

AGENDA

SPECIAL JOINT BUDGET WORKSHOP MEETING OF THE GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT BOARD OF DIRECTORS AND THE FINANCE COMMITTEE

TUESDAY, JUNE 04, 2023

2:00 PM - 4:00 PM

6425 MAIN STREET, GEORGETOWN, CALIFORNIA 95634

BOARD OF DIRECTORS

Mitch MacDonald, President

Donna Seaman, Vice President

Michael Saunders, Director

Mike Thornbrough, Treasurer

Robert Stovall, Director

THE FINANCE COMMITTEE

Andy Fisher, Chairman

William Gorenc Jr, Vice Chairman

M. Martha Helak, Secretary

Steve Miller

Vacant

Vacant

MISSION STATEMENT

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

- Provide reliable water supplies.
- Ensure high-quality drinking water.
- Promote stewardship to protect community resources, public health, and quality of life.
- Provide excellent and responsive customer services through dedicated and valued staff.
- Ensure fiscal responsibility and accountability are observed by balancing immediate and long-term needs.

NOTICE: This workshop will take place in the Board Room of the Georgetown Divide Public Utilities District, located at 6425 Main Street in Georgetown, and will be open to the public. Members of the public may attend in person or may opt to participate in the meeting via video conference at:

<https://us02web.zoom.us/j/88662053113?pwd=WmFkMFdzTXJLYXdKdWF5U0tYcTBMdz09>

Meeting ID: **886 6205 3113** and Password: **953158** or via teleconference by calling 1-669-900-6833, and will be given the opportunity to provide public comment. Please note that any person attending via teleconference will be sharing the phone number from which they call in with the Board and the public.

Pursuant to the Government Code Section 54954.3 (The Brown Act), members of the public shall be afforded the opportunity to speak on any agenda item, provided they are first recognized by the presiding officer. The Board President will call for public comment on each agenda item. Those wishing to address the Board on a matter that is not on the agenda and within the jurisdictional authority of the District may do so during the Public Forum portion of the agenda. **Please be aware of the following procedures for speaking during Public Forum or public comment sessions:**

1. When called on to speak by the Board President, please approach and speak from the podium.
2. Comments are to be directed only to the Board.
3. The Board will not entertain outbursts from the audience.
4. There is a three-minute time limit per speaker.

5. The Board is not permitted to take action on items addressed under Public Forum.
 6. Disruptive conduct shall not be permitted.
 7. Persistence in disruptive conduct shall be grounds for removal of that person's privilege of address.
- The Board President is responsible for maintaining an orderly meeting.

1. **CALL TO ORDER, ROLL CALL, AND PLEDGE OF ALLEGIANCE**
2. **ADOPTION OF AGENDA**
3. **PUBLIC FORUM (ONLY ITEMS THAT ARE NOT ON THE AGENDA)**
4. **INFORMATIONAL ITEMS**
5. **ACTION ITEMS**

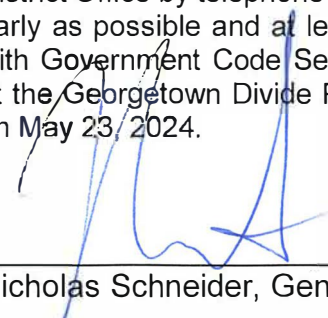
A. JOINT WORKSHOP ON THE DRAFT FY 2024-2025 OPERATING BUDGET AND CAPITAL IMPROVEMENT PLAN

- a. **INTRODUCTIONS – Director Mitch MacDonald, Board President**
- b. **BUDGET REVIEW PROCESS – Nicholas Schneider, General Manager**
- c. **PRESENTATION OF DRAFT FY 2024-2025 OPERATING BUDGET AND CAPITAL IMPROVEMENT PLAN – Nicholas Schneider, General Manager**
- d. **QUESTIONS AND ANSWERS**
- e. **NEXT STEP IN THE PROCESS – Review of Proposed Budget and Capital Improvement Plan at the Regular Board Meeting of June 6, 2024.**

B. Finance Committee Vote to Forward The FY 2024-2025 Recommendation to The Board of Directors

6. **NEXT MEETING DATE AND ADJOURNMENT** – The next Regular Meeting of The Board of Directors will be June 6, 2024, at 2:00 P.M. at the Georgetown Divide Public Utility District, 6425 Main Street, in Georgetown. Details to follow.

In compliance with the Americans with Disabilities Act, if you are a disabled person and you need a disability-related modification or accommodation to participate in this meeting, please contact the District Office by telephone at 530-333-4356 or by fax at 530-333-9442. Requests must be made as early as possible and at least one full business day before the start of the meeting. In accordance with Government Code Section 54954.2(a), this agenda was posted on the District's bulletin board at the Georgetown Divide Public Utility District office, at 6425 Main Street, Georgetown, California, on May 23, 2024.

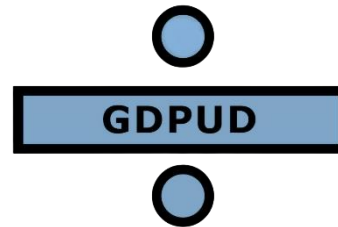


Nicholas Schneider, General Manager

5-23-24

Date

**REPORT TO THE BOARD OF DIRECTORS
AND THE FINANCE COMMITTEE
Board Meeting of June 4, 2024
Agenda Item No. 5. A.**



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 at 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 current budget proposal is being submitted for consideration.

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 2024-25 Operating Budget and the FY 2024-25 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 \$6,331,582, which is approximately a 12% increase from FY 23-24 projected to be \$5,658,322.

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) and the Finance Committee review the proposed Fiscal Year 2024-2025 Operating Budget and Capital Improvements Plan (CIP) and provide staff with direction with which to develop a final proposal for adoption.

ATTACHMENTS

1. Fiscal Year 2024-25 Operating Budget including Proposed Capital Improvement Projects for FY 2024-25
2. Fiscal Year 2024-25 Budget Presentation



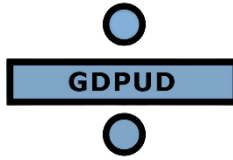
GEORGETOWN DIVIDE
PUBLIC UTILITY DISTRICT

PROPOSED
FISCAL YEAR
2024-2025
OPERATING
BUDGET

Presented to the
Board of Directors
June 6, 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, 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, and the proceeds have been used to update and replace existing assets.
- Increased utility costs have been affecting various department budgets.
- Increased labor costs have 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 is still experiencing some overages due to the Mosquito Fire and the associated clean-up. Impacts are less than in the previous fiscal year, though still present and warrant budgetary 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 the 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. I look forward to the input provided by the ratepayers.

Sincerely,

A handwritten signature in black ink, appearing to read "Nick Schneider", with a long horizontal flourish extending to the right.

Nicholas Schneider, General Manager

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GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT (GDPUD)

Proposed Fiscal Year 2024-2025 Budget

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GDPUD Overview

The Georgetown Divide Public Utility District (District) serves communities in western El Dorado County among the foothills of the Sierra Nevada Mountain Range, 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.

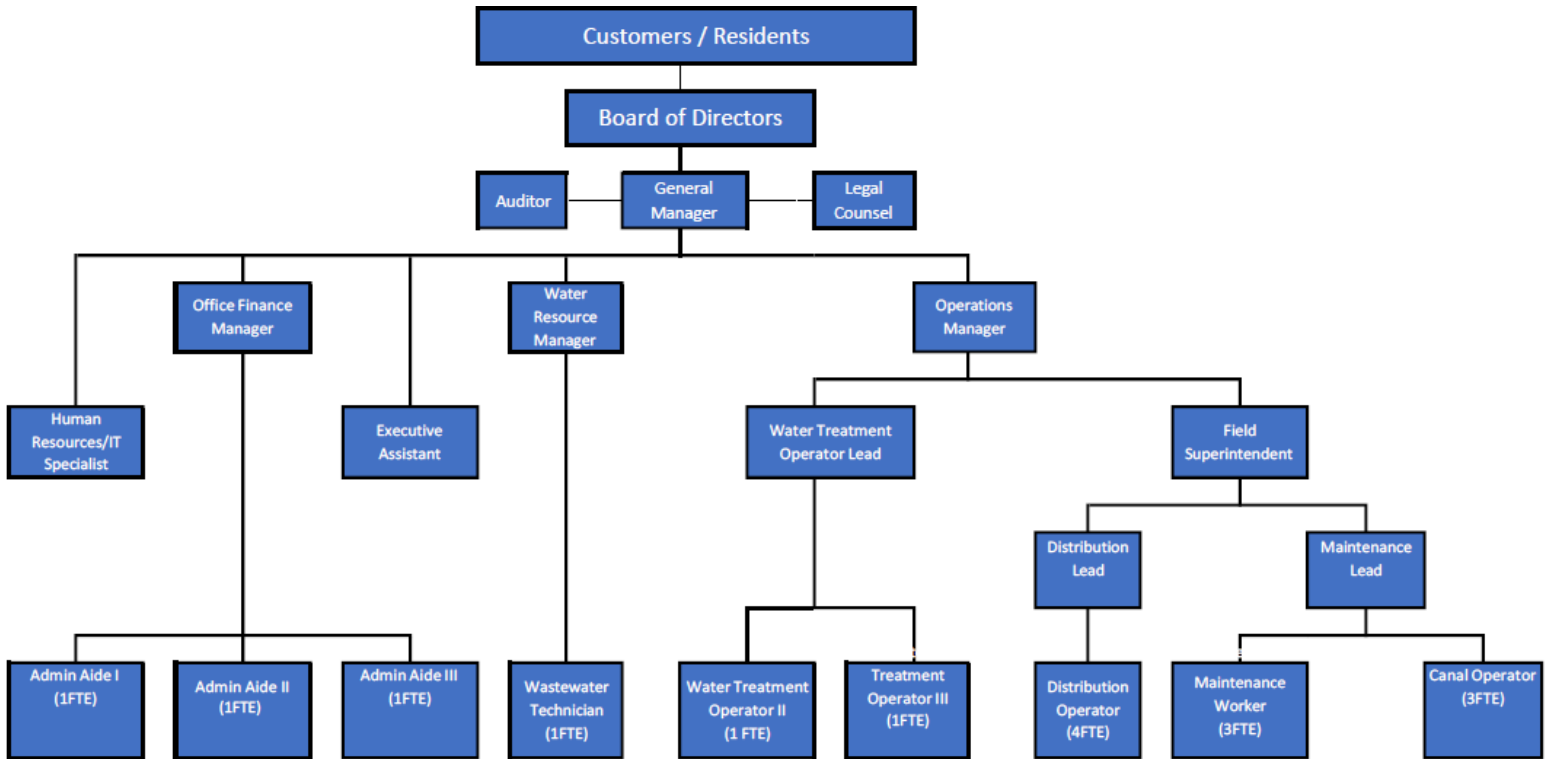
GDPUD History

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	FY 24-25 Salary
Administrative Aide II	PEPRA	\$ 27.37	\$ 56,929.60	\$ 29.66	\$ 61,692.80
Administrative Aide II	PEPRA	\$ 23.66	\$ 49,212.80	\$ 25.62	\$ 53,289.60
Administrative Aide III	PEPRA	\$ 30.91	\$ 64,292.80	\$ 33.48	\$ 69,638.40
Canal Operator I	PEPRA	\$ 24.01	\$ 49,940.80	\$ 25.67	\$ 53,393.60
Canal Operator II	PEPRA	\$ 31.39	\$ 65,291.20	\$ 33.57	\$ 69,825.60
Canal Operator II	Tier II	\$ 34.63	\$ 72,030.40	\$ 37.02	\$ 77,001.60
Distribution Lead	PEPRA	\$ 37.92	\$ 78,873.60	\$ 39.36	\$ 81,868.80
Distribution Operator I	PEPRA	\$ 26.50	\$ 55,120.00	\$ 27.50	\$ 57,200.00
Distribution Operator I (VACANT)	PEPRA	\$ 25.23	\$ 52,478.40	\$ 26.19	\$ 54,475.20
Distribution Operator II	PEPRA	\$ 35.83	\$ 74,526.40	\$ 37.19	\$ 77,355.20
Distribution Operator II	Tier II	\$ 39.53	\$ 82,222.40	\$ 41.03	\$ 85,342.40
Executive Assistant	PEPRA	\$ 31.72	\$ 65,977.60	\$ 35.63	\$ 74,110.40
Field Superintendent	Tier II	\$ 53.35	\$ 110,968.00	\$ 57.96	\$ 120,556.80
General Manager	PEPRA	\$ 91.35	\$ 190,000.00	\$ 95.91	\$ 199,500.00
HR/Payroll/IT Specialist	Tier II	\$ 42.46	\$ 88,316.80	\$ 44.59	\$ 92,747.20
Maintenance Lead	PEPRA	\$ 33.75	\$ 70,200.00	\$ 36.55	\$ 76,024.00
Maintenance Worker I	PEPRA	\$ 25.25	\$ 52,520.00	\$ 27.33	\$ 56,846.40
Maintenance Worker II	PEPRA	\$ 27.79	\$ 57,803.20	\$ 30.14	\$ 62,691.20
Maintenance Worker I (VACANT)	PEPRA	\$ 21.80	\$ 45,344.00	\$ 23.61	\$ 49,108.80
Office Finance Manager	PEPRA	\$ 51.11	\$ 106,308.80	\$ 54.53	\$ 113,422.40
Operations Manager	PEPRA	\$ 65.48	\$ 136,198.40	\$ 71.63	\$ 148,990.40
Wastewater Technician II	PEPRA	\$ 32.19	\$ 66,955.20	\$ 35.09	\$ 72,987.20
Water Resources Manager	PEPRA	\$ 47.87	\$ 99,569.60	\$ 52.10	\$ 108,368.00
Water Treatment Plant Operator II	PEPRA	\$ 30.95	\$ 64,376.00	\$ 32.29	\$ 67,163.20
Water Treatment Plant Operator III	Tier II	\$ 44.24	\$ 92,019.20	\$ 46.15	\$ 95,992.00
Water Treatment Plant Operator Lead	Tier II	\$ 48.66	\$ 101,212.80	\$ 50.76	\$ 105,580.80
TOTAL		\$ 984.95	\$ 2,048,688.00	\$ 1,050.56	\$ 2,185,172.00

Revenue Sources

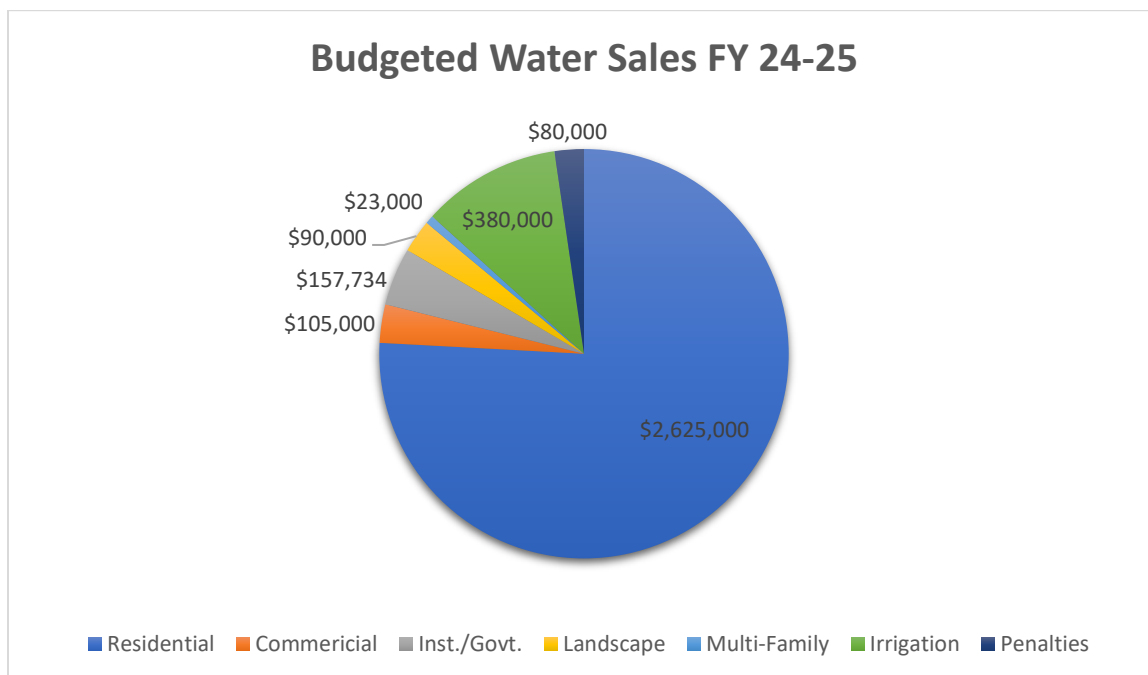
District revenues are divided into three broad categories: Water Operating Revenue, Wastewater Operating Revenue, and Non-Operating Revenue.

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.

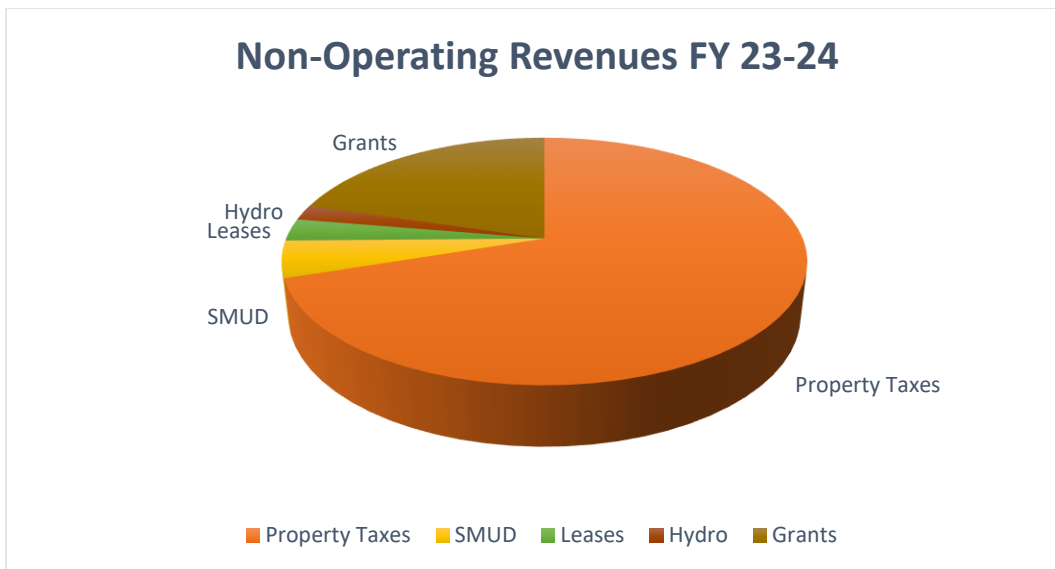
Interest, Leases, Hydroelectric

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 Cal FIRE, 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 (State Water Resources Control Board) 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 updating our Waste Discharge Requirements (WDR), these budget numbers could 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 4/30/24	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	\$ 2,401,013	\$2,625,000	-13%
Irrigation Sales - Raw water	\$ 317,330	\$ 416,369	\$ 395,020	\$ 388,465	\$ 560,000	\$ 326,333	\$ 436,772	\$ 466,971	\$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	\$ 64,243	\$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	\$2,932,227	\$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	9%
Leases	\$ 73,023	\$ 70,000	\$ 101,929	\$ 101,177	\$ 88,200	\$ 107,437	\$ 80,000	\$ 64,706	\$80,000	0%
Interest Income	\$ 18,884	\$ 75,443	\$ 92,402	\$ 10,379	\$ 2,500	\$ 13,899	\$ 250,000	\$ 122,130	\$350,000	40%
New Meter Materials & Labor Charges						\$ 8,053		\$ 1,854	\$5,000	
Construction Meter Rental						\$ 37,328		\$ 168	\$2,500	
New Meter Installation (see connection fees)								\$ 14,758	\$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	\$ 38,395	\$55,000	0%
Sub-total Non-Operating	\$ 1,669,699	\$ 1,805,026	\$ 1,966,926	\$ 1,978,603	\$ 1,991,550	\$ 2,220,437	\$ 2,330,000	\$ 1,520,049	\$2,787,500	20%
TOTAL WATER REVENUE	\$ 4,167,882	\$ 4,642,378	\$ 5,513,746	\$ 5,317,156	\$ 5,796,950	\$ 5,631,064	\$ 5,834,772	\$ 4,452,276	\$6,248,234	7%
WASTEWATER OPERATING REVENUE										
Zone Charges	\$ 311,547	\$ 313,372	\$ 196,169	\$ 185,883	\$ 188,400	\$ 208,708	\$ 185,000	\$ 172,918	\$200,000	8%
Escrow Fees	\$ 33,600	\$ 28,000	\$ 24,020	\$ 22,100	\$ 30,000	\$ 14,079	\$ 12,000	\$ 11,516	\$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	\$ 188,945	\$225,000	7%
TOTAL REVENUE	\$ 5,617,758	\$ 6,181,452	\$ 6,120,851	\$ 6,453,923	\$ 7,213,628	\$ 5,875,642	\$ 6,045,272	\$ 4,641,221	\$6,473,234	7%
Supplemental Charge (restricted) (1)	\$ 657,545	\$ 549,529	\$ 662,210	\$ 663,592	\$ 667,000	\$ 665,137	\$ 653,000	\$ 551,766	\$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	\$ 6,275,303	\$ 6,730,981	\$ 6,902,575	\$ 7,237,029	\$ 8,050,142	\$ 7,108,386	\$ 9,898,272	\$ 5,755,099	\$10,138,234	2%

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

(2) - Grants (fund 100)

(3) - Grants (Restricted to CIP projects fund 111)

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 4/30/24	% of Budget Remaining	FY 24-25 Proposed	% change
100-5100-50100	Salaries	\$ 163,354	\$ 109,580	\$ 157,169	\$ 154,589	\$ 213,320	\$ 141,959	33%	\$ 251,403	18%
100-5100-50102	Overtime	\$ 13,642	\$ 10,359	\$ 13,642	\$ 24,072	\$ 14,000	\$ 14,658	-5%	\$ 14,000	0%
100-5100-50103	Standby Pay	\$ 11,867	\$ 7,530	\$ 11,867	\$ 14,820	\$ 13,150	\$ 5,623	57%	\$ 17,625	34%
100-5100-50200	Payroll Taxes	\$ 14,865	\$ 9,629	\$ 14,302	\$ 14,622	\$ 20,265	\$ 11,917	41%	\$ 23,883	18%
100-5100-50300	Health Insurance	\$ 51,860	\$ 25,538	\$ 51,860	\$ 44,651	\$ 52,966	\$ 46,181	13%	\$ 58,034	10%
100-5100-50302	Insurance - Workers Comp.	\$ 6,857	\$ 7,044	\$ 6,857	\$ 8,573	\$ 6,336	\$ 6,080	4%	\$ 7,563	19%
100-5100-50400	PERS Retirement Expense	\$ 14,223	\$ 11,473	\$ 13,469	\$ 16,067	\$ 16,808	\$ 14,868	12%	\$ 24,620	46%
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	\$ 442,830	-13%	\$ 468,656	20%
100-5100-51100	Materials & Supplies	\$ 10,765	\$ 13,412	\$ 11,410	\$ 54,906	\$ 17,100	\$ 4,594	73%	\$ 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	\$ 2,354	64%	\$ 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	\$ 7,199	-48%	\$ 9,200	90%
100-5100-51201	Vehicle Operating - Fuel	\$ 5,683	\$ 9,555	\$ 8,380	\$ 9,724	\$ 9,150	\$ 6,643	27%	\$ 13,700	50%
100-5100-51300	Professional Services	\$ 37,359	\$ 107,758	\$ 84,236	\$ 161,614	\$ 91,800	\$ 65,609	29%	\$ 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	\$ 10,369	-1%	\$ 10,950	7%
100-5100-52105	Government Regulation Fees	\$ 60,000	\$ 148,355	\$ 80,000	\$ 83,223	\$ 118,000	\$ 91,821	22%	\$ 112,000	-5%
100-5100-52108	Membership/Subscriptions	\$ 391	\$ -	\$ 415	\$ -	\$ 150	\$ 50	67%	\$ 150	0%
	NON-LABOR EXP	\$ 129,889	\$ 295,401	\$ 213,247	\$ 438,252	\$ 266,821	\$ 189,650	29%	\$ 256,800	-4%
update d 5/9/24	TOTAL DEPARTMENT EXPENSES	\$ 418,483	\$ 486,310	\$ 493,096	\$ 1,542,539	\$ 658,467	\$ 632,480	4%	\$ 725,456	10%

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 4/30/24	% of Budget Remaining	FY 24-25 Proposed	% Change
100-5200-50100	Salaries	\$ 322,851	\$ 229,602	\$ 308,538	\$ 237,624	\$ 323,240	\$ 196,747	39%	\$ 319,292	-1%
100-5200-50101	Part-time/Temp Wages	\$ 1,065		\$ 976	\$ 13,527	\$ 5,000	\$ 15,301	-206%	\$ 5,000	0%
100-5200-50102	Overtime	\$ 20,648	\$ 27,891	\$ 20,252	\$ 22,884	\$ 24,800	\$ 17,112	31%	\$ 24,800	0%
100-5200-50103	Standby Pay	\$ 13,260	\$ 14,800	\$ 13,260	\$ 18,680	\$ 21,550	\$ 12,364	43%	\$ 28,125	31%
100-5200-50200	Payroll Taxes	\$ 29,379	\$ 24,172	\$ 28,077	\$ 21,144	\$ 30,708	\$ 16,837	45%	\$ 30,333	-1%
100-5200-50300	Health Insurance	\$ 115,737	\$ 61,392	\$ 115,737	\$ 62,688	\$ 77,835	\$ 62,031	20%	\$ 84,069	8%
100-5200-50302	Insurance - Workers Comp.	\$ 15,689	\$ 9,035	\$ 15,285	\$ 9,869	\$ 7,250	\$ 7,800	-8%	\$ 10,604	46%
100-5200-50400	PERS Retirement Expense	\$ 30,867	\$ 24,579	\$ 29,450	\$ 23,165	\$ 38,412	\$ 20,485	47%	\$ 33,039	-14%
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	\$ 641,831	-5%	\$ 639,303	5%
100-5200-51100	Materials & Supplies	\$ 18,000	\$ 20,405	\$ 25,000	\$ 18,288	\$ 14,500	\$ 10,982	24%	\$ 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	\$ 3,224	1%	\$ 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	\$ 12,467	-40%	\$ 11,275	27%
100-5200-51201	Vehicle Operating - Fuel	\$ 12,070	\$ 20,805	\$ 18,210	\$ 28,347	\$ 21,000	\$ 19,036	9%	\$ 29,300	40%
100-5200-51300	Professional Services	\$ 2,354	\$ 5,482	\$ 5,984	\$ 2,152	\$ 5,000	\$ 12,045	-141%	\$ 10,000	100%
100-5200-52100	Staff Development/Training	\$ 147	\$ 147	\$ 750	\$ 655	\$ 750	\$ 90	88%	\$ 1,000	33%
100-5200-52102	Utilities	\$ 1,337	\$ 1,862	\$ 1,420	\$ 3,525	\$ 2,750	\$ 3,768	-37%	\$ 3,500	27%
100-5200-52108	Membership/Subscriptions	\$ 391	\$ -	\$ 358	\$ -	\$ 150	\$ 50	67%	\$ 150	0%
	NON-LABOR EXP	\$ 42,451	\$ 62,822	\$ 63,935	\$ 67,988	\$ 58,292	\$ 62,399	-7%	\$ 81,575	40%
updated 5/9/24	TOTAL DEPARTMENT EXPENSES	\$ 806,428	\$ 644,546	\$ 803,835	\$ 909,146	\$ 666,796	\$ 704,230	-6%	\$ 720,878	8%

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 4/30/24	% of Budget Remaining	FY 24-25 Proposed	% Change
100-5300-50100	Salaries	\$ 250,264	\$ 196,493	\$ 244,058	\$ 190,326	\$ 229,802	\$ 189,856	17%	\$ 252,584	10%
100-5300-50102	Overtime	\$ 25,118	\$ 25,815	\$ 25,097	\$ 29,282	\$ 34,496	\$ 23,884	31%	\$ 28,000	-19%
100-5300-50103	Standby Pay	\$ 9,688	\$ 15,760	\$ 9,688	\$ 15,710	\$ 15,720	\$ 13,282	16%	\$ 21,050	34%
100-5300-50200	Payroll Taxes	\$ 22,774	\$ 20,127	\$ 22,209	\$ 17,809	\$ 21,831	\$ 16,864	23%	\$ 23,995	10%
100-5300-50300	Health Insurance	\$ 64,914	\$ 51,683	\$ 64,914	\$ 53,961	\$ 63,996	\$ 57,728	10%	\$ 58,405	-9%
100-5300-50302	Insurance - Workers Comp.	\$ 9,488	\$ 5,331	\$ 9,426	\$ 5,579	\$ 4,722	\$ 4,659	1%	\$ 5,426	15%
100-5300-50400	PERS Retirement Expense	\$ 32,592	\$ 21,156	\$ 31,790	\$ 19,572	\$ 31,777	\$ 21,868	31%	\$ 32,302	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	\$ 548,005	-19%	\$ 499,792	8%
100-5300-51100	Materials & Supplies	\$ 72,000	\$ 71,382	\$ 85,426	\$ 94,044	\$ 82,500	\$ 81,019	2%	\$ 85,500	4%
100-5300-51101	Durables/Rentals/Leases	\$ 1,245	\$ 691	\$ 13,300	\$ 599	\$ 250	\$ 1,917	-667%	\$ -	-100%
100-5300-51103	Safety/PPE Supplies	\$ -	\$ -	\$ -	\$ -	\$ 2,750	\$ 2,294	17%	\$ 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	\$ 5,480	29%	\$ 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	\$ 32,774	-2%	\$ 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	\$ 190,565	14%	\$ 302,700	36%
100-5300-52105	Government Regulation Fees	\$ 26,311	\$ 32,021	\$ 26,311	\$ 3,257	\$ 6,500	\$ 2,209	66%	\$ 8,250	27%
100-5300-52108	Membership/Subscriptions	\$ 391	\$ (40)	\$ 391	\$ 611	\$ -	\$ 50		\$ -	
	NON-LABOR EXP	\$ 340,100	\$ 357,241	\$ 405,752	\$ 370,389	\$ 370,021	\$ 321,864	13%	\$ 448,500	21%
updated 5/9/24	TOTAL DEPARTMENT EXPENSES	\$ 775,404	\$ 742,388	\$ 833,400	\$ 926,683	\$ 832,147	\$ 869,869	-5%	\$ 948,292	14%

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 4/30/24	% of Budget Remaining	FY 24-25 Proposed	% Change
100-5400-50100	Salaries	\$ 416,998	\$ 422,003	\$ 417,609	\$ 430,996	\$ 440,075	\$ 398,863	9%	\$ 463,074	5%
100-5400-50102	Overtime	\$ 39,846	\$ 37,125	\$ 40,329	\$ 42,738	\$ 46,800	\$ 30,601	35%	\$ 32,000	-32%
100-5400-50103	Standby Pay	\$ 20,030	\$ 15,710	\$ 20,030	\$ 15,710	\$ 15,720	\$ 13,732	13%	\$ 21,050	34%
100-5400-50200	Payroll Taxes	\$ 37,947	\$ 36,946	\$ 38,002	\$ 37,845	\$ 41,807	\$ 32,712	22%	\$ 43,992	5%
100-5400-50300	Health Insurance	\$ 101,964	\$ 99,070	\$ 101,964	\$ 120,998	\$ 109,881	\$ 117,478	-7%	\$ 123,531	12%
100-5400-50302	Insurance - Workers Comp.	\$ 17,157	\$ 9,165	\$ 6,405	\$ 9,677	\$ 5,207	\$ 7,593	-46%	\$ 10,623	104%
100-5400-50400	PERS Retirement Expense	\$ 47,899	\$ 43,347	\$ 48,008	\$ 41,620	\$ 52,768	\$ 38,702	27%	\$ 50,186	-5%
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	\$ 1,042,766	-27%	\$ 887,511	8%
100-5400-51100	Materials & Supplies	\$ 75,000	\$ 153,910	\$ 135,000	\$ 186,988	\$ 158,500	\$ 78,998	50%	\$ 144,500	-9%
100-5400-51101	Durables/Rentals/Leases	\$ 2,000	\$ 1,084	\$ 2,171	\$ 12,480	\$ 12,250	\$ 7,968	35%	\$ -	-100%
100-5400-51103	Safety/PPE Supplies		\$ -	\$ -	\$ -	\$ 8,500	\$ 6,741	21%	\$ 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	\$ 24,427	23%	\$ 22,250	-30%
100-5400-51201	Vehicle Operating - Fuel	\$ 19,535	\$ 30,964	\$ 28,517	\$ 32,934	\$ 31,250	\$ 23,870	24%	\$ 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	\$ 380	88%	\$ 3,250	0%
100-5400-52102	Utilities	\$ 17,267	\$ 13,826	\$ 19,495	\$ 15,038	\$ 11,500	\$ 15,081	-31%	\$ 16,600	44%
100-5400-52105	Government Regulation Fees	\$ 31,802	\$ 8,685	\$ 17,120	\$ 37,968	\$ 42,350	\$ 44,470	-5%	\$ 46,500	10%
100-5400-52108	Membership/Subscriptions		\$ -	\$ -	\$ -	\$ 100	\$ 50	50%	\$ 100	0%
	NON-LABOR EXP	\$ 164,028	\$ 240,630	\$ 234,082	\$ 341,533	\$ 311,242	\$ 209,422	33%	\$ 296,700	-5%
updated 5/9/24	TOTAL DEPARTMENT EXPENSES	\$ 935,869	\$ 938,145	\$ 996,429	\$ 1,393,641	\$ 1,133,099	\$ 1,252,188	-11%	\$ 1,184,211	5%

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 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 4/30/24	% of Budget Remaining	FY 24-25 Proposed	% Change
100-5600-50100	Salaries	\$ 487,026	\$ 549,256	\$ 547,774	\$ 542,165	\$ 649,530	\$ 576,807	11%	\$ 727,176	12%
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	\$ 5,161	32%	\$ 7,600	0%
100-5600-50104	Retiree Benefit	\$ 22,827	\$ 15,575	\$ 9,973	\$ 13,860	\$ 26,000	\$ 44,332	-71%	\$ 52,608	102%
100-5600-50105	Director Compensation	\$ 21,993	\$ 23,200	\$ 24,360	\$ 24,000	\$ 24,000	\$ 20,000	17%	\$ 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	\$ 45,748	25%	\$ 69,082	13%
100-5600-50300	Health Insurance	\$ 112,128	\$ 93,867	\$ 69,772	\$ 81,745	\$ 96,397	\$ 104,622	-9%	\$ 129,238	34%
100-5600-50302	Insurance - Workers Comp.	\$ 6,268	\$ 3,140	\$ 6,383	\$ 2,312	\$ 3,021	\$ 3,151	-4%	\$ 3,657	21%
100-5600-50400	PERS Retirement	\$ 45,900	\$ 68,710	\$ 47,256	\$ 47,223	\$ 60,215	\$ 55,238	8%	\$ 62,863	4%
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	\$ 5,810	39%	\$ 10,250	8%
updated 4/24/24	TOTAL WAGES & BENEFITS	\$ 943,119	\$1,055,230	\$ 989,626	\$ 1,027,646	\$ 1,111,611	\$ 1,026,612	8%	\$ 1,309,655	18%
100-5600-51100	Materials & Supplies	\$ 27,691	\$ 10,153	\$ 41,467	\$ 12,094	\$ 15,350	\$ 8,295	46%	\$ 13,275	-14%
100-5600-51101	Durable/Rentals/Leases	\$ 8,569	\$ 8,777	\$ 15,486	\$ 1,705	\$ 8,525	\$ 6,718	21%	\$ 6,800	-20%
100-5600-51102	Office Supplies	\$ 37,815	\$ 62,546	\$ 68,832	\$ 28,540	\$ 21,400	\$ 17,889	16%	\$ 23,600	10%
100-5600-51103	Safety/PPE Supplies	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 387	61%	\$ 1,000	0%
100-5600-51104	Software Licenses	\$ -	\$ -	\$ -	\$ -	\$ 48,230	\$ 55,605	-15%	\$ 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	\$ 1,823	44%	\$ 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	\$ 345,249	-3%	\$ 235,850	-30%
100-5600-51301	Insurance - General Liability	\$ 96,684	\$ 80,520	\$ 84,546	\$ 93,830	\$ 100,000	\$ 89,754	10%	\$ 93,300	-7%
100-5600-51302	Legal	\$ 96,467	\$ 69,975	\$ 96,476	\$ 40,328	\$ 80,000	\$ 78,383	2%	\$ 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	\$ 20,993	13%	\$ 29,600	22%
100-5600-52102	Utilities	\$ 41,096	\$ 65,295	\$ 45,654	\$ 27,558	\$ 62,175	\$ 37,192	40%	\$ 68,960	11%
100-5600-52103	Bank Charges	\$ 344	\$ 1,617	\$ 425	\$ 375	\$ 500	\$ 1,888	-278%	\$ 1,800	260%
100-5600-52104	Payroll Processing	\$ 22,827	\$ 25,068	\$ 25,871	\$ 24,725	\$ 26,400	\$ 23,575	11%	\$ 30,000	14%
100-5600-52105	Government Regulation Fees	\$ 5,919	\$ 5,910	\$ -	\$ 8,301	\$ 8,955	\$ 9,415	-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	\$ 1,817	-21%	\$ 1,500	0%
100-5600-52108	Membership/Subscriptions	\$ 33,972	\$ 40,112	\$ 57,941	\$ 49,737	\$ 43,320	\$ 39,526	9%	\$ 45,120	4%
100-5600-52109	Low-Income Rate Assistance Program	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ 11,796	66%	\$ 35,000	0%
100-5600-52110	Recruitment (NEW)	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ 3,331	-33%	\$ 3,000	20%
	NON-LABOR EXP	\$ 534,070	\$ 638,395	\$ 701,269	\$ 657,238	\$ 950,955	\$ 799,779	16%	\$ 976,305	3%
updated 5/22/24	TOTAL DEPARTMENT EXPENSES	\$ 1,477,189	\$1,693,625	\$ 1,690,895	\$ 1,684,884	\$ 2,062,566	\$ 1,826,391	11%	\$ 2,285,960	11%

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 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 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 4/30/24	% of Budget Remaining	FY 24-25 Proposed	% Change
200-6100-50100	Salaries	\$ 103,049	\$ 94,610	\$ 80,789	\$ 143,385	\$ 132,360	\$ 123,950	6%	\$ 168,209	27%
200-6100-50102	Overtime	\$ 913	\$ 241	\$ 1,047	\$ 1,019	\$ 1,272	\$ 437	66%	\$ 400	-69%
200-6100-50200	Payroll Taxes	\$ 9,377	\$ 7,251	\$ 6,326	\$ 10,843	\$ 12,574	\$ 9,229	27%	\$ 15,980	27%
200-6100-50300	Health Insurance	\$ 31,570	\$ 20,124	\$ 20,981	\$ 32,498	\$ 38,850	\$ 33,281	14%	\$ 39,795	2%
200-6100-50302	Insurance - Workers Comp.	\$ 2,697	\$ 1,553	\$ 1,088	\$ 1,614	\$ 1,360	\$ 1,324	3%	\$ 2,435	79%
200-6100-50400	PERS Retirement Expense	\$ 8,129	\$ 8,478	\$ 7,944	\$ 11,936	\$ 9,884	\$ 11,371	-15%	\$ 13,289	34%
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	\$ 307,847	-33%	\$ 285,626	24%
200-6100-51100	Materials & Supplies	\$ 7,632	\$ 8,231	\$ 5,497	\$ 4,357	\$ 5,800	\$ 4,136	29%	\$ 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	\$ 1,650	53%	\$ 2,900	-17%
200-6100-51104	Software/Licenses	\$ -	\$ -	\$ -	\$ -	\$ 1,651	\$ 725	56%	\$ 715	-57%
200-6100-51200	Vehicle Maintenance	\$ 2,220	\$ 2,529	\$ 4,788	\$ 1,831	\$ 1,550	\$ 4,187	-170%	\$ 3,900	152%
200-6100-51201	Vehicle Operating - Fuel	\$ 6,387	\$ 4,888	\$ 6,770	\$ 4,772	\$ 5,000	\$ 3,652	27%	\$ 7,000	40%
200-6100-51300	Professional Services	\$ 11,012	\$ 24,525	\$ 150,000	\$ 70,496	\$ 99,000	\$ 22,880	77%	\$ 73,500	-26%
200-6100-51301	Insurance - General Liability	\$ 5,441	\$ 4,374	\$ -	\$ 4,826	\$ 5,309	\$ 5,174	3%	\$ 5,177	-2%
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	\$ 13,307	-9%	\$ 11,500	-6%
200-6100-52105	Government Regulation Fees	\$ 36,831	\$ 41,049	\$ 34,221	\$ 47,754	\$ 56,250	\$ 48,239	14%	\$ 65,700	17%
	NON-LABOR EXP	\$ 86,770	\$ 100,431	\$ 221,208	\$ 156,159	\$ 193,910	\$ 104,663	46%	\$ 180,061	-7%
updated 5/9/24	TOTAL DEPARTMENT EXPENSES	\$ 256,070	\$ 247,324	\$ 354,017	\$ 500,950	\$ 425,083	\$ 412,510	3%	\$ 465,686	10%

Consolidated Expenses

In some departments, the amounts appear much higher than in previous years. On the consolidated expense sheet, the bottom line is only an 11% difference from the FY 23-24 budget. This is in part 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	Total Expenses 4/30/24	Proposed FY 24-25 Budget	% Increase
50100	Salaries	\$ 1,601,545	\$ 1,755,937	\$ 1,699,085	\$ 1,988,327	\$ 1,628,182	\$2,181,738	10%
50101	Part-time (not on payroll)	\$ 63,082	\$ 20,924	\$ 80,364	\$ 20,000	\$ 15,738	\$ 20,000	0%
50102	Overtime	\$ 102,265	\$ 103,101	\$ 120,038	\$ 121,368	\$ 86,724	\$ 99,300	-18%
50103	Standby Pay	\$ 53,800	\$ 54,845	\$ 64,920	\$ 66,140	\$ 45,001	\$ 87,850	33%
50103	Automobile Allowance	\$ -	\$ -	\$ 5,089	\$ 7,600	\$ 5,161	\$ 7,600	0%
50104	Retiree Benefit	\$ 15,575	\$ 9,973	\$ 13,860	\$ 26,000	\$ 5,161	\$ 52,608	102%
50105	Director Stipend	\$ 23,200	\$ 24,360	\$ 24,000	\$ 24,000	\$ 20,000	\$ 24,000	0%
50200	Payroll Taxes	\$ 144,639	\$ 158,763	\$ 145,231	\$ 188,167	\$ 133,307	\$ 207,265	10%
50300	Health Insurance	\$ 257,808	\$ 425,228	\$ 396,541	\$ 439,925	\$ 421,321	\$ 493,070	12%
50302	Insurance - Workers Comp.	\$ 35,269	\$ 45,444	\$ 37,624	\$ 27,896	\$ 30,608	\$ 40,307	44%
50400	PERS Retirement Expense	\$ 177,743	\$ 177,917	\$ 159,583	\$ 209,865	\$ 162,532	\$ 216,299	3%
50401	PERS UAL	\$ 488,624	\$ 551,337	\$ 507,610	\$ 498,179	\$ 498,179	\$ 650,254	31%
50403	Def Comp Retirement Expense	\$ -	\$ -	\$ -	\$ 9,450	\$ 5,810	\$ 10,250	8%
	TOTAL WAGES & BENEFITS	\$2,963,550	\$ 3,327,829	\$ 3,253,945	\$ 3,626,917	\$ 3,057,724	\$4,090,542	13%
51100	Materials & Supplies	\$ 277,493	\$ 303,800	\$ 370,677	\$ 293,750	\$ 188,024	\$ 287,925	-2%
51101	Durable Goods/Rentals	\$ 17,142	\$ 39,264	\$ 132,085	\$ 31,475	\$ 17,402	\$ 13,900	-56%
51102	Office Supplies	\$ 62,546	\$ 68,832	\$ 28,540	\$ 21,400	\$ 17,889	\$ 23,600	10%
51103	PPE/Safety Equipment	\$ -	\$ -	\$ -	\$ 25,600	\$ 16,650	\$ 32,500	27%
51104	Software/Licenses	\$ -	\$ -	\$ -	\$ 48,230	\$ 58,255	\$ 70,365	46%
51200	Vehicle Maintenance	\$ 39,094	\$ 61,224	\$ 70,027	\$ 56,800	\$ 53,122	\$ 54,325	-4%
51201	Vehicle Operating - Fuel	\$ 36,450	\$ 70,870	\$ 101,139	\$ 46,150	\$ 60,504	\$ 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	\$ 485,452	\$ 433,850	-24%
51301	Insurance - General Liability	\$ 84,894	\$ 84,546	\$ 98,656	\$ 100,000	\$ 89,754	\$ 98,477	-2%
51302	Legal	\$ 69,975	\$ 96,476	\$ 156,159	\$ 80,000	\$ 78,383	\$ 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	\$ 22,433	\$ 38,669	18%
52101	Travel					\$ -79	\$ -400	100%
52102	Utilities	\$ 331,278	\$ 329,514	\$ 309,893	\$ 321,425	\$ 270,282	\$ 414,210	29%
52103	Bank Charges	\$ 1,617	\$ 425	\$ 375	\$ 500	\$ 1,888	\$ 1,800	260%
52104	Payroll Processing Fees	\$ 25,068	\$ 25,871	\$ 24,725	\$ 26,400	\$ 23,575	\$ 30,000	14%
52105	Government Regulation Fees	\$ 236,021	\$ 157,652	\$ 180,503	\$ 232,055	\$ 196,154	\$ 243,700	5%
52106	Elections	\$ -	\$ 9,399	\$ 7,418	\$ -	\$ -	\$ 9,500	35%
52107	Other Misc. Expenses	\$ 8,480	\$ -	\$ 6,441	\$ 1,500	\$ 1,817	\$ 1,500	0%
52108	Membership/Subscriptions	\$ 40,072	\$ 59,105	\$ 50,348	\$ 43,720	\$ 39,726	\$ 45,520	4%
52109	Low-Income Rate Assistance Prog.	\$ 15,702	\$ 35,000	\$ 15,208	\$ 35,000	\$ 11,796	\$ 35,000	0%
52110	Recruitment (NEW)				\$ 2,500	\$ 3,331	\$ 3,000	20%
	NON-LABOR EXP	\$1,670,470	\$ 1,874,493	\$ 2,181,308	\$ 2,031,405	\$ 1,682,603	\$2,239,941	10%
updated 5/22/24	TOTAL DEPARTMENT EXPENSES	\$4,634,020	\$ 5,202,322	\$ 5,435,253	\$ 5,658,322	\$ 4,740,327	\$6,330,482	12%

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 4/30/24	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	\$ 658,467	\$ 632,480	\$725,456	10%
Trans & Dist Raw Water (5200)	\$ 694,531	\$ 689,151	\$ 734,568	\$ 766,903	\$ 808,007	\$ 909,146	\$ 666,796	\$ 704,230	\$720,878	8%
Water Treatment (5300)	\$ 603,755	\$ 672,713	\$ 787,821	\$ 723,918	\$ 776,534	\$ 926,683	\$ 832,147	\$ 869,869	\$948,292	14%
Trans & Dist Treated Water (5400)	\$ 703,764	\$ 827,030	\$ 770,081	\$ 953,445	\$ 937,803	\$ 1,393,641	\$ 1,133,099	\$ 1,252,188	\$1,184,211	5%
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	\$ 1,684,884	\$ 2,062,566	\$ 1,826,391	\$2,285,960	11%
Total Operating Expenses (WATER)	\$ 3,786,600	\$ 4,275,923	\$ 4,256,087	\$ 4,433,727	\$ 4,387,486	\$ 6,661,711	\$ 5,353,075	\$ 5,285,158	\$5,864,796	10%
OPERATING EXPENSES ZONE										
On-Site Wastewater Disposal Zone (6100)	\$ 306,930	\$ 268,009	\$ 202,919	\$ 221,666	\$ 265,116	\$ 500,950	\$ 425,083	\$ 412,510	\$465,686	10%
Total Operating Expenses	\$ 4,093,530	\$ 4,543,932	\$ 4,459,006	\$ 4,655,393	\$ 4,652,602	\$ 7,162,661	\$ 5,778,158	\$ 5,697,668	\$6,330,482	10%
CAPITAL IMPROVEMENT PLAN (CIP)										
	\$ 11,682,810	\$ 7,816,272	\$ 3,084,123	\$ 3,190,400	\$ 1,151,000	\$ 758,540	\$ 1,313,000	\$ 519,059	\$582,850	
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	\$ 51,008	\$ 12,636	\$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	4/30/24 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	\$ 19,481	\$ 10,000	\$ 200,000			\$ 210,000
Distribution Tank Coating	\$ 275,000	\$ 275,000		\$ 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								\$ -
Tracked Barrow (5100-5200)				\$ 3,000				\$ 3,000
Snow Survey Equipment (5100)				\$ 2,500				\$ 2,500
Water Quality Sensors (5300)				\$ 10,000				\$ 10,000
Vibratory Plate (5400)				\$ 2,650				\$ 2,650
Flushing Equipment (5400)				\$ 3,000				\$ 3,000
Hydraulic Jack Hammer (5400)				\$ 3,200				\$ 3,200
Mosquito Fire Mitigation								\$ -
Road Bank Repair	\$ -	\$ 15,000	\$ 13,932					\$ -
Erosion Mitigation	\$ -	\$ 15,500	\$ 4,800					\$ -
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
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	\$ 519,059	\$ 531,350	\$ 837,000	\$ 842,000	\$ 390,000	\$ 2,600,350
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	\$ 519,059	\$ 582,850	\$ 837,000	\$ 842,000	\$ 390,000	\$ 2,651,850

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	4/30/24 YTD EXPENDITURES	FY 24/25	FY 25/26	FY 26/27	FY 27/28	Total 22-28
Hydrant Buddy (Valve Exercising) (5300-5400)				\$ 13,000.00				\$ 13,000.00
GRANT - JPIA Risk grant				\$ (13,000.00)				\$ (13,000.00)
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	\$ -	\$ 5,600,000	\$ -	\$ -	\$ 5,600,000
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 - CalFire	\$ (162,500)	\$ (162,500)	\$ (149,027)	\$ -	\$ -	\$ -	\$ -	\$ -
Excavator w/Masticator	\$ 162,500	\$ 162,500	\$ 157,261	\$ -	\$ -	\$ -	\$ -	\$ -
GRANT - CalFire	\$ (162,500)	\$ (162,500)	\$ (149,027)	\$ -	\$ -	\$ -	\$ -	\$ -
Clearing Contract	\$ -	\$ -	\$ -	\$ 920,000	\$ -	\$ -	\$ -	\$ 920,000
GRANT - CalFire	\$ -	\$ -	\$ -	\$ (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 - CalOES 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	\$ 23,214,000	\$ 6,900,000	\$ 1,300,000	\$ -	\$ 30,068,000
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)	\$ (22,570,000)	\$ (2,500,000)	\$ (1,000,000)	\$ -	\$ (24,724,000)
Total	\$ 498,333	\$ 498,333	\$ (167,852)	\$ 1,477,000	\$ 4,400,000	\$ 300,000	\$ 750,000	\$ 6,927,000

Table 3: Future projects

CIP Project (Water)	FY 23-24 BUDGET Adopted 6/13/23	FY23-24 Amended CIP Adopted 10/10/23	4/30/24 YTD EXPENDITURES	FY 24-25	FY 25-26	FY 26-27	FY 27-28	Total FY 25-28
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

Proposition 4: El Dorado County Appropriation limits

In November 1979, the voters of the State of California approved Proposition 4, commonly known as the (Paul) Gann Initiative. The Proposition limits the amount of tax revenue that can be spent by all entities of government. The District is a local government and, therefore, must comply with the Proposition. The Proposition became effective for the 1980-81 Fiscal Year. Since that time, the District has annually been setting a public hearing to establish its appropriation limit, which is derived from information received from the State Department of Finance during May.



May 2, 2024

To: All Special Districts
From: Andreja Saich, Principal Financial Analyst
Subject: 2024-2025 Proposition 4 - Appropriations Limitation

Your district needs to calculate and adopt the new tax spending limit for FY 2024-25 in accordance with the provisions of the spending limitation legislation implementing Proposition 4 (the 1979 Gann Spending Limit Initiative). Government Code Section 7910 requires that: “. . . the governing body of each local jurisdiction to establish appropriation limits by resolution for the following fiscal year at a regular or special meeting.”

The district’s new limit for the 2024-2025 year will be calculated on the basis of the prior year’s limit increased by a growth factor. The growth factor results from combining the change in Per Capita Personal Income and the change in population for your district (as certified by the State’s Department of Finance) or the change reported for “unincorporated areas” for our County.

The change in the “cost of living” factor (Per Capita Personal Income) has been reported to be 3.62% and reported change in population in the County’s unincorporated areas to be an increase of .25%. Therefore, the ratio of change to be applied to last year’s limit is:

$$1.0362 \text{ (X) } 1.0025 = 1.0388$$

Attached is a sample format for the required “NOTICE OF PUBLIC HEARING” and a sample resolution (which includes the calculation formula).

NOW, THEREFORE, IT IS HEREBY RESOLVED BY THE BOARD OF DIRECTORS OF THE GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT THAT the appropriations Limit for Fiscal Year 2024-2025 as described in Article XIII B of the State Constitution and implemented by Chapter 1205, Statutes of 1980 is the sum of computed as follows,

$$\underline{\$ 3,472,857.28} \text{ (x) } 1.0388 = \underline{\$ 3,607,604.14}$$

(2022-24 Approp. Limit) (2024-25 Approp. Limit)



GDPUD

JOINT BUDGET WORKSHOP OF THE BOARD OF DIRECTORS

AND THE FINANCE COMMITTEE

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

JUNE 4, 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 4/30/24	% of Budget Remaining	FY 24-25 Proposed	% change
100-5100-50100	Salaries	\$ 163,354	\$ 109,580	\$ 157,169	\$ 154,589	\$ 213,320	\$ 141,959	33%	\$ 251,403	18%
100-5100-50102	Overtime	\$ 13,642	\$ 10,359	\$ 13,642	\$ 24,072	\$ 14,000	\$ 14,658	-5%	\$ 14,000	0%
100-5100-50103	Standby Pay	\$ 11,867	\$ 7,530	\$ 11,867	\$ 14,820	\$ 13,150	\$ 5,623	57%	\$ 17,625	34%
100-5100-50200	Payroll Taxes	\$ 14,865	\$ 9,629	\$ 14,302	\$ 14,622	\$ 20,265	\$ 11,917	41%	\$ 23,883	18%
100-5100-50300	Health Insurance	\$ 51,860	\$ 25,538	\$ 51,860	\$ 44,651	\$ 52,966	\$ 46,181	13%	\$ 58,034	10%
100-5100-50302	Insurance - Workers Comp.	\$ 6,857	\$ 7,044	\$ 6,857	\$ 8,573	\$ 6,336	\$ 6,080	4%	\$ 7,563	19%
100-5100-50400	PERS Retirement Expense	\$ 14,223	\$ 11,473	\$ 13,469	\$ 16,067	\$ 16,808	\$ 14,868	12%	\$ 24,620	46%
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	\$ 442,830	-13%	\$ 468,656	20%
100-5100-51100	Materials & Supplies	\$ 10,765	\$ 13,412	\$ 11,410	\$ 54,906	\$ 17,100	\$ 4,594	73%	\$ 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	\$ 2,354	64%	\$ 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	\$ 7,199	-48%	\$ 9,200	90%
100-5100-51201	Vehicle Operating - Fuel	\$ 5,683	\$ 9,555	\$ 8,380	\$ 9,724	\$ 9,150	\$ 6,643	27%	\$ 13,700	50%
100-5100-51300	Professional Services	\$ 37,359	\$ 107,758	\$ 84,236	\$ 161,614	\$ 91,800	\$ 65,609	29%	\$ 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	\$ 10,369	-1%	\$ 10,950	7%
100-5100-52105	Government Regulation Fees	\$ 60,000	\$ 148,355	\$ 80,000	\$ 83,223	\$ 118,000	\$ 91,821	22%	\$ 112,000	-5%
100-5100-52108	Membership/Subscriptions	\$ 391	\$ -	\$ 415	\$ -	\$ 150	\$ 50	67%	\$ 150	0%
	NON-LABOR EXP	\$ 129,889	\$ 295,401	\$ 213,247	\$ 438,252	\$ 266,821	\$ 189,650	29%	\$ 256,800	-4%
update d 5/9/24	TOTAL DEPARTMENT EXPENSES	\$ 418,483	\$ 486,310	\$ 493,096	\$ 1,542,539	\$ 658,467	\$ 632,480	4%	\$ 725,456	10%

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

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

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

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

5100 Updates

1. Local 1: MOU negotiations of salary increases included (effects salaries, payroll taxes, Work Comp and PERS retirement exp)
2. Added \$750 to Misc. Materials & Supplies
3. Removed Capital Expenses account;
 - a) Removed trimmer and pole saw from Capital Expenses (will purchase in FY24)
 - b) Moved Tracked Barrow (\$1,500) to CIP priority 1 (was split between 5100/5200)
 - c) Snow Survey Equipment moved to CIP priority 1 (\$2,500)

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 4/30/24	% of Budget Remaining	FY 24-25 Proposed	% Change
100-5200-50100	Salaries	\$ 322,851	\$ 229,602	\$ 308,538	\$ 237,624	\$ 323,240	\$ 196,747	39%	\$ 319,292	-1%
100-5200-50101	Part-time/Temp Wages	\$ 1,065		\$ 976	\$ 13,527	\$ 5,000	\$ 15,301	-206%	\$ 5,000	0%
100-5200-50102	Overtime	\$ 20,648	\$ 27,891	\$ 20,252	\$ 22,884	\$ 24,800	\$ 17,112	31%	\$ 24,800	0%
100-5200-50103	Standby Pay	\$ 13,260	\$ 14,800	\$ 13,260	\$ 18,680	\$ 21,550	\$ 12,364	43%	\$ 28,125	31%
100-5200-50200	Payroll Taxes	\$ 29,379	\$ 24,172	\$ 28,077	\$ 21,144	\$ 30,708	\$ 16,837	45%	\$ 30,333	-1%
100-5200-50300	Health Insurance	\$ 115,737	\$ 61,392	\$ 115,737	\$ 62,688	\$ 77,835	\$ 62,031	20%	\$ 84,069	8%
100-5200-50302	Insurance - Workers Comp.	\$ 15,689	\$ 9,035	\$ 15,285	\$ 9,869	\$ 7,250	\$ 7,800	-8%	\$ 10,604	46%
100-5200-50400	PERS Retirement Expense	\$ 30,867	\$ 24,579	\$ 29,450	\$ 23,165	\$ 38,412	\$ 20,485	47%	\$ 33,039	-14%
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	\$ 641,831	-5%	\$ 639,303	5%
100-5200-51100	Materials & Supplies	\$ 18,000	\$ 20,405	\$ 25,000	\$ 18,288	\$ 14,500	\$ 10,982	24%	\$ 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	\$ 3,224	1%	\$ 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	\$ 12,467	-40%	\$ 11,275	27%
100-5200-51201	Vehicle Operating - Fuel	\$ 12,070	\$ 20,805	\$ 18,210	\$ 28,347	\$ 21,000	\$ 19,036	9%	\$ 29,300	40%
100-5200-51300	Professional Services	\$ 2,354	\$ 5,482	\$ 5,984	\$ 2,152	\$ 5,000	\$ 12,045	-141%	\$ 10,000	100%
100-5200-52100	Staff Development/Training	\$ 147	\$ 147	\$ 750	\$ 655	\$ 750	\$ 90	88%	\$ 1,000	33%
100-5200-52102	Utilities	\$ 1,337	\$ 1,862	\$ 1,420	\$ 3,525	\$ 2,750	\$ 3,768	-37%	\$ 3,500	27%
100-5200-52108	Membership/Subscriptions	\$ 391	\$ -	\$ 358	\$ -	\$ 150	\$ 50	67%	\$ 150	0%
	NON-LABOR EXP	\$ 42,451	\$ 62,822	\$ 63,935	\$ 67,988	\$ 58,292	\$ 62,399	-7%	\$ 81,575	40%
updated 5/9/24	TOTAL DEPARTMENT EXPENSES	\$ 806,428	\$ 644,546	\$ 803,835	\$ 909,146	\$ 666,796	\$ 704,230	-6%	\$ 720,878	8%

5200 – Transmission and Distribution of Raw Water

5200 – Transmission and Distribution of Raw Water

Durable Goods/Rentals	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/Se	\$ 2,500
Tire Hub	\$ 2,250
Total	\$ 11,275

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

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

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

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

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

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

5200 Updates

1. Local 39: Distribution Operator I vacancy – salary lowered to step A for FY24-25 (@5%)
2. Local 1: MOU negotiations of salary increases included (effects salaries, payroll taxes, Work Comp and PERS retirement exp)
3. Software/Licenses formula was broken from table, not showing \$150 (corrected)
4. Increased Material & Supplies misc. exp. By \$750
5. Removed Capital Expenses account;
 - a) Removed trimmer and pole saw from Capital Expenses (will purchase in FY24)
 - b) Moved Tracked Barrow (\$1,500) to CIP priority 1 (was split between 5100/5200)

**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 4/30/24	% of Budget Remaining	FY 24-25 Proposed	% Change
100-5300-50100	Salaries	\$ 250,264	\$ 196,493	\$ 244,058	\$ 190,326	\$ 229,802	\$ 189,856	17%	\$ 252,584	10%
100-5300-50102	Overtime	\$ 25,118	\$ 25,815	\$ 25,097	\$ 29,282	\$ 34,496	\$ 23,884	31%	\$ 28,000	-19%
100-5300-50103	Standby Pay	\$ 9,688	\$ 15,760	\$ 9,688	\$ 15,710	\$ 15,720	\$ 13,282	16%	\$ 21,050	34%
100-5300-50200	Payroll Taxes	\$ 22,774	\$ 20,127	\$ 22,209	\$ 17,809	\$ 21,831	\$ 16,864	23%	\$ 23,995	10%
100-5300-50300	Health Insurance	\$ 64,914	\$ 51,683	\$ 64,914	\$ 53,961	\$ 63,996	\$ 57,728	10%	\$ 58,405	-9%
100-5300-50302	Insurance - Workers Comp.	\$ 9,488	\$ 5,331	\$ 9,426	\$ 5,579	\$ 4,722	\$ 4,659	1%	\$ 5,426	15%
100-5300-50400	PERS Retirement Expense	\$ 32,592	\$ 21,156	\$ 31,790	\$ 19,572	\$ 31,777	\$ 21,868	31%	\$ 32,302	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	\$ 548,005	-19%	\$ 499,792	8%
100-5300-51100	Materials & Supplies	\$ 72,000	\$ 71,382	\$ 85,426	\$ 94,044	\$ 82,500	\$ 81,019	2%	\$ 85,500	4%
100-5300-51101	Durables/Rentals/Leases	\$ 1,245	\$ 691	\$ 13,300	\$ 599	\$ 250	\$ 1,917	-667%	\$ -	-100%
100-5300-51103	Safety/PPE Supplies	\$ -	\$ -	\$ -	\$ -	\$ 2,750	\$ 2,294	17%	\$ 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	\$ 5,480	29%	\$ 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	\$ 32,774	-2%	\$ 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	\$ 190,565	14%	\$ 302,700	36%
100-5300-52105	Government Regulation Fees	\$ 26,311	\$ 32,021	\$ 26,311	\$ 3,257	\$ 6,500	\$ 2,209	66%	\$ 8,250	27%
100-5300-52108	Membership/Subscriptions	\$ 391	\$ (40)	\$ 391	\$ 611	\$ -	\$ 50		\$ -	
	NON-LABOR EXP	\$ 340,100	\$ 357,241	\$ 405,752	\$ 370,389	\$ 370,021	\$ 321,864	13%	\$ 448,500	21%
updated 5/9/24	TOTAL DEPARTMENT EXPENSES	\$ 775,404	\$ 742,388	\$ 833,400	\$ 926,683	\$ 832,147	\$ 869,869	-5%	\$ 948,292	14%

5300 – Water Treatment

5300 – Water Treatment

Durable Goods/Rentals	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

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

5300 Updates

1. Removed Capital Expenses account;
 - a) Moved Hydrant Buddy to CIP under grant funded projects (-\$13,000)
 - b) Moved Water Quality Sensors to CIP and lowered to \$10,000
2. Local 1: MOU negotiations of salary increases included (effects salaries, payroll taxes, Work Comp and PERS retirement exp)

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 4/30/24	% of Budget Remaining	FY 24-25 Proposed	% Change
100-5400-50100	Salaries	\$ 416,998	\$ 422,003	\$ 417,609	\$ 430,996	\$ 440,075	\$ 398,863	9%	\$ 463,074	5%
100-5400-50102	Overtime	\$ 39,846	\$ 37,125	\$ 40,329	\$ 42,738	\$ 46,800	\$ 30,601	35%	\$ 32,000	-32%
100-5400-50103	Standby Pay	\$ 20,030	\$ 15,710	\$ 20,030	\$ 15,710	\$ 15,720	\$ 13,732	13%	\$ 21,050	34%
100-5400-50200	Payroll Taxes	\$ 37,947	\$ 36,946	\$ 38,002	\$ 37,845	\$ 41,807	\$ 32,712	22%	\$ 43,992	5%
100-5400-50300	Health Insurance	\$ 101,964	\$ 99,070	\$ 101,964	\$ 120,998	\$ 109,881	\$ 117,478	-7%	\$ 123,531	12%
100-5400-50302	Insurance - Workers Comp.	\$ 17,157	\$ 9,165	\$ 6,405	\$ 9,677	\$ 5,207	\$ 7,593	-46%	\$ 10,623	104%
100-5400-50400	PERS Retirement Expense	\$ 47,899	\$ 43,347	\$ 48,008	\$ 41,620	\$ 52,768	\$ 38,702	27%	\$ 50,186	-5%
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	\$ 1,042,766	-27%	\$ 887,511	8%
100-5400-51100	Materials & Supplies	\$ 75,000	\$ 153,910	\$ 135,000	\$ 186,988	\$ 158,500	\$ 78,998	50%	\$ 144,500	-9%
100-5400-51101	Durables/Rentals/Leases	\$ 2,000	\$ 1,084	\$ 2,171	\$ 12,480	\$ 12,250	\$ 7,968	35%	\$ -	-100%
100-5400-51103	Safety/PPE Supplies		\$ -	\$ -	\$ -	\$ 8,500	\$ 6,741	21%	\$ 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	\$ 24,427	23%	\$ 22,250	-30%
100-5400-51201	Vehicle Operating - Fuel	\$ 19,535	\$ 30,964	\$ 28,517	\$ 32,934	\$ 31,250	\$ 23,870	24%	\$ 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	\$ 380	88%	\$ 3,250	0%
100-5400-52102	Utilities	\$ 17,267	\$ 13,826	\$ 19,495	\$ 15,038	\$ 11,500	\$ 15,081	-31%	\$ 16,600	44%
100-5400-52105	Government Regulation Fees	\$ 31,802	\$ 8,685	\$ 17,120	\$ 37,968	\$ 42,350	\$ 44,470	-5%	\$ 46,500	10%
100-5400-52108	Membership/Subscriptions		\$ -	\$ -	\$ -	\$ 100	\$ 50	50%	\$ 100	0%
	NON-LABOR EXP	\$ 164,028	\$ 240,630	\$ 234,082	\$ 341,533	\$ 311,242	\$ 209,422	33%	\$ 296,700	-5%
updated 5/9/24	TOTAL DEPARTMENT EXPENSES	\$ 935,869	\$ 938,145	\$ 996,429	\$ 1,393,641	\$ 1,133,099	\$ 1,252,188	-11%	\$ 1,184,211	5%

5400 – Transmission and Distribution of Treated Water

5400 – Transmission and Distribution of Treated Water

Durable Goods/Rentals	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
Picovalle (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

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

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

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

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

5400 Updates

1. Local 39: Distribution Operator I vacancy – salary lowered to step A for FY24-25 (@95%)
2. Lowered OT to \$14,800
3. Local 1: MOU negotiations of salary increases included (effects salaries, payroll taxes, Work Comp and PERS retirement exp)
4. Removed Capital Expenses account;
 - a) Moved recently added Vibratory Plate (\$2,650) to CIP Priority 1
 - b) Moved Flushing Equipment (\$3,000) to CIP Priority 1
 - c) Moved Hydraulic Jack Hammer (\$3,200) to CIP Priority 1
 - d) Removed asbestos pipe cutter – will purchase in FY24

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 4/30/24	% of Budget Remaining	FY 24-25 Proposed	% Change
100-5600-50100	Salaries	\$ 487,026	\$ 549,256	\$ 547,774	\$ 542,165	\$ 649,530	\$ 576,807	11%	\$ 727,176	12%
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	\$ 5,161	32%	\$ 7,600	0%
100-5600-50104	Retiree Benefit	\$ 22,827	\$ 15,575	\$ 9,973	\$ 13,860	\$ 26,000	\$ 44,332	-71%	\$ 52,608	102%
100-5600-50105	Director Compensation	\$ 21,993	\$ 23,200	\$ 24,360	\$ 24,000	\$ 24,000	\$ 20,000	17%	\$ 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	\$ 45,748	25%	\$ 69,082	13%
100-5600-50300	Health Insurance	\$ 112,128	\$ 93,867	\$ 69,772	\$ 81,745	\$ 96,397	\$ 104,622	-9%	\$ 129,238	34%
100-5600-50302	Insurance - Workers Comp.	\$ 6,268	\$ 3,140	\$ 6,383	\$ 2,312	\$ 3,021	\$ 3,151	-4%	\$ 3,657	21%
100-5600-50400	PERS Retirement	\$ 45,900	\$ 68,710	\$ 47,256	\$ 47,223	\$ 60,215	\$ 55,238	8%	\$ 62,863	4%
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	\$ 5,810	39%	\$ 10,250	8%
updated 4/24/24	TOTAL WAGES & BENEFITS	\$ 943,119	\$1,055,230	\$ 989,626	\$ 1,027,646	\$ 1,111,611	\$ 1,026,612	8%	\$ 1,309,655	18%
100-5600-51100	Materials & Supplies	\$ 27,691	\$ 10,153	\$ 41,467	\$ 12,094	\$ 15,350	\$ 8,295	46%	\$ 13,275	-14%
100-5600-51101	Durable/Rentals/Leases	\$ 8,569	\$ 8,777	\$ 15,486	\$ 1,705	\$ 8,525	\$ 6,718	21%	\$ 6,800	-20%
100-5600-51102	Office Supplies	\$ 37,815	\$ 62,546	\$ 68,832	\$ 28,540	\$ 21,400	\$ 17,889	16%	\$ 23,600	10%
100-5600-51103	Safety/PPE Supplies	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ 387	61%	\$ 1,000	0%
100-5600-51104	Software Licenses	\$ -	\$ -	\$ -	\$ -	\$ 48,230	\$ 55,605	-15%	\$ 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	\$ 1,823	44%	\$ 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	\$ 345,249	-3%	\$ 235,850	-30%
100-5600-51301	Insurance - General Liability	\$ 96,684	\$ 80,520	\$ 84,546	\$ 93,830	\$ 100,000	\$ 89,754	10%	\$ 93,300	-7%
100-5600-51302	Legal	\$ 96,467	\$ 69,975	\$ 96,476	\$ 40,328	\$ 80,000	\$ 78,383	2%	\$ 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	\$ 20,993	13%	\$ 29,600	22%
100-5600-52102	Utilities	\$ 41,096	\$ 65,295	\$ 45,654	\$ 27,558	\$ 62,175	\$ 37,192	40%	\$ 68,960	11%
100-5600-52103	Bank Charges	\$ 344	\$ 1,617	\$ 425	\$ 375	\$ 500	\$ 1,888	-278%	\$ 1,800	260%
100-5600-52104	Payroll Processing	\$ 22,827	\$ 25,068	\$ 25,871	\$ 24,725	\$ 26,400	\$ 23,575	11%	\$ 30,000	14%
100-5600-52105	Government Regulation Fees	\$ 5,919	\$ 5,910	\$ -	\$ 8,301	\$ 8,955	\$ 9,415	-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	\$ 1,817	-21%	\$ 1,500	0%
100-5600-52108	Membership/Subscriptions	\$ 33,972	\$ 40,112	\$ 57,941	\$ 49,737	\$ 43,320	\$ 39,526	9%	\$ 45,120	4%
100-5600-52109	Low-Income Rate Assistance Program	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ 11,796	66%	\$ 35,000	0%
100-5600-52110	Recruitment (NEW)	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ 3,331	-33%	\$ 3,000	20%
	NON-LABOR EXP	\$ 534,070	\$ 638,395	\$ 701,269	\$ 657,238	\$ 950,955	\$ 799,779	16%	\$ 976,305	3%
updated 5/22/24	TOTAL DEPARTMENT EXPENSES	\$ 1,477,189	\$1,693,625	\$ 1,690,895	\$ 1,684,884	\$ 2,062,566	\$ 1,826,391	11%	\$ 2,285,960	11%

5600 – Administration and Customer Service

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

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

Staff Development/Travel (100-5600-52100)	Costs
ACWA Conference/Travel	\$ 13,000
Board Clerk Conference (annual)	\$ 1,500
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	\$ 29,600

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

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

includes US Bank processing fees

Insurance - General Liability	Costs
Excess Crime	\$ 800
Property/Equipment/Vehicles	\$ 28,000
Cyber Liability	\$ 2,500
Auto and General Liability	\$ 62,000
TOTAL	\$ 93,300

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

*NEW

move from office supplies
move from office supplies

move from office supplies

Moved from FY23-24

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 (100-5600-5) 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

construction
cost index

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
Powernet 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

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
Streamline webhosting	\$ 4,500
Tyler Tech annual fee	\$ 9,700
WaterSMART Customer Portal	\$ 12,000
Misc	\$ 3,000
TOTAL	\$ 68,750

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

5600 Updates

1. Local 1: MOU negotiations of salary increases included (effects salaries, payroll taxes, Work Comp and PERS retirement exp)
2. Removed 'Pension Expense' from FY24 actuals
3. Building Maintenance lowered by -\$1,000
4. Corrected Retiree Expense account allocations (Fund 100 vs. 101)
5. Increased Deferred Comp by \$275
6. Researched General Liability insurances and added description box
7. Recalculated Worker's Comp calculations with adjusted FY25 payroll amounts
8. Staff Development/Travel;
 - a) Increased ACWA conference/travel by \$3K
 - b) Reduced Board Clerk Conference by \$1.1K
 - c) Added Education Reimbursement (MOU) \$3,000
9. Membership/Subscriptions;
 - a) Removed CRWA membership (-\$1,500)
10. Professional Services;
 - a) Moved COSA study budget from FY24 to FY25 (\$50,000)

FY25 Retiree Allotments/Expenses

2025 Retiree Health Expense Allotments	101-5600-50104 Monthly Invoice Amt	100-5600-50104 District Expense	101-5600-50104 Retiree Expense
Anthem Blue Cross (\$177)	\$1,150.30	\$531.00	\$619.30
Blue Shield of California (100%)	\$350.00	\$350.00	\$0.00
Kaiser Permanente (\$177)	\$119.00	\$119.00	\$0.00
United Healthcare Insurance (\$177)	\$557.40	\$177.00	\$327.70
United Healthcare Insurance (\$177)	\$225.00	\$177.00	\$26.50
ACWA/JPIA Health (\$435)	\$3,413.88	\$3,045.00	\$368.88
	July-Dec 2024	\$26,214.00	
	Jan-Jun 2024	\$26,394.00	
	Total	\$52,608.00	

Historically, Retiree allotment expenses had been incorrectly split between funds 100 and 101. This was caught and corrected this fiscal year, 2023-2024.

1. Monthly healthcare premiums (Anthem, Blue Shield, KP, United Health and ACWA/JPIA) are paid in full each month out of account 101-0000-10999.
2. The amount the retiree reimburses the District is allocated to account 101-0000-10999.
3. Individual allotment amounts are the expense to the District and allocated to account 100-5600-50104.

**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 4/30/24	% of Budget Remaining	FY 24-25 Proposed	% Change
200-6100-50100	Salaries	\$ 103,049	\$ 94,610	\$ 80,789	\$ 143,385	\$ 132,360	\$ 123,950	6%	\$ 168,209	27%
200-6100-50102	Overtime	\$ 913	\$ 241	\$ 1,047	\$ 1,019	\$ 1,272	\$ 437	66%	\$ 400	-69%
200-6100-50200	Payroll Taxes	\$ 9,377	\$ 7,251	\$ 6,326	\$ 10,843	\$ 12,574	\$ 9,229	27%	\$ 15,980	27%
200-6100-50300	Health Insurance	\$ 31,570	\$ 20,124	\$ 20,981	\$ 32,498	\$ 38,850	\$ 33,281	14%	\$ 39,795	2%
200-6100-50302	Insurance - Workers Comp.	\$ 2,697	\$ 1,553	\$ 1,088	\$ 1,614	\$ 1,360	\$ 1,324	3%	\$ 2,435	79%
200-6100-50400	PERS Retirement Expense	\$ 8,129	\$ 8,478	\$ 7,944	\$ 11,936	\$ 9,884	\$ 11,371	-15%	\$ 13,289	34%
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	\$ 307,847	-33%	\$ 285,626	24%
200-6100-51100	Materials & Supplies	\$ 7,632	\$ 8,231	\$ 5,497	\$ 4,357	\$ 5,800	\$ 4,136	29%	\$ 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	\$ 1,650	53%	\$ 2,900	-17%
200-6100-51104	Software/Licenses	\$ -	\$ -	\$ -	\$ -	\$ 1,651	\$ 725	56%	\$ 715	-57%
200-6100-51200	Vehicle Maintenance	\$ 2,220	\$ 2,529	\$ 4,788	\$ 1,831	\$ 1,550	\$ 4,187	-170%	\$ 3,900	152%
200-6100-51201	Vehicle Operating - Fuel	\$ 6,387	\$ 4,888	\$ 6,770	\$ 4,772	\$ 5,000	\$ 3,652	27%	\$ 7,000	40%
200-6100-51300	Professional Services	\$ 11,012	\$ 24,525	\$150,000	\$ 70,496	\$ 99,000	\$ 22,880	77%	\$ 73,500	-26%
200-6100-51301	Insurance - General Liability	\$ 5,441	\$ 4,374	\$ -	\$ 4,826	\$ 5,309	\$ 5,174	3%	\$ 5,177	-2%
200-6100-52100	Staff Development/Training	\$ 315	\$ 59	\$ 333	\$ 1,948	\$ 2,000	\$ 472	76%	\$ 2,669	33%
200-6100-52101	Travel	\$ -	\$ -	\$ -	\$ 106	\$ -	\$ 79		\$ -	-100%
200-6100-52102	Utilities	\$ 14,000	\$ 14,196	\$ 16,492	\$ 19,491	\$ 12,250	\$ 13,307	-9%	\$ 11,500	-6%
200-6100-52105	Government Regulation Fees	\$ 36,831	\$ 41,049	\$ 34,221	\$ 47,754	\$ 56,250	\$ 48,239	14%	\$ 65,700	17%
	NON-LABOR EXP	\$ 86,770	\$ 100,431	\$221,208	\$ 156,159	\$ 193,910	\$ 104,663	46%	\$ 180,061	-7%
updated 5/23/24	TOTAL DEPARTMENT EXPENSES	\$ 256,070	\$ 247,324	\$354,017	\$ 500,950	\$ 425,083	\$ 412,510	3%	\$ 465,686	10%

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
Travel	\$ 100
Total	\$ 2,669

*moved from
travel account*

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

6100 Updates

1. Local 1: MOU negotiations of salary increases included (effects salaries, payroll taxes, Work Comp and PERS retirement exp)
2. General Liability expense was not included in Consolidated Expenses table (\$5,177)
3. Staff Development/Training;
 - a) Included budgeted amount for travel (\$100) *will inactivate travel account*
4. Removed Capital Expenses account;
 - a) Water Trailer moved to Zone CIP priority 1 (-\$11,000)
5. Durables/Rentals/Leases;
 - a) Geopump moved to Zone CIP priority 1 (-\$7,500)

Consolidated Expenses (by account)

CONSOLIDATED EXPENSES								
5100-6100 Accounts	EXPENSES:	FY 21-22 Actual	FY 22-23 Budget	FY 22-23 FYE Actual	AMENDED FY 23-24 Budget	Total Expenses 4/30/24	Proposed FY 24-25 Budget	% increase
50100	Salaries	\$ 1,601,545	\$ 1,755,937	\$ 1,699,085	\$ 1,988,327	\$ 1,628,182	\$ 2,181,738	10%
50101	Part-time (not on payroll)	\$ 63,082	\$ 20,924	\$ 80,364	\$ 20,000	\$ 15,738	\$ 20,000	0%
50102	Overtime	\$ 102,265	\$ 103,101	\$ 120,038	\$ 121,368	\$ 86,724	\$ 99,300	-18%
50103	Standby Pay	\$ 53,800	\$ 54,845	\$ 64,920	\$ 66,140	\$ 45,001	\$ 87,850	33%
50103	Automobile Allowance	\$ -	\$ -	\$ 5,089	\$ 7,600	\$ 5,161	\$ 7,600	0%
50104	Retiree Benefit	\$ 15,575	\$ 9,973	\$ 13,860	\$ 26,000	\$ 5,161	\$ 52,608	102%
50105	Director Stipend	\$ 23,200	\$ 24,360	\$ 24,000	\$ 24,000	\$ 20,000	\$ 24,000	0%
50200	Payroll Taxes	\$ 144,639	\$ 158,763	\$ 145,231	\$ 188,167	\$ 133,307	\$ 207,265	10%
50300	Health Insurance	\$ 257,808	\$ 425,228	\$ 396,541	\$ 439,925	\$ 421,321	\$ 493,070	12%
50302	Insurance - Workers Comp.	\$ 35,269	\$ 45,444	\$ 37,624	\$ 27,896	\$ 30,608	\$ 40,307	44%
50400	PERS Retirement Expense	\$ 177,743	\$ 177,917	\$ 159,583	\$ 209,865	\$ 162,532	\$ 216,299	3%
50401	PERS UAL	\$ 488,624	\$ 551,337	\$ 507,610	\$ 498,179	\$ 498,179	\$ 650,254	31%
50403	Def Comp Retirement Expense	\$ -	\$ -	\$ -	\$ 9,450	\$ 5,810	\$ 10,250	8%
	TOTAL WAGES & BENEFITS	\$2,963,550	\$ 3,327,829	\$ 3,253,945	\$ 3,626,917	\$ 3,057,724	\$4,090,542	13%
51100	Materials & Supplies	\$ 277,493	\$ 303,800	\$ 370,677	\$ 293,750	\$ 188,024	\$ 287,925	-2%
51101	Durable Goods/Rentals	\$ 17,142	\$ 39,264	\$ 132,085	\$ 31,475	\$ 17,402	\$ 13,900	-56%
51102	Office Supplies	\$ 62,546	\$ 68,832	\$ 28,540	\$ 21,400	\$ 17,889	\$ 23,600	10%
51103	PPE/Safety Equipment	\$ -	\$ -	\$ -	\$ 25,600	\$ 16,650	\$ 32,500	27%
51104	Software/Licenses	\$ -	\$ -	\$ -	\$ 48,230	\$ 58,255	\$ 70,365	46%
51200	Vehicle Maintenance	\$ 39,094	\$ 61,224	\$ 70,027	\$ 56,800	\$ 53,122	\$ 54,325	-4%
51201	Vehicle Operating - Fuel	\$ 36,450	\$ 70,870	\$ 101,139	\$ 46,150	\$ 60,504	\$ 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	\$ 485,452	\$ 433,850	-24%
51301	Insurance - General Liability	\$ 84,894	\$ 84,546	\$ 98,656	\$ 100,000	\$ 89,754	\$ 98,477	-2%
51302	Legal	\$ 69,975	\$ 96,476	\$ 156,159	\$ 80,000	\$ 78,383	\$ 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	\$ 22,433	\$ 38,669	18%
52101	Travel					\$ 79	\$ 100	100%
52102	Utilities	\$ 331,278	\$ 329,514	\$ 309,893	\$ 321,425	\$ 270,282	\$ 414,210	29%
52103	Bank Charges	\$ 1,617	\$ 425	\$ 375	\$ 500	\$ 1,888	\$ 1,800	260%
52104	Payroll Processing Fees	\$ 25,068	\$ 25,871	\$ 24,725	\$ 26,400	\$ 23,575	\$ 30,000	14%
52105	Government Regulation Fees	\$ 236,021	\$ 157,652	\$ 180,503	\$ 232,055	\$ 196,154	\$ 243,700	5%
52106	Elections	\$ -	\$ 9,399	\$ 7,418	\$ -	\$ -	\$ 9,500	35%
52107	Other Misc. Expenses	\$ 8,480	\$ -	\$ 6,441	\$ 1,500	\$ 1,817	\$ 1,500	0%
52108	Membership/Subscriptions	\$ 40,072	\$ 59,105	\$ 50,348	\$ 43,720	\$ 39,726	\$ 45,520	4%
52109	Low-Income Rate Assistance Prog.	\$ 15,702	\$ 35,000	\$ 15,208	\$ 35,000	\$ 11,796	\$ 35,000	0%
52110	Recruitment (NEW)				\$ 2,500	\$ 3,331	\$ 3,000	20%
	NON-LABOR EXP	\$1,670,470	\$ 1,874,493	\$ 2,181,308	\$ 2,031,405	\$ 1,682,603	\$2,239,941	10%
updated 5/22/24	TOTAL DEPARTMENT EXPENSES	\$4,634,020	\$ 5,202,322	\$ 5,435,253	\$ 5,658,322	\$ 4,740,327	\$6,330,482	12%

Consolidated Expenses (by Dept.)

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 4/30/24	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	\$ 658,467	\$ 632,480	\$725,456	10%
Trans & Dist Raw Water (5200)	\$ 694,531	\$ 689,151	\$ 734,568	\$ 766,903	\$ 808,007	\$ 909,146	\$ 666,796	\$ 704,230	\$720,878	8%
Water Treatment (5300)	\$ 603,755	\$ 672,713	\$ 787,821	\$ 723,918	\$ 776,534	\$ 926,683	\$ 832,147	\$ 869,869	\$948,292	14%
Trans & Dist Treated Water (5400)	\$ 703,764	\$ 827,030	\$ 770,081	\$ 953,445	\$ 937,803	\$ 1,393,641	\$ 1,133,099	\$ 1,252,188	\$1,184,211	5%
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	\$ 1,684,884	\$ 2,062,566	\$ 1,826,391	\$2,285,960	11%
Total Operating Expenses (WATER)	\$ 3,786,600	\$ 4,275,923	\$ 4,256,087	\$ 4,433,727	\$ 4,387,486	\$ 6,661,711	\$ 5,353,075	\$ 5,285,158	\$5,864,796	10%
OPERATING EXPENSES ZONE										
On-Site Wastewater Disposal Zone (6100)	\$ 306,930	\$ 268,009	\$ 202,919	\$ 221,666	\$ 265,116	\$ 500,950	\$ 425,083	\$ 412,510	\$465,686	10%
Total Operating Expenses	\$ 4,093,530	\$ 4,543,932	\$ 4,459,006	\$ 4,655,393	\$ 4,652,602	\$ 7,162,661	\$ 5,778,158	\$ 5,697,668	\$6,330,482	10%
CAPITAL IMPROVEMENT PLAN (CIP)	\$ 11,682,810	\$ 7,816,272	\$ 3,084,123	\$ 3,190,400	\$ 1,151,000	\$ 758,540	\$ 1,313,000	\$ 519,059	\$582,850	
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	\$ 51,008	\$ 12,636	\$52,000	

Revenues

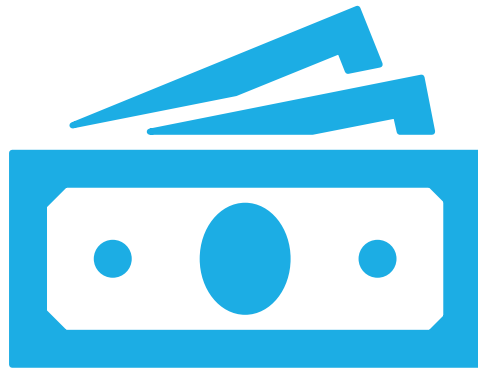
GDPUD REVENUE BUDGET										
Description	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Approved Budget	FYE 22-23 Actual	FY 23-24 Amended Budget	FY 23-24 Actual As of 4/30/24	FY 24-25 Proposed Budget	% Change
WATER OPERATING REVENUE										
Water Sales										
Residential Sales	\$ 1,862,227	\$ 2,411,551	\$ 3,139,700	\$ 2,873,804	\$ 3,200,000	\$ 3,003,257	\$ 3,000,000	\$ 2,401,013	\$2,625,000	-13%
Irrigation Sales - Raw water	\$ 317,330	\$ 416,369	\$ 395,020	\$ 388,465	\$ 560,000	\$ 326,333	\$ 436,772	\$ 466,971	\$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	\$ 64,243	\$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	\$2,932,227	\$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	\$ 64,706	\$80,000	0%
Interest Income	\$ 18,884	\$ 75,443	\$ 92,402	\$ 10,379	\$ 2,500	\$ 13,899	\$ 250,000	\$ 122,130	\$350,000	40%
New Meter Materials & Labor Charges						\$ 8,053		\$ 1,854	\$5,000	
Construction Meter Rental						\$ 37,328		\$ 168	\$2,500	
New Meter Installation (see connection fees)								\$ 14,758	\$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	\$ 38,395	\$55,000	0%
Sub-total Non-Operating	\$ 1,669,699	\$ 1,805,026	\$ 1,966,926	\$ 1,978,603	\$ 1,991,550	\$ 2,220,437	\$ 2,330,000	\$ 1,520,049	\$2,787,500	20%
TOTAL WATER REVENUE	\$ 4,167,882	\$ 4,642,378	\$ 5,513,746	\$ 5,317,156	\$ 5,796,950	\$ 5,631,064	\$ 5,834,772	\$ 4,452,276	\$6,248,234	7%
WASTEWATER OPERATING REVENUE										
Zone Charges	\$ 311,547	\$ 313,372	\$ 196,169	\$ 185,883	\$ 188,400	\$ 208,708	\$ 185,000	\$ 172,918	\$200,000	8%
Escrow Fees	\$ 33,600	\$ 28,000	\$ 24,020	\$ 22,100	\$ 30,000	\$ 14,079	\$ 12,000	\$ 11,516	\$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	\$ 188,945	\$225,000	7%
TOTAL REVENUE	\$ 5,617,758	\$ 6,181,452	\$ 6,120,851	\$ 6,453,923	\$ 7,213,628	\$ 5,875,642	\$ 6,045,272	\$ 4,641,221	\$6,473,234	7%
Supplemental Charge (restricted) (1)	\$ 657,545	\$ 549,529	\$ 662,210	\$ 663,592	\$ 667,000	\$ 665,137	\$ 653,000	\$ 551,766	\$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	\$ 6,275,303	\$ 6,730,981	\$ 6,902,575	\$ 7,237,029	\$ 8,050,142	\$ 7,108,386	\$ 9,898,272	\$ 5,755,099	\$10,138,234	2%

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

(2) - Grants (fund 100)

(3) - Grants (Restricted to CIP projects fund 111)

Capital Improvement Plan Budget



CIP Project (Water)	FY 23-24 BUDGET Adopted 6/13/23	FY23-24 Amended CIP Adopted 10/10/23	4/30/24 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	\$ 19,481	\$ 10,000	\$ 200,000			\$ 210,000
Distribution Tank Coating	\$ 275,000	\$ 275,000		\$ 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								\$ -
Tracked Barrow (5100-5200)				\$ 3,000				\$ 3,000
Snow Survey Equipment (5100)				\$ 2,500				\$ 2,500
Water Quality Sensors (5300)				\$ 10,000				\$ 10,000
Vibratory Plate (5400)				\$ 2,650				\$ 2,650
Flushing Equipment (5400)				\$ 3,000				\$ 3,000
Hydraulic Jack Hammer (5400)				\$ 3,200				\$ 3,200
Mosquito Fire Mitigation								\$ -
Road Bank Repair	\$ -	\$ 15,000	\$ 13,932					\$ -
Erosion Mitigation	\$ -	\$ 15,500	\$ 4,800					\$ -
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
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	\$ 519,059	\$ 531,350	\$ 837,000	\$ 842,000	\$ 390,000	\$ 2,600,350
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	\$ 519,059	\$ 582,850	\$ 837,000	\$ 842,000	\$ 390,000	\$ 2,651,850

Capital Improvement Plan Budget (grant funded)

Potential Grant Funded Capital Projects	FY 23/24 BUDGET Adopted 6/13/23	FY23-24 Amended CIP Adopted 10/10/23	4/30/24 YTD EXPENDITURES	FY 24/25	FY 25/26	FY 26/27	FY 27/28	Total 22-28
Hydrant Buddy (Valve Exercising) (5300-5400)				\$ 13,000.00				\$ 13,000.00
GRANT - JPIA Risk grant				\$ (13,000.00)				\$ (13,000.00)
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	\$ -	\$ 5,600,000	\$ -	\$ -	\$ 5,600,000
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 - CalFire	\$ (162,500)	\$ (162,500)	\$ (149,027)	\$ -	\$ -	\$ -	\$ -	\$ -
Excavator w/Masticator	\$ 162,500	\$ 162,500	\$ 157,261	\$ -	\$ -	\$ -	\$ -	\$ -
GRANT - CalFire	\$ (162,500)	\$ (162,500)	\$ (149,027)	\$ -	\$ -	\$ -	\$ -	\$ -
Clearing Contract	\$ -	\$ -	\$ -	\$ 920,000	\$ -	\$ -	\$ -	\$ 920,000
GRANT - CalFire	\$ -	\$ -	\$ -	\$ (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 - CalOES 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	\$ 23,214,000	\$ 6,900,000	\$ 1,300,000	\$ -	\$ 30,068,000
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)	\$ (22,570,000)	\$ (2,500,000)	\$ (1,000,000)	\$ -	\$ (24,724,000)
Total	\$ 498,333	\$ 498,333	\$ (167,852)	\$ 1,477,000	\$ 4,400,000	\$ 300,000	\$ 750,000	\$ 6,927,000

Future Capital Improvement Plan Projects

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

CIP Project (Water)	FY 23-24 BUDGET Adopted 6/13/23	FY23-24 Amended CIP Adopted 10/10/23	4/30/24 YTD EXPENDITURES	FY 24-25	FY 25-26	FY 26-27	FY 27-28	Total FY 25-28
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

Questions

