan categories and subcategories to appropriate records retention disposition schedules enables users to implement the proper retention and disposal of records. File plans help in filing, accessing, and disposing of records and provide detailed information on how each category or subcategory of record is managed.

Information provided in a file plan often includes the following information about a record category:

- Location: Where the electronic files or hard copies are physically maintained.
- Custodian: The person responsible for filing the record copy of the electronic file or hard-copy document.
- Content: A description of the documents that should be filed in order to ensure a complete, accurate record of the activity.
- Arrangement: How documents are organized within the folders.
- Labels: Instructions on how to identify the electronic or hard-copy folders.
- Disposition: Cut-off /Transfer information from the records disposition schedule.

Regardless of the method used to file records, records must be easily retrievable and categorized by record status (i.e., Record versus Non-Record), and by retention period (i.e., temporary versus permanent).

H. RECORDS DISPOSITION

When a record has reached its required retention period, no department, division, section, or unit shall dispose of any records in any format including, hard copy, scanned or imaged copy, without following the proper records disposal procedures established by the Records Manager and applicable laws. Records that qualify for disposition shall be included in a list submitted to the Records Manager who will then compile and submit to the General Manager and General Counsel for Board of Director approval. This may be part of an annual process to be concluded no later than December of each year.

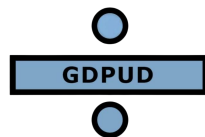
- a. Except as specified herein, a Records Destruction Authorization Form, must first be filled out and signed by the appropriate management personnel and the General Counsel. The Records Destruction Authorization Form shall be retained permanently by the Records Manager for record disposition verification and future program audits.
- b. Records Management staff will work closely with the records custodians to properly dispose of expired records. A District official or employee has, by virtue of his or her position, no personal rights to District records even though he or she may have created or compiled them. The unauthorized destruction, removal, or use of such records is prohibited. This Records Management policy prohibits the use of removable devices to store or backup records. Removable devices are defined as thumb drives, CD/DVD, external hard drives, and similar such devices.²

When destroying imaged records, departments must remove the image itself from the storage media, or physically destroy the storage media.

Suggestions for systematically approaching the disposition process include the following:

- Disposition should be carried out regularly, at least once a year. It should not be deferred until

² Gov. Code, § 012270-12279 (State Records Management Act)
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records become a pressing storage problem.

- Duplicate copies of records, including copies maintained on different media (paper, electronic, etc.), may be disposed of.
- State law does not prescribe the physical means of destruction of most records. Records may be destroyed in any way the Records Manager determines is appropriate. Disposition through consignment to a paper recycling plant is often the best choice as it helps conserve natural resources and also yields revenue for the local government. For Records containing confidential information, disposition should be carried out in a way that ensures that the confidentiality of individuals named in the records is protected.
- A record inventory should be kept by the Records Manager of the identity, inclusive dates, and approximate quantity of records that are disposed.
- The Records Manager, or other official who carries out disposition, should describe what has been done to dispose of records during the year.

I. SPECIAL CATEGORIES OF RECORDS

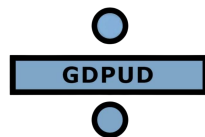
Some records require special handling because of their informational content. These records are categorized and handled as follows.

- a. **Classified Records:** All classified records are required to be included on the agency's records retention schedule. Classified documents are also records. Levels of classification include: Top Secret; Secret; and Confidential. Classification requirements must be followed regarding any aspect of the creation, maintenance, or disposition of classified records for as long as they remain classified. Clearly identifying classified records on the records inventory may assist in complying with the Policy.
- b. **Sensitive Unclassified Records:** In the absence of specific requirements, unclassified sensitive records should be protected by the following:
 - Ensuring that only authorized personnel have access to the records;
 - Providing for protection against information loss. (Back-up of electronic records, for example.);
 - Ensuring that personnel are trained to protect sensitive records; and
 - Providing for electronic records security in computer systems.
- c. **Historical Records:** The primary purpose for keeping Agency records is to meet the needs of the Agency. This may require retention for either a short or a long period of time, but after the Agency's needs are met, a second purpose may be served by certain records. Any records that are of sufficient value for use by scholars and researchers or for purposes of the Agency's institutional knowledge should be preserved as historically valuable records. After the Agency no longer needs its historically valuable records for Agency use, such records will be reviewed for further classification.

J. VITAL RECORDS

Vital records refer to essential records needed for the continuation or reconstitution of an agency and its operating units before and after an emergency.

Vital records are divided into two categories: emergency operating records and legal and financial rights



Records Management Policy

records. Emergency operating records consist of emergency plans and directives, orders of succession, delegations of authority, staffing assignments, selected program records required to continue the most critical agency and operating unit functions, as well as related policy or procedural records that would be needed to conduct operations during emergency conditions and to resume normal operations after the emergency. Access to these records must be ensured during emergency situations.

Legal and financial rights records, on the other hand, are essential to protect the legal and financial rights of the agency and individuals directly affected by its activities. These records include titles, deeds, leases, contracts, personnel files, and similar records. Other records include payroll, leave, retirement, and insurance; records of significant amounts of money owed to the agency or contractors; and supporting records such as periodic summaries of financial status and valuable research records. These records also require protection. When they consist of a small quantity of records, they are usually packaged, identified clearly, and numbered for easy identification. When replaced, the package of records is often destroyed.

Each department is responsible for identifying, creating, and maintaining its vital records. The GDPUD Records Manager is responsible for assisting department units in identifying records that should be designated as vital and providing advice regarding records management issues.

K. RECORDS MANAGEMENT EMPLOYEE EXIT PROCEDURE

The following provides the Agency's final exit policy for Records. By law, Agency Records may not be removed from the custody of GDPUD nor may they be destroyed without complying with the records disposition schedule. Accordingly, every employee has an obligation to preserve and protect Agency records. Occurrences of unauthorized records destruction or removal of records from Agency custody without appropriate approval must be reported immediately to the GDPUD Records Manager.

Records Inventory

Prior to their last day at work of an Agency the employee, they shall identify records for which they have custody and discuss disposition with their supervisor. Inactive records shall be transferred to the department records coordinator or the Agency Records Manager and active records shall be reassigned to another employee.

HISTORY

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT RECORDS RETENTION SCHEDULE

Destruction of any record must be authorized by the legislative body. (Gov. Code §§ 60200 - 60204.)

Type of Record	Category	Description or Example of Record	Legal Authority	Minimum Legal Retention Period
Accident/Illness Reports	Administration	Exempt from public disclosure; For Employee Medical Records & Employee Exposure Records regarding exposure to toxic substances or harmful physical agents --includes Material Safety Data Sheets (MSDS) Does NOT include: records of health insurance claims maintained separate from employer's records; first aid records of one-time treatments for minor injuries; records of employees who worked less than one (1) year if records are given to employee upon termination	8 CCR 3204(d)(1)(A)(B)	Length of employment plus 30 years
Accidents/Damage to District Property	Administration	Risk management administration	CCP 337.15	10 years

Legal Authority Abbreviations

CCP	Code of Civil Procedure (California)	GC	Government Code (California)	LC	Labor Code (California)
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CFR	Code of Federal Regulations	R&TC	Revenue & Taxation Code (California)	PRC	Public Resources Code (California)
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GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT RECORDS RETENTION SCHEDULE

Destruction of any record must be authorized by the legislative body. (Gov. Code §§ 60200 - 60204.)

Type of Record	Category	Description or Example of Record	Legal Authority	Minimum Legal Retention Period
Accounting Records – General Ledger	Finance	General Ledger	CCP 337 Sec. of State Local Gov't. Records Retention Guidelines	Until audited + 4 years Published articles show 4 – 7 years retention as typical. Sec. of State Guidelines recommends permanent retention.
Accounting Records – - Permanent Books of Accounts	Finance	Records showing items of gross income, receipts and disbursement (including inventories, per IRS regulations)	26 CFR 1.6001-1(c) & (e)	Permanent

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GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT RECORDS RETENTION SCHEDULE

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Type of Record	Category	Description or Example of Record	Legal Authority	Minimum Legal Retention Period
Accounts Payable	Finance	Journals, statements, asset inventories, account postings with supporting documents, vouchers; investments, invoices and back-up documents, purchase orders, , petty cash, postage, PERS reports, check requests, etc.	CCP 337 26 CFR 31.6001-1(e)(2); Sec. of State Local Gov't Records Mgmt. Guidelines recommendation	Until audited + 4 years
		Expense reimbursements to employees & officers; travel expense reimbursements or travel compensation	GC 60201(d)(12)	7 years after date of payment
Accounts Receivable	Finance	Receipts for deposited checks, coins, currency; checks received, reports, investments, receipt books, receipts, cash register tapes, payments for fees, permits, etc.	CCP 337 26 CFR 31.6001-1(e)(2); Sec. of State Local Gov't Records Mgmt. Guidelines recommendation	Until audited + 4 years
Affidavits of Publication / Posting	Administration	Legal notices for public hearings, publication of ordinances, etc.	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines	2 years

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GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT RECORDS RETENTION SCHEDULE

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Type of Record	Category	Description or Example of Record	Legal Authority	Minimum Legal Retention Period
Agency Report of Consultants (FPPC Form 805)	Administration	Identifies consultants hired by the District who must file Form 700	2 CCR 18734; GC 81009(e)	7 years
Agency Report – Events and Ticket/Pass Distribution (FPPC Form 802)	Administration	Report of tickets/passes; identifies persons who received tickets/passes and describes the public purpose for the distribution	GC 81009(e)	Originals - 7 years; Copy must be posted on agency website
Agency Report of Public Official Appointments (FPPC Form 806)	Administration	Report of additional compensation received by agency officials when appointing themselves to committees, boards or commissions of other public agencies, special districts, joint powers agencies or joint powers authorities. Current report must be posted on the agency's website.	FPPC Reg. 18702.5(b)(3); GC 34090	Recommended retention: Keep a paper copy of report for 2 years after removal from the agency's website
Agenda / Agenda Packets	Administration	Original agendas / special meeting notices / certificates of posting, etc. - Board of Directors meetings	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines	Current + 2 years

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GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT RECORDS RETENTION SCHEDULE

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Type of Record	Category	Description or Example of Record	Legal Authority	Minimum Legal Retention Period
Agenda reports (staff reports)	Administration	Documentation received, created and/or submitted to Board of Directors	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines	Current + 2 years
Agreements (see also Contracts)	Administration	Original contracts and agreements and back-up materials, including leases, license agreements, service/maintenance contracts, etc.	CCP 337 CCP 337.2 CCP 343	4 years after termination/completion
		Original contracts/agreements regarding the development of real property, design, specifications, surveying, planning, supervision, testing, or observation of construction or improvement to real property; may include records of retention releases, retention withheld, change orders, etc.	CCP 337.15	10 years after termination/completion
Annexations / Reorganizations	Development	Notices, Resolutions, Certificates of Completion (Documents should be retained in original format, whether hard copy or electronic)	GC 34090 GC 60201(d)(1)	Permanent

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GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT RECORDS RETENTION SCHEDULE

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Type of Record	Category	Description or Example of Record	Legal Authority	Minimum Legal Retention Period
Annual Financial Report	Finance	May include independent auditor analysis	GC 34090 Sec. of State Local Gov't Records Mgmt. Guidelines	Until audited + 7 years
Appraisals	Development	For real property owned by District – Exempt from public disclosure until real estate transaction is complete	GC 34090	2 years
Articles of Incorporation	Administration		GC 34090 GC 60201	Permanent
Audit Reports	Finance	Financial services; internal and/or external reports	GC 60201 CCP 337, 343 Sec. of State Local Gov't Records Mgmt. Guidelines	Current + 4 years Sec. of State Guidelines recommends permanent retention

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GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT RECORDS RETENTION SCHEDULE

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Type of Record	Category	Description or Example of Record	Legal Authority	Minimum Legal Retention Period
Audit Hearing or Review	Finance	Documentation created and or received in connection with an audit hearing or review	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines	2 years
Backflow Test Reports	Public Works	Reports of testing and maintenance – water supply	17 CCR § 7605	3 years
Bank Account Reconciliations	Finance	Bank statements, receipts, certificates of deposit, etc.	26 CFR 31.6001-1(e)(2)	4 years (Sec. of State Guidelines – recommended retention: until audited + 5 years)
Behested Payment Report (FPPC Form 803)	Finance	FPPC form used by elected officials to disclose payments made at their behest (\$5,000 or more from same source) for legislative, governmental, or charitable purposes.	GC 81009; 82015(b)(2)(B)(iii)	7 years
Bids, Successful	Development	Includes plan and specifications; notices/affidavits.	GC 34090 CCP 337, 337.1	4 years

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GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT RECORDS RETENTION SCHEDULE

Destruction of any record must be authorized by the legislative body. (Gov. Code §§ 60200 - 60204.)

Type of Record	Category	Description or Example of Record	Legal Authority	Minimum Legal Retention Period
Bids, Unsuccessful	Development	Unsuccessful bid packages only (Documents should be retained in original format, whether hard copy or electronic)	GC 34090 GC 60201	2 years
Billing records	Finance	Utility bill stubs – submitted with payment	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines	Current + 2 years
Bonds	Finance	Authorization/public hearing records/prospectus/proposals/certificates/notices (transcripts)/registers/statements.	CCP 337.5	Upon cancellation, redemption, or maturity + 10 years
Bonds – Employee (Fidelity Bonds)	Finance	Form of insurance that covers employer (District) for losses resulting from fraudulent acts of specified employees	GC 34090	Current + 2 years
Bonds – Paid/Cancelled	Finance	Paid or cancelled bonds; warrant certificates; interest coupons	CCP 337.5	10 years

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GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT RECORDS RETENTION SCHEDULE

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Type of Record	Category	Description or Example of Record	Legal Authority	Minimum Legal Retention Period
Bonds – Unsold/Unused	Finance	Unsold/unused bonds	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines; GC 43900 et seq.	2 years (specific requirements for disposal of unused bonds)
Bonds - Final	Finance	Final bond documentation; monthly statement of transactions; supporting documents	CCP 337.5	Upon cancellation, redemption, or maturity + 10 years
Bonds, Development	Finance	Housing; Industrial Development	CCP 337.5	Upon cancellation, redemption, or maturity + 10 years
Bonds, Surety	Finance	Documentation created and/or received in connection with the performance of work/services for the District	CCP 337	4 years
Brochures/ Publications	Administration	Retain selected documents only for historic value.	GC 34090 Sec. of State Local Gov't Records Mgmt. Guidelines	Current + 2 years

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GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT RECORDS RETENTION SCHEDULE

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Type of Record	Category	Description or Example of Record	Legal Authority	Minimum Legal Retention Period
Budget, Annual	Finance	Annual operating budget approved by legislative body	GC 34090 Sec. of State Local Gov't Records Mgmt. Guidelines	Sec. of State recommends permanent retention. May be revised at a later time.
Cal-OSHA	Administration	Log of work related injuries & illnesses (Form 300), Annual Summary (Form 300A), Incident reports (Form 301)	LC 6410; 8 CCR 14300.33	5 years
California State Tax Records	Finance	Forms filed annually; quarterly and year-end reports	R&TC 19530 R&TC 19704	6 years

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GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT RECORDS RETENTION SCHEDULE

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Type of Record	Category	Description or Example of Record	Legal Authority	Minimum Legal Retention Period
Checks – District-issued	Finance	District checks paid – expense reimbursement to employees; payments to independent contractors; etc. Includes check copies; canceled or voided checks; electronic versions of checks	GC 60201(d)(12) CCP 337	7 years
		District checks paid to vendors; other District payments. Includes check copies; canceled or voided checks; electronic versions of checks.	Sec. of State Local Gov't. Records Mgmt. Guidelines; CCP 337; 26 CFR 31.6001-1(e)(2)	Until audited + 4 years
Claims Filed Against the District	Administration	Government Claims Act – Claims paid/denied (Documents are to be retained in original format, whether hard copy or electronic)	GC 60201(d)(4); GC 34090	Until settled + 2 years
Collective Bargaining Agreements	Administration	Memoranda of Understanding (MOUs) with employee unions; represented employee groups	29 CFR 516.5(b)	Current + 3 years

Legal Authority Abbreviations

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GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT RECORDS RETENTION SCHEDULE

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Type of Record	Category	Description or Example of Record	Legal Authority	Minimum Legal Retention Period
Complaints – Customer Complaints – Water Quality, Water Outages	Customer Relations	Customer complaints regarding water quality – odor, taste, appearance; or water outages	40 CFR 122.41(j)(2) 22 CCR 64470	5 years
Complaints - Miscellaneous	Administration	Miscellaneous complaints, not related to specific lawsuits involving the District and not otherwise specifically covered by the retention schedule.	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines	2 years
Comprehensive Annual Financial Reports (CAFR)	Finance	Finance	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines; CCP 337	Until audited + 4 years
Conflict of Interest Code	Administration	Conflict of Interest Code – required under Political Reform Act; must be reviewed by July 1st of every even- numbered year and amended if necessary	GC 87300 et seq.	Permanent

Legal Authority Abbreviations

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GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT RECORDS RETENTION SCHEDULE

Destruction of any record must be authorized by the legislative body. (Gov. Code §§ 60200 - 60204.)

Type of Record	Category	Description or Example of Record	Legal Authority	Minimum Legal Retention Period
Contracts (see also Agreements)	Administration	Original contracts and agreements and back-up materials, including leases, service/maintenance contracts, etc.	CCP 337 CCP 337.2 CCP 343	4 years after termination/ completion
		Original contracts/agreements regarding the development of real property, design, specifications, surveying, planning, supervision, testing, or observation of construction or improvement to real property; may include records of retention releases, retention withheld, change orders, etc	CCP 337.15	10 years after termination/completion

Legal Authority Abbreviations

CCP	Code of Civil Procedure (California)	GC	Government Code (California)	LC	Labor Code (California)
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GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT RECORDS RETENTION SCHEDULE

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Type of Record	Category	Description or Example of Record	Legal Authority	Minimum Legal Retention Period
Correspondence	Administration	General correspondence regarding District business, including but not limited to letters, email, and text messages; Posts/comments on District-owned social media accounts	GC 34090; Sec. of State Local Gov. Record apps Mgmt. Guidelines	2 years
Credit Cards, District-owned	Finance	Credit card bills or statements, and other records related to use of District-owned credit cards	26 CFR 31.6001-1(e)(2)	Until audited + 4 years
Deeds, Real Property (Grant Deeds)	Development	File with recorded documents; originals may not be destroyed. (Documents are to be retained in original format, whether hard copy or electronic)	GC 34090 GC 60201(d)	Permanent
Deferred Compensation Reports	Finance	Finance - pension/retirement funds	29 CFR 516.5 29 CFR 1627.3	3 years

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GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT RECORDS RETENTION SCHEDULE

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Type of Record	Category	Description or Example of Record	Legal Authority	Minimum Legal Retention Period
Demographic/ Statistical Data	Administration		GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines	Current + 2 years
Discharge Monitoring	Water Resources	Reporting regarding average amount of pollution discharged into waters of municipality.	40 CFR 122.41	Current year + 5 years
DMV Driver's Records Reports (DMV Pull-Notice System)	Administration	Motor vehicle pulls – Personnel record—Exempt from public disclosure.	GC 34090 VC 1808.1(c) Sec. of State Local Gov't. Records Mgmt. Guidelines;	Until superseded (should receive new report every 12 months) Sec. of State recommends until termination + 7 years
Easements, Real Property	Development	File with recorded documents; originals may not be destroyed. (Documents are to be retained in original format, whether hard copy or electronic)	GC 60201(d)(8)	Permanent

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GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT RECORDS RETENTION SCHEDULE

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Type of Record	Category	Description or Example of Record	Legal Authority	Minimum Legal Retention Period
EEOC Records (Equal Employment Opportunity Commission)	Human Resources	Records, reports showing compliance with federal equal employment requirements (EEO-4 Reports, etc.)	29 CFR 1602.30	3 years
Election - Administrative Documents	Administration	Not ballot cards or absentee voter lists/applications.	GC 34090	2 years
Election – Affidavit Index	Administration	Voter registration index	EC 17001	5 years
Election - Ballots and Related Documents	Administration	STATE & LOCAL ELECTIONS: All ballot cards (voted, spoiled, canceled) arranged by precinct, unused absentee ballots, ballot receipts, absent voter identification envelopes, absentee voter applications. May be destroyed subject to any pending contest.	EC 17302, 17306, 17505	6 months
Election - Ballots and identification envelopes – Federal offices	Administration	For elections to Federal office (President, Vice President, US Senator, US Representative)	EC 17301	22 months

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GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT RECORDS RETENTION SCHEDULE

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Election - Ballots - Prop. 218 (Assessment Districts)	Administration	Ballots - Property related fees (assessment ballot proceeding) [Ballots are disclosable public records during and after tabulation]	GC 53753(e)(2)	2 years
Election - Canvass	Administration	Notifications and Publication of Election Records used to compile final election results, including tally sheets, voting machine tabulation, detailed breakdown of results; special election results	EC 17304	6 months
Election - Election Official's Package of Documents	Administration	Package of 2 tally sheets, copy of index, challenge lists, assisted voters list. Public record - all voters may inspect after commencement of official canvass of voters	EC 17304	6 months
Election - Nomination Documents - successful	Administration	All nomination documents and signatures in lieu of filing petitions	EC 17100	during term and 4 years after
Election - Nomination Documents - unsuccessful	Administration		GC 81009(b)	5 years

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GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT RECORDS RETENTION SCHEDULE

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Type of Record	Category	Description or Example of Record	Legal Authority	Minimum Legal Retention Period
Election Petitions - Initiative/Recall/Ref. Charter Amendments	Administration	Not a public record - documents resulting in an election - retention is from election certification	EC 17200, 17400 GC 6253.5; EC 17400; GC 34458-60	8 months
Election Petitions - No election	Administration	Not a public record. Not resulting in an election. Retention is from final examination	EC 17200, 17400 GC 6253.5	8 months
Election - Precinct Records	Administration	From date of election: Precinct official material; declaration of intention; precinct board member applications; orders appointing members of precinct boards and designating polling places includes notice of appointment of office and record of service	EC 17503	5 months
Election - Roster of Voters	Administration	From date of election; initiative; referendum recall; general municipal election; Charter Amendments	EC 17300	5 years

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GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT RECORDS RETENTION SCHEDULE

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Type of Record	Category	Description or Example of Record	Legal Authority	Minimum Legal Retention Period
Election - Voter Affidavits	Administration	Affidavits of registration (including cancelled affidavits); voter registration index	EC 17000, 17001	5 years
Election - Voter Registration Signature Copy	Administration	Fire, special or school district	EC 17000	5 years
Employee Benefits	Administration	Benefit plans (including “cafeteria” and other plans); health insurance programs; records regarding COBRA – extension of benefits for separated employees, insurance policies (health, vision, dental, deferred compensation, etc.)	29 USC 1027 28 CCR 1300.85.1 11 CCR 560 29 CFR 1627.3(b)(2)	For life of plan/policy + 6 years
Employee Bonds (Fidelity Bonds)	Administration	Form of insurance that covers employer for losses resulting from fraudulent acts of specified employees	GC 34090; Sec. of State Local Gov’t Records Mgmt. Guidelines	While employed + 2 years
Employee Files	Administration	Personnel files – Exempt from disclosure	GC 12946	While current + 2 years

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Type of Record	Category	Description or Example of Record	Legal Authority	Minimum Legal Retention Period
Employee Information, General	Administration	Name, address, date of birth, occupation	29 CFR 1627.3(a) LC 1174	3 years
Employee Information, Payroll	Administration	Rate of pay and weekly compensation earned (Documents are to be retained in original format, whether hard copy or electronic)	GC 60201 29 CFR 1627.3(a)	7 years
Employee Information - CEIR	Administration	Personnel--California Employer Information Report (for employers of 100 or more employees)	2 CCR 11013(a), (c)(2) GC 12946	2 years
Employee Information & Applicant Identification Records	Administration	Personnel--Data regarding race, sex, national origin of non-hired applicants & employees [Employee data must be kept separate from personnel files]	2 CCR 11013(b), (c)(2), (c)(3)	Current + 2 years

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GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT RECORDS RETENTION SCHEDULE

Destruction of any record must be authorized by the legislative body. (Gov. Code §§ 60200 - 60204.)

Type of Record	Category	Description or Example of Record	Legal Authority	Minimum Legal Retention Period
Employee, Medical & Exposure Records (toxic substances or harmful physical agents)	Administration	<p>Medical records are part of personnel file --not a public record.</p> <p>Includes medical records made or maintained by a physician, nurse, or other health care personnel, or technician pertaining to employees exposed to toxic substances or harmful physical agents.</p> <p>Does <u>not</u> include first-aid records of one-time treatment made on-site by a non-physician or observation of minor scratches, cuts, burns, splinters, etc., which do not involve medical treatment, loss of consciousness, restriction of work or motion, or transfer to another job.</p> <p>(For employees of less than 1 year, no need to retain medical records regarding exposure to toxic substances/harmful physical agents if they are returned to employee upon termination)</p>	<p>29 CFR 1910.1020 8 CCR 3204 (d)(1)(A)(B)</p>	<p>Length of employment + 30 years</p>

Legal Authority Abbreviations

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CFR	Code of Federal Regulations	R&TC	Revenue & Taxation Code (California)	PRC	Public Resources Code (California)
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Employee, Non-safety	Administration	Non-safety employee records may include: Release Authorizations; Certifications; Reassignments; outside employment; commendations, disciplinary actions; terminations; Oaths of Office; evaluations-pre-employee medicals; fingerprints; identification cards (ID's)	29 CFR 1627.3 GC 12946	Length of employment + 3 years
Employee Programs	Administration	Includes EAP and Recognition	GC 34090 GC 12946	Current + 2 years
Employee, Recruitment	Administration	Alternate lists/logs, ethnicity disclosures, examination materials, examination answer sheets, job bulletins	GC 12946 GC 34090 29 CFR 1602.31 29 CFR 1627.3	Current + 3 years
Employee, Reports	Administration	Employee statistics, benefit activity, liability loss	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines	Current + 2 years

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Employee, Safety	Administration	Police, fire, emergency employees may include: Release authorizations; certifications; reassignments; outside employment; commendations; disciplinary actions; terminations; Oaths of Office; evaluations-pre-employment medical evaluations	29 CFR 1627.3 29 CFR 1602.31 29 CFR 516.6 et. seq. 45 CFR 1068.6(a) GC 34090 GC 12946	Current + 3 years
Employment Applications - Not Hired	Administration	Applications submitted for existing or anticipated job openings, including any records pertaining to failure or refusal to hire applicant	GC 12946 29 CFR 1627.3(b)(1)(i)	2 years
Employment Eligibility Verification (I-9 Forms)	Administration	Federal Immigration and Nationality Act	8 USC 1324a (b)(3)	3 years after date of hire, or 1 year after date of termination, whichever is later
Employment - Personnel (by name)	Administration	Paperwork documenting internal and external training	GC 12946	Length of employment + 2 years
Employment - Public Safety	Administration	Certification/designations	GC 34090 GC 12946	Length of employment + 2 years

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Employment - Surveys and Studies	Administration	Includes classification, wage rates	29 CFR 516.6(a)(2)	2 years
Employment - Training Records, Non-Safety	Administration	Volunteer program training - class training materials, internships	GC 34090 GC 12946	Length of employment + 2 years
Employment - Vehicle Mileage Reimbursement Rates	Administration	Annual mileage reimbursement rates	GC 60201(d)(10)	Until superseded
Environmental Quality Air Quality (AQMD)	Development	Participants/voucher logs, Total Daily Mileage Survey (TDM); various local authorities; Commute Alternative	CCP 338(k); GC 34090	3 years
Environmental Quality Asbestos	Development	Documents, abatement projects, public buildings	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines	Permanent

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Type of Record	Category	Description or Example of Record	Legal Authority	Minimum Legal Retention Period
Environmental Quality California Environmental Quality Act (CEQA)	Development	Exemptions, Environmental Impact Report, Mitigation monitoring, negative declaration, notices of completion and determination, comments, statements of overriding considerations	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines; CEQA Guidelines CEQA Guidelines Golden Door Properties, LLC v. Superior Court (2020) 53 Cal.App.5th 733; PRC 21167.6	Permanent CEQA Drafts Released to the public for review must be retained 2 years
Environmental Quality Congestion Management	Development	Ride sharing, trip management	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines	Completion + 2 years
Environmental Quality Environmental Review	Development	Correspondence, consultants, issues, conservation	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines	Completion + 2 years

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Environmental Quality Pest Control	Development	Pesticide applications, inspections and sampling documents	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines	Completion + 2 years
Environmental Quality Soil	Development	Analysis, construction recommendations	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines	Completion + 2 years
Environmental Quality Soil Reports	Development	Final Reports	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines	Permanent
ERISA Records (Employee Retirement Income Security Act)	Administration	Employee Retirement Income Security Act of 1974 - plan reports, certified information filed	29 USC 1027	6 years after date filed

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Ethics Training Records	Administration	Records required to be kept. Records must show dates that local officials and designated staff satisfied the training requirements and the entity that provided the training	GC 53235.2	5 years after receipt of training
Family and Medical Leave Act	Administration	Records of leave taken, District policies relating to leave, notices, communications relating to taking leave	29 CFR 825.500 GC 12946	While employed +3 years (federal) or 2 years (State)
Federal Tax Records	Finance	May include as attachments copies of Forms 1095-C, 1096, 1099, W-4 and W-2	26 CFR 31.6001.1-4 26 CFR 31.6001-1(e)(2) 29 CFR 516.5-516.6	Current + 4 years
Fire Protection District Administration	Public Safety	Administrative documents.	GC 34090	2 years
Fire Safety Administration	Public Safety	General orders, policies & procedures	GC 34090	Until superseded + 2 years

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Type of Record	Category	Description or Example of Record	Legal Authority	Minimum Legal Retention Period
Fixed Assets Inventory	Finance	Reflects purchase date, cost, account number	GC 34090 CCP 337, 343	Until audited + 4 years
Fixed Assets Surplus Property	Finance	Auction; disposal – Listing of property; sealed bid sales of equipment	GC 34090 CCP 337, 343	Until audited + 4 years
Fixed Assets Vehicle Ownership & Title	Finance	Title transfers when vehicle is sold.	VC 9900 et. seq.; GC 60201(d)(10)	Until sold
Fund Transfers	Finance	Internal; bank transfers & wires	CCP 337; 26 CFR 31.6001-1(e)(2)	Until audited + 4 years
General Ledgers	Finance	All annual financial summaries--all agencies	GC 34090 CCP 337 Sec. of State Local Gov't Records Mgmt. Guidelines	Until audited + 4 years Published articles show 4 – 7 years retention as typical. Sec. of State Guidelines recommends permanent retention

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Type of Record	Category	Description or Example of Record	Legal Authority	Minimum Legal Retention Period
Gift to Agency Report (FPPC Form 801)	Administration	FPPC form showing payment or donation made to the District or to a District official and which can be accepted as being made to the District	2 CCR 18944(c)(3)(F), (G); FPPC Fact Sheet : “Gifts to an Agency – Part 2	Original - retain 7 years; Copy must be posted on agency website
Gifts/Bequests	Finance	Receipts or other documentation	GC 34090	Until completed + 2 years
Grants - Successful Community Development Block Grant (CDBG); Urban Development; other Federal and State grants	Development	Grant documents and all supporting documents: applications, reports, contracts, project files, proposals, statements, sub-recipient dockets, environmental review, inventory, consolidated plan, etc.	GC 34090 24 CFR 570.502 24 CFR 85.42	Until completed + 4 years
Grants – Unsuccessful	Development	Applications; Documents showing rejection or denial of application	GC 34090; Sec. of State Local Gov’t Records Mgmt. Guidelines	2 years

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Type of Record	Category	Description or Example of Record	Legal Authority	Minimum Legal Retention Period
Hazardous Materials - Hazardous Waste Disposal Records	Public Safety	Documents regarding handling and disposal of hazardous waste [Permanent retention of environmentally sensitive materials is recommended]	H&S 117945 H&S 118165 22 CCR 66279.91 3 CCR 6624(g)	While current + 3 years
Hazardous Materials - Permits, Hazardous Materials Storage	Public Safety	[Permanent retention of environmentally sensitive materials is recommended]	H&S 117945 H&S 118165 22 CCR 66279.91 3 CCR 6624(g)	While current + 3 years
Hazardous Materials - Exposure Records, etc.	Public Safety	Employee exposure records; name/identity of chemical substance used; when & where chemical substance was used	8 CCR 3204(d)(1)(B)	30 years
Hazardous Materials - Underground Storage Tank - Compliance	Public Safety	Documents regarding: storage, location, installation, removal, remediation, maintenance and repair	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines	Permanent

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Hazardous Materials - Underground Storage Tank – Maintenance and Repair	Public Safety	Documents regarding: repairs, lining and upgrades	23 CCR 2660(j), 2712	For the life of the tank
Improvements (lighting, underground utility) – supporting documents	Public Works	Supporting documents – bonds, taxes, construction	GC 34090 Sec. of State Local Gov't. Records Mgmt. Guidelines	Permanent
Insurance	Finance	Personnel related	GC 34090	Current + 2 years
Insurance, Joint Powers Agreement	Finance	Accreditation, MOU, agreements and agendas	GC 34090 Sec of State Guidelines	Current + 2 years Sec. of State recommends permanent retention

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Type of Record	Category	Description or Example of Record	Legal Authority	Minimum Legal Retention Period
Insurance Certificates	Finance	Liability, performance bonds, employee bonds, property: Insurance certificates filed separately from contracts, includes insurance filed by licensees.	GC 34090 Sec. of State Guidelines	Current + 2 years Sec. of State recommends permanent retention
Insurance, Liability/Property	Finance	May include liability, property, Certificates of Participation, deferred, use of facilities	GC 34090 Sec. of State Guidelines	Current + 2 years Sec. of State recommends permanent retention
Insurance, Risk Management Reports	Finance	Federal OSHA Forms; Loss Analysis Report; Safety Reports; Actuarial Studies	29 CFR 1904.44 GC 34090	5 years (Federal) 2 years (State)
Investment Reports, Transactions	Finance	Summary of transactions, inventory and earnings report	GC 34090 CCP 337 Sec. of State Local Gov't Records Mgmt. Guidelines	Permanent

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Invoices	Finance	Invoices from vendors and back-up documents	CCP 337 26 CFR 31.6001-1(e)(2); Sec. of State Local Gov't Records Mgmt. Guidelines recommendation	Until audited + 4 years
Job Descriptions	Human Resources	Descriptions of duties, qualifications, responsibilities for each position/classification/job title	29 CFR 1627.3	While current + 3 years
Lease Agreement	Administration	Property or equipment	CCP 337 CCP 337.2 CCP 343	Until terminated + 4 years
Legal Notices/Affidavits of Publication	Administration	Notices of public hearings, proof of publication of notices	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines	2 years

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Type of Record	Category	Description or Example of Record	Legal Authority	Minimum Legal Retention Period
Legal Opinions	Administration	Confidential – not for public disclosure (attorney-client privilege)	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines	Until superseded + 2 years
Litigation	Administration	Case files (Documents are to be retained in original format, whether hard copy or electronic)	GC 60201(d)(4)	Until settled or adjudicated + 2 years
Lobbying or Lobbyist Forms (FPPC forms)	Administration	FPPC Form 602 – Lobbying Firm Activity Authorization; FPPC Form 635 – Report of Lobbyist Employer & Report of Lobbying Coalition – forms used when employing or contracting with a lobbying firm	FPPC Reg. 18615(d)	5 years
Maintenance Manuals	Administration	Equipment service/maintenance	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines	Current + 2 years

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Maintenance/Repair Records	Administration	Equipment	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines	2 years
Marketing, Promotional	Administration	Brochures, announcements, etc.	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines	Internal - 2 years External – 7 years
Meter Operations	Public Works	Reader reports; orders; tests; maintenance reports	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines	2 years
Meter Reading	Public Works	Reports and rebate reports	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines	Current + 2 years

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Minutes – Board meetings	Administration	Minutes of District Board meetings. Documents may be imaged immediately. (Documents are to be retained in original format, whether hard copy or electronic)	GC 34090, 60201	Permanent
Newsletter, District	Administration	May wish to retain permanently for historic reference.	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines	2 years
Notices – Public Meetings	Administration	Special Meetings	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines	2 years
Oaths of Office	Administration	Elected and public officials – Board Members	GC 34090 29 USC 1113 Sec. of State Local Gov't Records Mgmt. Guidelines	Length of term/employment plus 6 years

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OSHA	Administration	OSHA 300 Log, privacy case list, OSHA 300A annual summary, OSHA 301 incident report forms	LC 6410; 8 CCR 14300.33 29 CFR 1904.33	5 years
OSHA (Accident/Illness Reports)	Administration	Personnel - Employee Exposure Records & Employee Medical Records regarding exposure to toxic substances Exempt from disclosure	LC 6410; 8 CCR 14307; 8 CCR. 3204(d)(1)(A); GC	Duration of employment plus 30 years
Payroll - Federal/State Reports	Finance	Annual W-2's, W-4's, Form 1099s, etc.; quarterly and year-end reports	GC 60201	7 years
Payroll Deduction/ Authorizations	Finance	Finance	29 CFR 516.6(c) GC 60201	While Current + 7 years
Payroll records	Finance	Records that specify compensation paid to employees, officers (Documents are to be retained in original format, whether hard copy or electronic)	GC 60201(d)(12)	7 years after date of payment

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Payroll records -employee information	Finance	Records showing employee information/data – names, addresses, etc.	29 CFR 516.5 LC 1174(d)	3 years from date of last entry
Payroll records, terminated employees	Finance	Finance files (Documents are to be retained in original format, whether hard copy or electronic)	29 CFR 516.5 GC 60201(d)(12)	7 years from date of last entry
Payroll, registers	Finance	Payroll registers, payroll reports (Documents are to be retained in original format, whether hard copy or electronic) Registers that show labor costs by employee and program	29 CFR 516.5(a) LC 1174(d) GC 60201(d)(12) Sec. of State Local Gov't Records Mgmt. Guidelines	7 years from date of last payment Sec. of State recommends permanent retention
Payroll, time cards/sheets	Finance	Employee	29 C.F.R. 516.6; LC 1174; Sec. of State Local Gov't. Records Mgmt. Guidelines	3 years Sec. of State Guidelines recommendation - Until audited + 6 years

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Payroll - Wage Rates / Job Classifications	Finance	Employee records	LC 1197.5(d) LC 1174(d) GC 12946 29 CFR 516.6 29 CFR 1602.4 29 CFR 1627.3	While current + 3 years
PERS - Employee Benefits	Human Resources	Retirement Plan – annual reports required to be filed under ERISA PERS Employee Benefit Plan – original document, or copies	29 USC 1027 29 CFR 1627.3(b)(2) GC 34090	6 years Current + 2 years
Personnel Policies -- Rules and Regulations	Human Resources	Including employee handbooks, employee manuals, and other policies/procedures	29 CFR 516.6 29 CFR 1627.3(a)	Current + 3 years
Personnel Records	Human Resources	Other records (not payroll) – job applications, resumes; records relating to promotion, demotion, transfer, lay-off, termination; results of employment tests, etc.	GC 12946 29 CFR 1627.3	Current + 3 years

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Type of Record	Category	Description or Example of Record	Legal Authority	Minimum Legal Retention Period
Petitions	Administration	Submitted to legislative bodies	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines	2 years
Policies, Administrative	Administration	All policies and procedures, directives rendered by the District not assigned a resolution number	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines	Current + 2 years
Policies, District Board	Administration	Original policies adopted by the District Board	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines	Current + 2 years
Press Releases	Administration	Related to District actions/activities.	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines	2 years

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Procedure Manuals	Administration	Administrative.	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines	Current + 2 years
Property, Abandonment	Development	Buildings, condemnation, demolition	GC 34090, 60201; Sec. of State Local Gov't Records Mgmt. Guidelines	Permanent
Property Acquisition/ Disposition	Development	District owned. Supporting documents regarding sale, purchase, exchange, lease or rental of property by District	CCP 337.15	10 years
Public Records Request	Administration	Requests from the public to inspect or copy public documents	GC 34090 GC 60201(d)(5)	2 years
Purchasing RFQ's, RFP's	Finance	Requests for Qualifications; Requests for Proposals regarding goods and services	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines	Until audited + 4 years

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CFR	Code of Federal Regulations	R&TC	Revenue & Taxation Code (California)	PRC	Public Resources Code (California)
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GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT RECORDS RETENTION SCHEDULE

Destruction of any record must be authorized by the legislative body. (Gov. Code §§ 60200 - 60204.)

Type of Record	Category	Description or Example of Record	Legal Authority	Minimum Legal Retention Period
Purchasing, Requisitions, Purchase Orders	Finance	Original Documents	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines; CCP 337	Until audited + 4 years
Recordings – audio (e.g., for preparation of meeting minutes)	Administration	Audio recordings of Board meetings – “made for whatever purpose by or at the direction of the local agency”	GC 54953.5(b)	Minimum 30 days
Recordings - routine video monitoring, telephone, and radio communications	Administration	Routine daily recording of telephone communications & radio communications; recordings of routine video monitoring, monitoring systems, or building security systems	GC 53160, 53161	Videos - 1 year; Phone & Radio communications - 100 days (destruction must be approved by legislative body and with written consent of agency attorney). If recordings relate to a claim or pending litigation, they must be preserved until the matter is resolved. If another record of the video recording is kept (written minutes or audio recording), video needs to be kept for only 90 days after the recorded event.

Legal Authority Abbreviations

CCP	Code of Civil Procedure (California)	GC	Government Code (California)	LC	Labor Code (California)
CCR	California Code of Regulations	H&S	Health & Safety Code	PC	Penal Code (California)
CFR	Code of Federal Regulations	R&TC	Revenue & Taxation Code (California)	PRC	Public Resources Code (California)
EC	Elections Code (California)	USC	United States Code		

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT RECORDS RETENTION SCHEDULE

Destruction of any record must be authorized by the legislative body. (Gov. Code §§ 60200 - 60204.)

Type of Record	Category	Description or Example of Record	Legal Authority	Minimum Legal Retention Period
Recordings, video recordings – meetings of legislative bodies	Administration	Recordings of public meetings made by or at the direction of the District (e.g., Board meetings)	GC 54953.5(b)	Board Recommended to be determined, must be a minimum of 30 Days
Recordings, video or digitally recorded – other events (Duplicate – See Description or Example of Record)	Administration	Other than videos or digital recordings of public meetings; Considered duplicate records if another record of the same event is kept (i.e., written minutes or audio recording)	GC 53161 85 Ops. Cal. Atty. Gen. 256 (2002)	Minimum 90 days after event is recorded
Records Management Disposition/Destruction Certification	Administration	Documentation of final disposition/destruction of records	GC 34090, 60201(d)(10)	Permanent
Records Retention Schedules	Administration		GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines	Current + 4 years
Recruitments and Selection	Administration	Records relating to hiring, promotion, selection for training	29 CFR 1627.3	3 years

Legal Authority Abbreviations

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CFR	Code of Federal Regulations	R&TC	Revenue & Taxation Code (California)	PRC	Public Resources Code (California)
EC	Elections Code (California)	USC	United States Code		

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT RECORDS RETENTION SCHEDULE

Destruction of any record must be authorized by the legislative body. (Gov. Code §§ 60200 - 60204.)

Type of Record	Category	Description or Example of Record	Legal Authority	Minimum Legal Retention Period
Resolutions	Administration	Vital records – may be imaged immediately	GC 60201 GC 34090	Permanent
Returned Checks	Finance	Adjustments-NSF, etc. (not District checks)	GC 34090 CCP 337, 343	Until audited + 4 years
Salary/Compensation Studies, Surveys	Human Resources	Studies or surveys of other agencies regarding wages, salaries and other compensation or benefits	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines	While current + 2 years
Spill Records	Water Resources	Events such as sewage sludge use and disposal etc.,	<u>40 CFR 122.41</u>	Current year + 5 years after event
Settlement Agreements	Administration	Final, signed/approved settlement agreements for litigation matters, claims, etc.	GC 60201(d)(4)	2 years after signed/approved
		For Workers Compensation claims – final, signed/approved settlement agreements	8 CCR 10102 8 CCR 15400.2	5 years after signed/approved

Legal Authority Abbreviations

CCP	Code of Civil Procedure (California)	GC	Government Code (California)	LC	Labor Code (California)
CCR	California Code of Regulations	H&S	Health & Safety Code	PC	Penal Code (California)
CFR	Code of Federal Regulations	R&TC	Revenue & Taxation Code (California)	PRC	Public Resources Code (California)
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GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT RECORDS RETENTION SCHEDULE

Destruction of any record must be authorized by the legislative body. (Gov. Code §§ 60200 - 60204.)

Type of Record	Category	Description or Example of Record	Legal Authority	Minimum Legal Retention Period
State Controller	Finance	Annual reports.	GC 34090	2 years
State Tax Records	Finance	Forms filed annually; quarterly and year-end reports	R&TC 19530 R&TC 19704	6 years
Statements of Economic Interest (SEI) - Form 700 (copies) (elected officials)	Administration	Copies of original statements of elected officials forwarded to Fair Political Practices Commission. (Retain hard copy for 2 years, then retain imaged electronic version)	GC 81009(f), (g)	4 years (can image after 2 years)
Statements of Economic Interest Statements (SEI) - Form 700 (originals) - non-elected	Administration	Originals of statements of designated employees (Retain hard copy for 2 years, then retain imaged electronic version)	GC 81009(e), (g)	7 years (can image after 2 years)
Taxes, Special	Finance	Special tax levied by a local agency on a per parcel basis	CCP 338	Until audited + 3 years
Testing Records	Operations	Records of daily operations including sewage flow, grit removal, chlorine usage, lab analysis results, etc.	40 CFR 122.41	Current year + 5 years

Legal Authority Abbreviations

CCP	Code of Civil Procedure (California)	GC	Government Code (California)	LC	Labor Code (California)
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CFR	Code of Federal Regulations	R&TC	Revenue & Taxation Code (California)	PRC	Public Resources Code (California)
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GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT RECORDS RETENTION SCHEDULE

Destruction of any record must be authorized by the legislative body. (Gov. Code §§ 60200 - 60204.)

Type of Record	Category	Description or Example of Record	Legal Authority	Minimum Legal Retention Period
Underground Utility – supporting documents	Public Works	Supporting documents for improvements, lighting – bonds, taxes, construction	GC 34090 Sec. of State Local Gov't. Records Mgmt. Guidelines	Permanent
Unemployment Insurance Records	Finance	Records relating to unemployment insurance – claims, payments, correspondence, etc.	26 USC 3301-3311; Calif. Unemployment Insurance Code; CCP 343	While current + 4 years
Utility Services - Applications	Public Works	Applications for utility connections, disconnects, registers, service	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines recommendation	Current + 2 years
Utility Services - Billing Records	Public Works	Customer name, service address, meter reading, usage, payments, applications/cancellations	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines recommendation	Until audited + 2 years

Legal Authority Abbreviations

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CFR	Code of Federal Regulations	R&TC	Revenue & Taxation Code (California)	PRC	Public Resources Code (California)
EC	Elections Code (California)	USC	United States Code		

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT RECORDS RETENTION SCHEDULE

Destruction of any record must be authorized by the legislative body. (Gov. Code §§ 60200 - 60204.)

Type of Record	Category	Description or Example of Record	Legal Authority	Minimum Legal Retention Period
Utility Services - Connection Records	Public Works	Maps, water line connections	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines recommendation	Permanent
Utility Services - Journals, Utility Billing	Public Works	Billing including monthly activity	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines recommendation	Current + 2 years
Utility Services - Meter Reading; Reports	Public Works		GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines	Current + 2 years
Utility Services - Utility Rebates, Reports	Public Works		GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines	Current + 2 years

Legal Authority Abbreviations

CCP	Code of Civil Procedure (California)	GC	Government Code (California)	LC	Labor Code (California)
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CFR	Code of Federal Regulations	R&TC	Revenue & Taxation Code (California)	PRC	Public Resources Code (California)
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GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT RECORDS RETENTION SCHEDULE

Destruction of any record must be authorized by the legislative body. (Gov. Code §§ 60200 - 60204.)

Type of Record	Category	Description or Example of Record	Legal Authority	Minimum Legal Retention Period
Vouchers - Payments	Finance	Account postings with supporting documents	GC 34090 CCP 337	Until audited + 4 years
Wage Garnishment	Finance	Wage or salary garnishment	CCP 337	Active until garnishment is satisfied; then retain until audited + 4 years
Warrant Register/Check Register	Finance	Record of checks issued; approved by legislative body (copy is normally retained as part of agenda packet information)	GC 34090; Sec. of State Local Gov't Records Mgmt. Guidelines	Until audited + 2 years
Water Conservation and Consumption Reports	Operations	Reports Submitted	<u>Gov Code Section 60201</u>	Current Year + 2 years
Workers Compensation Files	Finance	Work-injury claims (including denied claims); claim files, reports, etc.	8 CCR 10102	Until the latest of the following dates: 5 years from date of injury; or 1 year from date compensation was last provided; or when all compensation due has been paid.

Legal Authority Abbreviations

CCP	Code of Civil Procedure (California)	GC	Government Code (California)	LC	Labor Code (California)
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GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

STAFF REPORT

DATE: May 2, 2024
TO: Board of Directors
FROM: General Counsel
RE: **ADOPT RESOLUTION # 2024-34 TO RESCIND ALL PREVIOUS CONFLICT OF INTEREST CODES AND ADOPT THE PROPOSED CONFLICT OF INTEREST CODE.**

FORM MOTION

It is recommended that the Board of Directors adopt Resolution No. 2024-34 adopting the Conflict of Interest Code of Georgetown Divide Public Utility District.

BACKGROUND

The Political Reform Act (the “Act”) requires all public agencies to adopt and maintain a Conflict of Interest Code containing the rules for disclosure of personal assets and the prohibition from making or participating in making governmental decisions that may affect any personal assets. The Conflict of Interest Code must specifically designate all agency positions that make or participate in the making of decisions and assign specific types of personal assets to be disclosed that may be affected by the exercise of powers and duties of that position.

The Act further requires that agencies regularly review and update their Codes as necessary when directed by the code-reviewing body or when change is necessitated by changed circumstances (Sections 87306 and 87306.5).

Pursuant to the Act the District adopted a Conflict of Interest Code which was approved by the El Dorado County Board of Supervisors in 2022. Review shows that the District needs to formally adopt the Standard Conflict of Interest Code provided by the Fair Political Practices Commission (FPPC) which incorporates 2 Cal. Code of Regs. Section 18730 by reference as the provisions of the Code, declares officials that manage the investment of public funds, lists all positions required to be designated in the Code, including Consultants and New Positions, and establishes a list of disclosure categories for assignment to designated positions and consultants based on the duties of each position.

CONCLUSION

Adopt Resolution No. 2024-34 adopting the Conflict of Interest Code of Georgetown Divide Public Utility District and directing that such Code be submitted to the El Dorado County Board of Supervisors as the District’s code-reviewing body (Gov. Code § 82011) requesting that all previous Conflict of Interest Codes of the Georgetown Divide Public Utility District and amendments thereto be rescinded as of the effective date of the said proposed Code approval of the amendment as required under Government Code section 87303.

Attachment: Final version of proposed Conflict of Interest Code.

CONFLICT OF INTEREST CODE

OF THE

GEORGETOWN DIVIDE PUBLIC
UTILITY DISTRICT

CONFLICT OF INTEREST CODE FOR THE GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

(Adopt May 2, 2024)

The Political Reform Act (Gov. Code § 81000, et seq.) requires state and local government agencies to adopt and promulgate conflict of interest codes. The Fair Political Practices Commission has adopted a regulation (2 Cal. Code of Regs. § 18730) that contains the terms of a standard conflict of interest code which can be incorporated by reference in an agency's code. After public notice and hearing Section 18730 may be amended by the Fair Political Practices Commission to conform to amendments in the Political Reform Act. Therefore, the terms of 2 California Code of Regulations Section 18730 and any amendments to it duly adopted by the Fair Political Practices Commission are hereby incorporated by reference. This regulation and the attached Appendix designating officials and establishing disclosure categories, shall constitute the conflict of interest code of the **Georgetown Divide Public Utility District ("District")**.

All officials and designated positions shall file their statements of economic interests with the **Executive Assistant** as the District's Filing Officer/Official. The **Executive Assistant** shall make all statements available for public inspection and reproduction. (Gov. Code Section 81008.) All statements will be retained by the **Georgetown Divide Public Utility District ("District")**.

APPENDIX

CONFLICT OF INTEREST CODE

OF THE

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

(Adopt May 2, 2024)

PART “A”

OFFICIALS WHO MANAGE PUBLIC INVESTMENTS

District officials who manage public investments, as defined by 2 Cal. Code of Regs. §18700.3(b), are NOT subject to the District’s Code but must file disclosure statements under Government Code Section 87200 et seq. [Regs. § 18730(b)(3)]

It has been determined that the positions listed below are Officials who manage public investments¹. These positions are listed here for informational purposes only.

Board of Directors

Auditors

General Manager

Financial Consultant

¹ Individuals holding one of the above-listed positions may contact the Fair Political Practices Commission for assistance or written advice regarding their filing obligations if they believe that their position has been categorized incorrectly. The Fair Political Practices Commission makes the final determination whether a position is covered by § 87200.

DESIGNATED POSITIONS

GOVERNED BY THE CONFLICT OF INTEREST CODE

<u>DESIGNATED POSITIONS'</u> <u>TITLE OR FUNCTION</u>	<u>DISCLOSURE CATEGORIES</u> <u>ASSIGNED</u>
Executive Assistant	5
Field Superintendent	3, 5
General Counsel	1, 2
Human Resources/IT Specialist	5, 6
Office Finance Manager	5
Operations Manager	5
Water Resource Manager	3, 5
Water Treatment Operator Lead	5

Consultants and New Positions²

² Individuals serving as a consultant as defined in FPPC Reg. 18700.3(a) or in a new position created since this Code was last approved that makes or participates in making decisions must file under the broadest disclosure set forth in this Code subject to the following limitation:

The General Manager may determine that, due to the range of duties or contractual obligations, it is more appropriate to assign a limited disclosure requirement. A clear explanation of the duties and a statement of the extent of the disclosure requirements must be in a written document. (Gov. Code Sec. 82019; FPPC Regulations 18219 and 18734.). The General Manager's determination is a public record and shall be retained for public inspection in the same manner and location as this Conflict of Interest Code. (Gov. Code Sec. 81008.)

PART "B"

DISCLOSURE CATEGORIES

The disclosure categories listed below identify the types of economic interests that the Designated Position must disclose for each disclosure category to which the designated is assigned.³ "Investment" means financial interest in any business entity (including a consulting business or other independent contracting business) and are reportable if they are either located in, doing business in, planning to do business in, or have done business during the previous two years in the jurisdiction of the District.

Category 1: All investments and business positions in business entities, and sources of income, including gifts, loans and travel payments, that are located in, that do business in or own real property within the jurisdiction of the District.

Category 2: All interests in real property which is located in whole or in part within, or not more than two (2) miles outside, the jurisdiction of the District, including any leasehold, beneficial or ownership interest or option to acquire property.

Category 3: All investments and business positions in business entities, and sources of income, including gifts, loans and travel payments, that are engaged in land development, construction or the acquisition or sale of real property within the jurisdiction of the District.

Category 4: All investments and business positions in business entities, and sources of income, including gifts, loans and travel payments, that provide services, products, materials, machinery, vehicles or equipment of a type purchased or leased by the District.

Category 5: All investments and business positions in business entities, and sources of income, including gifts, loans and travel payments, that provide services, products, materials, machinery, vehicles or equipment of a type purchased or leased by the designated position's department, unit or division.

Category 6: All investments and business positions in business entities, and sources of income, including gifts, loans, and travel payments, if such entities or sources have filed claims against the agency in the past 2 years, or have a claim pending before the District.

³ This Conflict of Interest Code does not require the reporting of gifts from outside this agency's jurisdiction if the source does not have some connection with or bearing upon the functions or duties of the position. (Reg. 18730.1)

RESOLUTION NO. 2024-34

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT
ADOPTING ITS CONFLICT OF INTEREST CODE
PURSUANT TO THE POLITICAL REFORM ACT OF 1974**

WHEREAS, the State of California enacted the Political Reform Act of 1974, Government Code section 81000 et seq. (the “Act”), which contains provisions relating to conflicts of interest which potentially affect all officers, employees, and consultants of the Georgetown Divide Public Utility District (the “District”) and requires all public agencies to adopt and promulgate a conflict of interest code; and

WHEREAS, the potential penalties for violation of the provisions of the Act are substantial and may include criminal and civil liability, as well as equitable relief which could result in the District being restrained or prevented from acting in cases where the provisions of the Act may have been violated; and

WHEREAS, the Board of Directors adopted a Conflict of Interest Code (the “Code”) which was amended on August 9, 2022, in compliance with the Act; and

WHEREAS, subsequent changed circumstances within the District have made it advisable and necessary pursuant to Sections 87306 and 87307 of the Act to update the District’s Code; and

WHEREAS, notice of the time and place of a public meeting on, and of consideration by the Board of Directors of, the proposed Code was provided each affected designated position and publicly posted for review; and

WHEREAS, a public meeting was held upon the proposed Code at a regular meeting of the Board of Directors on May 2, 2024, at which all present were given an opportunity to be heard on the proposed Code.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Georgetown Divide Public Utility District that the Board of Directors does hereby adopt the proposed Conflict of Interest Code, a copy of which is attached hereto and shall be on file with the Executive Assistant and available to the public for inspection and copying during regular business hours;

BE IT FURTHER RESOLVED that all previous Conflict of Interest Codes of the Georgetown Divide Public Utility District and amendments thereto shall be rescinded as of the effective date of the said proposed Code as approved by the El Dorado Board of Supervisors.

PASSED AND ADOPTED by the Board of Directors of the Georgetown Divide Public Utility District at a meeting of said Board held on the 2nd day of May, 2024, by the following vote:

AYES:

NOES:

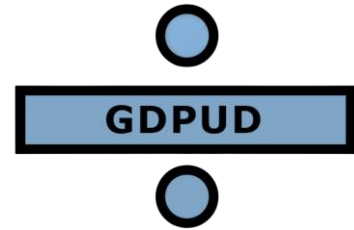
ABSENT/ABSTAIN:

Mitch MacDonald, President, Board of Directors
Georgetown Divide Public Utility District

ATTEST:

Nicholas Schneider, Clerk, and Ex officio
Secretary, Board of Directors
Georgetown Divide Public Utility District

**REPORT TO THE BOARD OF DIRECTORS
BOARD MEETING OF MAY 2, 2024
AGENDA ITEM NO. 8. C.**



**SUBJECT: RECEIVE REPORT AND FINDINGS OF WATER SYSTEM
RELIABILITY STUDY UPDATE**

PREPARED BY: Adam Brown, Operations Manager

APPROVED BY: Nicholas Schneider, General Manager

BACKGROUND

The District provides treated water, irrigation water, and sewer services to communities throughout the Georgetown Divide. District customers consist of approximately 3,800 treated water customers, 375 irrigation customers, and 1,100 wastewater customers. In order to meet customer demands the District operates and maintains significant infrastructure, including over 70 miles of raw water conveyance, 200 miles of treated water distribution lines, two water treatment plants, 10 storage tanks, 5 pumping stations, 3 reservoirs with 2 State-regulated dams, 2 miles of sewer pipelines and community disposal field.

A *Water System Reliability Study* was completed by KASL Consulting Engineers (KASL) in 2002 that assessed District assets and deficiencies in order to assist the District's technical staff in the development of a long-term Capital Improvement Program. Multiple projects were identified, of which some have been completed in the previous 20 years. In May 2022, the District entered into an agreement with KASL to complete a *Water System Reliability Study Update* (Study).

DISCUSSION

The scope of the Study included a detailed field evaluation of approximately 35 miles of raw water conveyance systems upstream of the Walton Lake and Sweetwater Treatment Plants. Seasonal conveyance systems were not included in this Study. The scope of the Study also included evaluation of the entire treated water distribution system including; pipelines, storage tanks, booster pump stations, pressure-reducing valve stations, hydrants, and valves. System improvements completed over the last 20 years and the District's water system operation and maintenance costs were used to prioritize improvements for the next 20 years. Treatment plants, Walton Lake, and Sweetwater along with wastewater system evaluations were not included in this Study.

Due to the sensitive infrastructure details discussed in the report, a summary of deficiencies and summary documents are provided in the following sections.

Section I - Introduction: This section details the project scope which is detailed above.

Section II – Executive Summary: This section summarizes reliability measures and construction cost of the raw water conveyance and treated water distribution systems. Each reliability measure was estimated at current construction cost and projected into short-term (2024-2030), moderate-term (2030-2035), and longer-term construction cost (2040-2045). Total current construction cost for raw water conveyance reliability measures is \$19,315,450 compared to future construction cost totaling \$27,992,700. Total current construction cost for distribution facilities reliability measures is \$16,180,250 compared to future construction cost totaling \$21,831,350. The summary table of reliability measures is included as **Attachment A**.

Section III – Inventory of Asset Improvements and Conditions: This section of the Study inventoried each asset and assigned a condition repair priority. The repair priorities (i.e. short-term, moderate-term, and long-term) were applied to Section II reliability measures. Inventory of District assets is included as **Attachment B**.

Section IV – GDPUD GIS Update: This section of the report details the digitalization of infrastructure as-builts and condition assessment and how District staff can electronically retrieve. As a larger effort District staff will be incorporating these findings into the asset management software.

Section V – Findings and Recommendations, Raw Water Conveyance System: This section discusses in detail what is summarized in the attached tables.

Section VI – Findings and Recommendations, Treated Water Distribution System: This section discusses in detail what is summarized in the attached tables.

In summary, this Study has identified, delineated, and prioritized deficiencies within the raw water conveyance system and distribution facilities. Major deficiencies include:

Raw Water Conveyance

- Installing HDPE pipe along large sections of the upper canal to improve water delivery reliability;
- Concrete large sections of ditch segments to reduce water losses;
- Key improvement to control/valve structures along conveyance system;
- Improve access and construct safety systems to remote and existing infrastructure;
- Implement erosion control methods along canal segments to improve reliability; and
- Ongoing vegetation management;

Distribution Facilities

- Pump station resiliency/reliability improvements;
- Distribution tank structural/cosmetic/capacity improvements;
- Valve system and pressure management replacement/improvements;
- Aging distribution main replacement; and
- Distribution line capacity replacement and increase of storage capacity to meet standard fire flows.

The major system deficiencies outlined above, and other systems deficiencies will continue to be inserted into the Capital Improvement Plan, applied towards available grant funding, operating budget, and all other funding sources so the District can continue to supply clean and reliable drinking water to residents of Divide communities.

FISCAL IMPACT

This study was funded by the District's CIP. A total of \$200,000 was funded from the capital reserve fund and \$50,000 through El Dorado County Water Agency (ECWA) from American Recover Plan Act (ARPA) funds. Long-term fiscal impact will be detailed in annual budgets and CIP.

CEQA ASSESSMENT

This is not a CEQA project.

RECOMMENDED ACTION

Staff recommends the Board of Directors of the Georgetown Divide Public Utility District receive this study and confirm the findings.

ATTACHMENTS

- A. Reliability Measure Summary Tables
- B. Inventory of District Assets Tables



TABLE II-1
ESTIMATED CONSTRUCTION COSTS AND ANNUAL MAINTENANCE COSTS,
RAW WATER CONVEYANCE RELIABILITY MEASURES

(Jan. 2024) ENRCC = 13,900

RELIABILITY MEASURE	ESTIMATED CURRENT CONSTR. COSTS (ENRCC = 13,900)	PROJECTED FUTURE COSTS ⁽¹⁾			
		SHORT TERM MEASURE (2024-2030) (ENRCC = 15,150)	MODERATE TERM MEASURE (2030-2035) (ENRCC = 17,990)	MODERATE TERM MEASURE (2035-2040) (ENRCC = 21,370)	LONGER TERM MEASURE (2040-2045) (ENRCC = 25,380)
<u>Pilot Creek Diversion to Bacon Creek Diversion</u>					
• Complete Trail Clearing and Restoration (3900 FT). ⁽²⁾	\$ 35,000	\$ 38,150			
• Construct Modular Type Bridge Crossing of Pilot Creek.	\$ 250,000	\$ 272,500			
• Construct Safety & Access Improvements, Pilot Creek Diversion Structure.	\$ 25,000	\$ 27,250			
• Repair Pilot Creek Diversion Concrete.	\$ 15,000	\$ 16,350			
• Upgrade Pilot Creek Diversion Valve.	\$ 35,000			\$ 53,800	
• Install Automatic Valve Control and Remote Monitoring Equipment.	\$ 50,000			\$ 76,900	
• Widen Trail to 12 Feet for Vehicle Access, Bacon Creek Diversion to Pilot Creek Crossing (± 3000 FT).	\$ 1,275,000				\$ 2,328,000
<u>Bacon Creek Diversion to Structure 1</u>					
• Widen Trail to 12 Feet to Extend Vehicle Access, Bacon Creek Connection to Bacon Creek Diversion (± 2000 FT).	\$ 850,000		\$ 1,100,100		
• Replace Open Ditch Sections with HDPE Piped Improvements (± 500 FT). ⁽³⁾	\$ 120,000	\$ 130,800			
• Surface Vehicle Access with Minimum 6" A. B. Section (± 4300 FT).	\$ 120,000		\$ 155,300		
<u>Structure 1 to Structure 2</u>					
• Widen Access through Narrows to Provide GDPUD Maintenance & Construction Vehicle Access (± 800 FT).	\$ 425,000	\$ 463,200			
• Replace Open Ditch Section in the "Narrows" with HDPE Piped Improvements (± 600 FT). ⁽³⁾	\$ 144,000	\$ 156,950			

TABLE II-1
ESTIMATED CONSTRUCTION COSTS AND ANNUAL MAINTENANCE COSTS,
RAW WATER CONVEYANCE RELIABILITY MEASURES

RELIABILITY MEASURE	ESTIMATED CURRENT CONSTR. COSTS (ENRCC = 13,900)	PROJECTED FUTURE COSTS ⁽¹⁾			
		SHORT TERM MEASURE (2024-2030) (ENRCC = 15,150)	MODERATE TERM MEASURE (2030-2035) (ENRCC = 17,990)	MODERATE TERM MEASURE (2035-2040) (ENRCC = 21,370)	LONGER TERM MEASURE (2040-2045) (ENRCC = 25,380)
<u>Structure 1 to Structure 2 cont'd)</u>					
• Replace Remaining Open Ditch Sections (± 1900 FT) with Piped Improvements.	\$ 855,000		\$ 368,850	\$ 438,200	\$ 520,400
• Surface Vehicle Access with Minimum 6" A.B. Section (± 6450 FT).	\$ 180,000	\$ 196,200			
<u>Structure 2 to Structure 3</u>					
• Replace with HDPE Piped Improvements, Priority Repair Open Ditch Sections, Downstream of Structure 2 (± 300 FT). ⁽³⁾	\$ 78,000	\$ 85,000			
• Replace Remaining Open Ditch Sections with HDPE Pipe (± 4615 FT).	\$ 2,076,750		\$ 895,950	\$ 1,064,300	\$ 1,264,000
• Widen Ditch Access Road to Minimum 12 Feet. Surface with Minimum 6" A.B. Section (± 9465 FT).	\$ 950,000	\$ 1,035,450			
<u>Structure 3 to Structure 4</u>					
• Replace Open Ditch Sections w/ HDPE Piping (± 1315 FT).	\$ 591,750		\$ 255,300	\$ 303,250	\$ 360,150
• Widen Ditch Access Road to Minimum 12 Feet. Surface with Minimum 6" A.B. Section (± 2100 FT).	\$ 111,300		\$ 144,050		
<u>Structure 4 to Structure 5</u>					
• Complete Replacement of Open Ditch Section with HDPE Pipe, Priority Repair Area Downstream of Structure 4(± 450 FT). ⁽³⁾	\$ 108,000	\$ 117,700			
• Replace with HDPE Pipe Remaining Open Ditch Sections (± 5260 FT).	\$ 2,367,000		\$ 1,021,150	\$ 1,213,000	\$ 1,440,650
• Widen Ditch Access Road to 12 Feet. Surface with Minimum 6" A.B. Section (± 7465 FT).	\$ 395,650		\$ 512,050		
<u>Structure 5 to Structure 6</u>					

TABLE II-1
ESTIMATED CONSTRUCTION COSTS AND ANNUAL MAINTENANCE COSTS,
RAW WATER CONVEYANCE RELIABILITY MEASURES

RELIABILITY MEASURE	ESTIMATED CURRENT CONSTR. COSTS (ENRCC = 13,900)	PROJECTED FUTURE COSTS ⁽¹⁾			
		SHORT TERM MEASURE (2024-2030) (ENRCC = 15,150)	MODERATE TERM MEASURE (2030-2035) (ENRCC = 17,990)	MODERATE TERM MEASURE (2035-2040) (ENRCC = 21,370)	LONGER TERM MEASURE (2040-2045) (ENRCC = 25,380)
• Replace with HDPE Pipe Open Ditch Sections (± 3435 FT).	\$ 1,545,750		\$ 666,850	\$ 792,150	\$ 940,800
• Widen Ditch Access Road to 12 Feet. Surface with Minimum 6" A.B. Section (±4325 FT).	\$ 229,250		\$ 296,700		
• Upgrade Structure 6 with Galvanized Steel Access Platforms and Safety Railings.	\$ 10,000	\$ 10,900			
<u>Structure 6 to Structure 7</u>					
• Replace with HDPE Pipe Open Ditch Sections (± 2900 FT).	\$ 1,305,000		\$ 563,000	\$ 666,800	\$ 794,300
• Widen Ditch Access Road to 12 Feet. Surface with Minimum 6" thick A.B. Section (± 2990 FT).	\$ 150,500			\$ 243,700	
• Upgrade Structure 7 with Galvanized Steel Access Platforms and Safety Railing.	\$ 10,000	\$ 10,900			
<u>Structure 7 to Tunnel Hill Inlet</u>					
• Replace with HDPE Pipe Open Sections (± 480 FT).	\$ 216,000			\$ 332,100	
• Widen Ditch Access Road to 12 Feet. Surface with Minimum 6" thick A.B. Section (± 1880 LF).	\$ 99,500		\$ 128,800		
<u>Bacon Creek Diversion to Tunnel Hill Inlet</u>					
• Purchase Heavy Duty Tree Clearing Removal and Lift Equipment.	\$ 250,000	\$ 272,500			
• Maintain Erosion Control Measures (annual cost).	\$ 20,000 ⁽⁴⁾	\$ 21,800 ⁽⁴⁾	\$ 25,900 ⁽⁴⁾	\$ 30,750 ⁽⁴⁾	\$ 36,500 ⁽⁴⁾
• Improve Grizzly Debris Racks with Stepped Platforms, (± 12 Locations).	\$ 60,000	\$ 32,700	\$ 38,850		
<u>Tunnel Hill Outlet to Buckeye Powerhouse</u>					

TABLE II-1
ESTIMATED CONSTRUCTION COSTS AND ANNUAL MAINTENANCE COSTS,
RAW WATER CONVEYANCE RELIABILITY MEASURES

RELIABILITY MEASURE	ESTIMATED CURRENT CONSTR. COSTS (ENRCC = 13,900)	PROJECTED FUTURE COSTS ⁽¹⁾			
		SHORT TERM MEASURE (2024-2030) (ENRCC = 15,150)	MODERATE TERM MEASURE (2030-2035) (ENRCC = 17,990)	MODERATE TERM MEASURE (2035-2040) (ENRCC = 21,370)	LONGER TERM MEASURE (2040-2045) (ENRCC = 25,380)
• Construct Concrete Ditch Lining Improvements Downstream of Balderston Road Crossing (± 650 FT). ⁽³⁾	\$ 32,500	\$ 35,450			
• Stabilize Balderston Wastegate Foundation; Place Erosion Control Measures at Wastegate Discharge.	\$ 23,500	\$ 25,600			
• Gas Powered Steel Blade Cutter and Skid Steer Mounted Tiller.	\$ 85,000	\$ 92,650			
• Conduct Semi Annual Clearing of Berry Vines (annual cost).	\$ 12,800 ⁽⁴⁾	\$ 13,950 ⁽⁴⁾	\$ 16,550 ⁽⁴⁾	\$ 19,700 ⁽⁴⁾	\$ 23,400 ⁽⁴⁾
• Dredge Walton Lake to Restore Storage Capacity. (± 14.0 ac-ft).	\$ 252,000		\$ 326,150		
• Record Permanent Pipeline and Access Easements for the Tunnel Hill Penstock, Canyon Creek Conduit and Buckeye Conduits. (Est. @ 19 parcels).	\$ 66,500	\$ 36,250	\$ 43,050		
• Conduct Annual Clearing of Trees and Brush Within Tunnel Hill Penstock, Canyon Creek Conduit and Buckeye Corridors (annual cost).	\$ 9,000 ⁽⁴⁾	\$ 9,800 ⁽⁴⁾	\$ 11,650 ⁽⁴⁾	\$ 13,850 ⁽⁴⁾	\$ 16,450 ⁽⁴⁾
• Line and Coat Tunnel Hill Penstock.	\$ 15,000		\$ 19,400		
<u>Buckeye Powerhouse to Taylor Mine Outlet</u>					
• Construct Concrete Ditch Lining of Open Ditch Section Downstream of Concrete Lined Section, Upstream of Taylor Mine Outlet (± 700 FT). ⁽³⁾	\$ 35,000	\$ 38,150			
• Construct New Water Storage Reservoir near GDPUD Office and Shop; Estimated Capacity 20 to 25 acre-ft.	\$ 2,521,000			\$ 3,875,800	
<u>Buckeye Powerhouse to Taylor Mine Outlet (cont'd)</u>					
• Record Permanent Pipeline and Access Easements for	\$ 59,500	\$ 32,500	\$ 28,500		

TABLE II-1
ESTIMATED CONSTRUCTION COSTS AND ANNUAL MAINTENANCE COSTS,
RAW WATER CONVEYANCE RELIABILITY MEASURES

RELIABILITY MEASURE	ESTIMATED CURRENT CONSTR. COSTS (ENRCC = 13,900)	PROJECTED FUTURE COSTS ⁽¹⁾			
		SHORT TERM MEASURE (2024-2030) (ENRCC = 15,150)	MODERATE TERM MEASURE (2030-2035) (ENRCC = 17,990)	MODERATE TERM MEASURE (2035-2040) (ENRCC = 21,370)	LONGER TERM MEASURE (2040-2045) (ENRCC = 25,380)
the Schroeder and Buffalo Hill Pipeline Conduits. (Est. @ 17 Parcels).					
• Conduct Semiannual Clearing of Berry Vines (annual cost).	\$ 18,000 ⁽⁴⁾	\$ 19,600 ⁽⁴⁾	\$ 23,300 ⁽⁴⁾	\$ 27,700 ⁽⁴⁾	\$ 32,850 ⁽⁴⁾
• Conduct Annual Clearing of Brush & Trees within Schroeder Conduit and Buffalo Hill Pipeline Corridors (annual cost).	\$ 6,500 ⁽⁴⁾	\$ 7,100 ⁽⁴⁾	\$ 8,400 ⁽⁴⁾	\$ 10,000 ⁽⁴⁾	\$ 11,900 ⁽⁴⁾
<u>Taylor Mine Outlet to Jackass Wastegate</u>					
• Construct Concrete Ditch Lining Upstream Growlersburg Wastegate (± 200 FT).	\$ 10,000	\$ 10,900			
• Upgrade Spools Wastegate and Flume Similar to Improvements Completed at Summers Wastegate.	\$ 25,000		\$ 35,350		
• Provide Waterproof Coating for Summers Wastegate and Flume and Spools Wastegate and Flume.	\$ 10,000		\$ 12,950		
• Construct Concrete Ditch Lining Upstream of Summers Wastegate (± 1000 FT). ⁽³⁾	\$ 50,000	\$ 54,500			
• Construct Concrete Ditch Lining Between Spools Wastegate and Hocket Hollow Pipeline Outlet (± 1200 FT). ⁽³⁾	\$ 60,000				
• Conduct Semiannual Clearing of Berry Vines (annual cost).	\$ 3,500 ⁽⁴⁾	\$ 3,850 ⁽⁴⁾	\$ 4,500 ⁽⁴⁾	\$ 5,400 ⁽⁴⁾	\$ 6,400 ⁽⁴⁾
<u>Jackass Wastegate to Sweetwater Trail WTP</u>					
• Construct Concrete Lining of Ditch Between Syd Road and Kaiser Pipeline (± 2200 FT). ⁽³⁾	\$ 110,000	\$ 119,900			
• Concrete Line Ditch Downstream of Jackass Wastegate and Upstream of Falls Section (± 1350 FT). ⁽³⁾	\$ 67,500	\$ 73,600			
<u>Jackass Wastegate to Sweetwater Trail WTP (cont'd)</u>					
• Concrete Line Ditch Upstream of Greenwood	\$ 150,000			\$ 230,600	

TABLE II-1
ESTIMATED CONSTRUCTION COSTS AND ANNUAL MAINTENANCE COSTS,
RAW WATER CONVEYANCE RELIABILITY MEASURES

RELIABILITY MEASURE	ESTIMATED CURRENT CONSTR. COSTS (ENRCC = 13,900)	PROJECTED FUTURE COSTS ⁽¹⁾			
		SHORT TERM MEASURE (2024-2030) (ENRCC = 15,150)	MODERATE TERM MEASURE (2030-2035) (ENRCC = 17,990)	MODERATE TERM MEASURE (2035-2040) (ENRCC = 21,370)	LONGER TERM MEASURE (2040-2045) (ENRCC = 25,380)
Reservoir (± 3000 FT). ⁽³⁾					
• Replace with 24" DIP Remaining Sections of 22" Steel Pipe, Kaiser Pipeline and Kaiser Siphon (± 1650 FT).	\$ 247,500		\$ 320,350		
• Conduct Maintenance Dredging of Greenwood Reservoir and Sweetwater Trail Reservoir to Restore/ Enhance Capacity.	\$ 450,000		\$ 582,400		
• Record Permanent Pipeline and Access Easements for Kaiser Siphon, Kaiser Pipeline and Ford Siphon. (Est. 6 Parcels).	\$ 21,000	\$ 11,500	\$ 13,600		
• Line Ditch Between Ford Siphon Outlet and Rita Court Pipeline Crossing, (± 100 FT).	\$ 50,000	\$ 54,500			
• Conduct Annual Clearing of Brush & Trees within Kaiser Pipeline, Kaiser Siphon, Ford Siphon Corridors (annual cost).	\$ 2,500 ⁽⁴⁾	\$ 2,750 ⁽⁴⁾	\$ 3,250 ⁽⁴⁾	\$ 3,850 ⁽⁴⁾	\$ 4,550 ⁽⁴⁾
• Conduct Semiannual Clearing of Berry Vines (annual cost).	\$ 7,500 ⁽⁴⁾	\$ 8,200 ⁽⁴⁾	\$ 9,700 ⁽⁴⁾	\$ 11,550 ⁽⁴⁾	\$ 13,700 ⁽⁴⁾
• Replace Manual Sweetwater Trail WTP Supply Gate with Automatic Controls.	\$ 40,000				\$ 73,050
TOTAL ESTIMATED CURRENT CONSTRUCTION COSTS⁽⁴⁾	\$ 19,314,450				
TOTAL ESTIMATED FUTURE CONSTRUCTION COSTS⁽⁴⁾		\$ 3,452,050	\$ 7,528,700	\$ 9,290,600	\$ 7,721,350

(1) FUTURE COSTS ASSUME AVG 3.5% PER YEAR INCREASE IN ENRCC, ENRCC CALCULATED FOR MIDPOINT OF EACH TERM.

(2) WORK TO BE COMPLETED BY GROWLERSBURG CONSERVATION CORPS FORCES.

(3) IMPROVEMENTS TO BE CONSTRUCTED BY GDPUD STAFF.

(4) ANNUAL ESTIMATED MAINTENANCE COSTS NOT INCLUDED IN ESTIMATED CONSTRUCTION COSTS.

TABLE II-2
ESTIMATED CONSTRUCTION COSTS AND ANNUAL MAINTENANCE COSTS,
TREATED WATER PUMPING, STORAGE AND DISTRIBUTION FACILITIES

RELIABILITY MEASURE	ESTIMATED CURRENT CONSTR. COSTS (ENRCC = 13,900)	PROJECTED FUTURE COSTS ⁽¹⁾			
		SHORT TERM MEASURE (2024-2030) (ENRCC = 15,150)	MODERATE TERM MEASURE (2030-2035) (ENRCC = 17,990)	MODERATE TERM MEASURE (2035-2040) (ENRCC = 21,370)	LONGER TERM MEASURE (2040-2045) (ENRCC = 25,380)
<u>Booster Pump Stations</u>					
• Modify Pump Control Panels for Connection to Portable Generator (all 5 locations).	\$ 267,500	\$ 291,550			
• Install Unit Heaters and/or Insulate Booster Pump Piping to Protect from Freezing (4 locations).	\$ 14,000	\$ 15,250			
• Replace Black Ridge Pump Station with Duplex Pump Station Equipment, New Control Panel, SCADA Capability and New Pump Station Structure.	\$ 148,000	\$ 161,300			
• Replace Chipmunk Trail Pump Station Pumps & Motors.	\$ 15,000		\$ 19,400		
• Reconnect Chipmunk Trail Pump Station Controls with Hotchkiss Hill Sub-Tank Level Signals.	\$ 39,000		\$ 50,500		
• Improve Instrumentation at Irish Lane Pump Station.	\$ 22,500		\$ 29,100		
• Modify Angel Camp Tank SCADA to Include Angel Camp Pump Station Controls.	\$ 39,000			\$ 59,950	
• Install Remote Monitoring of Pump Operating Control Signals with Cellular Based SCADA System.	\$ 62,500				\$ 114,100
• Conduct Annual Servicing of Booster Pump Station Equipment by Pump Station Equipment Supplier(s). (annual cost).	\$ 15,000 ⁽²⁾	\$ 16,350 ⁽²⁾	\$ 19,400 ⁽²⁾	\$ 23,100 ⁽²⁾	\$ 27,400 ⁽²⁾
<u>Water Storage Tanks</u>					
• Conduct Tank Inspection by Certified Corrosion and Coating Consultants Every 3 to 5 Years.	\$ 50,000	\$ 54,500	\$ 64,700	\$ 76,900	\$ 91,300
• Install Motion or Switch Operated Service Lighting at Tank Access Gates and at Tank Exterior Ladders.	\$ 45,000	\$ 49,050			
• Recoat Angel Camp Tank Interior and Exterior Surfaces.	\$ 261,000	\$ 284,500			

**TABLE II-2
ESTIMATED CONSTRUCTION COSTS AND ANNUAL MAINTENANCE COSTS,
TREATED WATER PUMPING, STORAGE AND DISTRIBUTION FACILITIES**

RELIABILITY MEASURE	ESTIMATED CURRENT CONSTR. COSTS (ENRCC = 13,900)	PROJECTED FUTURE COSTS ⁽¹⁾			
		SHORT TERM MEASURE (2024-2030) (ENRCC = 15,150)	MODERATE TERM MEASURE (2030-2035) (ENRCC = 17,990)	MODERATE TERM MEASURE (2035-2040) (ENRCC = 21,370)	LONGER TERM MEASURE (2040-2045) (ENRCC = 25,380)
		<u>Water Storage Tanks (cont'd)</u>			
• Recoat Interior and Exterior Surfaces, Hotchkiss Hill Tank and Hotchkiss Hill Sub-Tank.	\$ 327,000	\$ 356,400			
• Conduct Coating Repairs (7 Tank locations).	\$ 35,000	\$ 38,150			
• Recoat Interior and Exterior Surfaces Black Oak Mine Tank, Deer Ravine Tank.	\$ 345,000		\$ 446,500		
• Recoat Interior and Exterior Surfaces Spanish Dry Diggins, Garden Park, Kelsey Tanks.	\$ 480,500			\$ 747,950	
• Recoat Interior and Exterior Surfaces Walton Lakes WTP Tanks.	\$ 364,400				\$ 665,350
• With Recoating of Tanks, Install Passive Cathodic Protection.	\$ 350,000	\$ 114,450	\$ 90,600	\$ 161,450	\$ 127,800
• Improve Grading and Install All Weather Surfacing Walton Lakes WTP Tanks, (± 300 FT).	\$ 27,500				\$ 50,200
• Repair or Replace 12 Inch Water Main Within Hotchkiss Hill Tank Access Road, (± 650 FT).	\$ 81,250	\$ 88,550			
• Regrade and Install All Weather Surfacing, Hotchkiss Hill Tank Access Road.	\$ 47,500	\$ 51,800			
• Replace 1/2 Tank Level Gauge, Hotchkiss Hill Tank.	\$ 5,000	\$ 5,450			
• Install Pressure Transducer and Level Transmitting Equipment Hotchkiss Hill Sub-Tank.	\$ 34,500	\$ 37,600			
• Install Mechanical Mixing Equipment, Hotchkiss Hill Sub-Tank.	\$ 17,500	\$ 19,100			

**TABLE II-2
ESTIMATED CONSTRUCTION COSTS AND ANNUAL MAINTENANCE COSTS,
TREATED WATER PUMPING, STORAGE AND DISTRIBUTION FACILITIES**

RELIABILITY MEASURE	ESTIMATED CURRENT CONSTR. COSTS (ENRCC = 13,900)	PROJECTED FUTURE COSTS ⁽¹⁾			
		SHORT TERM MEASURE (2024-2030) (ENRCC = 15,150)	MODERATE TERM MEASURE (2030-2035) (ENRCC = 17,990)	MODERATE TERM MEASURE (2035-2040) (ENRCC = 21,370)	LONGER TERM MEASURE (2040-2045) (ENRCC = 25,380)
		<u>Water Storage Tanks (cont'd)</u>			
• Install Second Kelsey Tank; Include Flexible Tank Connections, Modify Inlet and Outlet Piping , Add Pipe Mixing and Sample Ports.	\$ 852,000		\$ 1,102,700		
• Install Second Garden Park Tank; Include Flexible Tank Connections, Modify Inlet and Outlet Tank Piping, Tank Mixing and Sample Ports.	\$ 852,000			\$ 1,309,900	
• Install All Weather Surfacing and Grading Improvements, Garden Park Tank Access Road, (± 2200 FT).	\$ 161,000			\$ 247,500	
• Install Grading, Retaining Wall, Drainage, Slope and Erosion Protection, Black Oak Mine Tank Site.	\$ 43,800		\$ 56,700		
• Replace Damaged Asphalt and Regrade Finished Pavement, Black Oak Mine Tank Site, (± 3000 sq.ft).	\$ 18,800		\$ 24,350		
• Rehabilitate / Replace Deer Ravine Tank Altitude Valve and Tank Inlet / Outlet Valves.	\$ 40,000	\$ 43,600			
• Install All Weather Surfacing, Grading Improvements, Deer Ravine Tank Access Road, (± 500 FT).	\$ 36,500		\$ 47,250		
• Install Second Spanish Dry Diggins Tank; Include Flexible Tank Connections, Modify Tank Inlet and Outlet Piping, Add Tank Mixing and Sample Ports.	\$ 852,000				\$ 1,555,650
• Wrap and Protect Spanish Dry Diggins Pressure Transducer Service Line.	\$ 2,500	\$ 2,750			
• Install Second Angel Camp Tank; Install Valve Vault and Pressure Reducing Valve to Provide Bypass of Pumped Supply from Sweetwater Trail WTP to Cascade Trail Main.	\$ 1,280,000	\$ 1,395,100			

TABLE II-2
ESTIMATED CONSTRUCTION COSTS AND ANNUAL MAINTENANCE COSTS,
TREATED WATER PUMPING, STORAGE AND DISTRIBUTION FACILITIES

RELIABILITY MEASURE	ESTIMATED CURRENT CONSTR. COSTS (ENRCC = 13,900)	PROJECTED FUTURE COSTS ⁽¹⁾			
		SHORT TERM MEASURE (2024-2030) (ENRCC = 15,150)	MODERATE TERM MEASURE (2030-2035) (ENRCC = 17,990)	MODERATE TERM MEASURE (2035-2040) (ENRCC = 21,370)	LONGER TERM MEASURE (2040-2045) (ENRCC = 25,380)
		Water Transmission and Distribution Mains			
<ul style="list-style-type: none"> • Replace with C 900 Pressure Class 235 or Pressure Class 305 Class Pipe Existing PVC SDR 21 Pipelines Located at:					
° Reservoir Road; ± 12,000 LF, 8" Pipe.	\$ 960,000	\$ 1,046,300			
° Sliger Mine Road; 8800 LF, 8" Pipe.	\$ 704,000	\$ 767,300			
° Chrysler Circle / Johntown Creek Road; ± 7000 LF, 8" Pipe.	\$ 360,000	\$ 392,400			
° Fain Lane and Prospect Hill Road; ± 5800 LF, 12" Pipe.	\$ 580,000	\$ 632,150			
° Aaron Cool Drive ±1200 LF, 8" Pipe	\$ 96,000		\$ 124,250		
° Cherry Acres Road, Hamblin Way, Overton Road; ± 7500 LF, 8" Pipe.	\$ 600,000		\$ 776,550		
° Meadowbrook Road, ± 1800 LF, 8" Pipe	\$ 144,000		\$ 186,400		
° Towzen Dr., Oak Lane; ± 1250 LF, 8" Pipe.	\$ 100,000		\$ 129,400		
PRV Stations					
• Repair / Upgrade Sweetwater Trail System PRV Stations, (6 locations).	\$ 240,000	\$ 261,600			
• Repair / Upgrade Walton Lake PRV Stations (10 locations).	\$ 400,000		\$ 362,400	\$ 184,500	
Fire Hydrants					
• Flow Test Hydrants at Max. 5 Year Intervals (annual cost). (± 525 Hydrants; Flow Test ± 105/Yr).	\$ 13,125 ⁽²⁾	\$ 14,300 ⁽²⁾	\$ 17,000 ⁽²⁾	\$ 20,200 ⁽²⁾	\$ 23,950 ⁽²⁾
Water System Valves					
• Exercise Water System Valves Annually (annual cost).	\$ 30,000 ⁽²⁾	\$ 32,700 ⁽²⁾	\$ 38,825 ⁽²⁾	\$ 46,125 ⁽²⁾	\$ 54,800 ⁽²⁾

**TABLE II-2
ESTIMATED CONSTRUCTION COSTS AND ANNUAL MAINTENANCE COSTS,
TREATED WATER PUMPING, STORAGE AND DISTRIBUTION FACILITIES**

RELIABILITY MEASURE	ESTIMATED CURRENT CONSTR. COSTS (ENRCC = 13,900)	PROJECTED FUTURE COSTS ⁽¹⁾			
		SHORT TERM MEASURE (2024-2030) (ENRCC = 15,150)	MODERATE TERM MEASURE (2030-2035) (ENRCC = 17,990)	MODERATE TERM MEASURE (2035-2040) (ENRCC = 21,370)	LONGER TERM MEASURE (2040-2045) (ENRCC = 25,380)
Fire Flows					
• Replace 4" Diameter Mains with Minimum 8" Diameter PVC C900 Pressure Class 235 or Pressure Class 305 Pipe.					
° Water Main Connection Hidden Gold Park to Tegra Road, (± 8000 LF).	\$ 640,000			\$ 983,950	
° Longview Ln., Reservoir Ct. to Longview Ln., (± 2400 LF).	\$ 192,000			\$ 295,200	
° Marshall Road, Johntown Creek Road to Garden Valley Road, (± 6000 LF).	\$ 480,000			\$ 737,950	
° Roller Coaster Road, South of Chrysler Road, (±2500 LF).	\$ 200,000			\$ 307,500	
° Garden Park Drive South of Shasta Road, (± 2650 LF).	\$ 212,000			\$ 325,950	
° Pikes Peak Circle, (± 3350 LF).	\$ 268,000			\$ 412,050	
° Shasta Road, (± 1950 LF).	\$ 156,000				\$ 284,850
• Tegra Road, Replace and Increase Pipe from 6" to 10" Diameter, Hidden Gold Trail to Buds Alley, (± 2100 LF).	\$ 189,000		\$ 244,600		
• Brinks Lane, Upper Black Rock Road, Replace and Increase Pipe from 6" to 8" South of Balloon Ridge Trail, (±2950 LF).	\$ 236,000		\$ 305,450		
• Rattlesnake Bar Road, Replace and Increase Pipe from 6" to 8", (±3350 LF).	\$ 262,000		\$ 337,400		
• Greenwood Road, Replace and Increase Pipe from 6" to 10", Marshall Road to FH 106, (±8900 LF).	\$ 801,000		\$ 1,036,700		
• Hackomiller Road, Replace and Increase Pipe from 6" to 8" Black Oak Mine Road to end, (± 4900 LF).	\$ 392,000		\$ 504,800		

TABLE II-2
ESTIMATED CONSTRUCTION COSTS AND ANNUAL MAINTENANCE COSTS,
TREATED WATER PUMPING, STORAGE AND DISTRIBUTION FACILITIES

RELIABILITY MEASURE	ESTIMATED CURRENT CONSTR. COSTS (ENRCC = 13,900)	PROJECTED FUTURE COSTS ⁽¹⁾			
		SHORT TERM MEASURE (2024-2030) (ENRCC = 15,150)	MODERATE TERM MEASURE (2030-2035) (ENRCC = 17,990)	MODERATE TERM MEASURE (2035-2040) (ENRCC = 21,370)	LONGER TERM MEASURE (2040-2045) (ENRCC = 25,380)
Fire Flows (cont'd)					
• Tiger Lane, Veterans Way and Ciabria Lane, Replace and Increase Pipe from 6" to 10" (± 2500 LF).	\$ 225,000			\$ 345,900	
• Meadowbrook Road, Replace and Increase Pipe from 6" to 8" (± 1350 LF).	\$ 108,000			\$ 166,050	
• Dogwood Lane / Breadline Road, Replace and Increase Pipe from 6" to 8", (± 2100 LF).	\$ 168,000			\$ 258,300	
• Conduct Detailed Evaluation of GDPUD Network Model to Identify Adding Booster Pump Station, Water Storage Facilities and Treatment Plant Improvements to Further Improve Fire Flows.	\$ 250,000	\$ 272,500			
TOTAL ESTIMATED CURRENT CONSTRUCTION COSTS⁽²⁾	\$ 16,180,250				
TOTAL ESTIMATED FUTURE CONSTRUCTION COSTS⁽²⁾		\$ 6,381,350	\$ 5,939,750	\$ 6,621,000	\$ 2,889,250

(1) FUTURE COSTS ASSUME AVG 3.5% PER YEAR INCREASE IN ENRCC, ENRCC CALCULATED FOR MIDPOINT OF EACH TERM.

(2) ANNUAL ESTIMATED MAINTENANCE COSTS NOT INCLUDED IN CONSTRUCTION COSTS.



TABLE III-1
RAW WATER CONVEYANCE FACILITIES

EXISTING ASSET	YEAR INSTALLED	(TEMP.) ASSET NUMBER ⁴	CONDITION SCORE (1-10) ⁽¹⁾	RECOMMENDED ASSET IMPROVEMENTS		PRIORITY H, M, L ⁽²⁾
				Rehabilitate / Modify Existing Asset	Furnish / Install New Asset; Replace Existing	
Pilot Creek Diversion, Pilot Creek to Bacon Creek Diversion Pipeline • Access • Pipeline • Diversion Structure • Diversion Valve & Valve Operator	1964	UC5-010	1	<ul style="list-style-type: none"> • Complete Trail Clearing Bacon Creek to Pilot Hill Diversion. • Complete Trail Widening for Vehicle Access. 	<ul style="list-style-type: none"> • Install New Modular Bridge Crossing of Pilot Creek. 	H L H
	1964	UC5-011	8			
	1964	UC5-012	2	<ul style="list-style-type: none"> • Repair Spalled Concrete, Install Safety Ladder, Safety Railings, Diversion Channel Crossing. 		H H
	1964	UC5-013	3		<ul style="list-style-type: none"> • Install Motor Operated, Automatically Controlled Diversion Valve Equipment. 	M
UpCountry Ditch, Bacon Creek to Tunnel Hill • Access	1964	UC4/5-011	2	<ul style="list-style-type: none"> • Construct Ditch Maintenance Access Road through the Narrows. • Extend Ditch Maintenance Access Road to Bacon Creek Diversion. • Widen Existing Ditch Maintenance Access Road and Install Base Rock Improvements. 		H M H

INVENTORY OF GDPUD ASSET IMPROVEMENTS



**TABLE III-1
RAW WATER CONVEYANCE FACILITIES**

EXISTING ASSET	YEAR INSTALLED	(TEMP.) ASSET NUMBER ⁴	CONDITION SCORE (1-10) ⁽¹⁾	RECOMMENDED ASSET IMPROVEMENTS		PRIORITY H, M, L ⁽²⁾
				Rehabilitate / Modify Existing Asset	Furnish / Install New Asset; Replace Existing	
UpCountry Ditch, Bacon Creek to Tunnel Hill (cont'd) <ul style="list-style-type: none"> • Piped Sections • Open Ditch Sections • Structures • Flow Monitoring 	1964-2023	UC4/5-011	8	<ul style="list-style-type: none"> • Replace Grizzly Debris Racks with Stepped Platforms. 		H
	1964	UC4/5-014	3	<ul style="list-style-type: none"> • Maintain / Update Straw Bale Erosion Control Measures. • Replace Priority Repair Ditch Sections with HDPE Pipe. • Replace Remaining Open Ditch Sections with HDPE Pipe. • Update Wildfire Response Plan. 	<ul style="list-style-type: none"> • Acquire Heavy Duty Clearing and Lifting Equipment. 	H H H,M,L H
	1964	UC4/5-012	7	<ul style="list-style-type: none"> • Modify Structure 6 and 7 with Steel Access Platforms and Safety Railings. 		H
	1990	UC4-015	8		<ul style="list-style-type: none"> • Replace Flow Measuring Equipment, Tunnel Hill Inlet. 	M

INVENTORY OF GDPUD ASSET IMPROVEMENTS



**TABLE III-1
RAW WATER CONVEYANCE FACILITIES**

EXISTING ASSET	YEAR INSTALLED	(TEMP.) ASSET NUMBER ⁴	CONDITION SCORE (1-10) ⁽¹⁾	RECOMMENDED ASSET IMPROVEMENTS		PRIORITY H, M, L ⁽²⁾
				Rehabilitate / Modify Existing Asset	Furnish / Install New Asset; Replace Existing	
Tunnel Hill to Buckeye Powerhouse Ditch System • Access • Wastegates • Conduits • Ditch Sections • Storage	1964	UC2/3-010	2	<ul style="list-style-type: none"> • Improve Mechanical Removal of Berry Vine Intrusion. (3) 	<ul style="list-style-type: none"> • Acquire Steel Blade Brush Cutting Equipment. (3) • Acquire Skid Steer Masticator / Tiller Equipment. (3) 	H H, M, L H
	1964	UC2-012	3	<ul style="list-style-type: none"> • Repair Balderston Wastegate Structure, Install Channel Erosion Control Measures. 		H
	1964	UC2/3-016	5	<ul style="list-style-type: none"> • Record Permanent Easements, Tunnel Hill Penstock, Canyon Creek Conduit, Buckeye Conduit. • Line and Coat Tunnel Hill Penstock. • Clear Vegetation / Tree Growth within Conduit Corridors. 		H,M, L M H,M,L
	1964	UC2/3-014	7	<ul style="list-style-type: none"> • Complete Ditch Lining of Priority Repair Area, 650 FT. Balderston Road. 		H
	1964	UC2-017	4	<ul style="list-style-type: none"> • Expand Walton Lake Capacity. 		M

INVENTORY OF GDPUD ASSET IMPROVEMENTS



**TABLE III-1
RAW WATER CONVEYANCE FACILITIES**

EXISTING ASSET	YEAR INSTALLED	(TEMP.) ASSET NUMBER ⁴	CONDITION SCORE (1-10) ⁽¹⁾	RECOMMENDED ASSET IMPROVEMENTS		PRIORITY H, M, L ⁽²⁾
				Rehabilitate / Modify Existing Asset	Furnish / Install New Asset; Replace Existing	
Buckeye Power Plant to Taylor Mine Outlet Ditch System • Access • Ditch Improvements • Conduits • Storage	1964	UC1/K4/PH7-010	2	• Improve Mechanical Removal of Berry Vine Intrusion. (3)	• Acquire Steel Blade Brush Cutting Equipment. (3) • Acquire Skid Steer Masticator / Tiller Equipment (3)	H, M, L H H
	1964-2020	UC1/K4/PH7-010	7	• Complete Ditch Lining, Priority Repair Area, ±700 Feet, Upstream Taylor Mine Outlet.		H
	1964	UC1/K4/PH7-016	5	• Clear Vegetation / Tree Growth Schroeder and Buffalo Hill Conduit Corridors. • Record Permanent Easements, Schroeder and Buffalo Hill Conduits.		H H, M, L
	N/A	K4-017	N/A		• Construct New Raw Water Reservoir at GDPUD Office / Shop Area Parcel.	M
Taylor Mine Outlet to Jackass Wastegate Ditch System • Access	1964	PH7/PH5-010	2	• Improve Mechanical Removal of Berry Vine Intrusion. (3)	• Acquire Steel Blade Brush Cutting Equipment. (3) • Acquire Skid Steer Masticator / Tiller Equipment (3)	H, M, L H H

INVENTORY OF GDPUD ASSET IMPROVEMENTS



**TABLE III-1
RAW WATER CONVEYANCE FACILITIES**

EXISTING ASSET	YEAR INSTALLED	(TEMP.) ASSET NUMBER ⁴	CONDITION SCORE (1-10) ⁽¹⁾	RECOMMENDED ASSET IMPROVEMENTS		PRIORITY H, M, L ⁽²⁾
				Rehabilitate / Modify Existing Asset	Furnish / Install New Asset; Replace Existing	
Taylor Mine Outlet to Jackass Wastegate Ditch System (cont'd) • Ditch Improvements • Structures	1964	PH7/PH5-014	5	• Ditch Lining Improvements; Upstream Growlersburg Wastegate, Upstream Summers Wastegate, Spools Wastegate to Hockett Hollow Outlet, Replace Old Deteriorated Lining. • Upgrade Spools Wastegate. • Line and Coat Flumes.		H, M, L
	1964	PH7/PH5-018	5			M
Jackass Wastegate to Sweetwater Trails WTP Ditch System • Access • Conduits	1964	PH5/PH4-010	2	• Improve Mechanical Removal of Berry Vine Intrusion. (3) • Record Permanent Easements, Kaiser Siphon.	• Acquire Steel Blade Brush Cutting Equipment. (3) • Acquire Skid Steer Masticator / Tiller Equipment (3) • Replace ± 1250 FT Section and ±400 Ft Section of Kaiser Siphon.	H, M, L
	1964	PH5/PH4-016	4			M

INVENTORY OF GDPUD ASSET IMPROVEMENTS



**TABLE III-1
RAW WATER CONVEYANCE FACILITIES**

EXISTING ASSET	YEAR INSTALLED	(TEMP.) ASSET NUMBER ⁴	CONDITION SCORE (1-10) ⁽¹⁾	RECOMMENDED ASSET IMPROVEMENTS		PRIORITY H, M, L ⁽²⁾
				Rehabilitate / Modify Existing Asset	Furnish / Install New Asset; Replace Existing	
Jackass Wastegate to Sweetwater Trails WTP Ditch System (cont'd) • Ditch Improvements • Storage	1964	PH4/PH5-014	4	• Clear Vegetation along Falls, Spanish Dry Diggins to Syd Road. • Complete Concrete Ditch Lining ± 3000 Ft Upstream of Greenwood Res, ± 2200 Ft., Syd Road to Kaiser Wastegate, Upstream of Rita Ct. Crossing.	• Install Flow Control Equipment, Sweetwater Trail WTP Supply.	H, M, L H, M, L L
	1964	PH4/PH5	5	• Increase Capacity of Greenwood Reservoir.		M

Footnotes:

(1) Condition Score; 1 = Poor to 10 = Very Good.

(2) **H**, High, Short Term Priority, Recommended for Implementation 2024 - 2030.

M, Moderate Term Priority, Recommended for Improvements 2030 -2040.

L, Longer Term Priority , Recommended for Improvements 2040-2045.

(3) Asset Improvements Recommended for Use in All Open Ditch Sections.

(4) Temp Asset Numbers

- UC1-5 UpCountry Ditch System Plans
- K4 Kelsey Ditch System Plans
- PH4-7 Pilot Hill Ditch System Plans
- 010 Access
- 011 Piped Ditch Section
- 012 Structure
- 013 Valve
- 014 Open Ditch Section
- 015 Flow Monitoring
- 016 Conduit, Siphon
- 017 Storage
- 018 Flume

INVENTORY OF GDPUD ASSET IMPROVEMENTS



**TABLE III-2
TREATED WATER FACILITIES**

EXISTING ASSET	YEAR INSTALLED	(TEMP.) ASSET NUMBER ³	CONDITION SCORE (1-10) ⁽¹⁾	RECOMMENDED ASSET IMPROVEMENTS		PRIORITY H, M, L ⁽²⁾
				Rehabilitate / Modify Existing Asset	Furnish / Install New Asset; Replace Existing	
GDPUD Booster Pump Stations All (5) Pump Stations	1972-1979	(Refer to Following Specific Pump Structures)		<ul style="list-style-type: none"> • Conduct Annual Servicing of Pump Station Mechanical and Electrical Equipment. • Modify Pump Control Panels for Manual Transfer to Portable Generator. • Install Freeze Protection Insulation for Pump Station Piping or Unit Heaters for Pump Stations. 	<ul style="list-style-type: none"> • Install Cellular Based Booster Pump Station SCADA System. 	H,M,L H H L
Specific GDPUD Pump Stations						
• Chipmunk Trail	1974	WL2-020	5	<ul style="list-style-type: none"> • Rehabilitate / Replace Chipmunk Trail Booster Pumps. • Reinstall Hotchkiss Hill Subtank Level Control Signal. 		M M
• Irish Lane	1979	WL7-020	4	<ul style="list-style-type: none"> • Replace / Upgrade Pump Stations Instruments and Gauges. 		M
• Black Ridge	1975	ALT7-020	1		<ul style="list-style-type: none"> • Install new Duplex Pump Station Equipment. • Replace Existing Pump Station Structure. • Replace Pump Control Panel. 	H H H
• Angel Camp	1972	ALT1-020	7	<ul style="list-style-type: none"> • Modify Angel Camp Tank SCADA Improvements to Include Booster Pump Station Controls and Alarms. 		M

INVENTORY OF GDPUD ASSET IMPROVEMENTS

**TABLE III-2
TREATED WATER FACILITIES**

EXISTING ASSET	YEAR INSTALLED	(TEMP.) ASSET NUMBER ³	CONDITION SCORE (1-10) ⁽¹⁾	RECOMMENDED ASSET IMPROVEMENTS		PRIORITY H, M, L ⁽²⁾
				Rehabilitate / Modify Existing Asset	Furnish / Install New Asset; Replace Existing	
• Reservoir Road	1977	WL3-020	6	• Refer to Recommended Asset Improvements for all GDPUD Pump Stations.		H, M, L
GDPUD Water Storage Tanks All (10) Water Storage Tanks	1971-1990	(Refer to Specific Water Storage Tanks).		• Inspect Tanks for Corrosion and Coating Conditions, Every 3 to 5 years.	• Install Motion Operated or Switch Operated Trouble Lights. • Install Tank Cathodic Protection .	H, M, L H H,M, L
• Walton Lake WTP Storage Tanks	1974	WL1-021	9	• Complete Grading and All Weather Surfacing of Tank Access Road.		L
• Hotchkiss Hill	1974	WL2-021	5	• Repair / Replace Tank Water Supply Main. • Regrade, Improve Tank Access Road with All Weather Surfacing. • Repair 1/2 Tank Level Gauge.		H H H,M
• Hotchkiss Hill Subtank	1974	WL2-021	5	• Furnish Pressure Reducer and Level Transmission Equipment.	• Install Tank Mixing Equipment.	H H
• Kelsey Tank	1990	WL10-021	7		• Install Second Water Tank. • Install Tank Mixing Equipment.	M M, L

INVENTORY OF GDPUD ASSET IMPROVEMENTS

**TABLE III-2
TREATED WATER FACILITIES**



EXISTING ASSET	YEAR INSTALLED	(TEMP.) ASSET NUMBER ³	CONDITION SCORE (1-10) ⁽¹⁾	RECOMMENDED ASSET IMPROVEMENTS		PRIORITY H, M, L ⁽²⁾
				Rehabilitate / Modify Existing Asset	Furnish / Install New Asset; Replace Existing	
• Garden Park	1976	WL9-021	7	<ul style="list-style-type: none"> • Regrade, Improve Tank Access Road with All Weather Surfacing. 	<ul style="list-style-type: none"> • Install Second Water Storage Tank. • Install Tank Mixing Equipment. 	M, L M, L M
• Black Oak Mine	1975	WL7-021	5	<ul style="list-style-type: none"> • Conduct Site Grading, Drainage and Erosion Protection Improvements. • Remove / Replace Tank Site Pavement. 		M M
• Deer Ravine	1971	ALT2-021	5	<ul style="list-style-type: none"> • Replace / Upgrade Tank Altitude Valve Equipment and Vault. 		H
• Spanish Dry Diggins	1997	WL4-021	7	<ul style="list-style-type: none"> • Wrap, Protect Pressure Reducer Sensing Line. 	<ul style="list-style-type: none"> • Install Second Water Storage Tank. • Install Tank Mixing Equipment. 	H L L
• Angel Camp	1972	ALT-021	2		<ul style="list-style-type: none"> • Install Second Water Storage Tank. • Install Pressure Reducing Valve and Tank Bypass Piping. 	L, H H

INVENTORY OF GDPUD ASSET IMPROVEMENTS

**TABLE III-2
TREATED WATER FACILITIES**

EXISTING ASSET	YEAR INSTALLED	(TEMP.) ASSET NUMBER ³	CONDITION SCORE (1-10) ⁽¹⁾	RECOMMENDED ASSET IMPROVEMENTS		PRIORITY H, M, L ⁽²⁾
				Rehabilitate / Modify Existing Asset	Furnish / Install New Asset; Replace Existing	
GDPUD Water Distribution and Transmission Main	1971-1991	(Refer to Table VI-1)	Varies 1-9		<ul style="list-style-type: none"> • Replace Substandard PVC SDR 21 and PVC SDR 18 Pipelines with PVC Class 235 or 305 C900 Pipe Material per AWWA Standards; Min. Replacement Pipeline Size = 8 Inches. • Schedule Replacement of Existing ACP Mains with PVC Class 235 or 305 C900 Pipe Material per AWWA Standards. • Furnish and Install New Pipelines with Select Bedding, Backfill Material and Thrust Restraints. 	H, M M, L H, M, L
• GDPUD Pressure Reducing Stations	1971-2022	(Refer to Table VI-2A & 2B).	Varies 1-7	<ul style="list-style-type: none"> • Replace / Upgrade Pressure Reducing Valve Equipment Installed in 1970's and 1990's. • Replace / Upgrade Other Pressure Reducing Valve Equipment Over 20 Years Old. • Install Joint Restraint and Pipeline Lining and Coating with PRV Station Upgrades. 		H,M M H,M
GDPUD Fire Hydrants	1971-1991		Varies 4-8	<ul style="list-style-type: none"> • Flow Test Fire Hydrants at Least Every 5 Years. 	<ul style="list-style-type: none"> • Install New Fire Hydrants and Replacement Hydrant Installation with Isolation Valves, Thrust Blocks and Snow Poles. • Standardize New Fire Hydrant Installations. 	H H H

INVENTORY OF GDPUD ASSET IMPROVEMENTS

**TABLE III-2
TREATED WATER FACILITIES**

EXISTING ASSET	YEAR INSTALLED	(TEMP.) ASSET NUMBER ³	CONDITION SCORE (1-10) ⁽¹⁾	RECOMMENDED ASSET IMPROVEMENTS		PRIORITY H, M, L ⁽²⁾
				Rehabilitate / Modify Existing Asset	Furnish / Install New Asset; Replace Existing	
GDPUD Water Main Valves	1971-1991		Varies 4-8	<ul style="list-style-type: none"> • Exercise Water Main Valves Annually. 	<ul style="list-style-type: none"> • Install Resilient Seated Wedge Type Valves, 200 psi Rated conforming to AWWA C 900 Standards. • Standardize New Valve Installations. 	H H H
GDPUD Fire Flows	1971-1991		Varies 1-9	<ul style="list-style-type: none"> • Conduct Comprehensive Testing of GDPUD Hydraulic Network Model to Identify Long Term Treatment, Booster Pump and Storage Alternatives to Improve Available Fire Flows. 	<ul style="list-style-type: none"> • Replace 4 Inch Diameter Water Mains with Minimum 8 Inch Diameter Mains. • Increase Pipelines Within ALT Pressure Zones that do not Meet Minimum Fire Flow Standards (Refer to Section VI, Specific Locations). • Increase Pipelines within WL Pressure Zones that do not meet Minimum Fire Flow Standards (Refer to Section VI, Specific Locations). 	M, L H, M, L H, M, L H, M, L

Footnotes:

(1) Condition Score; 1= Poor to 10 = Very Good.

(2) **H**, High, Short Term Priority, Recommended for Implementation 2024-2030.

M, Moderate Term Priority, Recommended for Implementation 2030-2040.

L, Low Term Priority, Recommended for Implementation 2040-2045.

(3) Temporary Asset Number

WL-Walton Lake Treated Water System Plans

ALT-Auburn Lake Trails (Sweetwater)

Treated Water System Plans

020-Pump Stations

021-Storage Tanks

022-Distribution Mains

023-Pressure Reducing Stations

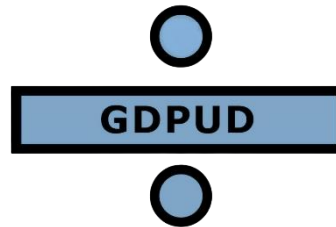
024-Fire Hydrants

025-Distribution Main Isolation Valves

REPORT TO THE BOARD OF DIRECTORS

Board Meeting of May 2, 2024

Agenda Item No. 8. D.



AGENDA SECTION: ACTION ITEMS

SUBJECT: Review of Fiscal Year 2024-25 Operating Budget and Capital Improvement Plan (CIP)

PREPARED BY: Jessica Buckle, Office/Finance Manager

Approved By: Nicholas Schneider, General Manager

BACKGROUND

The District began the Budget review and approval process on February 22, 2024, with a first review and discussion during a regular meeting of the Finance Committee. A draft of the proposed budget was then reviewed, revised, and presented in the Regular Board Meeting on March 7th, 2024. Staff sent a revised draft budget to the Finance Committee on March 28th. During the Regular Board Meeting on April 4, 2024 staff received additional feedback from the Board of Directors. The Budget then went for further review with the Finance Committee in a meeting on April 25th, 2024. The current budget proposal is being submitted for review to solicit Board feedback and direction.

DISCUSSION

Through these initial stages of the process established by the Board for the review and adoption of the budget, the working draft evolved into this proposed FY 24-25 Operating Budget for final adoption and the FY 24-25 Capital Improvement Plan.

This draft budget includes a total estimated revenue of \$6,473,234 when including the supplemental charge. This compares to the projected total revenue of \$6,045,272 for FY 23-24. Total operating expenses for FY 24-25 are estimated to be \$6,584,143, which is approximately a 12% increase from FY 23-24 projected to be \$5,823,508.

FISCAL IMPACT

The proposed Operating Budget for FY 2024-25 will have a fiscal impact of approximately a 12% increase from the FY 2023-24 projected Operating Budget.

CEQA ASSESSMENT

This is not a CEQA project.

RECOMMENDED ACTION

Staff recommends the Board of Directors of the Georgetown Divide Public Utility District (GDPUD) review and provide staff direction regarding the proposed Fiscal Year 2024-2025 Operating Budget and Capital Improvements Plan.

ATTACHMENTS

1. Fiscal Year 24-25 Budget Report including Proposed Capital Improvement Projects for FY 24-25
2. Fiscal Year 2024-25 Budget Presentation
3. Resolution 2024-XX Approving the Operating Budget for FY 2024-25
4. Resolution 2024-XX Approving the FY 2024-25 CIP



GEORGETOWN DIVIDE
PUBLIC UTILITY DISTRICT

PROPOSED
FISCAL YEAR
2024-2025
OPERATING
BUDGET

Presented to the
Board of Directors
May 2, 2024

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

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April 26, 2024

Board of Directors, Finance Committee and Customers,

The Board established the process for reviewing and adopting the FY 2024-25 Operating Budget. On February 22, 2024, the Finance Committee reviewed and provided feedback on the working draft of the budget. The Board reviewed the draft budget at the March 7, 2024, regular board meeting and provided feedback and staff direction. The Board reviewed an updated proposed budget on April 4, 2024, and again provided staff with suggestions. An updated proposed budget was brought to the Board of Directors on May 2, with final adoption scheduled for the Board meeting of June 6, 2024.

The FY 2024-2025 budget review process took into consideration the following changes, planning tools, and improvements:

- Investment revenue has been increasing due to California CLASS activity as well as on-going utilization of long-term investment tools.
- A 5% increase in property taxes has been included in revenues.
- The District continues to surplus equipment which has exceeded its work life, proceeds are utilized to update and replace existing assets.
- Increased utility costs have been effecting various department budgets.
- Increased labor cost has been taken into account for this fiscal year.

This budget includes a total estimated revenue of \$6,473,234 when including the supplemental charge. This compares to a projected total revenue of \$6,045,272 for the fiscal year 2023-2024. The District continues experiencing overages due to the Mosquito Fire and the associated clean-up. Impacts are less than the previous fiscal year, though the effects continue and are being taken into consideration.

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 2024-25 is \$558,800. Some of the projects the District is looking to complete include coating distribution tanks, lining canals, tunnel inspection and lining, ZONE upgrades, replace air release valves, and office infrastructure upgrades. The District is anticipating grant funding to complete some of the projects. At the moment, there are applications submitted seeking \$21,224,000 in grant funding for much-needed infrastructure to serve the community.

I appreciate the collaboration with my dedicated staff and input from the Finance Committee and Board of Directors and look forward to input provided by the ratepayers.

Sincerely,

A handwritten signature in black ink, appearing to read "Nick Schneider", written over a horizontal line.

Nicholas Schneider, General Manager

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GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Proposed Fiscal Year 2024-2025 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 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.

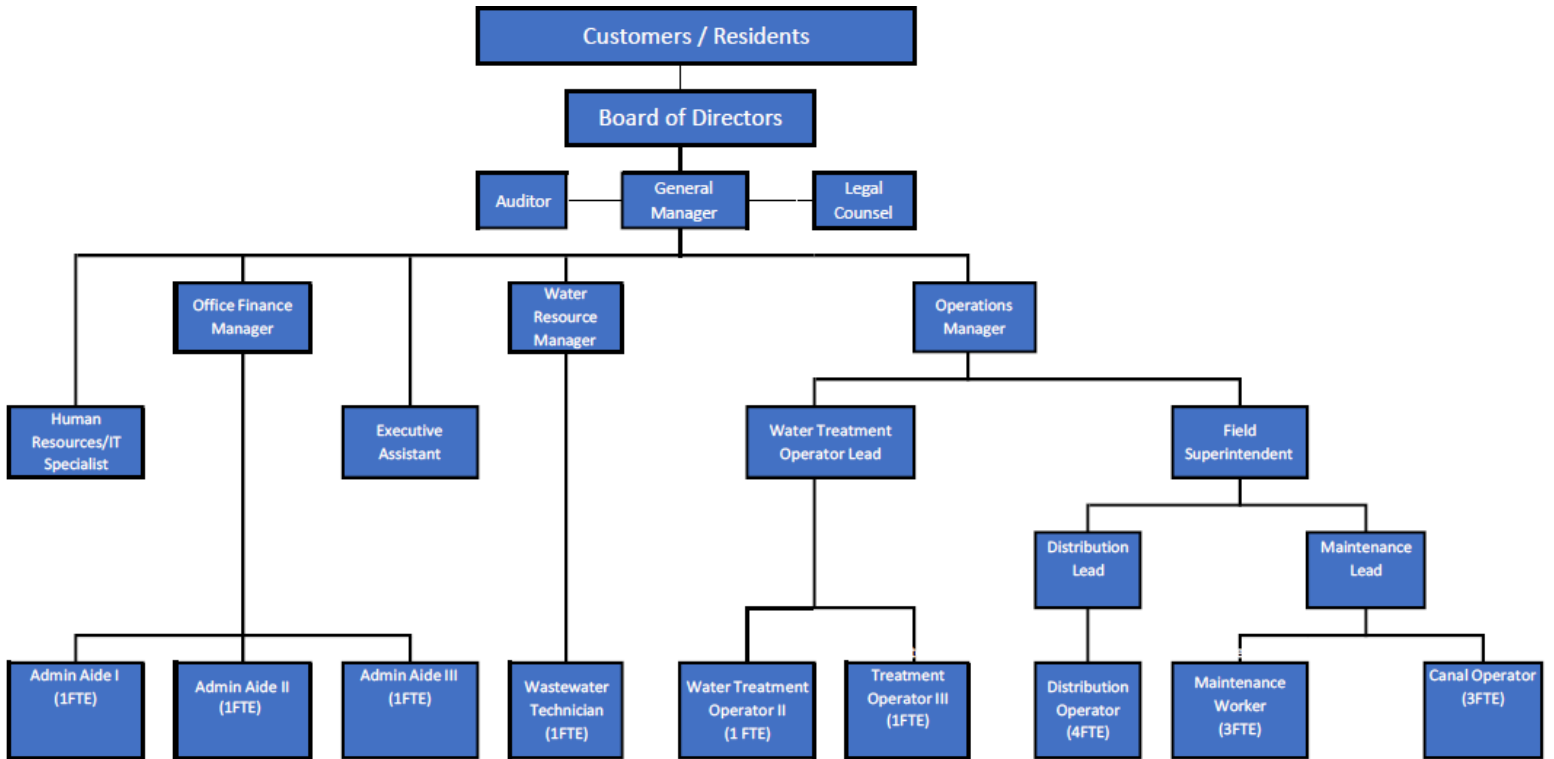
GDPUD History

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 pipelines 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 8/8/2023.



Projected FY25 Employee Salaries

Employee Job Descriptions	PERS Plan Category	FYE 23-24 Hourly Pay Rate	FY 23-24 Salary	FY 24-25 Hourly Pay Rate
Administrative Aide II	PEPRA	\$ 27.37	\$ 56,930	\$29.70
Administrative Aide II	PEPRA	\$ 23.66	\$ 49,213	\$25.67
Administrative Aide III	PEPRA	\$ 30.91	\$ 64,293	\$33.54
Canal Operator I	PEPRA	\$ 24.01	\$ 49,941	\$25.72
Canal Operator II	PEPRA	\$ 31.39	\$ 65,291	\$33.62
Canal Operator II	Tier II	\$ 34.63	\$ 72,030	\$37.10
Distribution Lead	PEPRA	\$ 37.92	\$ 78,874	\$39.44
Distribution Operator I	PEPRA	\$ 26.50	\$ 55,120	\$27.56
Distribution Operator I (VACANT)	PEPRA	\$ 25.23	\$ 52,478	\$25.98
Distribution Operator II	PEPRA	\$ 35.83	\$ 74,526	\$37.26
Distribution Operator II	Tier II	\$ 39.53	\$ 82,222	\$41.11
Executive Assistant	PEPRA	\$ 45.55	\$ 94,744	\$51.64
Field Superintendant	Tier II	\$ 53.35	\$ 110,968	\$58.08
General Manager	PEPRA	\$ 91.35	\$ 190,000	\$95.91
HR/Payroll/IT Specialist	Tier II	\$ 42.46	\$ 88,317	\$44.68
Maintenance Lead	PEPRA	\$ 33.75	\$ 70,200	\$36.62
Maintenance Worker I	PEPRA	\$ 25.25	\$ 52,520	\$27.40
Maintenance Worker I	PEPRA	\$ 26.49	\$ 55,099	\$28.74
Maintenance Worker I (VACANT)	PEPRA	\$ 21.80	\$ 45,344	\$23.19
Office Finance Manager	PEPRA	\$ 51.11	\$ 106,309	\$55.10
Operations Manager	PEPRA	\$ 65.48	\$ 136,198	\$71.50
Wastewater Technician II	PEPRA	\$ 32.19	\$ 66,955	\$35.15
Water Resources Manager	PEPRA	\$ 47.87	\$ 99,570	\$52.44
Water Treatment Plant Operator II	PEPRA	\$ 30.95	\$ 64,376	\$32.35
Water Treatment Plant Operator III	Tier II	\$ 44.24	\$ 92,019	\$46.24
Water Treatment Plant Operator Lead	Tier II	\$ 48.66	\$ 101,213	\$50.86
TOTAL		\$ 997.48	\$ 2,074,750	\$1,066.59

Revenue Sources

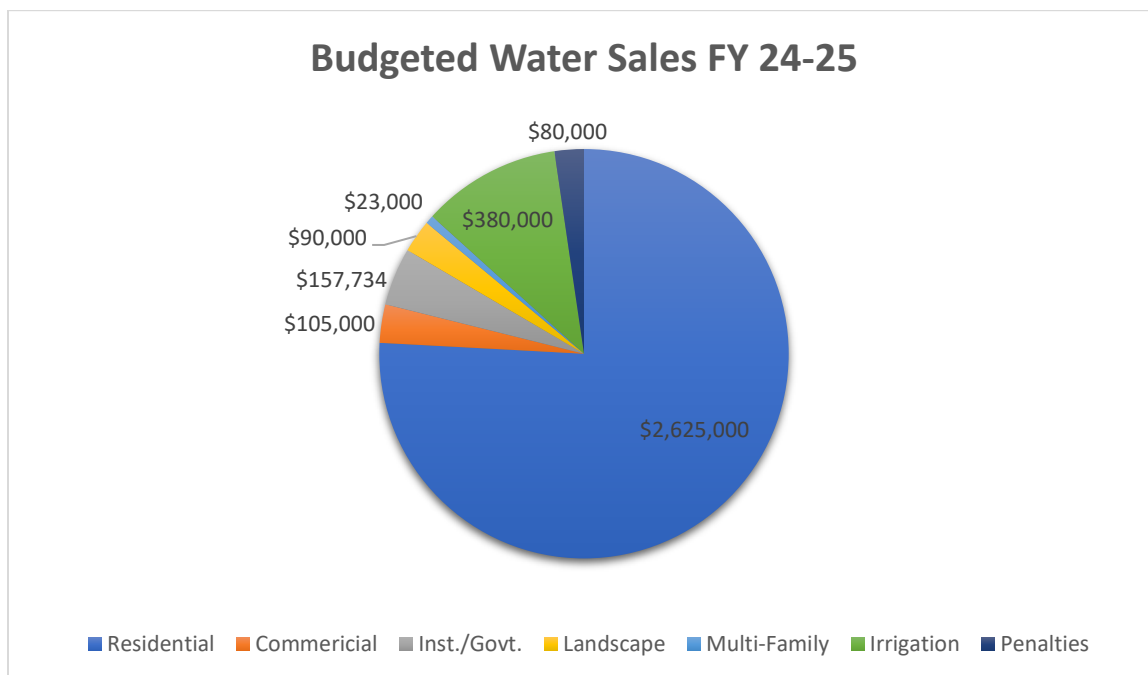
District revenues are divided into three broad categories: Water Operating Revenue, Wastewater Operating Revenue, and Non-Operating Revenue.

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 23-24, treated water sales are estimated to total \$3,000,734, which is approximately 85% of water operating revenues and approximately 51% of total revenue. Water sales are expected to increase in FY 24-25 due to the outcome of the cost of service analysis and expected rate increases. Residential water sales are projected to be substantially similar to the FY 23-24 estimates, with a projected total of \$3,000,000 representing 86% of water operating revenue and 54% of total revenue. For FY 24-25, the supplementary charge will continue to be separated for greater transparency and better tracking.

Untreated (irrigation) water sales are estimated to total approximately \$436,772 for FY 23-24, which is 12% of water operating revenues and 7% 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 24-25 is anticipated at a total of \$380,000, representing 11% 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 \$2,330,000 in FY 23-24 and with a proposed revenue of \$2,787,500 for FY 24-25. Grant revenues for this upcoming budget year are anticipated at approximately \$3 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 23-24 is estimated to be \$1,928,807 which is 83% of non-operating revenues, and 32% of total revenue. It is anticipated that property tax revenue will increase for FY 24-25 to \$2,100,000.

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 23-24 was \$133,294, which was roughly 6% of non-operating revenues, and 2% of total revenue. The FY 24-25 estimated payment is expected to be \$135,000.

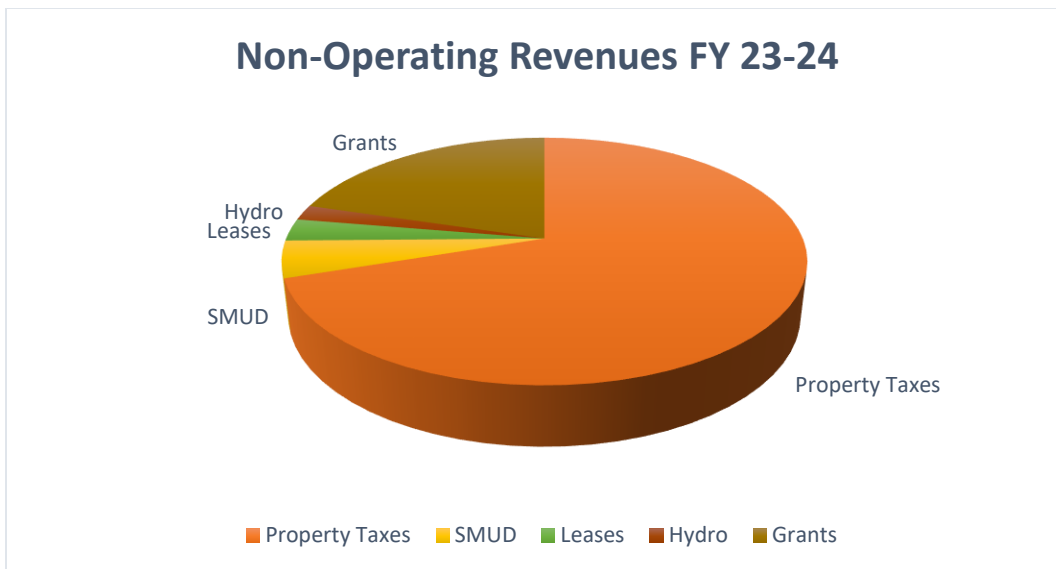
Interest, Leases, Hydroelectric

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. Lease revenue is estimated to be \$80,000 for FY 23-24, 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 23-24, the hydroelectric royalty payments are estimated to be \$55,000, 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 \$3-8 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. This amount will be reduced on year ten July 1, 2025. 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 23-24, the revenue is estimated to be \$653,000, 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 Zone is projected to total \$185,000 for FY 23-24, which is roughly 3% of the total revenues. This revenue is expected to increase slightly for FY 24-25 and the projected revenue is \$200,000. This restricted 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 23-24 and the last five years are summarized below. Due to a District-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 next 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	FYE 22-23 Actual	FY 23-24 Amended Budget	FY 23-24 Actual As of 3/31/24	FY 24-25 Proposed Budget	% Change
WATER OPERATING REVENUE										
Water Sales										
Residential Sales	\$ 1,862,227	\$ 2,411,551	\$ 3,139,700	\$ 2,873,804	\$ 3,200,000	\$ 3,003,257	\$ 3,000,000	\$ 2,003,968	\$2,625,000	-13%
Irrigation Sales - Raw water	\$ 317,330	\$ 416,369	\$ 395,020	\$ 388,465	\$ 560,000	\$ 326,333	\$ 436,772	\$ 311,553	\$380,000	-13%
Commercial Sales	\$ 260,936	\$ 315,497	\$ 100,018	\$ 94,169	\$ -	\$ 103,662	\$ -	\$ 68,614	\$105,000	
Institution/Government	\$ 144,049	\$ 132,635	\$ 162,075	\$ 170,158	\$ -	\$ 168,065	\$ -	\$ 105,156	\$157,734	
Landscape (treated irrigation water)	\$ 62,640	\$ 70,553	\$ 93,572	\$ 82,070	\$ -	\$ 69,269	\$ -	\$ 74,138	\$90,000	
Multi-Family Residential	\$ 22,570	\$ 21,632	\$ 24,423	\$ 20,867	\$ -	\$ 22,607	\$ -	\$ 15,932	\$23,000	
Penalties	\$ 46,739	\$ 50,625	\$ 600	\$ 200	\$ 45,400	\$ 63,511	\$ 68,000	\$ 54,259	\$80,000	18%
Connection Fees (now "New Meter Installation")	\$ 10,951	\$ 59,679	\$ 11,500	\$ 76,084	\$ -	\$ 17,526	\$ -	\$ -	\$ -	
Sub-Total	\$ 2,498,183	\$ 2,837,352	\$ 3,546,820	\$ 3,338,553	\$ 3,805,400	\$ 3,410,627	\$ 3,504,772	\$2,369,780	\$3,460,734	-1%
NON OPERATING REVENUE										
Property Taxes	\$ 1,577,792	\$ 1,657,978	\$ 1,769,095	\$ 1,867,047	\$ 1,900,850	\$ 2,010,456	\$ 2,000,000	\$ 1,103,553	\$2,100,000	5%
Leases	\$ 73,023	\$ 70,000	\$ 101,929	\$ 101,177	\$ 88,200	\$ 107,437	\$ 80,000	\$ 57,326	\$80,000	0%
Interest Income	\$ 18,884	\$ 75,443	\$ 92,402	\$ 10,379	\$ 2,500	\$ 13,899	\$ 250,000	\$ 122,128	\$350,000	40%
New Meter Materials & Labor Charges						\$ 8,053	\$ -	\$ 1,854	\$5,000	
Construction Meter Rental						\$ 37,328	\$ -	\$ 768	\$2,500	
New Meter Installation (see connection fees)								\$ 13,368	\$20,000	
Grants (2)								\$ 1,000	\$0	
Sale of Assets	\$ -	\$ 1,605	\$ 3,500	\$ -	\$ -	\$ 43,264	\$ -	\$ 40,191	\$40,000	
SMUD	\$ 108,515	\$ 108,515	\$ 116,443	\$ 126,179	\$ -	\$ 241,297	\$ 110,000	\$ 133,294	\$135,000	23%
Hydro	\$ 43,259	\$ 60,000	\$ -	\$ 55,574	\$ 54,212	\$ 36,486	\$ 55,000	\$ 36,680	\$55,000	0%
Sub-total Non-Operating	\$ 1,821,473	\$ 1,973,541	\$ 2,083,369	\$ 2,160,356	\$ 2,045,762	\$ 2,498,220	\$ 2,495,000	\$ 1,510,162	\$2,787,500	12%
TOTAL WATER REVENUE	\$ 4,319,656	\$ 4,810,893	\$ 5,630,189	\$ 5,498,909	\$ 5,851,162	\$ 5,908,847	\$ 5,999,772	\$ 3,879,942	\$6,248,234	4%
WASTEWATER OPERATING REVENUE										
Zone Charges	\$ 311,547	\$ 313,372	\$ 196,169	\$ 185,883	\$ 188,400	\$ 208,708	\$ 185,000	\$ 138,229	\$200,000	8%
Escrow Fees	\$ 33,600	\$ 28,000	\$ 24,020	\$ 22,100	\$ 30,000	\$ 14,079	\$ 12,000	\$ 8,296	\$12,000	0%
Septic Design Fees	\$ 1,200	\$ 3,000	\$ 5,940	\$ 3,280	\$ 1,500	\$ 3,280	\$ 3,500	\$ 820	\$3,000	-14%
Interest Income	\$ 3,175	\$ 16,894	\$ 4,366	\$ 2,234	\$ 520	\$ 18,511	\$ 10,000	\$ 3,691	\$10,000	0%
Other			\$ 4,100	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Wastewater Revenue	\$ 349,522	\$ 361,266	\$ 234,595	\$ 216,497	\$ 220,420	\$ 244,578	\$ 210,500	\$ 151,036	\$ 225,000	7%
TOTAL REVENUE	\$ 4,669,178	\$ 5,172,159	\$ 5,864,784	\$ 5,715,406	\$ 6,071,582	\$ 6,153,425	\$ 6,210,272	\$ 4,030,978	\$ 6,473,234	4%
Supplemental Charge (restricted) (1)	\$ 657,545	\$ 549,529	\$ 662,210	\$ 663,592	\$ 667,000	\$ 665,137	\$ 653,000	\$ 440,958	\$665,000	2%
Grants (3)			\$ 119,514	\$ 119,514	\$ 169,514	\$ 567,607	\$ 3,200,000	\$ 562,112	\$3,000,000	-6%
Total with Grants & Supplemental Charge	\$ 5,326,723	\$ 5,721,688	\$ 6,646,508	\$ 6,498,512	\$ 6,908,096	\$ 7,386,169	\$ 10,063,272	\$ 5,034,048	\$10,138,234	1%

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

(2) - Grants (fund 100)

(3) - Grants (Restricted to CIP projects)

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
- 5600 – General Administration & Customer Service
- 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 FY25 BUDGET											
Accounts	EXPENSES:	FY 21-22 Budget	FY 21-22 Actual	FY22-23 Budget	FY 22-23 Actual	FY 23-24 Amended Budget	FY 23-24 Actual As of 3/31/24	% of Budget Remaining	FY 24-25 Proposed	% change	
100-5100-50100	Salaries	\$ 163,354	\$ 109,580	\$ 157,169	\$ 154,589	\$ 213,320	\$ 126,080	41%	\$ 230,271	8%	
100-5100-50102	Overtime	\$ 13,642	\$ 10,359	\$ 13,642	\$ 24,072	\$ 14,000	\$ 12,864	8%	\$ 14,000	0%	
100-5100-50103	Standby Pay	\$ 11,867	\$ 7,530	\$ 11,867	\$ 14,820	\$ 13,150	\$ 5,583	58%	\$ 17,625	34%	
100-5100-50200	Payroll Taxes	\$ 14,865	\$ 9,629	\$ 14,302	\$ 14,622	\$ 20,265	\$ 10,615	48%	\$ 21,876	8%	
100-5100-50300	Health Insurance	\$ 51,860	\$ 25,538	\$ 51,860	\$ 44,651	\$ 52,966	\$ 43,272	18%	\$ 64,585	22%	
100-5100-50302	Insurance - Workers Comp.	\$ 6,857	\$ 7,044	\$ 6,857	\$ 8,573	\$ 6,336	\$ 4,298	32%	\$ 7,051	11%	
100-5100-50400	PERS Retirement Expense	\$ 14,223	\$ 11,473	\$ 13,469	\$ 16,067	\$ 16,808	\$ 13,316	21%	\$ 22,397	33%	
100-5100-50401	PERS UAL	\$ 11,926	\$ 9,756	\$ 10,683	\$ 10,351	\$ 54,800	\$ 54,800	0%	\$ 71,528	31%	
100-5100-50402	Pension Expense (GASB 68 - per FYE audit)	\$ -	\$ -	\$ -	\$ 816,542	\$ -	\$ 146,743				
	TOTAL WAGES & BENEFITS	\$ 288,594	\$ 190,909	\$ 279,849	\$ 1,104,287	\$ 391,646	\$ 417,571	-7%	\$ 449,333	15%	
100-5100-51100	Materials & Supplies	\$ 10,765	\$ 13,412	\$ 11,410	\$ 54,906	\$ 17,100	\$ 4,373	74%	\$ 21,600	26%	
100-5100-51101	Durables/Rentals/Leases	\$ 344	\$ 1,300	\$ 3,200	\$ 114,068	\$ 7,400	\$ 442	94%	\$ 5,900	-20%	
100-5100-51103	Safety/PPE Supplies	\$ -	\$ -	\$ -	\$ -	\$ 6,600	\$ 2,143	68%	\$ 6,800	3%	
100-5100-51104	Software Licenses	\$ -	\$ -	\$ -	\$ -	\$ 271	\$ 271	0%	\$ -	-100%	
100-5100-51200	Vehicle Maintenance	\$ 4,632	\$ 4,929	\$ 5,589	\$ 4,253	\$ 4,850	\$ 6,814	-40%	\$ 9,200	90%	
100-5100-51201	Vehicle Operating - Fuel	\$ 5,683	\$ 9,555	\$ 8,380	\$ 9,724	\$ 9,150	\$ 5,833	36%	\$ 13,700	50%	
100-5100-51300	Professional Services	\$ 37,359	\$ 107,758	\$ 84,236	\$ 161,614	\$ 91,800	\$ 60,462	34%	\$ 75,500	-18%	
100-5100-52100	Staff Development/Certifications	\$ -	\$ 59	\$ 750	\$ 40	\$ 1,250	\$ 298	76%	\$ 1,000	-20%	
100-5100-52102	Utilities	\$ 10,715	\$ 10,034	\$ 19,267	\$ 10,424	\$ 10,250	\$ 10,224	0%	\$ 10,950	7%	
100-5100-52105	Government Regulation Fees	\$ 60,000	\$ 148,355	\$ 80,000	\$ 83,223	\$ 118,000	\$ 17,540	85%	\$ 112,000	-5%	
100-5100-52108	Membership/Subscriptions	\$ 391	\$ -	\$ 415	\$ -	\$ 150	\$ 50	67%	\$ 150	0%	
100-5100-71100	Capital Expenses	\$ -	\$ -	\$ -	\$ -	\$ 8,250	\$ 9,276	-12%	\$ 4,000	-52%	
	NON-LABOR EXP	\$ 129,889	\$ 295,401	\$ 213,247	\$ 438,252	\$ 275,071	\$ 117,726	57%	\$ 260,800	-5%	
updated 4/24/24	TOTAL DEPARTMENT EXPENSES	\$ 418,483	\$ 486,310	\$ 493,096	\$ 1,542,539	\$ 666,717	\$ 535,297	20%	\$ 710,133	7%	

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 FY25 BUDGET										
Accounts	EXPENSES:	FY 21-22 Budget	FY 21-22 Actual	FY22-23 Budget	FY 22-23 Actual	FY 23-24 Amended Budget	FY 23-24 Actual As of 3/31/24	% of Budget Remaining	FY 24-25 Proposed	% Change
100-5200-50100	Salaries	\$ 322,851	\$ 229,602	\$ 308,538	\$ 237,624	\$ 323,240	\$ 169,671	48%	\$ 374,707	16%
100-5200-50101	Part-time/Temp Wages	\$ 1,065		\$ 976	\$ 13,527	\$ 5,000	\$ 9,621	-92%	\$ 5,000	0%
100-5200-50102	Overtime	\$ 20,648	\$ 27,891	\$ 20,252	\$ 22,884	\$ 24,800	\$ 15,451	38%	\$ 24,800	0%
100-5200-50103	Standby Pay	\$ 13,260	\$ 14,800	\$ 13,260	\$ 18,680	\$ 21,550	\$ 10,964	49%	\$ 28,125	31%
100-5200-50200	Payroll Taxes	\$ 29,379	\$ 24,172	\$ 28,077	\$ 21,144	\$ 30,708	\$ 14,623	52%	\$ 35,597	16%
100-5200-50300	Health Insurance	\$ 115,737	\$ 61,392	\$ 115,737	\$ 62,688	\$ 77,835	\$ 56,935	27%	\$ 97,165	25%
100-5200-50302	Insurance - Workers Comp.	\$ 15,689	\$ 9,035	\$ 15,285	\$ 9,869	\$ 7,250	\$ 4,959	32%	\$ 81,027	1018%
100-5200-50400	PERS Retirement Expense	\$ 30,867	\$ 24,579	\$ 29,450	\$ 23,165	\$ 38,412	\$ 17,832	54%	\$ 38,558	0%
100-5200-50401	PERS UAL	\$ 214,481	\$ 190,251	\$ 208,325	\$ 201,844	\$ 79,709	\$ 79,709	0%	\$ 104,041	31%
100-5200-50402	Pension Expense (GASB 68 - per FYE audit)	\$ -	\$ -	\$ -	\$ 229,733	\$ -	\$ 213,444			
	TOTAL WAGES & BENEFITS	\$ 763,977	\$ 581,724	\$ 739,900	\$ 841,158	\$ 608,504	\$ 593,209	3%	\$ 789,020	30%
100-5200-51100	Materials & Supplies	\$ 18,000	\$ 20,405	\$ 25,000	\$ 18,288	\$ 14,500	\$ 8,203	43%	\$ 17,250	19%
100-5200-51101	Durables/Rentals/Leases	\$ 2,000	\$ 4,710	\$ 2,000	\$ 2,655	\$ 1,450	\$ 195	87%	\$ -	-100%
100-5200-51103	Safety/PPE Supplies	\$ -	\$ -	\$ -	\$ -	\$ 3,250	\$ 2,933	10%	\$ 8,950	175%
100-5200-51104	Software Licenses	\$ -	\$ -	\$ -	\$ -	\$ 542	\$ 542		\$ 150	-72%
100-5200-51200	Vehicle Maintenance	\$ 6,152	\$ 9,412	\$ 10,213	\$ 12,366	\$ 8,900	\$ 10,645	-20%	\$ 11,275	27%
100-5200-51201	Vehicle Operating - Fuel	\$ 12,070	\$ 20,805	\$ 18,210	\$ 28,347	\$ 21,000	\$ 17,932	15%	\$ 29,300	40%
100-5200-51300	Professional Services	\$ 2,354	\$ 5,482	\$ 5,984	\$ 2,152	\$ 5,000	\$ 10,002	-100%	\$ 10,000	100%
100-5200-52100	Staff Development/Training	\$ 147	\$ 147	\$ 750	\$ 655	\$ 750	\$ -	100%	\$ 1,000	33%
100-5200-52102	Utilities	\$ 1,337	\$ 1,862	\$ 1,420	\$ 3,525	\$ 2,750	\$ 3,425	-25%	\$ 3,500	27%
100-5200-52108	Membership/Subscriptions	\$ 391	\$ -	\$ 358	\$ -	\$ 150	\$ 50	67%	\$ 150	0%
100-5200-71100	Capital Expenses	\$ -	\$ -	\$ -	\$ -	\$ 1,750	\$ 3,155	-80%	\$ 1,500	-14%
	NON-LABOR EXP	\$ 42,451	\$ 62,822	\$ 63,935	\$ 67,988	\$ 60,042	\$ 57,082	5%	\$ 83,075	38%
updated 4/24/24	TOTAL DEPARTMENT EXPENSES	\$ 806,428	\$ 644,546	\$ 803,835	\$ 909,146	\$ 668,546	\$ 650,291	3%	\$ 872,095	30%

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 FY25 BUDGET										
Accounts	EXPENSES:	FY 21-22 Budget	FY 21-22 Actual	FY22-23 Budget	FY 22-23 Actual	FY 23-24 Amended Budget	FY 23-24 Actual As of 3/31/24	% of Budget Remaining	FY 24-25 Proposed	% Change
100-5300-50100	Salaries	\$ 250,264	\$ 196,493	\$ 244,058	\$ 190,326	\$ 229,802	\$ 159,488	31%	\$ 255,347	11%
100-5300-50102	Overtime	\$ 25,118	\$ 25,815	\$ 25,097	\$ 29,282	\$ 34,496	\$ 19,943	42%	\$ 28,000	-19%
100-5300-50103	Standby Pay	\$ 9,688	\$ 15,760	\$ 9,688	\$ 15,710	\$ 15,720	\$ 11,282	28%	\$ 21,050	34%
100-5300-50200	Payroll Taxes	\$ 22,774	\$ 20,127	\$ 22,209	\$ 17,809	\$ 21,831	\$ 14,196	35%	\$ 24,258	11%
100-5300-50300	Health Insurance	\$ 64,914	\$ 51,683	\$ 64,914	\$ 53,961	\$ 63,996	\$ 51,442	20%	\$ 60,398	-6%
100-5300-50302	Insurance - Workers Comp.	\$ 9,488	\$ 5,331	\$ 9,426	\$ 5,579	\$ 4,722	\$ 2,877	39%	\$ 60,961	1191%
100-5300-50400	PERS Retirement Expense	\$ 32,592	\$ 21,156	\$ 31,790	\$ 19,572	\$ 31,777	\$ 17,434	45%	\$ 32,544	2%
100-5300-50401	PERS UAL	\$ 20,466	\$ 48,782	\$ 20,466	\$ 51,755	\$ 59,781	\$ 59,781	0%	\$ 78,030	31%
100-5300-50402	Pension Expense (GASB 68 - per FYE audit)	\$ -	\$ -	\$ -	\$ 172,300	\$ -	\$ 160,083			
	TOTAL WAGES & BENEFITS	\$ 435,304	\$ 385,147	\$ 427,648	\$ 556,294	\$ 462,126	\$ 496,526	-7%	\$ 560,588	21%
100-5300-51100	Materials & Supplies	\$ 72,000	\$ 71,382	\$ 85,426	\$ 94,044	\$ 82,500	\$ 71,551	13%	\$ 85,500	4%
100-5300-51101	Durables/Rentals/Leases	\$ 1,245	\$ 691	\$ 13,300	\$ 599	\$ 250	\$ 422	-69%	\$ -	-100%
100-5300-51103	Safety/PPE Supplies	\$ -	\$ -	\$ -	\$ -	\$ 2,750	\$ 2,191	20%	\$ 3,850	40%
100-5300-51104	Software Licenses	\$ -	\$ -	\$ -	\$ -	\$ 271	\$ 570	-110%	\$ 750	177%
100-5300-51200	Vehicle Maintenance	\$ 6,284	\$ 2,454	\$ 17,134	\$ 2,812	\$ 6,500	\$ 4,695	28%	\$ 4,450	-32%
100-5300-51201	Vehicle Operating - Fuel	\$ 8,484	\$ 6,090	\$ 8,993	\$ 6,546	\$ 7,750	\$ 4,812	38%	\$ 8,750	13%
100-5300-51202	Building Maintenance	\$ -	\$ 14,641	\$ 289	\$ 4,072	\$ 7,500	\$ 91	99%	\$ 5,000	-33%
100-5300-51300	Professional Services	\$ 8,617	\$ 3,629	\$ 24,135	\$ 24,338	\$ 32,250	\$ 32,014	1%	\$ 28,000	-13%
100-5300-52100	Staff Development/Training	\$ 2,441	\$ 307	\$ 2,587	\$ 253	\$ 1,250	\$ 200	84%	\$ 1,250	0%
100-5300-52102	Utilities	\$ 214,327	\$ 226,066	\$ 227,186	\$ 233,857	\$ 222,500	\$ 171,792	23%	\$ 302,700	36%
100-5300-52105	Government Regulation Fees	\$ 26,311	\$ 32,021	\$ 26,311	\$ 3,257	\$ 6,500	\$ 8,822	-36%	\$ 8,250	27%
100-5300-52108	Membership/Subscriptions	\$ 391	\$ (40)	\$ 391	\$ 611	\$ -	\$ 50		\$ -	
100-5300-71100	Capital Expenses	\$ -	\$ 1,525	\$ -	\$ -	\$ 19,750	\$ 8,438	57%	\$ 16,500	-16%
	NON-LABOR EXP	\$ 340,100	\$ 357,241	\$ 405,752	\$ 370,389	\$ 389,771	\$ 305,648	22%	\$ 465,000	19%
updated 4/24/24	TOTAL DEPARTMENT EXPENSES	\$ 775,404	\$ 742,388	\$ 833,400	\$ 926,683	\$ 851,897	\$ 802,174	6%	\$ 1,025,588	20%

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 TREATED WATER DEPARTMENT 5400 FY25 BUDGET										
Accounts	EXPENSES:	FY 21-22 Budget	FY 21-22 Actual	FY22-23 Budget	FY 22-23 Actual	FY 23-24 Amended Budget	FY 23-24 Actual As of 3/31/24	% of Budget Remaining	FY 24-25 Proposed	% Change
100-5400-50100	Salaries	\$ 416,998	\$ 422,003	\$ 417,609	\$ 430,996	\$ 440,075	\$ 342,890	22%	\$ 457,449	4%
100-5400-50102	Overtime	\$ 39,846	\$ 37,125	\$ 40,329	\$ 42,738	\$ 46,800	\$ 22,864	51%	\$ 32,000	-32%
100-5400-50103	Standby Pay	\$ 20,030	\$ 15,710	\$ 20,030	\$ 15,710	\$ 15,720	\$ 11,612	26%	\$ 21,050	34%
100-5400-50200	Payroll Taxes	\$ 37,947	\$ 36,946	\$ 38,002	\$ 37,845	\$ 41,807	\$ 27,877	33%	\$ 43,458	4%
100-5400-50300	Health Insurance	\$ 101,964	\$ 99,070	\$ 101,964	\$ 120,998	\$ 109,881	\$ 106,458	3%	\$ 120,997	10%
100-5400-50302	Insurance - Workers Comp.	\$ 17,157	\$ 9,165	\$ 6,405	\$ 9,677	\$ 5,207	\$ 4,939	5%	\$ 10,598	104%
100-5400-50400	PERS Retirement Expense	\$ 47,899	\$ 43,347	\$ 48,008	\$ 41,620	\$ 52,768	\$ 34,133	35%	\$ 48,984	-7%
100-5400-50401	PERS UAL	\$ 90,000	\$ 34,148	\$ 90,000	\$ 36,641	\$ 109,599	\$ 109,599	0%	\$ 143,056	31%
100-5400-50402	Pension Expense (GASB 68 - per FYE audit)	\$ -	\$ -	\$ -	\$ 315,883	\$ -	\$ 293,486			
	TOTAL WAGES & BENEFITS	\$ 771,841	\$ 697,515	\$ 762,347	\$ 1,052,108	\$ 821,857	\$ 953,858	-16%	\$ 877,591	7%
100-5400-51100	Materials & Supplies	\$ 75,000	\$ 153,910	\$ 135,000	\$ 186,988	\$ 158,500	\$ 65,751	59%	\$ 144,500	-9%
100-5400-51101	Durables/Rentals/Leases	\$ 2,000	\$ 1,084	\$ 2,171	\$ 12,480	\$ 12,250	\$ 5,075	59%	\$ -	-100%
100-5400-51103	Safety/PPE Supplies		\$ -	\$ -	\$ -	\$ 8,500	\$ 6,370	25%	\$ 9,000	6%
100-5400-51104	Software Licenses	\$ -	\$ -	\$ -	\$ -	\$ 542	\$ 542	0%	\$ -	-100%
100-5400-51200	Vehicle Maintenance	\$ 13,233	\$ 19,753	\$ 23,500	\$ 47,962	\$ 31,750	\$ 23,156	27%	\$ 22,250	-30%
100-5400-51201	Vehicle Operating - Fuel	\$ 19,535	\$ 30,964	\$ 28,517	\$ 32,934	\$ 31,250	\$ 21,351	32%	\$ 42,250	35%
100-5400-51202	Building Maintenance		\$ -	\$ -	\$ -	\$ 1,250	\$ -	100%	\$ 1,250	0%
100-5400-51300	Professional Services	\$ 5,000	\$ 12,146	\$ 7,529	\$ 5,001	\$ 10,000	\$ 6,895	31%	\$ 11,000	10%
100-5400-52100	Staff Development/Training	\$ 191	\$ 263	\$ 750	\$ 3,162	\$ 3,250	\$ 230	93%	\$ 3,250	0%
100-5400-52102	Utilities	\$ 17,267	\$ 13,826	\$ 19,495	\$ 15,038	\$ 11,500	\$ 14,284	-24%	\$ 16,600	44%
100-5400-52105	Government Regulation Fees	\$ 31,802	\$ 8,685	\$ 17,120	\$ 37,968	\$ 42,350	\$ 43,941	-4%	\$ 46,500	10%
100-5400-52108	Membership/Subscriptions		\$ -	\$ -	\$ -	\$ 100	\$ 50	50%	\$ 100	0%
100-5400-71100	Capital Expenses		\$ -	\$ -	\$ -	\$ 10,450	\$ 4,387	58%	\$ 15,350	47%
	NON-LABOR EXP	\$ 164,028	\$ 240,630	\$ 234,082	\$ 341,533	\$ 321,692	\$ 192,032	40%	\$ 312,050	-3%
updated 4/24/24	TOTAL DEPARTMENT EXPENSES	\$ 935,869	\$ 938,145	\$ 996,429	\$ 1,393,641	\$ 1,143,549	\$ 1,145,890	0%	\$ 1,189,641	4%

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 FY25 BUDGET										
Accounts	EXPENSES:	FY 21-22 Budget	FY 21-22 Actual	FY22-23 Budget	FY 22-23 Actual	FY 23-24 Amended Budget	FY 23-24 Actual As of 3/31/24	% of Budget Remaining	FY 24-25 Proposed	% Change
100-5600-50100	Salaries	\$ 487,026	\$ 549,256	\$ 547,774	\$ 542,165	\$ 649,530	\$ 498,563	23%	\$ 752,803	16%
100-5600-50101	Part-time/Temp Wages	\$ 22,682	\$ 63,082	\$ 19,948	\$ 66,837	\$ 15,000	\$ 6,295	58%	\$ 15,000	0%
100-5600-50102	Overtime	\$ 2,624	\$ 834	\$ 2,734	\$ 43	\$ -	\$ 31		\$ 100	
100-5600-50103	Automobile Allowance	\$ -	\$ -	\$ 2,000	\$ 5,000	\$ 7,600	\$ 4,411	42%	\$ 7,600	0%
100-5600-50104	Retiree Benefit	\$ 22,827	\$ 15,575	\$ 9,973	\$ 13,860	\$ 26,000	\$ 40,270	-55%	\$ 50,196	93%
100-5600-50105	Director Compensation	\$ 21,993	\$ 23,200	\$ 24,360	\$ 24,000	\$ 24,000	\$ 18,000	25%	\$ 24,000	0%
100-5600-50106	Moving Expenses	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ -		\$ -	
100-5600-50200	Payroll Taxes	\$ 44,320	\$ 46,515	\$ 49,847	\$ 42,968	\$ 60,981	\$ 38,718	37%	\$ 71,516	17%
100-5600-50300	Health Insurance	\$ 112,128	\$ 93,867	\$ 69,772	\$ 81,745	\$ 96,397	\$ 98,802	-2%	\$ 127,189	32%
100-5600-50302	Insurance - Workers Comp.	\$ 6,268	\$ 3,140	\$ 6,383	\$ 2,312	\$ 3,021	\$ 2,140	29%	\$ 3,773	25%
100-5600-50400	PERS Retirement	\$ 45,900	\$ 68,710	\$ 47,256	\$ 47,223	\$ 60,215	\$ 47,861	21%	\$ 64,898	8%
100-5600-50401	PERS UAL	\$ 175,151	\$ 191,051	\$ 207,229	\$ 191,493	\$ 159,417	\$ 159,417	0%	\$ 208,081	31%
100-5600-50402	Pension Expense (GASB 68 - per FYE audit)	\$ -	\$ -	\$ -	\$ 459,466	\$ -	\$ 426,889		\$ -	
100-5600-50403	Def. Comp Ret. Exp.	\$ 2,200	\$ -	\$ 2,350	\$ -	\$ 9,450	\$ 4,714	50%	\$ 10,250	8%
updated 4/24/24	TOTAL WAGES & BENEFITS	\$ 943,119	\$ 1,055,230	\$ 989,626	\$ 1,487,112	\$ 1,111,611	\$ 1,346,111	-21%	\$ 1,335,406	20%
100-5600-51100	Materials & Supplies	\$ 27,691	\$ 10,153	\$ 41,467	\$ 12,094	\$ 15,350	\$ 7,231	53%	\$ 13,275	-14%
100-5600-51101	Durable/Rentals/Leases	\$ 8,569	\$ 8,777	\$ 15,486	\$ 1,705	\$ 8,525	\$ 6,025	29%	\$ 6,800	-20%
100-5600-51102	Office Supplies	\$ 37,815	\$ 62,546	\$ 68,832	\$ 28,540	\$ 21,400	\$ 15,953	25%	\$ 23,600	10%
100-5600-51103	Safety/ PPE Supplies	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 387	61%	\$ 1,000	0%
100-5600-51104	Software Licenses	\$ -	\$ -	\$ -	\$ -	\$ 48,230	\$ 54,526	-13%	\$ 68,750	43%
100-5600-51200	Vehicle Maintenance	\$ 256	\$ 18	\$ -	\$ 803	\$ 3,250	\$ 147	95%	\$ 3,250	0%
100-5600-51201	Vehicle Operating - Fuel	\$ -	\$ -	\$ -	\$ -	\$ 3,250	\$ 1,547	52%	\$ 3,250	0%
100-5600-51202	Building Maintenance	\$ -	\$ 8,531	\$ -	\$ 2,243	\$ 10,000	\$ 10,817	-8%	\$ 9,000	-10%
100-5600-51300	Professional Services	\$ 135,000	\$ 218,750	\$ 227,000	\$ 317,496	\$ 335,700	\$ 298,369	11%	\$ 235,850	-30%
100-5600-51301	Insurance - General Liability	\$ 96,684	\$ 80,520	\$ 84,546	\$ 93,830	\$ 100,000	\$ 89,754	10%	\$ 98,000	-2%
100-5600-51302	Legal	\$ 96,467	\$ 69,975	\$ 96,476	\$ 40,328	\$ 80,000	\$ 62,885	21%	\$ 85,000	6%
100-5600-51303	Audit	\$ 14,444	\$ 18,410	\$ 21,968	\$ 16,160	\$ 22,200	\$ 25,526	-15%	\$ 20,000	-10%
100-5600-51304	Board Training/Travel	\$ -	\$ 4,300	\$ -	\$ -	\$ 17,500	\$ 9,653	45%	\$ 17,500	0%
100-5600-51305	Accounting (NEW)	\$ -	\$ -	\$ -	\$ -	\$ 80,000	\$ -	0%	\$ 160,000	100%
100-5600-52100	Staff Development/Travel	\$ 2,733	\$ 9,931	\$ 6,204	\$ 19,484	\$ 24,200	\$ 19,345	20%	\$ 30,700	27%
100-5600-52102	Utilities	\$ 41,096	\$ 65,295	\$ 45,654	\$ 27,558	\$ 62,175	\$ 34,989	44%	\$ 68,960	11%
100-5600-52103	Bank Charges	\$ 344	\$ 1,617	\$ 425	\$ 375	\$ 500	\$ 1,878	-276%	\$ 1,800	260%
100-5600-52104	Payroll Processing	\$ 22,827	\$ 25,068	\$ 25,871	\$ 24,725	\$ 26,400	\$ 20,625	22%	\$ 30,000	14%
100-5600-52105	Government Regulation Fees	\$ 5,919	\$ 5,910	\$ -	\$ 8,301	\$ 8,955	\$ 9,388	-5%	\$ 11,250	26%
100-5600-52106	Elections	\$ 10,253	\$ -	\$ 9,399	\$ 7,418	\$ -	\$ -		\$ 9,500	28%
100-5600-52107	Other Miscellaneous Expense	\$ -	\$ 8,480	\$ -	\$ 6,441	\$ 1,500	\$ 1,709	-14%	\$ 1,500	0%
100-5600-52108	Membership/Subscriptions	\$ 33,972	\$ 40,112	\$ 57,941	\$ 49,737	\$ 43,320	\$ 39,200	10%	\$ 45,120	4%
100-5600-52109	Low-Income Rate Assistance Program	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ 9,511	73%	\$ 35,000	0%
100-5600-52110	Recruitment	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ 3,127	-25%	\$ 3,000	20%
	NON-LABOR EXP	\$ 534,070	\$ 638,395	\$ 701,269	\$ 657,238	\$ 950,955	\$ 722,592	24%	\$ 982,105	3%
updated 4/24/24	TOTAL DEPARTMENT EXPENSES	\$ 1,477,189	\$ 1,693,625	\$ 1,690,895	\$ 2,144,350	\$ 2,062,566	\$ 2,068,703	0%	\$ 2,317,511	12%

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.

Community Disposal System

The CDS refers to 137 properties that are connected to a community wastewater collection system and community leach field. These properties each have their own septic tank for removal and treatment of solids. Following individual property septic tank treatment, their wastewater is collected in sanitary sewer conveyance piping, then pumped by a central pump station to a community leach field for subsurface disposal.

Non-Community Disposal System

Non-CDS refers to approximately 1,019 properties that utilize individual property wastewater disposal systems. These properties each have their own individual septic tank and on-site disposal of wastewater.

ALT WASTEWATER ZONE DEPARMTENT 6100 FY25 BUDGET										
Accounts	EXPENSES:	FY 21-22 Budget	FY 21-22 Actual	FY22-23 Budget	FY 22-23 Actual	FY 23-24 Amended Budget	FY 23-24 Actual As of 3/31/24	% of Budget Remaining	FY 24-25 Proposed	% Change
200-6100-50100	Salaries	\$ 103,049	\$ 94,610	\$ 80,789	\$ 143,385	\$ 132,360	\$ 105,547	20%	\$ 168,687	27%
200-6100-50102	Overtime	\$ 913	\$ 241	\$ 1,047	\$ 1,019	\$ 1,272	\$ 161	87%	\$ 400	-69%
200-6100-50200	Payroll Taxes	\$ 9,377	\$ 7,251	\$ 6,326	\$ 10,843	\$ 12,574	\$ 7,856	38%	\$ 16,025	27%
200-6100-50300	Health Insurance	\$ 31,570	\$ 20,124	\$ 20,981	\$ 32,498	\$ 38,850	\$ 30,204	22%	\$ 39,795	2%
200-6100-50302	Insurance - Workers Comp.	\$ 2,697	\$ 1,553	\$ 1,088	\$ 1,614	\$ 1,360	\$ 840	38%	\$ 2,440	79%
200-6100-50400	PERS Retirement Expense	\$ 8,129	\$ 8,478	\$ 7,944	\$ 11,936	\$ 9,884	\$ 9,726	2%	\$ 13,326	35%
200-6100-50401	PERS UAL	\$ 13,565	\$ 14,635	\$ 14,634	\$ 15,526	\$ 34,873	\$ 34,873	0%	\$ 45,518	31%
200-6100-50402	Pension Expense (GASB 68 - per FYE audit)	\$ -	\$ -	\$ -	\$ 127,970	\$ -	\$ 93,382	0%	\$ -	
	TOTAL WAGES & BENEFITS	\$ 169,300	\$ 146,893	\$ 132,809	\$ 344,791	\$ 231,173	\$ 282,589	-22%	\$ 286,192	24%
200-6100-51100	Materials & Supplies	\$ 7,632	\$ 8,231	\$ 5,497	\$ 4,357	\$ 5,800	\$ 3,979	31%	\$ 5,800	0%
200-6100-51101	Durables/Rentals/Leases	\$ 2,932	\$ 580	\$ 3,107	\$ 578	\$ 1,600	\$ 162	90%	\$ 1,200	-25%
200-6100-51103	Safety/PPE Supplies	\$ -	\$ -	\$ -	\$ -	\$ 3,500	\$ 1,571	55%	\$ 2,900	-17%
200-6100-51104	Software/Licenses	\$ -	\$ -	\$ -	\$ -	\$ 1,651	\$ 666	60%	\$ 715	-57%
200-6100-51200	Vehicle Maintenance	\$ 2,220	\$ 2,529	\$ 4,788	\$ 1,831	\$ 1,550	\$ 4,051	-161%	\$ 3,900	152%
200-6100-51201	Vehicle Operating - Fuel	\$ 6,387	\$ 4,888	\$ 6,770	\$ 4,772	\$ 5,000	\$ 3,252	35%	\$ 7,000	40%
200-6100-51300	Professional Services	\$ 11,012	\$ 24,525	\$ 150,000	\$ 70,496	\$ 99,000	\$ 22,420	77%	\$ 73,500	-26%
200-6100-51301	Insurance - General Liability	\$ 5,441	\$ 4,374	\$ -	\$ 4,826	\$ 5,309	\$ 5,174	3%	\$ 5,600	5%
200-6100-52100	Staff Development/Training	\$ 315	\$ 59	\$ 333	\$ 1,948	\$ 2,000	\$ 472	76%	\$ 2,569	28%
200-6100-52101	Travel	\$ -	\$ -	\$ -	\$ 106	\$ -	\$ 79		\$ 100	
200-6100-52102	Utilities	\$ 14,000	\$ 14,196	\$ 16,492	\$ 19,491	\$ 12,250	\$ 10,286	16%	\$ 11,500	-6%
200-6100-52105	Government Regulation Fees	\$ 36,831	\$ 41,049	\$ 34,221	\$ 47,754	\$ 56,250	\$ 44,247	21%	\$ 65,700	17%
200-6100-52108	Membership/Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ 150	\$ 296	-97%		-100%
200-6100-71100	Capital Expense	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	100%	\$ 2,500	-50%
	NON-LABOR EXP	\$ 86,770	\$ 100,431	\$ 221,208	\$ 156,159	\$ 199,060	\$ 96,655	51%	\$ 182,984	-8%
updated 4/24/24	TOTAL DEPARTMENT EXPENSES	\$ 256,070	\$ 247,324	\$ 354,017	\$ 500,950	\$ 430,233	\$ 379,244	12%	\$ 469,176	9%

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 15% difference from the FY 23-24 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 the accounts added are Accounting and Recruitment in 5600.

CONSOLIDATED EXPENSES								
5100-6100 Accounts	EXPENSES:	FY 21-22 Actual	FY 22-23 Budget	FY 22-23 FYE Actual	AMENDED FY 23-24 Budget	FY 23-24 Total Expenses	Proposed FY 24-25 Budget	% increase
50100	Salaries	\$ 1,601,545	\$ 1,755,937	\$ 1,699,085	\$ 1,988,327	\$ 1,402,239	\$ 2,239,263	13%
50101	Part-time (not on payroll)	\$ 63,082	\$ 20,924	\$ 80,364	\$ 20,000	\$ 9,782	\$ 20,000	0%
50102	Overtime	\$ 102,265	\$ 103,101	\$ 120,038	\$ 121,368	\$ 71,314	\$ 99,300	-18%
50103	Standby Pay	\$ 53,800	\$ 54,845	\$ 64,920	\$ 66,140	\$ 39,441	\$ 87,850	33%
50104	Retiree Benefit	\$ 15,575	\$ 9,973	\$ 13,860	\$ 26,000	\$ 4,411	\$ 7,600	-71%
50105	Director Stipend	\$ 23,200	\$ 24,360	\$ 24,000	\$ 24,000	\$ 18,000	\$ 24,000	0%
50200	Payroll Taxes	\$ 144,639	\$ 158,763	\$ 145,231	\$ 188,167	\$ 113,885	\$ 212,730	13%
50300	Health Insurance	\$ 257,808	\$ 425,228	\$ 396,541	\$ 439,925	\$ 387,113	\$ 510,129	16%
50302	Insurance - Workers Comp.	\$ 35,269	\$ 45,444	\$ 37,624	\$ 27,896	\$ 20,053	\$ 165,849	495%
50400	PERS Retirement Expense	\$ 177,743	\$ 177,917	\$ 159,583	\$ 209,865	\$ 140,302	\$ 220,708	5%
50401	PERS UAL	\$ 488,624	\$ 551,337	\$ 507,610	\$ 498,179	\$ 498,179	\$ 650,254	31%
50403	Def Comp Retirement Expense	\$ -	\$ -	\$ -	\$ 9,450	\$ 4,714	\$ 10,250	8%
	TOTAL WAGES & BENEFITS	\$ 2,963,550	\$ 3,327,829	\$ 3,248,856	\$ 3,619,317	\$ 2,709,433	\$ 4,247,933	17%
51100	Materials & Supplies	\$ 277,493	\$ 303,800	\$ 370,677	\$ 293,750	\$ 161,088	\$ 287,925	-2%
51101	Durable Goods/Rentals	\$ 17,142	\$ 39,264	\$ 132,085	\$ 31,475	\$ 12,321	\$ 13,900	-56%
51102	Office Supplies	\$ 62,546	\$ 68,832	\$ 28,540	\$ 21,400	\$ 15,953	\$ 23,600	10%
51103	PPE/Safety Equipment	\$ -	\$ -	\$ -	\$ 25,600	\$ 15,595	\$ 32,500	27%
51104	Software/Licenses	\$ -	\$ -	\$ -	\$ 48,230	\$ 57,117	\$ 70,365	46%
51200	Vehicle Maintenance	\$ 39,094	\$ 61,224	\$ 70,027	\$ 56,800	\$ 49,508	\$ 54,325	-4%
51201	Vehicle Operating - Fuel	\$ 36,450	\$ 70,870	\$ 101,139	\$ 46,150	\$ 54,727	\$ 104,250	126%
51202	Building Maintenance	\$ 23,172	\$ 289	\$ 6,315	\$ 18,750	\$ 10,908	\$ 15,250	-19%
51300	Professional Services	\$ 372,290	\$ 498,884	\$ 581,097	\$ 573,750	\$ 430,162	\$ 433,850	-24%
51301	Insurance - General Liability	\$ 84,894	\$ 84,546	\$ 98,656	\$ 100,000	\$ 89,754	\$ 98,000	-2%
51302	Legal	\$ 69,975	\$ 96,476	\$ 156,159	\$ 80,000	\$ 62,885	\$ 85,000	6%
51303	Audit	\$ 18,410	\$ 21,968	\$ 16,160	\$ 22,200	\$ 25,526	\$ 20,000	-10%
51304	Board Training/Travel				\$ 17,500	\$ 9,653	\$ 17,500	0%
51305	Accounting (NEW)				\$ -	\$ -	\$ 160,000	100%
52100	Staff Development/Training/Travel	\$ 10,765	\$ 11,374	\$ 25,542	\$ 32,700	\$ 20,545	\$ 39,769	22%
52102	Utilities	\$ 331,278	\$ 329,514	\$ 309,893	\$ 321,425	\$ 245,000	\$ 414,210	29%
52103	Bank Charges	\$ 1,617	\$ 425	\$ 375	\$ 500	\$ 1,878	\$ 1,800	260%
52104	Payroll Processing Fees	\$ 25,068	\$ 25,871	\$ 24,725	\$ 26,400	\$ 20,625	\$ 30,000	14%
52105	Government Regulation Fees	\$ 236,021	\$ 157,652	\$ 180,503	\$ 232,055	\$ 123,938	\$ 243,700	5%
52106	Elections	\$ -	\$ 9,399	\$ 7,418	\$ -	\$ -	\$ 9,500	35%
52107	Other Misc. Expenses	\$ 8,480	\$ -	\$ 6,441	\$ 1,500	\$ 1,709	\$ 1,500	0%
52108	Membership/Subscriptions	\$ 40,072	\$ 59,105	\$ 50,348	\$ 43,870	\$ 39,696	\$ 45,520	4%
52110	Recruitment (NEW)				\$ 2,500	\$ 3,127	\$ 3,000	20%
71100	Capital Expenses	\$ 1,525	\$ -	\$ -	\$ 45,200	\$ 25,256	\$ 39,850	-12%
	NON-LABOR EXP	\$ 1,656,293	\$ 1,839,493	\$ 2,166,100	\$ 2,041,755	\$ 1,476,971	\$ 2,245,314	10%
Updated 4/24/24	TOTAL DEPARTMENT EXPENSES	\$ 4,619,843	\$ 5,167,322	\$ 5,414,956	\$ 5,661,072	\$ 4,186,404	\$ 6,493,247	15%

DRAFT FISCAL YEAR 2024-2025 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 Actual	FY 23-24 Amended	FY 23-24 Actual As of 3/31/24	FY 24-25 Proposed Budget	% Change
OPERATING EXPENSES WATER										
Source of Supply (5100)	\$ 479,341	\$ 352,468	\$ 296,866	\$ 377,070	\$ 419,520	\$ 1,542,539	\$ 666,717	\$ 535,297	\$ 710,133	7%
Trans & Dist Raw Water (5200)	\$ 694,531	\$ 689,151	\$ 734,568	\$ 766,908	\$ 808,007	\$ 909,146	\$ 668,546	\$ 650,291	\$ 872,095	30%
Water Treatment (5300)	\$ 603,755	\$ 672,713	\$ 787,821	\$ 723,918	\$ 776,534	\$ 926,683	\$ 851,897	\$ 802,174	\$ 1,025,588	20%
Trans & Dist Treated Water (5400)	\$ 703,764	\$ 827,030	\$ 770,081	\$ 953,445	\$ 937,803	\$ 1,393,641	\$ 1,143,549	\$ 1,145,890	\$ 1,189,641	4%
Customer Service (5500) inactive for FY24	\$ 217,877	\$ 215,433	\$ 214,409	\$ 236,720	\$ 302,298	\$ 204,818	\$ -	\$ -	\$ -	
Admin & Customer Service (5600)	\$ 1,087,332	\$ 1,519,128	\$ 1,452,342	\$ 1,375,671	\$ 1,143,324	\$ 2,144,350	\$ 2,062,566	\$ 2,068,703	\$ 2,317,511	12%
Total Operating Expenses (WATER)	\$ 3,786,600	\$ 4,275,923	\$ 4,256,087	\$ 4,433,727	\$ 4,387,486	\$ 7,121,177	\$ 5,393,275	\$ 5,202,355	\$ 6,114,968	13%
OPERATING EXPENSES ZONE										
On-Site Wastewater Disposal Zone (6100)	\$ 306,930	\$ 268,009	\$ 202,919	\$ 221,666	\$ 265,116	\$ 500,950	\$ 430,233	\$ 379,244	\$ 469,176	9%
Total Operating Expenses	\$ 4,093,530	\$ 4,543,932	\$ 4,459,006	\$ 4,655,393	\$ 4,652,602	\$ 7,622,127	\$ 5,823,508	\$ 5,581,599	\$ 6,584,143	13%
CAPITAL IMPROVEMENT PLAN (CIP)										
	\$ 11,682,810	\$ 7,816,272	\$ 3,084,123	\$ 3,190,400	\$ 1,151,000	\$ 758,540	\$ 1,313,000	\$ 516,742	\$ 558,500	
NON-OPERATING EXPENSES										
SWRCB loan pymt (Fund 112)	\$ 15,770	\$ 106,728	\$ 555,899	\$ 587,357	\$ 587,357	\$ 587,357		\$ 587,357	\$ 587,357	
GASB 68 pension expense (50402)	\$ -	\$ -	\$ -	\$ -	\$ 1,925,358	\$ 1,834,498				
GASB 75 OPEB Liability	\$ -	\$ -	\$ -	\$ -	\$ 1,440,554	\$ 1,594,921	\$ 1,334,027			
Retiree Benefits (101-5600-50104)	\$ -	\$ -	\$ -	\$ -	\$ 15,575	\$ 13,860	\$ 50,196	\$ 40,270	\$ 52,000	

Capital Improvement Projects

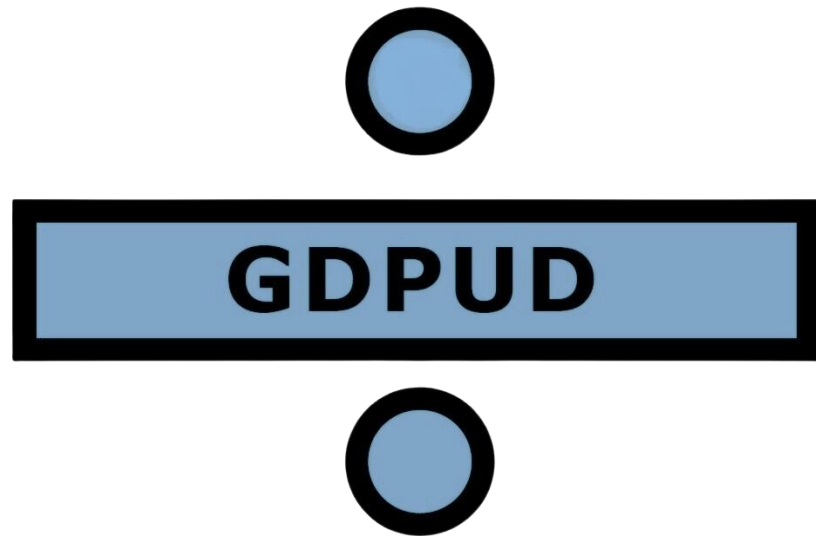
The five-year capital improvement plan (CIP) is adopted each year by the Board separately from the budget. The expenditures in the CIP for the current fiscal year are incorporated into this budget and shown as expenses within the Fund Summary. The second table are potential grant funded projects.

Table 1: CIP projects

CIP Project (Water)	FY 23-24 BUDGET Adopted 6/13/23	FY23-24 Amended CIP Adopted 10/10/23	3/31/24 YTD EXPENDITURES	FY 24-25	FY 25-26	FY 26-27	FY 27-28	Total FY 25-28
Priority 1								
Tunnel Inspection and Lining	\$ 65,000	\$ 65,000	\$ 4,200	\$ 65,000				\$ 65,000
Infrastructure Replacement/HQ Building	\$ 200,000	\$ 200,000	\$ 9,581	\$ 10,000	\$ 200,000			\$ 210,000
Distribution Tank Coating	\$ 275,000	\$ 275,000	\$ 8,008	\$ 175,000	\$ 175,000			\$ 350,000
Paving	\$ 75,000	\$ 50,000	\$ -	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 160,000
Vehicle Replacements	\$ 250,000	\$ 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	\$ 21,412					\$ -
Master Meters	\$ 80,000	\$ -	\$ 87,982					\$ -
Priority 2								
Pump Station Retrofit	\$ 12,000	\$ 12,000	\$ -	\$ 12,000	\$ 12,000	\$ 12,000		\$ 36,000
Repair Safety Walkways	\$ 35,000	\$ 2,500	\$ 848	\$ 5,000	\$ 5,000	\$ 5,000		\$ 15,000
Treated Water Line Replacement	\$ 65,000	\$ 65,000	\$ 492	\$ 65,000	\$ 70,000	\$ 75,000		\$ 210,000
Vehicle Replacements				\$ 100,000	\$ 100,000	\$ 250,000	\$ 250,000	\$ 700,000
Pressure Regulating Valves	\$ 50,000	\$ 20,000	\$ -	\$ 25,000	\$ 25,000	\$ 25,000		\$ 75,000
VFD Replacement Sweetwater Treatment Plant								\$ -
Priority 3								
Annual Canal Lining/Canal Improvements	\$ -	\$ 8,000	\$ -		\$ 100,000	\$ 100,000	\$ 100,000	\$ 300,000
Replace Air Release Valves	\$ 10,000	\$ 2,500	\$ 10,667	\$ 10,000	\$ 10,000	\$ 10,000		\$ 30,000
VFD Replacement Sweetwater Treatment Plant						\$ 100,000		\$ 100,000
SCADA Upgrades	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 225,000		\$ 325,000
Sub Total	\$ 1,117,000	\$ 1,103,000	\$ 516,742	\$ 507,000	\$ 837,000	\$ 842,000	\$ 390,000	\$ 2,576,000
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	\$ -					\$ -
CDS Garage				\$ 13,000				\$ 13,000
Geopump				\$ 7,500				\$ 7,500
Water Trailer				\$ 11,000				\$ 11,000
Backhoe Attachment or Used Mini Excavator				\$ 20,000				\$ 20,000
Sub Total	\$ 210,000	\$ 210,000	\$ -	\$ 51,500	\$ -	\$ -	\$ -	\$ 51,500
TOTAL	\$ 1,327,000	\$ 1,313,000	\$ 516,742	\$ 558,500	\$ 837,000	\$ 842,000	\$ 390,000	\$ 2,627,500

Table 2: Grant Funded projects

Potential Grant Funded Capital Projects	FY 23/24 BUDGET Adopted 6/13/23	FY23-24 Amended CIP Adopted 10/10/23	2.28.24 YTD EXPENDITURES	FY 24/25	FY 25/26	FY 26/27	FY 27/28	Total 22-28
Annual Canal Lining/Canal Improvements	\$ 120,000	\$ 120,000	\$ 33,952	\$ 120,000	\$ -	\$ -	\$ -	\$ 120,000
GRANT - USBR (AWARDED)	\$ (40,000)	\$ (40,000)	\$ -	\$ (40,000)	\$ -	\$ -	\$ -	\$ (40,000)
Dredging of Holding Reservoirs and Erosion	\$ 285,000	\$ 285,000	\$ 7,632	\$ -	\$ 5,000,000	\$ -	\$ -	\$ 5,000,000
GRANT - FEMA Emergency Funds (AWARDED)	\$ (285,000)	\$ (285,000)	\$ -	\$ -	\$ (1,500,000)	\$ -	\$ -	\$ (1,500,000)
AMI Meter Infrastructure	\$ 125,000	\$ 50,000	\$ 13,496	\$ 111,000	\$ -	\$ -	\$ -	\$ 111,000
GRANT - California State Appropriation	\$ (125,000)	\$ (50,000)	\$ (111,000)	\$ (111,000)	\$ -	\$ -	\$ -	\$ (111,000)
Infrastructure Generators	\$ 100,000	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRANT - California State Appropriation	\$ (100,000)	\$ (200,000)	\$ (139,000)	\$ -	\$ -	\$ -	\$ -	\$ -
Skid Steer w/Masticator	\$ 162,500	\$ 162,500	\$ 155,618	\$ -	\$ -	\$ -	\$ -	\$ -
GRANT - Cal Fire	\$ (162,500)	\$ (162,500)	\$ (149,027)	\$ -	\$ -	\$ -	\$ -	\$ -
Excavator w/Masticator	\$ 162,500	\$ 162,500	\$ 157,261	\$ -	\$ -	\$ -	\$ -	\$ -
GRANT - Cal Fire	\$ (162,500)	\$ (162,500)	\$ (149,027)	\$ -	\$ -	\$ -	\$ -	\$ -
Clearing Contract	\$ -	\$ -	\$ -	\$ 920,000	\$ -	\$ -	\$ -	\$ 920,000
GRANT - Cal Fire	\$ -	\$ -	\$ -	\$ (920,000)	\$ -	\$ -	\$ -	\$ (920,000)
Sweetwater Water Treatment 2MG Water Tank	\$ -	\$ -	\$ -	\$ 1,750,000	\$ -	\$ -	\$ -	\$ 1,750,000
GRANT - Federal Appropriation	\$ -	\$ -	\$ -	\$ (1,250,000)	\$ -	\$ -	\$ -	\$ (1,250,000)
Upper Canal Pipeline project	\$ -	\$ -	\$ -	\$ 8,900,000	\$ -	\$ -	\$ -	\$ 8,900,000
USDA Rural Development Grant	\$ -	\$ -	\$ -	\$ (8,900,000)	\$ -	\$ -	\$ -	\$ (8,900,000)
Canal Pipeline Improvements	\$ 1,333,333	\$ 1,333,333	\$ 12,243	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ -	\$ 3,900,000
GRANT - Cal OES HMPG	\$ (1,000,000)	\$ (1,000,000)	\$ -	\$ (1,000,000)	\$ (1,000,000)	\$ (1,000,000)	\$ -	\$ (3,000,000)
Develop Alternative Water Sources (Onion Creek)	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 1,000,000
Alternative Water Sources State Appropriation	\$ -	\$ -	\$ -	\$ (500,000)	\$ -	\$ -	\$ -	\$ (500,000)
Hydroelectric at Stumpy Meadows Reservoir	\$ -	\$ -	\$ -	\$ 5,000,000	\$ -	\$ -	\$ -	\$ 5,000,000
Hydroelectric Federal Appropriation	\$ -	\$ -	\$ -	\$ (5,000,000)	\$ -	\$ -	\$ -	\$ (5,000,000)
Solar on Walton and Sweetwater (Solar)	\$ -	\$ -	\$ -	\$ 2,000,000	\$ -	\$ -	\$ -	\$ 2,000,000
Solar on Walton and Sweetwater (Batteries)	\$ -	\$ -	\$ -	\$ 2,000,000	\$ -	\$ -	\$ -	\$ 2,000,000
Community Grant for Energy	\$ -	\$ -	\$ -	\$ (2,670,000)	\$ -	\$ -	\$ -	\$ (2,670,000)
PPP Loan	\$ -	\$ -	\$ -	\$ 1,333,000	\$ -	\$ -	\$ -	\$ 1,333,000
Develop Alternative Water Sources (Otter Creek)	\$ 85,000	\$ 85,000	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000
Sub Total	\$ 2,373,333	\$ 2,398,333	\$ 380,202	\$ 23,201,000	\$ 6,300,000	\$ 1,300,000	\$ -	\$ 32,134,000
CIP Project (GRANT FUNDED ZONE)								
CDS Lift Station Upgrade				\$ 833,000				\$ 833,000
GRANT - Prop 50				\$ (833,000)				\$ (833,000)
Wastewater Treatment Plant							\$ 750,000	\$ 750,000
ZONE Sub Total	\$ -	\$ -	\$ -	\$ 833,000	\$ -	\$ -	\$ 750,000	\$ 1,583,000
Grant Total	\$ (1,875,000)	\$ (1,900,000)	\$ (548,054)	\$ (21,224,000)	\$ (2,500,000)	\$ (1,000,000)	\$ -	\$ (24,724,000)
Total	\$ 498,333	\$ 498,333	\$ (167,852)	\$ 2,810,000	\$ 3,800,000	\$ 300,000	\$ 750,000	\$ 8,993,000
Future Projects (2029-2034)								
North Fork American River Pumping Plant								\$ 35,000,000
Secondary Reservoir								\$ 75,000,000
Line Extensions (Expanding the District)								\$ 5,000,000
							TOTAL	\$ 115,000,000



BOARD OF DIRECTORS

FY 23-24 BUDGET & CIP REVIEW AND FY 24-25 PROPOSED BUDGET

MAY, 2, 2024

NICHOLAS SCHNEIDER/JESSICA BUCKLE

**SOURCE OF SUPPLY
DEPARTMENT 5100
FY25 BUDGET**

Accounts	EXPENSES:	FY 21-22 Budget	FY 21-22 Actual	FY22-23 Budget	FY 22-23 Actual	FY 23-24 Amended Budget	FY 23-24 Actual As of 3/31/24	% of Budget Remaining	FY 24-25 Proposed	% change
100-5100-50100	Salaries	\$ 163,354	\$ 109,580	\$ 157,169	\$ 154,589	\$ 213,320	\$ 126,080	41%	\$ 238,801	12%
100-5100-50102	Overtime	\$ 13,642	\$ 10,359	\$ 13,642	\$ 24,072	\$ 14,000	\$ 12,864	8%	\$ 14,000	0%
100-5100-50103	Standby Pay	\$ 11,867	\$ 7,530	\$ 11,867	\$ 14,820	\$ 13,150	\$ 5,583	58%	\$ 17,625	34%
100-5100-50200	Payroll Taxes	\$ 14,865	\$ 9,629	\$ 14,302	\$ 14,622	\$ 20,265	\$ 10,615	48%	\$ 22,686	12%
100-5100-50300	Health Insurance	\$ 51,860	\$ 25,538	\$ 51,860	\$ 44,651	\$ 52,966	\$ 43,272	18%	\$ 66,208	25%
100-5100-50302	Insurance - Workers Comp.	\$ 6,857	\$ 7,044	\$ 6,857	\$ 8,573	\$ 6,336	\$ 4,298	32%	\$ 7,374	16%
100-5100-50400	PERS Retirement Expense	\$ 14,223	\$ 11,473	\$ 13,469	\$ 16,067	\$ 16,808	\$ 13,316	21%	\$ 23,071	37%
100-5100-50401	PERS UAL	\$ 11,926	\$ 9,756	\$ 10,683	\$ 10,351	\$ 54,800	\$ 54,800	0%	\$ 71,528	31%
100-5100-50402	<i>Pension Expense (GASB 68 - per FYE audit)</i>	\$ -	\$ -	\$ -	\$ 816,542	\$ -	\$ 146,743			
	TOTAL WAGES & BENEFITS	\$ 288,594	\$ 190,909	\$ 279,849	\$ 1,104,287	\$ 391,646	\$ 417,571	-7%	\$ 461,293	18%
100-5100-51100	Materials & Supplies	\$ 10,765	\$ 13,412	\$ 11,410	\$ 54,906	\$ 17,100	\$ 4,373	74%	\$ 21,600	26%
100-5100-51101	Durables/Rentals/Leases	\$ 344	\$ 1,300	\$ 3,200	\$ 114,068	\$ 7,400	\$ 442	94%	\$ 5,900	-20%
100-5100-51103	Safety/PPE Supplies	\$ -	\$ -	\$ -	\$ -	\$ 6,600	\$ 2,143	68%	\$ 6,800	3%
100-5100-51104	Software Licenses	\$ -	\$ -	\$ -	\$ -	\$ 271	\$ 271	0%	\$ -	-100%
100-5100-51200	Vehicle Maintenance	\$ 4,632	\$ 4,929	\$ 5,589	\$ 4,253	\$ 4,850	\$ 6,814	-40%	\$ 9,200	90%
100-5100-51201	Vehicle Operating - Fuel	\$ 5,683	\$ 9,555	\$ 8,380	\$ 9,724	\$ 9,150	\$ 5,833	36%	\$ 13,700	50%
100-5100-51300	Professional Services	\$ 37,359	\$ 107,758	\$ 84,236	\$ 161,614	\$ 91,800	\$ 60,462	34%	\$ 75,500	-18%
100-5100-52100	Staff Development/Certifications	\$ -	\$ 59	\$ 750	\$ 40	\$ 1,250	\$ 298	76%	\$ 1,000	-20%
100-5100-52102	Utilities	\$ 10,715	\$ 10,034	\$ 19,267	\$ 10,424	\$ 10,250	\$ 10,224	0%	\$ 10,950	7%
100-5100-52105	Government Regulation Fees	\$ 60,000	\$ 148,355	\$ 80,000	\$ 83,223	\$ 118,000	\$ 17,540	85%	\$ 112,000	-5%
100-5100-52108	Membership/Subscriptions	\$ 391	\$ -	\$ 415	\$ -	\$ 150	\$ 50	67%	\$ 150	0%
100-5100-71100	Capital Expenses	\$ -	\$ -	\$ -	\$ -	\$ 8,250	\$ 9,276	-12%	\$ 4,000	-52%
	NON-LABOR EXP	\$ 129,889	\$ 295,401	\$ 213,247	\$ 438,252	\$ 275,071	\$ 117,726	57%	\$ 260,800	-5%
updated 4/24/24	TOTAL DEPARTMENT EXPENSES	\$ 418,483	\$ 486,310	\$ 493,096	\$ 1,542,539	\$ 666,717	\$ 535,297	20%	\$ 722,093	8%

5100 – Source of Supply

5100 – Source of Supply

Durable Goods/Rentals	Costs
Emergency Equipment Rental	\$ 5,000
Misc Rental Equipment	\$ 750
Welding Tank Rentals	\$ 150
Total	\$ 5,900

Staff Development	Costs
Misc Training	\$ 1,000
Total	\$ 1,000

Materials & Supplies	Costs
Emergency Pipe (Ferguson)	\$ 1,000
Misc Daily Supplies or parts	\$ 2,500
Gravel	\$ 5,000
Erosion Control	\$ 7,500
Misc Pipe and Fittings	\$ 500
Disposable Goods - Oil/Chains	\$ 500
Maintenance on Spillway	\$ 1,250
Blade Sharpening	\$ 250
Disposable Welding Goods	\$ 350
Lumber (Wastegate/Crossing)	\$ 500
Steel	\$ 2,250
Total	\$ 21,600

Vehicle Maintenance	Costs
All Cycles	\$ 1,500
Divide Auto	\$ 500
Placerville Polaris	\$ 750
Misc Repair	\$ 500
Equipment Maintenance/Service	\$ 5,000
Tire Hub	\$ 950
Total	\$ 9,200

Utilities	Costs
Picovale (Gage Monitoring)	\$ 8,750
Verizon	\$ 2,000
Arcgis (ESRI)	\$ 200
Total	\$ 10,950

Safety PPE/Essentials	Costs
Sierra Safety	\$ 500
Waders	\$ 2,000
Misc.	\$ 500
Winter Gear	\$ 750
Uniforms	\$ 2,250
Employee Allowances	\$ 800
Total	\$ 6,800

Memberships/Subscriptions	Costs
Misc Membership	\$ 150
Total	\$ 150

Vehicle Operating Fuel	Costs
Wex (Unit #2)	\$ 7,000
Wex (Polaris)	\$ 450
Wex (Equipment)	\$ 6,250
Total	\$ 13,700

Government Reg. Fees	Costs
Dam Permit Fees	\$ 79,000
Water Rights	\$ 33,000
Total	\$ 112,000

Capital Expenses	Costs
Tracked Barrow	\$ 1,500
Snow Survey Equipment	\$ 2,500
Total	\$ 4,000

Professional Services	Costs
Western (Gage Maint./WR Rep.)	\$ 55,000
Western (Gage Repair)	\$ 8,000
Bennett (Stamp Dam Reporting)	\$ 5,000
Cal Fire (Growlersburg)	\$ 5,000
Infinity Tech (GIS)	\$ 2,500
Total	\$ 75,500

**RAW WATER
DEPARTMENT 5200
FY25 BUDGET**

Accounts	EXPENSES:	FY 21-22 Budget	FY 21-22 Actual	FY22-23 Budget	FY 22-23 Actual	FY 23-24 Amended Budget	FY 23-24 Actual As of 3/31/24	% of Budget Remaining	FY 24-25 Proposed	% Change
100-5200-50100	Salaries	\$ 322,851	\$ 229,602	\$ 308,538	\$ 237,624	\$ 323,240	\$ 169,671	48%	\$ 372,463	15%
100-5200-50101	Part-time/Temp Wages	\$ 1,065		\$ 976	\$ 13,527	\$ 5,000	\$ 9,621	-92%	\$ 5,000	0%
100-5200-50102	Overtime	\$ 20,648	\$ 27,891	\$ 20,252	\$ 22,884	\$ 24,800	\$ 15,451	38%	\$ 24,800	0%
100-5200-50103	Standby Pay	\$ 13,260	\$ 14,800	\$ 13,260	\$ 18,680	\$ 21,550	\$ 10,964	49%	\$ 28,125	31%
100-5200-50200	Payroll Taxes	\$ 29,379	\$ 24,172	\$ 28,077	\$ 21,144	\$ 30,708	\$ 14,623	52%	\$ 35,384	15%
100-5200-50300	Health Insurance	\$ 115,737	\$ 61,392	\$ 115,737	\$ 62,688	\$ 77,835	\$ 56,935	27%	\$ 96,624	24%
100-5200-50302	Insurance - Workers Comp.	\$ 15,689	\$ 9,035	\$ 15,285	\$ 9,869	\$ 7,250	\$ 4,959	32%	\$ 12,147	68%
100-5200-50400	PERS Retirement Expense	\$ 30,867	\$ 24,579	\$ 29,450	\$ 23,165	\$ 38,412	\$ 17,832	54%	\$ 38,381	0%
100-5200-50401	PERS UAL	\$ 214,481	\$ 190,251	\$ 208,325	\$ 201,844	\$ 79,709	\$ 79,709	0%	\$ 104,041	31%
100-5200-50402	<i>Pension Expense (GASB 68 - per FYE audit)</i>	\$ -	\$ -	\$ -	\$ 229,733	\$ -	\$ 213,444			
	TOTAL WAGES & BENEFITS	\$ 763,977	\$ 581,724	\$ 739,900	\$ 841,158	\$ 608,504	\$ 593,209	3%	\$ 716,964	18%
100-5200-51100	Materials & Supplies	\$ 18,000	\$ 20,405	\$ 25,000	\$ 18,288	\$ 14,500	\$ 8,203	43%	\$ 17,250	19%
100-5200-51101	Durables/Rentals/Leases	\$ 2,000	\$ 4,710	\$ 2,000	\$ 2,655	\$ 1,450	\$ 195	87%	\$ -	-100%
100-5200-51103	Safety/PPE Supplies	\$ -	\$ -	\$ -	\$ -	\$ 3,250	\$ 2,933	10%	\$ 8,950	175%
100-5200-51104	Software Licenses	\$ -	\$ -	\$ -	\$ -	\$ 542	\$ 542		\$ 150	-72%
100-5200-51200	Vehicle Maintenance	\$ 6,152	\$ 9,412	\$ 10,213	\$ 12,366	\$ 8,900	\$ 10,645	-20%	\$ 11,275	27%
100-5200-51201	Vehicle Operating - Fuel	\$ 12,070	\$ 20,805	\$ 18,210	\$ 28,347	\$ 21,000	\$ 17,932	15%	\$ 29,300	40%
100-5200-51300	Professional Services	\$ 2,354	\$ 5,482	\$ 5,984	\$ 2,152	\$ 5,000	\$ 10,002	-100%	\$ 10,000	100%
100-5200-52100	Staff Development/Training	\$ 147	\$ 147	\$ 750	\$ 655	\$ 750	\$ -	100%	\$ 1,000	33%
100-5200-52102	Utilities	\$ 1,337	\$ 1,862	\$ 1,420	\$ 3,525	\$ 2,750	\$ 3,425	-25%	\$ 3,500	27%
100-5200-52108	Membership/Subscriptions	\$ 391	\$ -	\$ 358	\$ -	\$ 150	\$ 50	67%	\$ 150	0%
100-5200-71100	Capital Expenses	\$ -	\$ -	\$ -	\$ -	\$ 1,750	\$ 3,155	-80%	\$ 1,500	-14%
	NON-LABOR EXP	\$ 42,451	\$ 62,822	\$ 63,935	\$ 67,988	\$ 60,042	\$ 57,082	5%	\$ 83,075	38%
updated 4/24/24	TOTAL DEPARTMENT EXPENSES	\$ 806,428	\$ 644,546	\$ 803,835	\$ 909,146	\$ 668,546	\$ 650,291	3%	\$ 800,039	20%

5200 – Transmission and Distribution of Raw Water

5200 – Transmission and Distribution of Raw Water

Materials -Other	Costs
Welding Tank Rental	\$ 150
Misc Rental Equipment	\$ 750
Total	\$ 900

Staff Development	Costs
Misc Training	\$ 1,000
Total	\$ 1,000

Materials & Supplies	Costs
Misc Daily Supplies	\$ 6,750
Pipe/Fittings	\$ 1,250
Gravel/Rock	\$ 2,500
Disposable Goods - Oil/Chains	\$ 2,250
USA Blue Book (Misc)	\$ 250
Disposable Welding Goods	\$ 750
Blade Sharpening	\$ 250
Lumber - Flume Repair/Wastegate	\$ 1,000
Grizzly Maintenance	\$ 2,250
Total	\$ 17,250

Vehicle Maintenance	Costs
All Cycles	\$ 3,375
Divide Auto	\$ 750
Misc. Repair	\$ 2,400
Equipment Maintenance/Service	\$ 2,500
Tire Hub	\$ 2,250
Total	\$ 11,275

Utilities	Costs
Arcgis (ESRI)	\$ 500
Verizon	\$ 3,000
Total	\$ 3,500

Safety PPE/Essentials	Costs
Sierra Safety	\$ 1,200
Capital Rubber (Waders)	\$ 1,250
Winter Gear	\$ 1,250
Uniforms	\$ 3,000
Misc.	\$ 250
Employee Allowances	\$ 2,000
Total	\$ 8,950

Vehicle Operating -Fuel	Costs
Wex (4.5 Units)	\$ 24,300
Wex (Equipment)	\$ 5,000
Total	\$ 29,300

Capital Expenses	Costs
Tracked Barrow	\$ 1,500
Total	\$ 1,500

Professional Services	Costs
Cal Fire (Growlersburg)	\$ 7,500
Infinity Tech (GIS)	\$ 2,500
Total	\$ 10,000

Memberships/Subscriptions	Costs
Misc Membership	\$ 150
Total	\$ 150

Software/Licenses	Costs
Safety Training/Misc.	\$ 150
Total	\$ 150

**WATER TREATMENT
DEPARTMENT 5300
FY25 BUDGET**

Accounts	EXPENSES:	FY 21-22 Budget	FY 21-22 Actual	FY22-23 Budget	FY 22-23 Actual	FY 23-24 Amended Budget	FY 23-24 Actual As of 3/31/24	% of Budget Remaining	FY 24-25 Proposed	% Change
100-5300-50100	Salaries	\$ 250,264	\$ 196,493	\$ 244,058	\$ 190,326	\$ 229,802	\$ 159,488	31%	\$ 255,071	11%
100-5300-50102	Overtime	\$ 25,118	\$ 25,815	\$ 25,097	\$ 29,282	\$ 34,496	\$ 19,943	42%	\$ 28,000	-19%
100-5300-50103	Standby Pay	\$ 9,688	\$ 15,760	\$ 9,688	\$ 15,710	\$ 15,720	\$ 11,282	28%	\$ 21,050	34%
100-5300-50200	Payroll Taxes	\$ 22,774	\$ 20,127	\$ 22,209	\$ 17,809	\$ 21,831	\$ 14,196	35%	\$ 24,232	11%
100-5300-50300	Health Insurance	\$ 64,914	\$ 51,683	\$ 64,914	\$ 53,961	\$ 63,996	\$ 51,442	20%	\$ 60,398	-6%
100-5300-50302	Insurance - Workers Comp.	\$ 9,488	\$ 5,331	\$ 9,426	\$ 5,579	\$ 4,722	\$ 2,877	39%	\$ 5,484	16%
100-5300-50400	PERS Retirement Expense	\$ 32,592	\$ 21,156	\$ 31,790	\$ 19,572	\$ 31,777	\$ 17,434	45%	\$ 32,522	2%
100-5300-50401	PERS UAL	\$ 20,466	\$ 48,782	\$ 20,466	\$ 51,755	\$ 59,781	\$ 59,781	0%	\$ 78,030	31%
100-5300-50402	<i>Pension Expense (GASB 68 - per FYE audit)</i>	\$ -	\$ -	\$ -	\$ 172,300	\$ -	\$ 160,083			
	TOTAL WAGES & BENEFITS	\$ 435,304	\$ 385,147	\$ 427,648	\$ 556,294	\$ 462,126	\$ 496,526	-7%	\$ 504,788	9%
100-5300-51100	Materials & Supplies	\$ 72,000	\$ 71,382	\$ 85,426	\$ 94,044	\$ 82,500	\$ 71,551	13%	\$ 85,500	4%
100-5300-51101	Durables/Rentals/Leases	\$ 1,245	\$ 691	\$ 13,300	\$ 599	\$ 250	\$ 422	-69%	\$ -	-100%
100-5300-51103	Safety/PPE Supplies	\$ -	\$ -	\$ -	\$ -	\$ 2,750	\$ 2,191	20%	\$ 3,850	40%
100-5300-51104	Software Licenses	\$ -	\$ -	\$ -	\$ -	\$ 271	\$ 570	-110%	\$ 750	177%
100-5300-51200	Vehicle Maintenance	\$ 6,284	\$ 2,454	\$ 17,134	\$ 2,812	\$ 6,500	\$ 4,695	28%	\$ 4,450	-32%
100-5300-51201	Vehicle Operating - Fuel	\$ 8,484	\$ 6,090	\$ 8,993	\$ 6,546	\$ 7,750	\$ 4,812	38%	\$ 8,750	13%
100-5300-51202	Building Maintenance	\$ -	\$ 14,641	\$ 289	\$ 4,072	\$ 7,500	\$ 91	99%	\$ 5,000	-33%
100-5300-51300	Professional Services	\$ 8,617	\$ 3,629	\$ 24,135	\$ 24,338	\$ 32,250	\$ 32,014	1%	\$ 28,000	-13%
100-5300-52100	Staff Development/Training	\$ 2,441	\$ 307	\$ 2,587	\$ 253	\$ 1,250	\$ 200	84%	\$ 1,250	0%
100-5300-52102	Utilities	\$ 214,327	\$ 226,066	\$ 227,186	\$ 233,857	\$ 222,500	\$ 171,792	23%	\$ 302,700	36%
100-5300-52105	Government Regulation Fees	\$ 26,311	\$ 32,021	\$ 26,311	\$ 3,257	\$ 6,500	\$ 8,822	-36%	\$ 8,250	27%
100-5300-52108	Membership/Subscriptions	\$ 391	\$ (40)	\$ 391	\$ 611	\$ -	\$ 50		\$ -	
100-5300-71100	Capital Expenses	\$ -	\$ 1,525	\$ -	\$ -	\$ 19,750	\$ 8,438	57%	\$ 16,500	-16%
	NON-LABOR EXP	\$ 340,100	\$ 357,241	\$ 405,752	\$ 370,389	\$ 389,771	\$ 305,648	22%	\$ 465,000	19%
updated 4/24/24	TOTAL DEPARTMENT EXPENSES	\$ 775,404	\$ 742,388	\$ 833,400	\$ 926,683	\$ 851,897	\$ 802,174	6%	\$ 969,788	14%

5300 – Water Treatment

5300 – Water Treatment

Materials -Other	Costs
Welding Tank Rental	\$ 250
Total	\$ 250

Staff Development	Costs
Misc Training	\$ 1,250
Total	\$ 1,250

Materials & Supplies	Costs
Chem Trac	\$ 1,750
Polymer	\$ 25,000
Misc Plumbing Supplies	\$ 4,500
Disinfection Chemicals	\$ 45,000
Misc Tool/Hardware Supplies	\$ 1,250
Calibration Solution - Repair Parts	\$ 5,500
Electronics/Tech	\$ 2,500
Total	\$ 85,500

Building Maintenance	Costs
General Maint./Upgrades	\$ 5,000
Total	\$ 5,000

Vehicle Maintenance	Costs
All Cycles	\$ 1,500
Divide Auto	\$ 750
Misc Repair	\$ 1,250
Tire Hub	\$ 950
Total	\$ 4,450

Utilities	Costs
Signal Services	\$ 1,250
Verizon	\$ 3,000
Ferrell Gas	\$ 14,500
Generator Fuel	\$ 6,250
PGE	\$ 272,000
ADT	\$ 2,750
El Dorado Disposal	\$ 2,750
Arcgis (ESRI)	\$ 200
Total	\$ 302,700

Safety PPE/Essentials	Costs
Sierra Safety	\$ 750
Uniforms	\$ 1,500
Employee Allowances	\$ 1,200
Misc	\$ 400
Total	\$ 3,850

Vehicle Operating -Fuel	Costs
Wex (2 Units)	\$ 8,750
Total	\$ 8,750

Government Reg. Fees	Costs
Laboratory Fees	\$ 4,000
Water Audit	\$ 2,750
AQMD	\$ 1,500
Total	\$ 8,250

Capital Expenses	Costs
Water Quality Sensors	\$ 10,000
Hydrant Buddy (Valve Exercising)	\$ 6,500
Total	\$ 16,500

JPIA Grant

Professional Services	Costs
A-Teem (Electrical Engineer)	\$ 8,000
Cal Fire (Growlersburg)	\$ 3,500
Holt (Generator Service)	\$ 13,250
Infinity Tech (GIS)	\$ 3,250
Total	\$ 28,000

Software/Licenses	Costs
Teamviewer	\$ 300
GIS annual Renewal	\$ 450
Total	\$ 750

**TRANSMISSION & DISTRIBUTION OF TREATED WATER
DEPARTMENT 5400
FY25 BUDGET**

Accounts	EXPENSES:	FY 21-22 Budget	FY 21-22 Actual	FY22-23 Budget	FY 22-23 Actual	FY 23-24 Amended Budget	FY 23-24 Actual As of 3/31/24	% of Budget Remaining	FY 24-25 Proposed	% Change
100-5400-50100	Salaries	\$ 416,998	\$ 422,003	\$ 417,609	\$ 430,996	\$ 440,075	\$ 342,890	22%	\$ 449,399	2%
100-5400-50102	Overtime	\$ 39,846	\$ 37,125	\$ 40,329	\$ 42,738	\$ 46,800	\$ 22,864	51%	\$ 32,000	-32%
100-5400-50103	Standby Pay	\$ 20,030	\$ 15,710	\$ 20,030	\$ 15,710	\$ 15,720	\$ 11,612	26%	\$ 21,050	34%
100-5400-50200	Payroll Taxes	\$ 37,947	\$ 36,946	\$ 38,002	\$ 37,845	\$ 41,807	\$ 27,877	33%	\$ 42,693	2%
100-5400-50300	Health Insurance	\$ 101,964	\$ 99,070	\$ 101,964	\$ 120,998	\$ 109,881	\$ 106,458	3%	\$ 119,915	9%
100-5400-50302	Insurance - Workers Comp.	\$ 17,157	\$ 9,165	\$ 6,405	\$ 9,677	\$ 5,207	\$ 4,939	5%	\$ 10,328	98%
100-5400-50400	PERS Retirement Expense	\$ 47,899	\$ 43,347	\$ 48,008	\$ 41,620	\$ 52,768	\$ 34,133	35%	\$ 44,390	-16%
100-5400-50401	PERS UAL	\$ 90,000	\$ 34,148	\$ 90,000	\$ 36,641	\$ 109,599	\$ 109,599	0%	\$ 143,056	31%
100-5400-50402	<i>Pension Expense (GASB 68 - per FYE audit)</i>	\$ -	\$ -	\$ -	\$ 315,883	\$ -	\$ 293,486			
	TOTAL WAGES & BENEFITS	\$ 771,841	\$ 697,515	\$ 762,347	\$ 1,052,108	\$ 821,857	\$ 953,858	-16%	\$ 862,831	5%
100-5400-51100	Materials & Supplies	\$ 75,000	\$ 153,910	\$ 135,000	\$ 186,988	\$ 158,500	\$ 65,751	59%	\$ 144,500	-9%
100-5400-51101	Durables/Rentals/Leases	\$ 2,000	\$ 1,084	\$ 2,171	\$ 12,480	\$ 12,250	\$ 5,075	59%	\$ -	-100%
100-5400-51103	Safety/PPE Supplies		\$ -	\$ -	\$ -	\$ 8,500	\$ 6,370	25%	\$ 9,000	6%
100-5400-51104	Software Licenses	\$ -	\$ -	\$ -	\$ -	\$ 542	\$ 542	0%	\$ -	-100%
100-5400-51200	Vehicle Maintenance	\$ 13,233	\$ 19,753	\$ 23,500	\$ 47,962	\$ 31,750	\$ 23,156	27%	\$ 22,250	-30%
100-5400-51201	Vehicle Operating - Fuel	\$ 19,535	\$ 30,964	\$ 28,517	\$ 32,934	\$ 31,250	\$ 21,351	32%	\$ 42,250	35%
100-5400-51202	Building Maintenance		\$ -	\$ -	\$ -	\$ 1,250	\$ -	100%	\$ 1,250	0%
100-5400-51300	Professional Services	\$ 5,000	\$ 12,146	\$ 7,529	\$ 5,001	\$ 10,000	\$ 6,895	31%	\$ 11,000	10%
100-5400-52100	Staff Development/Training	\$ 191	\$ 263	\$ 750	\$ 3,162	\$ 3,250	\$ 230	93%	\$ 3,250	0%
100-5400-52102	Utilities	\$ 17,267	\$ 13,826	\$ 19,495	\$ 15,038	\$ 11,500	\$ 14,284	-24%	\$ 16,600	44%
100-5400-52105	Government Regulation Fees	\$ 31,802	\$ 8,685	\$ 17,120	\$ 37,968	\$ 42,350	\$ 43,941	-4%	\$ 46,500	10%
100-5400-52108	Membership/Subscriptions		\$ -	\$ -	\$ -	\$ 100	\$ 50	50%	\$ 100	0%
100-5400-71100	Capital Expenses		\$ -	\$ -	\$ -	\$ 10,450	\$ 4,387	58%	\$ 15,350	47%
	NON-LABOR EXP	\$ 164,028	\$ 240,630	\$ 234,082	\$ 341,533	\$ 321,692	\$ 192,032	40%	\$ 312,050	-3%
updated 4/24/24	TOTAL DEPARTMENT EXPENSES	\$ 935,869	\$ 938,145	\$ 996,429	\$ 1,393,641	\$ 1,143,549	\$ 1,145,890	0%	\$ 1,174,881	3%

5400 – Transmission and Distribution of Treated Water

5400 – Transmission and Distribution of Treated Water

Materials -Other	Costs
Welding Tank Rental	\$ 250
Emergency Rental (Vac Trailer)	\$ 5,000
Total	\$ 5,250

Staff Development	Costs
Misc Training	\$ 3,250
Total	\$ 3,250

Materials & Supplies	Costs
Distribution Main/Lateral/Meter Supplies	\$ 100,000
Meters	\$ 12,000
Misc Daily Supplies	\$ 3,000
Backfill Material	\$ 12,000
Misc Pipe Material	\$ 750
Cold Patch/Cut Back	\$ 6,500
Disposable Welding Supplies	\$ 750
Tank Batteries	\$ 1,250
Signage, Replacement Equipment	\$ 5,000
Tools	\$ 1,500
Steel	\$ 1,750
Total	\$ 144,500

Vehicle Maintenance	Costs
All Cycles	\$ 2,750
Divide Auto	\$ 1,250
Truck Repair	\$ 5,000
Equip Ser/Main	\$ 9,000
Tire Hub	\$ 4,250
Total	\$ 22,250

Utilities	Costs
Picovale (Tank Level Monitoring)	\$ 3,500
Verizon	\$ 4,000
PGE	\$ 8,600
Arcgis (ESRI)	\$ 500
Total	\$ 16,600

Safety PPE/Essentials	Costs
Sierra Safety	\$ 2,500
Uniforms	\$ 3,750
Employee Allowances	\$ 2,000
Misc	\$ 750
Total	\$ 9,000

Professional Services	Costs
Cal Fire (Growlersburg)	\$ 3,500
Infinity Tech (GIS)	\$ 7,500
Total	\$ 11,000

Vehicle Operating -Fuel	Costs
Wex (4.5 Units)	\$ 40,000
Wex Equipment	\$ 2,250
Total	\$ 42,250

Government Reg. Fees	Costs
Laboratory Fees	\$ 12,750
SWRCB Fees	\$ 28,250
County Road Inspection	\$ 1,250
USA Service Alert	\$ 4,250
Total	\$ 46,500

Capital Expenses	Costs
Vibratory Plate	\$ 2,650
Flushing Equipment	\$ 3,000
Hydrant Buddy (Valve Exercising)	\$ 6,500
Hydraulic Jack Hammer	\$ 3,200
Total	\$ 15,350

Memberships/Subscriptions	Costs
Misc	\$ 100
Total	\$ 100

Building Maintenance	Costs
Pump Station Maintenance	\$ 1,250
Total	\$ 1,250

ACWA Grant

ADMINISTRATION & CUSTOMER SERVICE DEPARTMENT 5600 FY25 BUDGET										
Accounts	EXPENSES:	FY 21-22 Budget	FY 21-22 Actual	FY22-23 Budget	FY 22-23 Actual	FY 23-24 Amended Budget	FY 23-24 Actual As of 3/31/24	% of Budget Remaining	FY 24-25 Proposed	% Change
100-5600-50100	Salaries	\$ 487,026	\$ 549,256	\$ 547,774	\$ 542,165	\$ 649,530	\$ 498,563	23%	\$ 752,803	16%
100-5600-50101	Part-time/Temp Wages	\$ 22,682	\$ 63,082	\$ 19,948	\$ 66,837	\$ 15,000	\$ 6,295	58%	\$ 15,000	0%
100-5600-50102	Overtime	\$ 2,624	\$ 834	\$ 2,734	\$ 43	\$ -	\$ 31		\$ 100	
100-5600-50103	Automobile Allowance	\$ -	\$ -	\$ 2,000	\$ 5,000	\$ 7,600	\$ 4,411	42%	\$ 7,600	0%
100-5600-50104	Retiree Benefit	\$ 22,827	\$ 15,575	\$ 9,973	\$ 13,860	\$ 26,000	\$ 40,270	-55%	\$ 50,196	93%
100-5600-50105	Director Compensation	\$ 21,993	\$ 23,200	\$ 24,360	\$ 24,000	\$ 24,000	\$ 18,000	25%	\$ 24,000	0%
100-5600-50106	Moving Expenses	\$ -	\$ -	\$ -	\$ 10,000					
100-5600-50200	Payroll Taxes	\$ 44,320	\$ 46,515	\$ 49,847	\$ 42,968	\$ 60,981	\$ 38,718	37%	\$ 71,516	17%
100-5600-50300	Health Insurance	\$ 112,128	\$ 93,867	\$ 69,772	\$ 81,745	\$ 96,397	\$ 98,802	-2%	\$ 127,189	32%
100-5600-50302	Insurance - Workers Comp.	\$ 6,268	\$ 3,140	\$ 6,383	\$ 2,312	\$ 3,021	\$ 2,140	29%	\$ 3,773	25%
100-5600-50400	PERS Retirement	\$ 45,900	\$ 68,710	\$ 47,256	\$ 47,223	\$ 60,215	\$ 47,861	21%	\$ 64,898	8%
100-5600-50401	PERS UAL	\$ 175,151	\$ 191,051	\$ 207,229	\$ 191,493	\$ 159,417	\$ 159,417	0%	\$ 208,081	31%
100-5600-50402	Pension Expense (GASB 68 - per FYE audit)	\$ -	\$ -	\$ -	\$ 459,466	\$ -	\$ 426,889		\$ -	
100-5600-50403	Def. Comp Ret. Exp.	\$ 2,200	\$ -	\$ 2,350	\$ -	\$ 9,450	\$ 4,714	50%	\$ 10,250	8%
updated 4/24/24	TOTAL WAGES & BENEFITS	\$ 943,119	\$ 1,055,230	\$ 989,626	\$ 1,487,112	\$ 1,111,611	\$ 1,346,111	-21%	\$ 1,335,406	20%

corrected 100-5600 and 101-5600

Paid Quarterly to ACWA/JPIA

determined by FYE audit

5% of GM Salary

5600 – Administration and Customer Service

**ADMINISTRATION & CUSTOMER SERVICE
DEPARTMENT 5600
FY25 BUDGET**

Accounts	EXPENSES:	FY 21-22 Budget	FY 21-22 Actual	FY22-23 Budget	FY 22-23 Actual	FY 23-24 Amended Budget	FY 23-24 Actual As of 3/31/24	% of Budget Remaining	FY 24-25 Proposed	% Change
100-5600-51100	Materials & Supplies	\$ 27,691	\$ 10,153	\$ 41,467	\$ 12,094	\$ 15,350	\$ 7,231	53%	\$ 13,275	-14%
100-5600-51101	Durable/Rentals/Leases	\$ 8,569	\$ 8,777	\$ 15,486	\$ 1,705	\$ 8,525	\$ 6,025	29%	\$ 6,800	-20%
100-5600-51102	Office Supplies	\$ 37,815	\$ 62,546	\$ 68,832	\$ 28,540	\$ 21,400	\$ 15,953	25%	\$ 23,600	10%
100-5600-51103	Safety/PPE Supplies	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 387	61%	\$ 1,000	0%
100-5600-51104	Software Licenses	\$ -	\$ -	\$ -	\$ -	\$ 48,230	\$ 54,526	-13%	\$ 68,750	43%
100-5600-51200	Vehicle Maintenance	\$ 256	\$ 18	\$ -	\$ 803	\$ 3,250	\$ 147	95%	\$ 3,250	0%
100-5600-51201	Vehicle Operating - Fuel	\$ -	\$ -	\$ -	\$ -	\$ 3,250	\$ 1,547	52%	\$ 3,250	0%
100-5600-51202	Building Maintenance	\$ -	\$ 8,531	\$ -	\$ 2,243	\$ 10,000	\$ 10,817	-8%	\$ 9,000	-10%
100-5600-51300	Professional Services	\$ 135,000	\$ 218,750	\$ 227,000	\$ 317,496	\$ 335,700	\$ 298,369	11%	\$ 235,850	-30%
100-5600-51301	Insurance - General Liability	\$ 96,684	\$ 80,520	\$ 84,546	\$ 93,830	\$ 100,000	\$ 89,754	10%	\$ 98,000	-2%
100-5600-51302	Legal	\$ 96,467	\$ 69,975	\$ 96,476	\$ 40,328	\$ 80,000	\$ 62,885	21%	\$ 85,000	6%
100-5600-51303	Audit	\$ 14,444	\$ 18,410	\$ 21,968	\$ 16,160	\$ 22,200	\$ 25,526	-15%	\$ 20,000	-10%
100-5600-51304	Board Training/Travel	\$ -	\$ 4,300	\$ -	\$ -	\$ 17,500	\$ 9,653	45%	\$ 17,500	0%
100-5600-51305	Accounting (NEW)	\$ -	\$ -	\$ -	\$ -	\$ 80,000	\$ -	0%	\$ 160,000	100%
100-5600-52100	Staff Development/Travel	\$ 2,733	\$ 9,931	\$ 6,204	\$ 19,484	\$ 24,200	\$ 19,345	20%	\$ 30,700	27%
100-5600-52102	Utilities	\$ 41,096	\$ 65,295	\$ 45,654	\$ 27,558	\$ 62,175	\$ 34,989	44%	\$ 68,960	11%
100-5600-52103	Bank Charges	\$ 344	\$ 1,617	\$ 425	\$ 375	\$ 500	\$ 1,878	-276%	\$ 1,800	260%
100-5600-52104	Payroll Processing	\$ 22,827	\$ 25,068	\$ 25,871	\$ 24,725	\$ 26,400	\$ 20,625	22%	\$ 30,000	14%
100-5600-52105	Government Regulation Fees	\$ 5,919	\$ 5,910	\$ -	\$ 8,301	\$ 8,955	\$ 9,388	-5%	\$ 11,250	26%
100-5600-52106	Elections	\$ 10,253	\$ -	\$ 9,399	\$ 7,418				\$ 9,500	28%
100-5600-52107	Other Miscellaneous Expense	\$ -	\$ 8,480	\$ -	\$ 6,441	\$ 1,500	\$ 1,709	-14%	\$ 1,500	0%
100-5600-52108	Membership/Subscriptions	\$ 33,972	\$ 40,112	\$ 57,941	\$ 49,737	\$ 43,320	\$ 39,200	10%	\$ 45,120	4%
100-5600-52109	Low-Income Rate Assistance Program	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ 9,511	73%	\$ 35,000	0%
100-5600-52110	Recruitment	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ 3,127	-25%	\$ 3,000	20%
	NON-LABOR EXP	\$ 534,070	\$ 638,395	\$ 701,269	\$ 657,238	\$ 950,955	\$ 722,592	24%	\$ 982,105	3%
updated 4/24/24	TOTAL DEPARTMENT EXPENSES	\$1,477,189	\$1,693,625	\$1,690,895	\$2,144,350	\$2,062,566	\$2,068,703	0%	\$2,317,511	12%

previous contract was for 6 months

compared to FY22-23

5600 – Administration and Customer Service (cont.)

5600 – Administration

Govt Reg Fee (100-5600-52105)	Costs
LAFCO	\$ 7,200
Class A Licensing	\$ 550
Georgetown Fire Assesment Dist. Tax	\$ 3,000
EDC Environ MGMT (June)	\$ 350
EDC Transportation (June)	\$ 150
TOTAL	\$ 11,250

*NEW

Materials & Supplies (100-5600-51100)	Costs
Board Meeting Supplies	\$ 500
Booth cost & supplies for community events	\$ 300
Electronics/Technology	\$ 4,000
Furniture	\$ 700
Promotional Materials	\$ 5,000
Restroom Maint (both buildings)	\$ 2,500
General Supplies (non-consumable)	\$ 275
TOTAL	\$ 13,275

moved from office supplies
moved from office supplies

moved from office supplies

Staff Development/Travel (100-5600-52100)	Costs
ACWA Conference/Travel	\$ 13,000
Board Clerk Conference (annual)	\$ 2,600
CALPERLA Conference	\$ 2,000
CalPERS Meetings	\$ 400
CSDA	\$ 5,000
Education Reimbursements	\$ 3,000
Govt Tax Seminar (annual)	\$ 1,100
HR Training (annual)	\$ 500
Misc	\$ 2,600
Tyler Tech	\$ 500
TOTAL	\$ 30,700

Building Maintenance (100-5600-51202)	Costs
Repair main build dry rot	\$ 9,000
TOTAL	\$ 9,000

Office Supplies (100-5600-51102)	Costs
AP Check Stock/1099 Forms	\$ 600
Utility Billing paper/envelopes/postage	\$ 8,000
Copier Overhead	\$ 5,000
Misc. Office supplies	\$ 4,500
Postage	\$ 5,500
TOTAL	\$ 23,600

Professional Services (100-5600-51300)	Costs
CEQA compliance (eCorp)	\$ 7,500
Document Destruction	\$ 500
Engineering Consultant (Bennett)	\$ 30,000
Federal Advocacy (Vectis)	\$ 48,000
Financial Advisors (Optimized IP)	\$ 12,000
Grant Writing (Zanjero PSA)	\$ 20,000
IT services	\$ 4,500
Office Cleaning Services	\$ 5,500
Pest Control	\$ 2,000
Pre-employment screening	\$ 100
Cost of Service Analysis (WRE)	\$ 50,000
Tyler eCheck UB fees	\$ 1,250
Tyler Tech Acct. Software Maintenance	\$ 25,000
Utility Billing (Infosend)	\$ 14,500
Water Transfer (Zanjero PSA)	\$ 15,000
TOTAL	\$ 235,850

Moved from FY23-24

envelopes/paper/stamps to office

Accounting Services (100-5600-51305)	Costs
Lance, Soll & Lunghard, LLP	\$ 160,000
TOTAL	\$ 160,000

Bank Charges (100-5600-52103)	Costs
NSF Fees	\$ 300
Misc. Fees	\$ 1,500
TOTAL	\$ 1,800

processing fees

5600 – Administration (cont.)

Board Training (100-5600-51304)	Costs
Misc Training (\$2500 x 5)	\$ 12,500
Travel/Mileage (\$1000 x 5)	\$ 5,000
TOTAL	\$ 17,500

Memberships/Subscriptions (100-5600-52108)	Costs
ACWA	\$ 18,600
Amazon	\$ 130
AWWA	\$ 500
CALPERLA	\$ 380
CSDA	\$ 8,800
Divide Chamber of Commerce	\$ 60
ENR Annual Memb.	\$ 100
Garmin	\$ 150
iDrive annual sub (cloud server)	\$ 120
MCRWA	\$ 5,400
Mt. Democrat	\$ 240
RWA	\$ 7,600
Stamps.com	\$ 250
Postmaster (P.O. Box)	\$ 340
Wienhoff & Assoc. (Class A Lic.)	\$ 450
Misc	\$ 2,000
TOTAL	\$ 45,120

co construction
cost index

Software/Licenses (100-5600-51104)	Costs
Adobe Products	\$ 2,900
Arcgis (ESRI)	\$ 950
Cartegraph software	\$ 19,000
Microsoft	\$ 4,200
MOM software	\$ 7,300
Neptune 360 (Ferguson)	\$ 5,200
Stream line webhosting	\$ 4,500
Tyler Tech annual fee	\$ 9,700
WaterSMART Customer Portal	\$ 12,000
Misc	\$ 3,000
TOTAL	\$ 68,750

Utilities (100-5600-52102)	Costs
ADT Security	\$ 5,800
AT&T Fiber Internet	\$ 15,000
Verizon Office Phones	\$ 19,200
Garbage	\$ 1,810
PG&E	\$ 15,000
Powemet Global Communications	\$ 850
Ferrell Gas	\$ 4,000
Verizon Mobile	\$ 7,300
TOTAL	\$ 68,960

Vehicle Maint. (100-5600-51200)	Costs
Unit 1	\$ 3,250
TOTAL	\$ 3,250

Vehicle Fuel (100-5600-51201)	Costs
Unit 1	\$ 3,250
TOTAL	\$ 3,250

Director Compensation (100-5600-50105)	Costs
Board Meeting @ \$400 per mtg	\$ 24,000
TOTAL	\$ 24,000

Other Misc. Expense (100-5600-52107)	Costs
Misc expenses (public notices/meeting prep)	\$ 1,500
TOTAL	\$ 1,500

make account for public notices?

Durable Goods/Rentals/Leases (100-5600-51101)	Costs
Port. Bathroom Rental	\$ 3,800
Copier Lease	\$ 3,000
TOTAL	\$ 6,800

Recruitment (100-5600-52110)	Costs
Recruitment Advertising/Processing	\$ 3,000
TOTAL	\$ 3,000

**ALT WASTEWATER ZONE
DEPARTMENT 6100
FY25 BUDGET**

Accounts	EXPENSES:	FY 21-22 Budget	FY 21-22 Actual	FY22-23 Budget	FY 22-23 Actual	FY 23-24 Amended Budget	FY 23-24 Actual As of 3/31/24	% of Budget Remaining	FY 24-25 Proposed	% Change
200-6100-50100	Salaries	\$ 103,049	\$ 94,610	\$ 80,789	\$ 143,385	\$ 132,360	\$ 105,547	20%	\$ 168,687	27%
200-6100-50102	Overtime	\$ 913	\$ 241	\$ 1,047	\$ 1,019	\$ 1,272	\$ 161	87%	\$ 400	-69%
200-6100-50200	Payroll Taxes	\$ 9,377	\$ 7,251	\$ 6,326	\$ 10,843	\$ 12,574	\$ 7,856	38%	\$ 16,025	27%
200-6100-50300	Health Insurance	\$ 31,570	\$ 20,124	\$ 20,981	\$ 32,498	\$ 38,850	\$ 30,204	22%	\$ 39,795	2%
200-6100-50302	Insurance - Workers Comp.	\$ 2,697	\$ 1,553	\$ 1,088	\$ 1,614	\$ 1,360	\$ 840	38%	\$ 2,440	79%
200-6100-50400	PERS Retirement Expense	\$ 8,129	\$ 8,478	\$ 7,944	\$ 11,936	\$ 9,884	\$ 9,726	2%	\$ 13,326	35%
200-6100-50401	PERS UAL	\$ 13,565	\$ 14,635	\$ 14,634	\$ 15,526	\$ 34,873	\$ 34,873	0%	\$ 45,518	31%
200-6100-50402	<i>Pension Expense (GASB 68 - per FYE audit)</i>	\$ -	\$ -	\$ -	\$ 127,970	\$ -	\$ 93,382	0%	\$ -	
	TOTAL WAGES & BENEFITS	\$ 169,300	\$ 146,893	\$ 132,809	\$ 344,791	\$ 231,173	\$ 282,589	-22%	\$ 286,192	24%
200-6100-51100	Materials & Supplies	\$ 7,632	\$ 8,231	\$ 5,497	\$ 4,357	\$ 5,800	\$ 3,979	31%	\$ 5,800	0%
200-6100-51101	Durables/Rentals/Leases	\$ 2,932	\$ 580	\$ 3,107	\$ 578	\$ 1,600	\$ 162	90%	\$ 1,200	-25%
200-6100-51103	Safety/PPE Supplies	\$ -	\$ -	\$ -	\$ -	\$ 3,500	\$ 1,571	55%	\$ 2,900	-17%
200-6100-51104	Software/Licenses	\$ -	\$ -	\$ -	\$ -	\$ 1,651	\$ 666	60%	\$ 715	-57%
200-6100-51200	Vehicle Maintenance	\$ 2,220	\$ 2,529	\$ 4,788	\$ 1,831	\$ 1,550	\$ 4,051	-161%	\$ 3,900	152%
200-6100-51201	Vehicle Operating - Fuel	\$ 6,387	\$ 4,888	\$ 6,770	\$ 4,772	\$ 5,000	\$ 3,252	35%	\$ 7,000	40%
200-6100-51300	Professional Services	\$ 11,012	\$ 24,525	\$ 150,000	\$ 70,496	\$ 99,000	\$ 22,420	77%	\$ 73,500	-26%
200-6100-51301	Insurance - General Liability	\$ 5,441	\$ 4,374	\$ -	\$ 4,826	\$ 5,309	\$ 5,174	3%	\$ 5,600	5%
200-6100-52100	Staff Development/Training	\$ 315	\$ 59	\$ 333	\$ 1,948	\$ 2,000	\$ 472	76%	\$ 2,569	28%
200-6100-52101	Travel	\$ -	\$ -	\$ -	\$ 106	\$ -	\$ 79		\$ 100	
200-6100-52102	Utilities	\$ 14,000	\$ 14,196	\$ 16,492	\$ 19,491	\$ 12,250	\$ 10,286	16%	\$ 11,500	-6%
200-6100-52105	Government Regulation Fees	\$ 36,831	\$ 41,049	\$ 34,221	\$ 47,754	\$ 56,250	\$ 44,247	21%	\$ 65,700	17%
200-6100-52108	Membership/Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ 150	\$ 296	-97%		-100%
200-6100-71100	Capital Expense	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	100%	\$ 2,500	-50%
	NON-LABOR EXP	\$ 86,770	\$ 100,431	\$ 221,208	\$ 156,159	\$ 199,060	\$ 96,655	51%	\$ 182,984	-8%
updated 4/24/24	TOTAL DEPARTMENT EXPENSES	\$ 256,070	\$ 247,324	\$ 354,017	\$ 500,950	\$ 430,233	\$ 379,244	12%	\$ 469,176	9%

6100 – Zone

6100 – Zone

Durables/Rentals/Leases	Costs
Other /misc	\$ 1,200
Total	\$ 1,200

Staff Development/Certifications	Costs
ACWA	\$ 250
NAWT Certs	\$ 200
AWWA	\$ 50
CWEA	\$ 269
Misc Training	\$ 1,800
Total	\$ 2,569

Professional Services	Costs
GW Monitoring - West Shore (NT)	\$ 12,000
CDS Emergency	\$ 5,500
CDS Maintenance	\$ 6,500
Holt generator Service	\$ 2,000
Cal Fire (Growlersburg)	\$ 2,500
Rate Study	\$ 45,000
Total	\$ 73,500

Vehicle Maintenance	Costs
Tires	\$ 800
Oil	\$ 300
Parts/Replacments	\$ 800
Tractor	\$ 2,000
Total	\$ 3,900

Utilities	Costs
AT&T	\$ 3,000
PG&E	\$ 7,000
Verizon Services	\$ 1,500
Total	\$ 11,500

Safety/PPE Supplies	Costs
Uniforms	\$ 750
Septic Supplies	\$ 550
Employee Allowances	\$ 400
Envirotech	\$ 1,200
Total	\$ 2,900

Software/Licenses	Costs
Carmody (CSI)	\$ 715
Total	\$ 715

Vehicle Operating -Fuel	Costs
Gas	\$ 7,000
Total	\$ 7,000

Government Reg. Fees	Costs
CLS Labs	\$ 25,000
SWRCB WDR Annual Fee	\$ 28,000
AQMD Fee	\$ 800
Studies/ Survey's	\$ 750
Other/ New	\$ 10,000
Station 16 Spill	\$ 700
MISC	\$ 450
Total	\$ 65,700

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

Capital Expenses	Costs
Confined Space Tripod	\$ 2,500
Total	\$ 2,500

Consolidated Expenses

ADMINISTRATION & CUSTOMER SERVICE DEPARTMENT 5600 FY25 BUDGET											
Accounts	EXPENSES:	FY 21-22 Budget	FY 21-22 Actual	FY22-23 Budget	FY 22-23 Actual	FY 23-24 Amended Budget	FY 23-24 Actual As of 3/31/24	% of Budget Remaining	FY 24-25 Proposed	% Change	
100-5600-50100	Salaries	\$ 487,026	\$ 549,256	\$ 547,774	\$ 542,165	\$ 649,530	\$ 498,563	23%	\$ 752,803	16%	
100-5600-50101	Part-time/Temp Wages	\$ 22,682	\$ 63,082	\$ 19,948	\$ 66,837	\$ 15,000	\$ 6,295	58%	\$ 15,000	0%	
100-5600-50102	Overtime	\$ 2,624	\$ 834	\$ 2,734	\$ 43	\$ -	\$ 31		\$ 100		
100-5600-50103	Automobile Allowance	\$ -	\$ -	\$ 2,000	\$ 5,000	\$ 7,600	\$ 4,411	42%	\$ 7,600	0%	
100-5600-50104	Retiree Benefit	\$ 22,827	\$ 15,575	\$ 9,973	\$ 13,860	\$ 26,000	\$ 40,270	-55%	\$ 50,196	93%	
100-5600-50105	Director Compensation	\$ 21,993	\$ 23,200	\$ 24,360	\$ 24,000	\$ 24,000	\$ 18,000	25%	\$ 24,000	0%	
100-5600-50106	Moving Expenses	\$ -	\$ -	\$ -	\$ 10,000						
100-5600-50200	Payroll Taxes	\$ 44,320	\$ 46,515	\$ 49,847	\$ 42,968	\$ 60,981	\$ 38,718	37%	\$ 71,516	17%	
100-5600-50300	Health Insurance	\$ 112,128	\$ 93,867	\$ 69,772	\$ 81,745	\$ 96,397	\$ 98,802	-2%	\$ 127,189	32%	
100-5600-50302	Insurance - Workers Comp.	\$ 6,268	\$ 3,140	\$ 6,383	\$ 2,312	\$ 3,021	\$ 2,140	29%	\$ 3,773	25%	
100-5600-50400	PERS Retirement	\$ 45,900	\$ 68,710	\$ 47,256	\$ 47,223	\$ 60,215	\$ 47,861	21%	\$ 64,898	8%	
100-5600-50401	PERS UAL	\$ 175,151	\$ 191,051	\$ 207,229	\$ 191,493	\$ 159,417	\$ 159,417	0%	\$ 208,081	31%	
100-5600-50402	Pension Expense (GASB 68 - per FYE audit)	\$ -	\$ -	\$ -	\$ 459,466	\$ -	\$ 426,889		\$ -		
100-5600-50403	Def. Comp Ret. Exp.	\$ 2,200	\$ -	\$ 2,350	\$ -	\$ 9,450	\$ 4,714	50%	\$ 10,250	8%	
updated 4/24/24	TOTAL WAGES & BENEFITS	\$ 943,119	\$ 1,055,230	\$ 989,626	\$ 1,487,112	\$ 1,111,611	\$ 1,346,111	-21%	\$ 1,335,406	20%	
100-5600-51100	Materials & Supplies	\$ 27,691	\$ 10,153	\$ 41,467	\$ 12,094	\$ 15,350	\$ 7,231	53%	\$ 13,275	-14%	
100-5600-51101	Durable/Rentals/Leases	\$ 8,569	\$ 8,777	\$ 15,486	\$ 1,705	\$ 8,525	\$ 6,025	29%	\$ 6,800	-20%	
100-5600-51102	Office Supplies	\$ 37,815	\$ 62,546	\$ 68,832	\$ 28,540	\$ 21,400	\$ 15,953	25%	\$ 23,600	10%	
100-5600-51103	Safety/PPE Supplies	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 387	61%	\$ 1,000	0%	
100-5600-51104	Software Licenses	\$ -	\$ -	\$ -	\$ -	\$ 48,230	\$ 54,526	-13%	\$ 68,750	43%	
100-5600-51200	Vehicle Maintenance	\$ 256	\$ 18	\$ -	\$ 803	\$ 3,250	\$ 147	95%	\$ 3,250	0%	
100-5600-51201	Vehicle Operating - Fuel	\$ -	\$ -	\$ -	\$ -	\$ 3,250	\$ 1,547	52%	\$ 3,250	0%	
100-5600-51202	Building Maintenance	\$ -	\$ 8,531	\$ -	\$ 2,243	\$ 10,000	\$ 10,817	-8%	\$ 9,000	-10%	
100-5600-51300	Professional Services	\$ 135,000	\$ 218,750	\$ 227,000	\$ 317,496	\$ 335,700	\$ 298,369	11%	\$ 235,850	-30%	
100-5600-51301	Insurance - General Liability	\$ 96,684	\$ 80,520	\$ 84,546	\$ 93,830	\$ 100,000	\$ 89,754	10%	\$ 98,000	-2%	
100-5600-51302	Legal	\$ 96,467	\$ 69,975	\$ 96,476	\$ 40,328	\$ 80,000	\$ 62,885	21%	\$ 85,000	6%	
100-5600-51303	Audit	\$ 14,444	\$ 18,410	\$ 21,968	\$ 16,160	\$ 22,200	\$ 25,526	-15%	\$ 20,000	-10%	
100-5600-51304	Board Training/Travel	\$ -	\$ 4,300	\$ -	\$ -	\$ 17,500	\$ 9,653	45%	\$ 17,500	0%	
100-5600-51305	Accounting (NEW)	\$ -	\$ -	\$ -	\$ -	\$ 80,000	\$ -	0%	\$ 160,000	100%	
100-5600-52100	Staff Development/Travel	\$ 2,733	\$ 9,931	\$ 6,204	\$ 19,484	\$ 24,200	\$ 19,345	20%	\$ 30,700	27%	
100-5600-52102	Utilities	\$ 41,096	\$ 65,295	\$ 45,654	\$ 27,558	\$ 62,175	\$ 34,989	44%	\$ 68,960	11%	
100-5600-52103	Bank Charges	\$ 344	\$ 1,617	\$ 425	\$ 375	\$ 500	\$ 1,878	-276%	\$ 1,800	260%	
100-5600-52104	Payroll Processing	\$ 22,827	\$ 25,068	\$ 25,871	\$ 24,725	\$ 26,400	\$ 20,625	22%	\$ 30,000	14%	
100-5600-52105	Government Regulation Fees	\$ 5,919	\$ 5,910	\$ -	\$ 8,301	\$ 8,955	\$ 9,388	-5%	\$ 11,250	26%	
100-5600-52106	Elections	\$ 10,253	\$ -	\$ 9,399	\$ 7,418				\$ 9,500	28%	
100-5600-52107	Other Miscellaneous Expense	\$ -	\$ 8,480	\$ -	\$ 6,441	\$ 1,500	\$ 1,709	-14%	\$ 1,500	0%	
100-5600-52108	Membership/Subscriptions	\$ 33,972	\$ 40,112	\$ 57,941	\$ 49,737	\$ 43,320	\$ 39,200	10%	\$ 45,120	4%	
100-5600-52109	Low-Income Rate Assistance Program	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ 9,511	73%	\$ 35,000	0%	
100-5600-52110	Recruitment	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ 3,127	-25%	\$ 3,000	20%	
	NON-LABOR EXP	\$ 534,070	\$ 638,395	\$ 701,269	\$ 657,238	\$ 950,955	\$ 722,592	24%	\$ 982,105	3%	
updated 4/24/24	TOTAL DEPARTMENT EXPENSES	\$ 1,477,189	\$ 1,693,625	\$ 1,690,895	\$ 2,144,350	\$ 2,062,566	\$ 2,068,703	0%	\$ 2,317,511	12%	

Revenues

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	FYE 22-23 Actual	FY 23-24 Amended Budget	FY 23-24 Actual As of 3/31/24	FY 24-25 Proposed Budget	% Change
WATER OPERATING REVENUE										
Water Sales										
Residential Sales	\$ 1,862,227	\$ 2,411,551	\$ 3,139,700	\$ 2,873,804	\$ 3,200,000	\$ 3,003,257	\$ 3,000,000	\$ 2,003,968	\$2,625,000	-13%
Irrigation Sales - Raw water	\$ 317,330	\$ 416,369	\$ 395,020	\$ 388,465	\$ 560,000	\$ 326,333	\$ 436,772	\$ 311,553	\$380,000	-13%
Commercial Sales	\$ 260,936	\$ 315,497	\$ 100,018	\$ 94,169	\$ -	\$ 103,662	\$ -	\$ 68,614	\$105,000	
Institution/Government	\$ 144,049	\$ 132,655	\$ 162,075	\$ 170,158	\$ -	\$ 168,065	\$ -	\$ 105,156	\$157,734	
Landscape (treated irrigation water)	\$ 62,640	\$ 70,553	\$ 93,572	\$ 82,070	\$ -	\$ 69,269	\$ -	\$ 74,138	\$90,000	
Multi-Family Residential	\$ 22,570	\$ 21,632	\$ 24,423	\$ 20,867	\$ -	\$ 22,607	\$ -	\$ 15,932	\$23,000	
Penalties	\$ 46,739	\$ 50,625	\$ 600	\$ 200	\$ 45,400	\$ 63,511	\$ 68,000	\$ 54,259	\$80,000	18%
Connection Fees (now "New Meter Installation")	\$ 10,951	\$ 59,679	\$ 11,500	\$ 76,084	\$ -	\$ -	\$ -	\$ -		
Sub-Total	\$ 2,498,183	\$ 2,837,352	\$ 3,546,820	\$ 3,338,553	\$ 3,805,400	\$ 3,410,627	\$ 3,504,772	\$2,369,780	\$3,460,734	-1%
NON OPERATING REVENUE										
Property Taxes	\$ 1,577,792	\$ 1,657,978	\$ 1,769,095	\$ 1,867,047	\$ 1,900,850	\$ 2,010,456	\$ 2,000,000	\$ 1,103,553	\$2,100,000	5%
Leases	\$ 73,023	\$ 70,000	\$ 101,929	\$ 101,177	\$ 88,200	\$ 107,437	\$ 80,000	\$ 57,326	\$80,000	0%
Interest Income	\$ 18,884	\$ 75,443	\$ 92,402	\$ 10,379	\$ 2,500	\$ 13,899	\$ 250,000	\$ 122,128	\$350,000	40%
New Meter Materials & Labor Charges						\$ 8,053		\$ 1,854	\$5,000	
Construction Meter Rental						\$ 37,328		\$ 768	\$2,500	
New Meter Installation (see connection fees)								\$ 13,368	\$20,000	
Grants (2)								\$ 1,000	\$0	
Sale of Assets	\$ -	\$ 1,605	\$ 3,500	\$ -	\$ -	\$ 43,264		\$ 40,191	\$40,000	
SMUD	\$ 108,515	\$ 108,515	\$ 116,443	\$ 126,179	\$ -	\$ 241,297	\$ 110,000	\$ 133,294	\$135,000	23%
Hydro	\$ 43,259	\$ 60,000		\$ 55,574	\$ 54,212	\$ 36,486	\$ 55,000	\$ 36,680	\$55,000	0%
Sub-total Non-Operating	\$ 1,821,473	\$ 1,973,541	\$ 2,083,369	\$ 2,160,356	\$ 2,045,762	\$ 2,498,220	\$ 2,495,000	\$ 1,510,162	\$2,787,500	12%
TOTAL WATER REVENUE	\$ 4,319,656	\$ 4,810,893	\$ 5,630,189	\$ 5,498,909	\$ 5,851,162	\$ 5,908,847	\$ 5,999,772	\$ 3,879,942	\$6,248,234	4%
WASTEWATER OPERATING REVENUE										
Zone Charges	\$ 311,547	\$ 313,372	\$ 196,169	\$ 185,883	\$ 188,400	\$ 208,708	\$ 185,000	\$ 138,229	\$200,000	8%
Escrow Fees	\$ 33,600	\$ 28,000	\$ 24,020	\$ 22,100	\$ 30,000	\$ 14,079	\$ 12,000	\$ 8,296	\$12,000	0%
Septic Design Fees	\$ 1,200	\$ 3,000	\$ 5,940	\$ 3,280	\$ 1,500	\$ 3,280	\$ 3,500	\$ 820	\$3,000	-14%
Interest Income	\$ 3,175	\$ 16,894	\$ 4,366	\$ 2,234	\$ 520	\$ 18,511	\$ 10,000	\$ 3,691	\$10,000	0%
Other			\$ 4,100	\$ 3,000		\$ -				
Total Wastewater Revenue	\$ 349,522	\$ 361,266	\$ 234,595	\$ 216,497	\$ 220,420	\$ 244,578	\$ 210,500	\$ 151,036	\$ 225,000	7%
TOTAL REVENUE	\$ 4,669,178	\$ 5,172,159	\$ 5,864,784	\$ 5,715,406	\$ 6,071,582	\$ 6,153,425	\$ 6,210,272	\$ 4,030,978	\$ 6,473,234	4%
Supplemental Charge (restricted) (1)	\$ 657,545	\$ 549,529	\$ 662,210	\$ 663,592	\$ 667,000	\$ 665,137	\$ 653,000	\$ 440,958	\$665,000	2%
Grants (3)			\$ 119,514	\$ 119,514	\$ 169,514	\$ 567,607	\$ 3,200,000	\$ 562,112	\$3,000,000	-6%
Total with Grants & Supplemental Charge	\$ 5,326,723	\$ 5,721,688	\$ 6,646,508	\$ 6,498,512	\$ 6,908,096	\$ 7,386,169	\$ 10,063,272	\$ 5,034,048	\$10,138,234	1%

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

(2) Grants (fund 100)

(3) - Grants (Restricted to CIP projects)

Capital Improvement Plan Budget

CIP Project (Water)	FY 23-24 BUDGET Adopted 6/13/23	FY23-24 Amended CIP Adopted 10/10/23	3/31/24 YTD EXPENDITURES	FY 24-25	FY 25-26	FY 26-27	FY 27-28	Total FY 25-28
Priority 1								
Tunnel Inspection and Lining	\$ 65,000	\$ 65,000	\$ 4,200	\$ 65,000				\$ 65,000
Infrastructure Replacement/HQ Building	\$ 200,000	\$ 200,000	\$ 9,581	\$ 10,000	\$ 200,000			\$ 210,000
Distribution Tank Coating	\$ 275,000	\$ 275,000	\$ 8,008	\$ 175,000	\$ 175,000			\$ 350,000
Paving	\$ 75,000	\$ 50,000	\$ -	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 160,000
Vehicle Replacements	\$ 250,000	\$ 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	\$ 21,412					\$ -
Master Meters	\$ 80,000	\$ -	\$ 87,982					\$ -
Priority 2								
Pump Station Retrofit	\$ 12,000	\$ 12,000	\$ -	\$ 12,000	\$ 12,000	\$ 12,000		\$ 36,000
Repair Safety Walkways	\$ 35,000	\$ 2,500	\$ 848	\$ 5,000	\$ 5,000	\$ 5,000		\$ 15,000
Treated Water line Replacement	\$ 65,000	\$ 65,000	\$ 492	\$ 65,000	\$ 70,000	\$ 75,000		\$ 210,000
Vehicle Replacements				\$ 100,000	\$ 100,000	\$ 250,000	\$ 250,000	\$ 700,000
Pressure Regulating Valves	\$ 50,000	\$ 20,000	\$ -	\$ 25,000	\$ 25,000	\$ 25,000		\$ 75,000
VFD Replacement Sweetwater Treatment Plant								\$ -
Priority 3								
Annual Canal Lining/Canal Improvements	\$ -	\$ 8,000	\$ -		\$ 100,000	\$ 100,000	\$ 100,000	\$ 300,000
Replace Air Release Valves	\$ 10,000	\$ 2,500	\$ 10,667	\$ 10,000	\$ 10,000	\$ 10,000		\$ 30,000
VFD Replacement Sweetwater Treatment Plant						\$ 100,000		\$ 100,000
SCADA Upgrades	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 225,000		\$ 325,000
Sub Total	\$ 1,117,000	\$ 1,103,000	\$ 516,742	\$ 507,000	\$ 837,000	\$ 842,000	\$ 390,000	\$ 2,576,000
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	\$ -					\$ -
CDS Garage				\$ 13,000				\$ 13,000
Geopump				\$ 7,500				\$ 7,500
Water Trailer				\$ 11,000				\$ 11,000
Backhoe Attachment or Used Mini Excavator				\$ 20,000				\$ 20,000
Sub Total	\$ 210,000	\$ 210,000	\$ -	\$ 51,500	\$ -	\$ -	\$ -	\$ 51,500
TOTAL	\$ 1,327,000	\$ 1,313,000	\$ 516,742	\$ 558,500	\$ 837,000	\$ 842,000	\$ 390,000	\$ 2,627,500

Potential Grant Funded Capital Projects	FY 23/24 BUDGET Adopted 6/13/23	FY23-24 Amended CIP Adopted 10/10/23	2.28.24 YTD EXPENDITURES	FY 24/25	FY 25/26	FY 26/27	FY 27/28	Total 22-28
Annual Canal Lining/Canal Improvements	\$ 120,000	\$ 120,000	\$ 33,952	\$ 120,000	\$ -	\$ -	\$ -	\$ 120,000
GRANT - USBR (AWARDED)	\$ (40,000)	\$ (40,000)	\$ -	\$ (40,000)	\$ -	\$ -	\$ -	\$ (40,000)
Dredging of Holding Reservoirs and Erosion	\$ 285,000	\$ 285,000	\$ 7,632	\$ -	\$ 5,000,000	\$ -	\$ -	\$ 5,000,000
GRANT - FEMA Emergency Funds (AWARDED)	\$ (285,000)	\$ (285,000)	\$ -	\$ -	\$ (1,500,000)	\$ -	\$ -	\$ (1,500,000)
AMI Meter Infrastructure	\$ 125,000	\$ 50,000	\$ 13,496	\$ 111,000	\$ -	\$ -	\$ -	\$ 111,000
GRANT - California State Appropriation	\$ (125,000)	\$ (50,000)	\$ (111,000)	\$ (111,000)	\$ -	\$ -	\$ -	\$ (111,000)
Infrastructure Generators	\$ 100,000	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRANT - California State Appropriation	\$ (100,000)	\$ (200,000)	\$ (139,000)	\$ -	\$ -	\$ -	\$ -	\$ -
Skid Steer w/Masticator	\$ 162,500	\$ 162,500	\$ 155,618	\$ -	\$ -	\$ -	\$ -	\$ -
GRANT - Cal Fire	\$ (162,500)	\$ (162,500)	\$ (149,027)	\$ -	\$ -	\$ -	\$ -	\$ -
Excavator w/Masticator	\$ 162,500	\$ 162,500	\$ 157,261	\$ -	\$ -	\$ -	\$ -	\$ -
GRANT - Cal Fire	\$ (162,500)	\$ (162,500)	\$ (149,027)	\$ -	\$ -	\$ -	\$ -	\$ -
Clearing Contract	\$ -	\$ -	\$ -	\$ 920,000	\$ -	\$ -	\$ -	\$ 920,000
GRANT - Cal Fire	\$ -	\$ -	\$ -	\$ (920,000)	\$ -	\$ -	\$ -	\$ (920,000)
Sweetwater Water Treatment 2MG Water Tank	\$ -	\$ -	\$ -	\$ 1,750,000	\$ -	\$ -	\$ -	\$ 1,750,000
GRANT - Federal Appropriation	\$ -	\$ -	\$ -	\$ (1,250,000)	\$ -	\$ -	\$ -	\$ (1,250,000)
Upper Canal Pipeline project	\$ -	\$ -	\$ -	\$ 8,900,000	\$ -	\$ -	\$ -	\$ 8,900,000
USDA Rural Development Grant	\$ -	\$ -	\$ -	\$ (8,900,000)	\$ -	\$ -	\$ -	\$ (8,900,000)
Canal Pipeline Improvements	\$ 1,333,333	\$ 1,333,333	\$ 12,243	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000	\$ -	\$ 3,900,000
GRANT - Cal OES HMPG	\$ (1,000,000)	\$ (1,000,000)	\$ -	\$ (1,000,000)	\$ (1,000,000)	\$ (1,000,000)	\$ -	\$ (3,000,000)
Develop Alternative Water Sources (Onion Creek)	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -	\$ -	\$ -	\$ 1,000,000
Alternative Water Sources State Appropriation	\$ -	\$ -	\$ -	\$ (500,000)	\$ -	\$ -	\$ -	\$ (500,000)
Hydroelectric at Stumpy Meadows Reservoir	\$ -	\$ -	\$ -	\$ 5,000,000	\$ -	\$ -	\$ -	\$ 5,000,000
Hydroelectric Federal Appropriation	\$ -	\$ -	\$ -	\$ (5,000,000)	\$ -	\$ -	\$ -	\$ (5,000,000)
Solar on Walton and Sweetwater (Solar)	\$ -	\$ -	\$ -	\$ 2,000,000	\$ -	\$ -	\$ -	\$ 2,000,000
Solar on Walton and Sweetwater (Batteries)	\$ -	\$ -	\$ -	\$ 2,000,000	\$ -	\$ -	\$ -	\$ 2,000,000
Community Grant for Energy	\$ -	\$ -	\$ -	\$ (2,670,000)	\$ -	\$ -	\$ -	\$ (2,670,000)
PPP Loan				\$ 1,333,000				\$ 1,333,000
Develop Alternative Water Sources (Otter Creek)	\$ 85,000	\$ 85,000	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000
Sub Total	\$ 2,373,333	\$ 2,398,333	\$ 380,202	\$ 23,201,000	\$ 6,300,000	\$ 1,300,000	\$ -	\$ 32,134,000
CIP Project (GRANT FUNDED ZONE)								
CDS Lift Station Upgrade				\$ 833,000				\$ 833,000
GRANT - Prop 50				\$ (833,000)				\$ (833,000)
Wastewater Treatment Plant							\$ 750,000	\$ 750,000
ZONE Sub Total	\$ -	\$ -	\$ -	\$ 833,000	\$ -	\$ -	\$ 750,000	\$ 1,583,000
Grant Total	\$ (1,875,000)	\$ (1,900,000)	\$ (548,054)	\$ (21,224,000)	\$ (2,500,000)	\$ (1,000,000)	\$ -	\$ (24,724,000)
Total	\$ 498,333	\$ 498,333	\$ (167,852)	\$ 2,810,000	\$ 3,800,000	\$ 300,000	\$ 750,000	\$ 8,993,000

Future Projects (2029-2034)								
North Fork American River Pumping Plant								\$ 35,000,000
Secondary Reservoir								\$ 75,000,000
Line Extensions (Expanding the District)								\$ 5,000,000
							TOTAL	\$ 115,000,000

Future Capital Improvement Plan Projects

- ❖ Secondary Reservoir
- ❖ Line Extensions (Expanding the District)
- ❖ North Fork American River Pumping Plant

Questions



RESOLUTION NO. 2024-XX
OF THE BOARD OF DIRECTORS OF THE
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT
APPROVING THE OPERATING BUDGET FOR FISCAL YEAR 2024-2025

WHEREAS, the Board of Directors established a three-month budget review process to provide ample opportunities to receive input from the Finance Committee, and the public; and

WHEREAS, on February 22, 2024, the draft FY 2024-2025 Operating Budget was presented to the Finance Committee and additional direction was provided; and,

WHEREAS, on March 7th, 2024 a draft of the proposed budget was then presented in a Regular Board Meeting; and,

WHEREAS, the Finance Committee continued its review of the Operating Budget at its March 28th meeting; and,

WHEREAS, during the Regular Board Meeting on April 4, 2024 staff received additional feedback from the Board of Directors; and,

WHEREAS, on April 25th the Finance Committee received the Operating Budget for review and provided a recommendation for adoption for referral to the Board of Directors; and

WHEREAS, the Board of Directors has received the proposed FY 2024-2025 Operating Budget for final adoption at the regular Board meeting of May 2, 2024.; and

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT THAT:

1. Revenue estimates and appropriations by fund and department are shown in "Exhibit A", a copy of which is attached and hereby made part of this Resolution is hereby adopted.
2. Any remaining capital fund projects and encumbrances will be rolled into the next fiscal year.
3. The General Manager may authorize the transfer of appropriations within and between departments so long as total appropriations are not increased within a fund.
4. The Board of Directors has the overriding authority to control the use of revenues and the appropriations of funds and therefore may modify this policy at any time. The total appropriations in any fund may not be increased except by the Board of Directors.
5. All changes in appropriations will be authorized on a budget adjustment form. Any increase in appropriations will be authorized by the Board.

BE IT FURTHER RESOLVED THAT THE FY 2023-2024 OPERATING BUDGET IS APPROVED.

PASSED AND ADOPTED by the Board of Directors of the Georgetown Divide Public Utility District at a meeting of said Board held on the 2nd day of May 2024, by the following vote:

AYES:

NOES:

ABSENT/ABSTAIN:

Mitch MacDonald, President, Board of Directors
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Attest:

Nicholas Schneider, Clerk, and Ex officio
Secretary, Board of Directors
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

CERTIFICATION

I hereby certify that the foregoing is a full, true, and correct copy of Resolution 2024-XX duly and regularly adopted by the Board of Directors of the Georgetown Divide Public Utility District, County of El Dorado, State of California, on this 2nd day of May 2024.

Nicholas Schneider, Clerk, and Ex officio
Secretary, Board of Directors
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

RESOLUTION NO. 2024-XX
OF THE BOARD OF DIRECTORS OF THE
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT
APPROVING THE UPDATED FISCAL YEAR 2024/2025
CAPITAL IMPROVEMENT PLAN

WHEREAS, the District facilities require regular maintenance, rehabilitation, and/or upgrades to existing facilities, and District operations require the periodic addition of new facilities/infrastructure to meet operational objectives; and,

WHEREAS, District staff have reassessed and reprioritized projects for this fiscal year based on operational needs, engineering analysis, District priorities, projected revenues, applicable Reserve Funds balances, and projected project costs; and,

WHEREAS, the Capital Improvements are necessary to allow the District to meet its operational goals and responsibilities to ratepayers while staying in compliance with local, State, and Federal regulations; and,

WHEREAS, the District is recommending funding the updated Capital Improvement Projects proposed for FY 2024/2025,

WHEREAS, the District has completed an analysis of reserve accounts to fund FY 2024/25 Capital Improvement Projects.; and

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT THAT THE PROPOSED CAPITAL IMPROVEMENT PROJECTS FOR FY 2024/2025 ARE APPROVED.

PASSED AND ADOPTED by the Board of Directors of the Georgetown Divide Public Utility District at a meeting of said Board held on the 2nd day of May 2024, by the following vote:

AYES:

NOES:

ABSENT/ABSTAIN:

Mitch MacDonald, President, Board of Directors
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Attest:

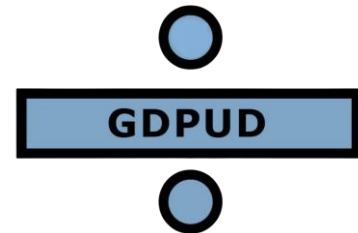
Nicholas Schneider, Clerk, and Ex officio
Secretary, Board of Directors
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

CERTIFICATION

I hereby certify that the foregoing is a full, true, and correct copy of Resolution 2024-XX duly and regularly adopted by the Board of Directors of the Georgetown Divide Public Utility District, County of El Dorado, State of California, on this 2nd day of May 2024.

Nicholas Schneider, Clerk, and Ex officio
Secretary, Board of Directors
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

REPORT TO THE BOARD OF DIRECTORS
BOARD MEETING OF May 2, 2024
AGENDA ITEM NO. 8. E.



AGENDA SECTION: ACTION ITEMS

SUBJECT: REQUEST FOR LEAKAGE CONSIDERATION

PREPARED BY: Jessica Buckle, Office Finance Manager

APPROVED BY: Nicholas Schneider, General Manager

BACKGROUND

District Policy 1118 establishes the process for Leakage Consideration. The District offers this consideration to allow for a one-time adjustment to a customer bill if certain criteria are met. These adjustments are allowed once per customer every three years.

DISCUSSION

On approximately 2-17-24 the District was notified of an abnormal billing cycle from customer "x" (acct # 041-0032-002). The Leakage Consideration Policy provides guidance that the previous years' usage be utilized in calculations to attain a normal-use baseline from which to then subtract abnormal usage amounts, (the leakage volume). Customer "x" is new to the residence as of 9/8/23. Following the current policy, staff initially utilized data from the previous occupants' 2022-2023 January billing cycle of (12/31/22 – 2/28/2023) to attain a baseline for calculations, which resulted in a credit of \$339.46. Customer "x" requested that the District utilize their current usage as of 9/8/23 as the previous year involved occupants no longer associated with the account. Staff re-calculated the leakage consideration formula data and assessed the credit would be approximately \$340.70, which increases customer "x"'s credit by \$1.24. Customer "x" has requested audience with the Board of Directors regarding this matter.

FISCAL IMPACT

The General Manager has approved the consideration granting a credit amount of \$339.46 or \$340.70 to customer "x". The District would absorb \$339.46 or \$340.70 in treated water revenue and a credit for the charges would be applied to the account of the customer.

CEQA ASSESSMENT

This is not a CEQA Project.

RECOMMENDED ACTION

Staff recommends the Board of Directors of the Georgetown Divide Public Utility District (GDPUD) consider the leakage consideration for the credit of \$339.46 or grant the customer "x"'s request for current usage for the credit of \$340.70 and make a determination.

ALTERNATIVES

Deny the request, or develop an alternative accommodation.

ATTACHMENTS

1. Redacted Customer X Billing Encompassing Time at Residency
2. Leakage Consideration Forms



Georgetown Divide Public Utility District
 6425 MAIN STREET
 GEORGETOWN, CA 95634
 (530) 333-4356
 www.gd-pud.org

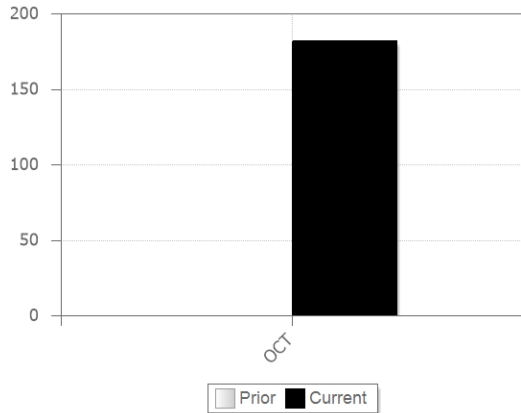


Account Number	AMOUNT DUE
041-0032-002	\$106.93
Due Date	After Due Date Pay
11/30/2023	\$117.62
Account Name	
[REDACTED]	
Service Address	
[REDACTED]	
Amount Enclosed	

PLEASE NOTE: Payments received after the due date, and with a balance of \$25 or more, will be charged a 10% penalty fee. Activation fees will apply if service is discontinued for nonpayment. **In addition, On request, the District will provide printed materials in alternate accessible formats, such as a larger printed bill.**

CUSTOMER ACCOUNT INFORMATION - RETAIN FOR YOUR RECORDS

Name		Service Address			Account Number	
[REDACTED]		[REDACTED]			041-0032-002	
Status	Service Dates			Bill Date	Penalty Date	Due Date
	From	To	# Days			
New	9/8/2023	10/31/2023	53	10/31/2023	12/1/2023	11/30/2023



CURRENT READING	PREVIOUS READING	USAGE CF
2,062	1,880	182

PREVIOUS BALANCE	\$0.00
PAYMENTS	\$0.00
ADJUSTMENTS	\$0.00
PENALTIES	\$0.00
PAST DUE AMOUNT	\$0.00

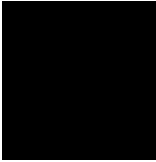
BASE CHARGE	53.66
WATER CONSUMPTION	4.88
ZONE CHG	22.19
SUPPLEMENT FEE	26.20
CURRENT BILL	\$106.93

AMOUNT DUE \$106.93

AMOUNT DUE AFTER 11/30/2023 \$117.62



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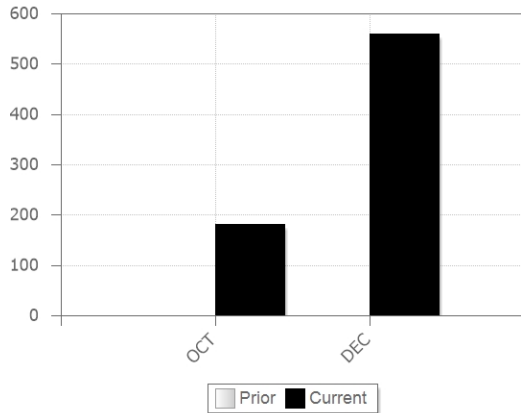


Account Number	AMOUNT DUE
041-0032-002	\$246.74
Due Date	After Due Date Pay
1/31/2024	\$259.65
Account Name	
[REDACTED]	
Service Address	
[REDACTED]	
Amount Enclosed	

PLEASE NOTE: Payments received after the due date, and with a balance of \$25 or more, will be charged a 10% penalty fee. Activation fees will apply if service is discontinued for nonpayment. **In addition, On request, the District will provide printed materials in alternate accessible formats, such as a larger printed bill.**

CUSTOMER ACCOUNT INFORMATION - RETAIN FOR YOUR RECORDS

Name		Service Address			Account Number	
[REDACTED]		[REDACTED]			041-0032-002	
Status	Service Dates			Bill Date	Penalty Date	Due Date
	From	To	# Days			
Active	10/31/2023	12/31/2023	61	12/31/2023	2/1/2024	1/31/2024

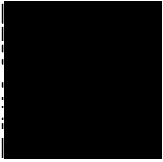


CURRENT READING	PREVIOUS READING	USAGE CF
2,622	2,062	560

PREVIOUS BALANCE	\$106.93
PAYMENTS	\$0.00
ADJUSTMENTS	\$0.00
PENALTIES	\$10.69
PAST DUE AMOUNT	\$117.62
BASE CHARGE	61.76
WATER CONSUMPTION	15.01
ZONE CHG	22.19
SUPPLEMENT FEE	30.16
CURRENT BILL	\$129.12
AMOUNT DUE	\$246.74
AMOUNT DUE AFTER 01/31/2024	\$259.65



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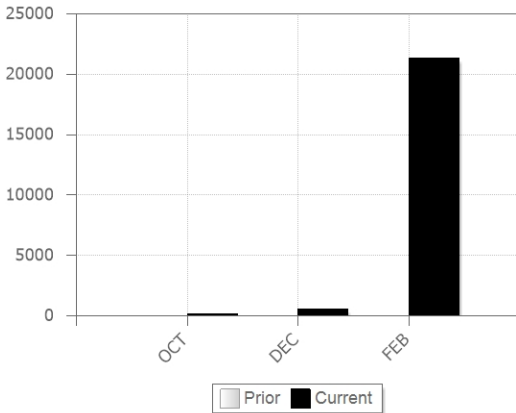


Account Number	AMOUNT DUE
041-0032-002	\$686.83
Due Date	After Due Date Pay
3/31/2024	\$755.51
Account Name	
[REDACTED]	
Service Address	
[REDACTED]	
Amount Enclosed	

PLEASE NOTE: Payments received after the due date, and with a balance of \$25 or more, will be charged a 10% penalty fee. Activation fees will apply if service is discontinued for nonpayment. **In addition, On request, the District will provide printed materials in alternate accessible formats, such as a larger printed bill.**

CUSTOMER ACCOUNT INFORMATION - RETAIN FOR YOUR RECORDS

Name		Service Address			Account Number	
[REDACTED]		[REDACTED]			041-0032-002	
Status	Service Dates			Bill Date	Penalty Date	Due Date
	From	To	# Days			
Active	12/31/2023	2/29/2024	60	3/1/2024	4/1/2024	3/31/2024



CURRENT READING	PREVIOUS READING	USAGE CF
23,992	2,622	21,370

PREVIOUS BALANCE	\$246.74
PAYMENTS	(\$246.74)
ADJUSTMENTS	\$0.00
PENALTIES	\$0.00
PAST DUE AMOUNT	\$0.00
BASE CHARGE	61.76
WATER CONSUMPTION	572.72
ZONE CHG	22.19
SUPPLEMENT FEE	30.16
CURRENT BILL	\$686.83
AMOUNT DUE	\$686.83
AMOUNT DUE AFTER 03/31/2024	\$755.51

LEAKAGE CONSIDERATION CALCULATION

Date: 4/17/2024
 Cust ID: 041-0032-002
 Route/Svce: 041-0032

Current Bill

Base Charge	\$	61.76	
WTP Surcharge	\$	30.16	
ALT Zone Charge		\$22.19	
Late Fee		\$68.68	
Low Income Assistance			
Water Usage	\$	572.72	= (21,370 cf x \$ 0.0268) See Note 1
Total Current Bill	\$	755.51	

Water Leakage

Measured Water Usage	21370 cf	<u>January- February 2024</u>
Prior Year Water Usage	182 cf	<u>July-August 2023</u>
Leakage	21188 cf	
Customer Responsibility (40%)	8475.2	

Adjusted Bill

Base Charge	\$	61.76	
WTP Surcharge	\$	30.16	
ALT Zone Charge	\$	22.19	
Late Fee	\$	68.68	
Low Income Assistance	\$	-	
Water Usage	\$	4.88	= (182 cf x \$ 0.0268)
Leakage Charge	\$	227.14	= (8475.2 cf x \$ 0.0268) See Note 2
Total Adjusted Bill	\$	414.80	

Leakage Consideration \$ (340.70) (Current Bill - Revised Bill - Buyback)

Note 1 - Current Water Usage Rate= \$ 0.0268
 Note 2 - Leakage Consideration Rate= \$ 0.0268

LEAKAGE CONSIDERATION ADJUSTMENTS

Total Leakage Consideration: \$ (340.70)
 Amount Customer Saved: \$ 340.70
TOTAL ADJUSTED BILL: \$ 414.80

LEAKAGE CONSIDERATION APPROVAL / DENIAL

This leakage consideration has been... (please circle one)

APPROVED

DENIED

Signature & Date

General Manager

LEAKAGE CONSIDERATION PROCEDURE

RECEIPTS OF FIX (circle one) Yes No

PHOTOS OF FIX (circle one) Yes No

Date Received:

DATE COMPLETED

Letter _____


Adjustment Date _____

Called & Spoke w/ customer _____

OR
 Emailed Customer _____

Reason for denial if applicable:

LEAKAGE CONSIDERATION CALCULATION		Date: 4/17/2024
		Cust ID: 041-0032-002
		Route/Svce: 041-0032
Current Bill		
Base Charge	\$	61.76
WTP Surcharge	\$	30.16
ALT Zone Charge		\$22.19
Late Fee		\$68.68
Low Income Assistance		
Water Usage	\$	572.72 = (21,370 cf x \$ 0.0268) See Note 1
Total Current Bill	\$	755.51
Water Leakage		
Measured Water Usage		21370 cf <u>January- February 2024</u>
Prior Year Water Usage		259 cf <u>January-February 2023</u>
Leakage		21111 cf
Customer Responsibility (40%)		8444.4
Adjusted Bill		
Base Charge	\$	61.76
WTP Surcharge	\$	30.16
ALT Zone Charge	\$	22.19
Late Fee	\$	68.68
Low Income Assistance	\$	-
Water Usage	\$	6.94 = (259 cf x \$ 0.0268)
Leakage Charge	\$	226.31 = (8444.4 cf x \$ 0.0268) See Note 2
Total Adjusted Bill	\$	416.04
Leakage Consideration	\$	(339.46) (Current Bill - Revised Bill - Buyback)
Note 1 - Current Water Usage Rate=		\$ 0.0268
Note 2 - Leakage Consideration Rate=		\$ 0.0268

LEAKAGE CONSIDERATION ADJUSTMENTS	
Total Leakage Consideration:	\$ (339.46)
Amount Customer Saved:	\$ 339.46
TOTAL ADJUSTED BILL:	\$ 416.04
LEAKAGE CONSIDERATION APPROVAL / DENIAL	
This leakage consideration has been... (please circle one)	
APPROVED	DENIED
Signature & Date	
General Manager	
LEAKAGE CONSIDERATION PROCEDURE	
RECEIPTS OF FIX (circle one)	Yes No
PHOTOS OF FIX (circle one)	Yes No
Date Received:	
	<u>DATE COMPLETED</u>
Letter	_____
Adjustment Date	_____
Called & Spoke w/ customer	_____
	OR
Emailed Customer	_____
Reason for denial if applicable:	