RESOLUTION NO. 2026-21

OF THE BOARD OF DIRECTORS OF THE GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT APPROVING THE UPDATED FISCAL YEAR 2026-2027 CAPITAL IMPROVEMENT SPENDING PLAN

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

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

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

WHEREAS, the District is recommending funding the updated Capital Improvement Projects proposed for FY 2026-2027,

WHEREAS, the District has completed an analysis of reserve accounts to fund FY 2026-2027 Capital Improvement Spending Projects.

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

1. Capital Improvement Projects for FY 2026-2027 are shown in "Exhibit A", a copy of which is attached and hereby made part of this Resolution is hereby adopted.

BE IT FURTHER RESOLVED THAT THE PROPOSED CAPITAL IMPROVEMENT PROJECTS FOR FY 2026-2027 ARE APPROVED.

PASSED AND ADOPTED by the Board of Directors of the Georgetown Divide Public Utility District at a meeting of said Board held on the 10th day of June 2026, by the following vote:

AYES: SEAMAN, MACDONALD, STOVALL, FISHER, SAUNDERS

NOES:

ABSENT/ABSTAIN:

____
Michael Saunders, President, Board of Directors
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Attest:

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

CERTIFICATION

I hereby certify that the foregoing is a full, true, and correct copy of Resolution 2026-21 duly and regularly adopted by the Board of Directors of the Georgetown Divide Public Utility District, County of El Dorado, State of California, on this 10th day of June 2026.

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

Fiscal Year 2026-2027 Operating Budget

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Adopted at the Regular Board of Directors meeting on June 10, 2026 - RESO 2026-20

6425 Main Street, Georgetown CA 95634

www.gd-pud.org

530-333-4356

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Letter to the Board of Directors, Finance Committee and Customers,
Provide some additional detail about your story to create interest

May 13, 2026

Letter to the Board of Directors, Finance Committee and Customers,

The Board has followed a structured process to review and adopt the Fiscal Year (FY) 2026–2027 Operating Budget. The draft budget was presented to the Board of Directors on April 6, 2026, with additional updates and Board input provided. A joint session of the Board of Directors and the Finance Committee was held on May 28, 2026 to discuss the draft final budget. Final adoption is scheduled for June 10, 2026.

The proposed budget reflects several key financial and operational factors, including increased investment revenue from California CLASS, U.S. Bank Investments and long-term instruments, a projected 5% increase in property tax revenue, continued asset replacement through surplus equipment sales, rising utility costs, and higher labor expenses. The District also received a significant source of revenue from the Mosquito Fire Litigation case that will be utilized to offset maintenance costs and repairs throughout the District. The Board of Directors approved a large solar project to reduce and stabilize our energy costs which utilized a portion of this funding. These changes will be reflected in future FY budgets.

Total estimated budgeted revenue for FY 2026-2027 is $7,936,212, up from $7,639,663 in FY 2025-2026. The proposed Five-Year Capital Improvement Plan (CIP), also presented annually to ratepayers, totals $2,693,500 for FY 2026–2027. Key projects include Distribution Tank Coating, Vehicle Replacements, Water Line Development, Dredging of Holding Reservoirs, Purchase of a Ditch Witch, Tunnel Hill Repairs, Station 16 Generator Upgrades and the Kelsey Tank Bypass.

The District has received and will be working towards utilizing $10.25 Million in grant funding to support critical infrastructure, which includes a portion of the CIP to be grant-funded. The projects set to be grant funded are a canal pipeline project that will utilize an $8.9M grant from USDA and an appropriation from EPA for $1.25M to build an additional tank at the Sweetwater Water Treatment Plant.

Thank you to staff, the Finance Committee, and the Board for their collaboration and input. We look forward to continued engagement with our ratepayers as we work to meet the community's needs.

Sincerely,
Nicholas Schneider
General Manager

LOGOTYPE

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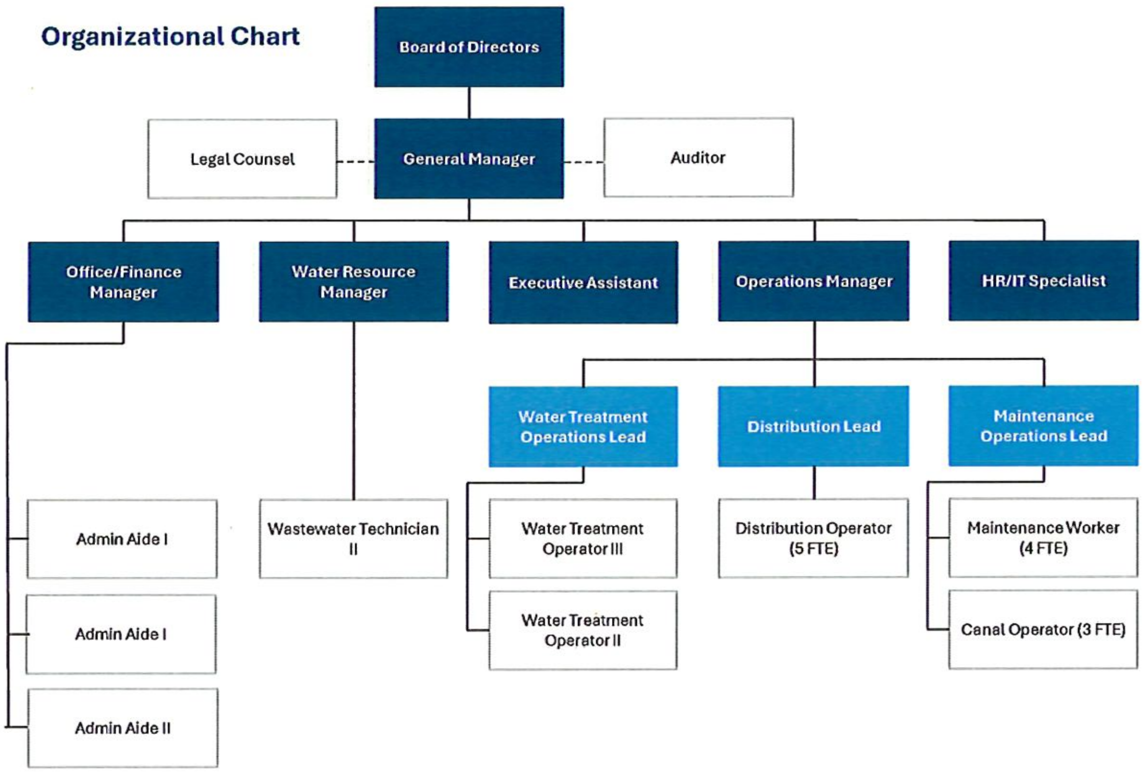
GDPUD Organizational Chart

The current organizational chart is depicted below, approved by the Board of Directors at the Regular Meeting of 05/08/2025.



510 - Source of Supply

Department Story

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.

	ACTUALS			ADOPTED BUDGET	YTD ACTUALS 06/30/2026	CALCULATION	PROPOSED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026	Budget Remaining	FY2027
Expenses							
510 - Source of Supply							
Personnel							
100-50100-510-000000 - Salaries	$156,021	$164,044	$154,882	$225,915	$150,637	-$75,278	$292,888
100-50102-510-000000 - Overtime	$24,350	$18,467	$11,188	$14,000	$11,065	-$2,935	$14,000
100-50103-510-000000 - Standby Pay	$15,038	$8,920	$9,825	$17,625	$10,312	-$7,313	$12,500
100-50200-510-000000 - Payroll Taxes	$14,763	$13,977	$12,774	$21,462	$13,310	-$8,152	$25,197
100-50300-510-000000 - Health Insurance	$44,651	$52,126	$40,763	$74,335	$54,240	-$20,095	$42,902
100-50302-510-000000 - Insurance - Workers Comp	$8,573	$7,910	$6,671	$7,186	$4,186	-$3,000	$7,500
100-50400-510-000000 - PERS Retirement Expense	$16,067	$16,944	$14,975	$20,030	$14,751	-$5,279	$105,987
100-50401-510-000000 - PERS UAL	$10,351	$54,800	$69,365	$77,878	$75,358	-$2,520	$79,800
100-50402-510-000000 - Pension Expense	-$816,542	-$365,016	$84,950	$0	$0	$0	$0
100-50403-510-000000 - Def Comp Retirement Expense	$0	$0	$0	$0	$0	$0	$788
PERSONNEL TOTAL	**-$526,728**	**-$27,829**	**$405,392**	**$458,431**	**$333,860**	**-$124,571**	**$581,562**
Operating							
100-51100-510-000000 - Materials & Supplies	$54,906	$189,786	$7,662	$15,600	$16,149	$549	$41,100
100-51101-510-000000 - Durables/Rentals/Leases	$114,068	$54,923	$1,745	$5,900	$18,562	$12,662	$26,150
100-51102-510-000000 - Office Supplies	$362	$0	$0	$0	$0	$0	$0
100-51103-510-000000 - Safety/PPE Supplies	$0	$3,241	$7,110	$6,800	$4,419	-$2,381	$6,600
100-51104-510-000000 - Software/Licenses	$0	$271	$250	$5,900	$613	-$5,287	$5,900

	ACTUALS			ADOPTED BUDGET	YTD ACTUALS 06/30/2026	CALCULATION	PROPOSED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026	Budget Remaining	FY2027
100-51200-510-000000 - Vehicle Maintenance	$4,253	$7,845	$3,167	$7,700	$3,489	-$4,211	$7,400
100-51201-510-000000 - Vehicle Operating - Fuel	$9,724	$13,506	$7,350	$11,500	$9,040	-$2,460	$11,500
100-51300-510-000000 - Professional Services	$161,614	$190,308	$66,388	$75,750	$61,502	-$14,248	$76,500
100-52100-510-000000 - Staff Dev/Cert/Travel	$40	$426	$35	$500	$817	$317	$1,000
100-52102-510-000000 - Utilities	$10,424	$10,705	$7,183	$1,650	$10,169	$8,519	$10,950
100-52105-510-000000 - Government Regulation Fees	$83,223	$17,540	$95,407	$99,000	$220,000	$121,000	$164,500
100-52108-510-000000 - Membership/Subscriptions	$0	$50	$171	$150	$0	-$150	$150
OPERATING TOTAL	**$438,615**	**$488,601**	**$196,468**	**$230,450**	**$344,761**	**$114,311**	**$351,750**
Capital							
100-71100-510-000000 - Capital Expenses	$0	$0	$4,452	$1,500	$12,825	$11,325	$0
CAPITAL TOTAL	**$0**	**$0**	**$4,452**	**$1,500**	**$12,825**	**$11,325**	**$0**
510 - SOURCE OF SUPPLY TOTAL	**-$88,114**	**$460,772**	**$606,313**	**$690,381**	**$691,446**	**$1,065**	**$933,312**
EXPENSES TOTAL	**-$88,114**	**$460,772**	**$606,313**	**$690,381**	**$691,446**	**$1,065**	**$933,312**

	CALCULATION
	% Change
Expenses	
510 - Source of Supply	
Personnel	
100-50100-510-000000 - Salaries	30%
100-50102-510-000000 - Overtime	0%
100-50103-510-000000 - Standby Pay	-29%
100-50200-510-000000 - Payroll Taxes	17%
100-50300-510-000000 - Health Insurance	-42%
100-50302-510-000000 - Insurance - Workers Comp	4%
100-50400-510-000000 - PERS Retirement Expense	429%
100-50401-510-000000 - PERS UAL	2%
100-50402-510-000000 - Pension Expense	–
100-50403-510-000000 - Def Comp Retirement Expense	–
PERSONNEL TOTAL	**27%**
Operating	
100-51100-510-000000 - Materials & Supplies	163%
100-51101-510-000000 - Durables/Rentals/Leases	343%
100-51102-510-000000 - Office Supplies	–
100-51103-510-000000 - Safety/PPE Supplies	-3%
100-51104-510-000000 - Software/Licenses	0%
100-51200-510-000000 - Vehicle Maintenance	-4%
100-51201-510-000000 - Vehicle Operating - Fuel	0%
100-51300-510-000000 - Professional Services	1%
100-52100-510-000000 - Staff Dev/Cert/Travel	100%
100-52102-510-000000 - Utilities	564%
100-52105-510-000000 - Government Regulation Fees	66%
100-52108-510-000000 - Membership/Subscriptions	0%

	CALCULATION
	% Change
OPERATING TOTAL	**53%**
Capital	
100-71100-510-000000 - Capital Expenses	-100%
CAPITAL TOTAL	**-100%**
510 - SOURCE OF SUPPLY TOTAL	**35%**
EXPENSES TOTAL	**35%**

LOGOTYPE

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520 - Distribution of Raw Water

Department Story

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

	ACTUALS			ADOPTED BUDGET	YTD ACTUALS 06/30/2026	CALCULATION	PROPOSED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026	Budget Remaining	FY2027
Expenses							
520 - Distribution of Raw Water							
Personnel							
100-50100-520-000000 - Salaries	$241,194	$243,681	$305,019	$351,210	$378,327	$27,117	$415,836
100-50101-520-000000 - Part-time/Temp Staff Wages	$13,527	$17,964	$19,727	$5,000	$0	-$5,000	$10,000
100-50102-520-000000 - Overtime	$23,512	$26,100	$26,330	$24,800	$24,174	-$626	$20,000
100-50103-520-000000 - Standby Pay	$19,116	$19,814	$20,093	$28,125	$17,907	-$10,218	$28,000
100-50200-520-000000 - Payroll Taxes	$21,481	$21,372	$25,646	$33,365	$31,874	-$1,491	$40,314
100-50300-520-000000 - Health Insurance	$62,688	$72,588	$80,333	$130,743	$123,036	-$7,707	$66,634
100-50302-520-000000 - Insurance - Workers Comp	$9,869	$10,331	$12,301	$10,289	$11,129	$840	$12,500
100-50400-520-000000 - PERS Retirement Expense	$23,165	$25,094	$29,599	$24,144	$36,216	$12,072	$169,811
100-50401-520-000000 - PERS UAL	$201,844	$79,709	$100,894	$113,277	$109,612	-$3,665	$116,073
100-50402-520-000000 - Pension Expense	-$229,733	$0	$0	$0	$0	$0	$0
100-50403-520-000000 - Def Comp Retirement Expense	$0	$0	$0	$0	$0	$0	$1,224
PERSONNEL TOTAL	**$386,662**	**$516,651**	**$619,943**	**$720,953**	**$732,275**	**$11,322**	**$880,392**
Operating							
100-51100-520-000000 - Materials & Supplies	$18,288	$23,252	$26,168	$15,250	$33,894	$18,644	$30,050
100-51101-520-000000 - Durables/Rentals/Leases	$2,655	$195	$2,274	$900	$186	-$714	$900
100-51102-520-000000 - Office Supplies	$352	$0	$0	$0	$0	$0	$0
100-51103-520-000000 - Safety/PPE Supplies	$0	$4,058	$12,889	$11,550	$10,934	-$616	$13,550
100-51104-520-000000 - Software/Licenses	$0	$542	$875	$900	$1,601	$701	$900
100-51200-520-000000 - Vehicle Maintenance	$12,366	$14,651	$9,907	$12,500	$20,713	$8,213	$15,000

	ACTUALS			ADOPTED BUDGET	YTD ACTUALS 06/30/2026	CALCULATION	PROPOSED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026	Budget Remaining	FY2027
100-51201-520-000000 - Vehicle Operating - Fuel	$28,347	$26,748	$24,936	$25,000	$23,928	-$1,072	$26,000
100-51300-520-000000 - Professional Services	$2,152	$215,786	$63,563	$9,050	$2,377	-$6,673	$9,350
100-52100-520-000000 - Staff Dev/Cert/Travel	$655	$328	$1,236	$3,000	$2,320	-$680	$5,500
100-52102-520-000000 - Utilities	$3,523	$4,573	$4,414	$4,500	$4,134	-$366	$4,225
100-52105-520-000000 - Government Regulation Fees	$0	$0	$103	$0	$0	$0	$30,115
100-52108-520-000000 - Membership/Subscriptions	$0	$50	$171	$150	$0	-$150	$0
103-51100-520-000000 - Materials & Supplies	$813	$768	$0	$0	$0	$0	$0
OPERATING TOTAL	**$69,150**	**$290,951**	**$146,536**	**$82,800**	**$100,089**	**$17,289**	**$135,590**
Capital							
100-71100-520-000000 - Capital Expenses	$0	$0	$0	$2,000	$22,648	$20,648	$0
CAPITAL TOTAL	**$0**	**$0**	**$0**	**$2,000**	**$22,648**	**$20,648**	**$0**
520 - DISTRIBUTION OF RAW WATER TOTAL	**$455,813**	**$807,602**	**$766,479**	**$805,753**	**$855,012**	**$49,259**	**$1,015,982**
EXPENSES TOTAL	**$455,813**	**$807,602**	**$766,479**	**$805,753**	**$855,012**	**$49,259**	**$1,015,982**

	CALCULATION
	% Change
Expenses	
520 - Distribution of Raw Water	
Personnel	
100-50100-520-000000 - Salaries	18%
100-50101-520-000000 - Part-time/Temp Staff Wages	100%
100-50102-520-000000 - Overtime	-19%
100-50103-520-000000 - Standby Pay	0%
100-50200-520-000000 - Payroll Taxes	21%
100-50300-520-000000 - Health Insurance	-49%
100-50302-520-000000 - Insurance - Workers Comp	21%
100-50400-520-000000 - PERS Retirement Expense	603%
100-50401-520-000000 - PERS UAL	2%
100-50402-520-000000 - Pension Expense	–
100-50403-520-000000 - Def Comp Retirement Expense	–
PERSONNEL TOTAL	**22%**
Operating	
100-51100-520-000000 - Materials & Supplies	97%
100-51101-520-000000 - Durables/Rentals/Leases	0%
100-51102-520-000000 - Office Supplies	–
100-51103-520-000000 - Safety/PPE Supplies	17%
100-51104-520-000000 - Software/Licenses	0%
100-51200-520-000000 - Vehicle Maintenance	20%
100-51201-520-000000 - Vehicle Operating - Fuel	4%
100-51300-520-000000 - Professional Services	3%
100-52100-520-000000 - Staff Dev/Cert/Travel	83%
100-52102-520-000000 - Utilities	-6%
100-52105-520-000000 - Government Regulation Fees	–

	CALCULATION
	% Change
100-52108-520-000000 - Membership/Subscriptions	-100%
103-51100-520-000000 - Materials & Supplies	–
OPERATING TOTAL	**64%**
Capital	
100-71100-520-000000 - Capital Expenses	-100%
CAPITAL TOTAL	**-100%**
520 - DISTRIBUTION OF RAW WATER TOTAL	**26%**
EXPENSES TOTAL	**26%**

LOGOTYPE

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530 - Water Treatment

Department Story

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.

	ACTUALS			ADOPTED BUDGET	YTD ACTUALS 06/30/2026	CALCULATION	PROPOSED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026	Budget Remaining	FY2027
Expenses							
530 - Water Treatment							
Personnel							
100-50100-530-000000 - Salaries	$192,933	$245,002	$283,210	$294,551	$287,811	-$6,740	$350,305
100-50102-530-000000 - Overtime	$29,635	$29,404	$31,221	$34,496	$33,256	-$1,240	$34,000
100-50103-530-000000 - Standby Pay	$15,928	$17,436	$24,336	$21,050	$21,579	$529	$22,500
100-50200-530-000000 - Payroll Taxes	$18,041	$21,506	$24,913	$27,982	$26,018	-$1,964	$28,265
100-50300-530-000000 - Health Insurance	$53,961	$67,840	$77,701	$53,706	$101,968	$48,262	$38,082
100-50302-530-000000 - Insurance - Workers Comp	$5,579	$6,336	$7,184	$6,414	$5,648	-$766	$11,500
100-50400-530-000000 - PERS Retirement Expense	$19,572	$26,473	$29,315	$38,946	$29,175	-$9,771	$108,418
100-50401-530-000000 - PERS UAL	$51,755	$59,781	$75,670	$84,958	$82,209	-$2,749	$87,055
100-50402-530-000000 - Pension Expense	-$172,300	$0	$0	$0	$0	$0	$0
100-50403-530-000000 - Def Comp Retirement Expense	$0	$0	$0	$0	$0	$0	$720
PERSONNEL TOTAL	**$215,103**	**$473,777**	**$553,549**	**$562,103**	**$587,663**	**$25,560**	**$680,845**
Operating							
100-51100-530-000000 - Materials & Supplies	$94,044	$118,157	$116,671	$107,250	$118,387	$11,137	$120,250
100-51101-530-000000 - Durables/Rentals/Leases	$599	$2,212	$1,979	$1,800	$1,672	-$128	$1,800
100-51102-530-000000 - Office Supplies	$2,175	$0	$0	$0	$101	$101	$0
100-51103-530-000000 - Safety/PPE Supplies	$0	$2,713	$9,179	$6,220	$6,123	-$97	$9,015
100-51104-530-000000 - Software/Licenses	$0	$570	$3,485	$3,350	$1,848	-$1,502	$1,100
100-51200-530-000000 - Vehicle Maintenance	$2,812	$5,126	$4,866	$3,300	$3,960	$660	$3,300

	ACTUALS			ADOPTED BUDGET	YTD ACTUALS 06/30/2026	CALCULATION	PROPOSED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026	Budget Remaining	FY2027
100-51201-530-000000 - Vehicle Operating - Fuel	$6,546	$7,782	$7,173	$7,250	$9,060	$1,810	$8,500
100-51202-530-000000 - Building Maintenance	$4,072	$4,961	$0	$1,250	$4,363	$3,113	$6,500
100-51300-530-000000 - Professional Services	$24,338	$47,453	$21,829	$29,750	$21,200	-$8,550	$73,750
100-52100-530-000000 - Staff Dev/Cert/Travel	$253	$425	$952	$2,500	$3,853	$1,353	$5,250
100-52102-530-000000 - Utilities	$233,857	$259,930	$296,640	$356,700	$265,843	-$90,857	$370,700
100-52105-530-000000 - Government Regulation Fees	$3,257	$2,429	$10,337	$8,500	$5,528	-$2,972	$9,750
100-52108-530-000000 - Membership/Subscriptions	$611	$50	$50	$150	$0	-$150	$150
OPERATING TOTAL	**$372,564**	**$451,806**	**$473,162**	**$528,020**	**$441,937**	**-$86,083**	**$610,065**
Capital							
100-71100-530-000000 - Capital Expenses	$0	$0	$0	$8,500	$0	-$8,500	$0
CAPITAL TOTAL	**$0**	**$0**	**$0**	**$8,500**	**$0**	**-$8,500**	**$0**
530 - WATER TREATMENT TOTAL	**$587,667**	**$925,584**	**$1,026,712**	**$1,098,623**	**$1,029,601**	**-$69,022**	**$1,290,910**
EXPENSES TOTAL	**$587,667**	**$925,584**	**$1,026,712**	**$1,098,623**	**$1,029,601**	**-$69,022**	**$1,290,910**

	CALCULATION
	% Change
Expenses	
530 - Water Treatment	
Personnel	
100-50100-530-000000 - Salaries	19%
100-50102-530-000000 - Overtime	-1%
100-50103-530-000000 - Standby Pay	7%
100-50200-530-000000 - Payroll Taxes	1%
100-50300-530-000000 - Health Insurance	-29%
100-50302-530-000000 - Insurance - Workers Comp	79%
100-50400-530-000000 - PERS Retirement Expense	178%
100-50401-530-000000 - PERS UAL	2%
100-50402-530-000000 - Pension Expense	–
100-50403-530-000000 - Def Comp Retirement Expense	–
PERSONNEL TOTAL	**21%**
Operating	
100-51100-530-000000 - Materials & Supplies	12%
100-51101-530-000000 - Durables/Rentals/Leases	0%
100-51102-530-000000 - Office Supplies	–
100-51103-530-000000 - Safety/PPE Supplies	45%
100-51104-530-000000 - Software/Licenses	-67%
100-51200-530-000000 - Vehicle Maintenance	0%
100-51201-530-000000 - Vehicle Operating - Fuel	17%
100-51202-530-000000 - Building Maintenance	420%
100-51300-530-000000 - Professional Services	148%
100-52100-530-000000 - Staff Dev/Cert/Travel	110%
100-52102-530-000000 - Utilities	4%

	CALCULATION
	% Change
100-52105-530-000000 - Government Regulation Fees	15%
100-52108-530-000000 - Membership/Subscriptions	0%
OPERATING TOTAL	**16%**
Capital	
100-71100-530-000000 - Capital Expenses	-100%
CAPITAL TOTAL	**-100%**
530 - WATER TREATMENT TOTAL	**18%**
EXPENSES TOTAL	**18%**

540 - Transmission & Distribution of Treated Water

Department Story

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

	ACTUALS			ADOPTED BUDGET	YTD ACTUALS 06/30/2026	CALCULATION	PROPOSED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026	Budget Remaining	FY2027
Expenses							
540 - Transmiss & Dist Treated Water							
Personnel							
100-50100-540-000000 - Salaries	$437,486	$472,092	$495,132	$514,233	$417,330	-$96,903	$559,769
100-50102-540-000000 - Overtime	$42,994	$35,824	$49,161	$46,800	$38,101	-$8,699	$48,000
100-50103-540-000000 - Standby Pay	$15,928	$17,343	$21,929	$21,050	$27,361	$6,311	$24,000
100-50200-540-000000 - Payroll Taxes	$38,353	$38,702	$41,485	$48,852	$36,641	-$12,211	$49,872
100-50300-540-000000 - Health Insurance	$120,998	$135,722	$130,286	$168,198	$148,113	-$20,085	$84,628
100-50302-540-000000 - Insurance - Workers Comp	$9,677	$9,766	$10,228	$10,422	$7,757	-$2,665	$5,800
100-50400-540-000000 - PERS Retirement Expense	$41,620	$44,890	$48,532	$43,297	$41,528	-$1,769	$210,122
100-50401-540-000000 - PERS UAL	$36,641	$109,599	$138,729	$155,756	$150,716	-$5,040	$159,601
100-50402-540-000000 - Pension Expense	-$315,883	$0	$0	$0	$0	$0	$0
100-50403-540-000000 - Def Comp Retirement Expense	$0	$0	$0	$0	$0	$0	$1,553
PERSONNEL TOTAL	$427,814	$863,938	$935,480	$1,008,608	$867,547	-$141,061	$1,143,345
Operating							
100-51100-540-000000 - Materials & Supplies	$186,988	$171,770	$157,008	$171,750	$140,002	-$31,748	$171,000
100-51101-540-000000 - Durables/Rentals/Leases	$12,480	$13,795	$5,773	$5,250	$15,812	$10,562	$5,250
100-51102-540-000000 - Office Supplies	$522	$0	$0	$0	$0	$0	$0
100-51103-540-000000 - Safety/PPE Supplies	$0	$8,439	$14,990	$11,400	$9,489	-$1,911	$13,200

	ACTUALS			ADOPTED BUDGET	YTD ACTUALS 06/30/2026	CALCULATION	PROPOSED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026	Budget Remaining	FY2027
100-51104-540-000000 - Software/Licenses	$0	$542	$625	$9,750	$1,351	-$8,399	$9,750
100-51200-540-000000 - Vehicle Maintenance	$47,962	$27,014	$26,336	$19,850	$21,614	$1,764	$19,850
100-51201-540-000000 - Vehicle Operating - Fuel	$32,934	$31,700	$27,383	$28,250	$30,487	$2,237	$31,500
100-51202-540-000000 - Building Maintenance	$0	$0	$0	$1,500	$0	-$1,500	$2,250
100-51300-540-000000 - Professional Services	$5,001	$576,340	$3,614	$10,000	$19,750	$9,750	$42,750
100-52100-540-000000 - Staff Dev/Cert/Travel	$3,162	$864	$1,812	$4,250	$4,684	$434	$6,250
100-52102-540-000000 - Utilities	$15,038	$17,860	$22,367	$13,400	$22,219	$8,819	$16,150
100-52105-540-000000 - Government Regulation Fees	$37,968	$47,269	$42,165	$43,500	$45,800	$2,300	$48,750
100-52108-540-000000 - Membership/Subscriptions	$0	$50	$171	$100	$0	-$100	$100
OPERATING TOTAL	**$342,055**	**$895,642**	**$302,243**	**$319,000**	**$311,208**	**-$7,792**	**$366,800**
Capital							
100-71100-540-000000 - Capital Expenses	$0	$0	$497	$0	$40,803	$40,803	$0
CAPITAL TOTAL	**$0**	**$0**	**$497**	**$0**	**$40,803**	**$40,803**	**$0**
540 - TRANSMISS & DIST TREATED WATER TOTAL	**$769,868**	**$1,759,579**	**$1,238,221**	**$1,327,608**	**$1,219,557**	**-$108,051**	**$1,510,145**
EXPENSES TOTAL	**$769,868**	**$1,759,579**	**$1,238,221**	**$1,327,608**	**$1,219,557**	**-$108,051**	**$1,510,145**

	CALCULATION
	% Change
Expenses	
540 - Transmiss & Dist Treated Water	
Personnel	
100-50100-540-000000 - Salaries	9%
100-50102-540-000000 - Overtime	3%
100-50103-540-000000 - Standby Pay	14%
100-50200-540-000000 - Payroll Taxes	2%
100-50300-540-000000 - Health Insurance	-50%
100-50302-540-000000 - Insurance - Workers Comp	-44%
100-50400-540-000000 - PERS Retirement Expense	385%
100-50401-540-000000 - PERS UAL	2%
100-50402-540-000000 - Pension Expense	--
100-50403-540-000000 - Def Comp Retirement Expense	--
PERSONNEL TOTAL	**13%**
Operating	
100-51100-540-000000 - Materials & Supplies	0%
100-51101-540-000000 - Durables/Rentals/Leases	0%
100-51102-540-000000 - Office Supplies	--
100-51103-540-000000 - Safety/PPE Supplies	16%
100-51104-540-000000 - Software/Licenses	0%
100-51200-540-000000 - Vehicle Maintenance	0%
100-51201-540-000000 - Vehicle Operating - Fuel	12%
100-51202-540-000000 - Building Maintenance	50%

	CALCULATION
	% Change
100-51300-540-000000 - Professional Services	328%
100-52100-540-000000 - Staff Dev/Cert/Travel	47%
100-52102-540-000000 - Utilities	21%
100-52105-540-000000 - Government Regulation Fees	12%
100-52108-540-000000 - Membership/Subscriptions	0%
OPERATING TOTAL	**15%**
Capital	
100-71100-540-000000 - Capital Expenses	–
CAPITAL TOTAL	**–**
540 - TRANSMISS & DIST TREATED WATER TOTAL	**14%**
EXPENSES TOTAL	**14%**

560 - General & Administration

Department Story

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.

	ACTUALS			ADOPTED BUDGET	YTD ACTUALS 06/30/2026	CALCULATION	PROPOSED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026	Budget Remaining	FY2027
Expenses							
560 - Administration & Customer Svc							
Personnel							
100-50100-560-000000 - Salaries	$550,009	$711,067	$781,283	$763,073	$818,161	$55,088	$861,887
100-50101-560-000000 - Part-time/Temp Staff Wages	$66,837	$6,295	$4,439	$15,000	$5,083	-$9,917	$10,000
100-50102-560-000000 - Overtime	$46	$31	$369	$500	$2,507	$2,007	$500
100-50104-560-000000 - Retiree Benefit	$13,860	$48,371	$48,243	$51,846	$40,915	-$10,931	$53,000
100-50105-560-000000 - Director Compensation	$24,000	$24,000	$24,000	$24,000	$23,200	-$800	$24,000
100-50106-560-000000 - Automobile Allowance	$5,089	$6,054	$5,607	$7,600	$6,000	-$1,600	$7,600
100-50107-560-000000 - Moving Expenses	$10,000	$0	$0	$0	$0	$0	$0
100-50200-560-000000 - Payroll Taxes	$43,536	$55,542	$58,756	$72,492	$63,898	-$8,594	$78,615
100-50300-560-000000 - Health Insurance	$80,527	$118,711	$130,183	$161,963	$167,780	$5,817	$94,271
100-50302-560-000000 - Insurance - Workers Comp	$2,312	$4,088	$4,156	$3,838	$3,177	-$661	$4,400
100-50400-560-000000 - PERS Retirement Expense	$47,223	$65,167	$68,905	$66,484	$70,171	$3,687	$259,203
100-50401-560-000000 - PERS UAL	$191,493	$159,417	$201,788	$226,554	$219,223	-$7,331	$232,146
100-50402-560-000000 - Pension Expense	-$459,466	$0	$0	$0	$0	$0	$0
100-50403-560-000000 - Def Comp Retirement Expense	$0	$7,480	$11,207	$10,345	$11,051	$706	$17,240
101-50104-560-000000 - Retiree Benefit	-$201,534	$793,527	-$37,932	$0	$14,394	$14,394	$0
PERSONNEL TOTAL	**$373,931**	**$1,999,750**	**$1,301,002**	**$1,403,695**	**$1,445,561**	**$41,866**	**$1,642,862**
Operating							

	ACTUALS			ADOPTED BUDGET	YTD ACTUALS 06/30/2026	CALCULATION	PROPOSED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026	Budget Remaining	FY2027
100-51100-560-000000 - Materials & Supplies	$12,094	$11,758	$16,761	$19,225	$29,381	$10,156	$25,500
100-51101-560-000000 - Durables/Rentals/Leases	$1,705	$7,680	$8,170	$7,195	$8,775	$1,580	$7,300
100-51102-560-000000 - Office Supplies	$28,540	$24,424	$22,466	$20,100	$16,120	-$3,980	$21,500
100-51103-560-000000 - Safety/PPE Supplies	$0	$387	$3,313	$2,430	$5,438	$3,008	$3,500
100-51104-560-000000 - Software/Licenses	$0	$82,334	$61,892	$80,820	$118,543	$37,723	$79,639
100-51105-560-000000 - Prof. Dev. & Collaboration	–	–	–	$0	$0	$0	$9,600
100-51200-560-000000 - Vehicle Maintenance	$803	$470	$735	$1,250	$850	-$400	$1,500
100-51201-560-000000 - Vehicle Operating - Fuel	$0	$2,228	$1,780	$3,250	$1,951	-$1,299	$3,750
100-51202-560-000000 - Building Maintenance	$2,243	$2,867	$4,962	$10,000	$1,388	-$8,612	$0
100-51300-560-000000 - Professional Services	$317,496	$529,194	$127,456	$160,781	$118,743	-$42,038	$238,800
100-51301-560-000000 - Insurance - General Liability	$93,830	$89,754	$106,255	$79,016	$153,371	$74,355	$127,660
100-51302-560-000000 - Legal	$40,328	$113,746	$220,886	$82,450	$158,043	$75,593	$100,000
100-51303-560-000000 - Audit	$16,160	$25,526	$21,431	$22,044	$23,430	$1,386	$25,000
100-51304-560-000000 - Board Official Events	$0	$11,587	$12,950	$22,500	$15,962	-$6,538	$22,500
100-51305-560-000000 - Accounting	$0	$0	$130,110	$155,200	$184,282	$29,082	$160,500
100-52100-560-000000 - Staff Dev/Cert/Travel	$30,896	$26,722	$36,717	$42,700	$25,594	-$17,106	$37,200
100-52102-560-000000 - Utilities	$27,558	$48,305	$45,073	$69,070	$49,720	-$19,350	$73,420
100-52103-560-000000 - Bank Charges	$375	$2,964	$4,130	$5,500	$4,120	-$1,380	$3,500
100-52104-560-000000 - Payroll Processing Fee	$25,452	$28,204	$30,066	$35,200	$29,213	-$5,987	$36,500
100-52105-560-000000 - Government Regulation Fees	$8,301	$9,415	$15,477	$11,250	$10,718	-$532	$11,875
100-52106-560-000000 - Elections	$7,418	$0	$30	$0	$0	$0	$17,460
100-52107-560-000000 - Other Miscellaneous Expense	$6,441	$2,818	$787	$200	$1,054	$854	$250
100-52108-560-000000 - Membership/Subscriptions	$49,737	$39,486	$38,195	$55,521	$71,894	$16,373	$58,735
100-52109-560-000000 - Low Income Rate Assist Prog	$0	$14,406	$18,288	$50,000	$19,690	-$30,310	$50,000
100-52110-560-000000 - Recruitment	$0	$5,141	$2,642	$5,000	$4,074	-$926	$5,000
100-52111-560-000000 - Publications	$0	$0	$5,926	$20,800	$1,663	-$19,137	$19,000
OPERATING TOTAL	**$669,377**	**$1,079,414**	**$936,497**	**$961,502**	**$1,054,017**	**$92,515**	**$1,139,689**
560 - ADMINISTRATION & CUSTOMER SVC TOTAL	**$1,043,308**	**$3,079,164**	**$2,237,499**	**$2,365,197**	**$2,499,578**	**$134,381**	**$2,782,551**
EXPENSES TOTAL	**$1,043,308**	**$3,079,164**	**$2,237,499**	**$2,365,197**	**$2,499,578**	**$134,381**	**$2,782,551**

	CALCULATION
	% Change

	CALCULATION
	% Change
Expenses	
560 - Administration & Customer Svc	
Personnel	
100-50100-560-000000 - Salaries	13%
100-50101-560-000000 - Part-time/Temp Staff Wages	-33%
100-50102-560-000000 - Overtime	0%
100-50104-560-000000 - Retiree Benefit	2%
100-50105-560-000000 - Director Compensation	0%
100-50106-560-000000 - Automobile Allowance	0%
100-50107-560-000000 - Moving Expenses	–
100-50200-560-000000 - Payroll Taxes	8%
100-50300-560-000000 - Health Insurance	-42%
100-50302-560-000000 - Insurance - Workers Comp	15%
100-50400-560-000000 - PERS Retirement Expense	290%
100-50401-560-000000 - PERS UAL	2%
100-50402-560-000000 - Pension Expense	–
100-50403-560-000000 - Def Comp Retirement Expense	67%
101-50104-560-000000 - Retiree Benefit	–
PERSONNEL TOTAL	**17%**
Operating	
100-51100-560-000000 - Materials & Supplies	33%
100-51101-560-000000 - Durables/Rentals/Leases	1%
100-51102-560-000000 - Office Supplies	7%
100-51103-560-000000 - Safety/PPE Supplies	44%
100-51104-560-000000 - Software/Licenses	-1%
100-51105-560-000000 - Prof. Dev. & Collaboration	–
100-51200-560-000000 - Vehicle Maintenance	20%
100-51201-560-000000 - Vehicle Operating - Fuel	15%
100-51202-560-000000 - Building Maintenance	-100%
100-51300-560-000000 - Professional Services	49%
100-51301-560-000000 - Insurance - General Liability	62%
100-51302-560-000000 - Legal	21%
100-51303-560-000000 - Audit	13%
100-51304-560-000000 - Board Official Events	0%
100-51305-560-000000 - Accounting	3%
100-52100-560-000000 - Staff Dev/Cert/Travel	-13%
100-52102-560-000000 - Utilities	6%
100-52103-560-000000 - Bank Charges	-36%
100-52104-560-000000 - Payroll Processing Fee	4%
100-52105-560-000000 - Government Regulation Fees	6%
100-52106-560-000000 - Elections	–
100-52107-560-000000 - Other Miscellaneous Expense	25%
100-52108-560-000000 - Membership/Subscriptions	6%
100-52109-560-000000 - Low Income Rate Assist Prog	0%
100-52110-560-000000 - Recruitment	0%
100-52111-560-000000 - Publications	-9%
OPERATING TOTAL	**19%**
560 - ADMINISTRATION & CUSTOMER SVC TOTAL	**18%**
EXPENSES TOTAL	**18%**

LOGOTYPE

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610 - Zone

Department Story

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

	ACTUALS			ADOPTED BUDGET	YTD ACTUALS 06/30/2026	CALCULATION	PROPOSED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026	Budget Remaining	FY2027
Expenses							
610 - Zone							
Personnel							
200-50100-610-000000 - Salaries	$145,437	$152,357	$165,610	$163,970	$184,195	$20,225	$203,386
200-50102-610-000000 - Overtime	$1,019	$485	$2,367	$1,272	$3,937	$2,665	$3,200
200-50103-610-000000 - Standby Pay	$0	$0	$0	$0	$525	$525	$750
200-50200-610-000000 - Payroll Taxes	$10,993	$11,277	$12,593	$15,577	$14,386	-$1,191	$15,558
200-50300-610-000000 - Health Insurance	$32,498	$38,378	$40,950	$43,546	$57,228	$13,682	$25,592
200-50302-610-000000 - Insurance - Workers Comp	$1,614	$1,756	$1,917	$2,572	$1,587	-$985	$3,200
200-50400-610-000000 - PERS Retirement Expense	$11,936	$13,462	$14,693	$13,052	$16,150	$3,098	$67,072
200-50401-610-000000 - PERS UAL	$15,526	$34,873	$44,141	$49,559	$47,955	-$1,604	$50,782
200-50402-610-000000 - Pension Expense	-$127,970	$0	$0	$0	$0	$0	$0
200-50403-610-000000 - Def Comp Retirement Expense	$0	$0	$0	$0	$0	$0	$468
PERSONNEL TOTAL	**$91,053**	**$252,588**	**$282,271**	**$289,548**	**$325,964**	**$36,416**	**$370,008**
Operating							
200-51100-610-000000 - Materials & Supplies	$4,357	$6,045	$2,387	$6,100	$4,058	-$2,042	$6,200
200-51101-610-000000 - Durables/Rentals/Leases	$578	$162	$671	$1,350	$152	-$1,198	$1,675
200-51102-610-000000 - Office Supplies	$619	$0	$0	$0	$0	$0	$1,000
200-51103-610-000000 - Safety/PPE Supplies	$0	$2,329	$2,491	$3,450	$1,914	-$1,536	$3,550
200-51104-610-000000 - Software/Licenses	$0	$843	$1,073	$1,715	$1,554	-$161	$2,200
200-51200-610-000000 - Vehicle Maintenance	$1,831	$4,187	$3,839	$4,445	$1,215	-$3,230	$4,450
200-51201-610-000000 - Vehicle Operating - Fuel	$4,772	$5,279	$5,006	$6,775	$4,905	-$1,870	$6,750

	ACTUALS			ADOPTED BUDGET	YTD ACTUALS 06/30/2026	CALCULATION	PROPOSED BUDGET
	FY2023	FY2024	FY2025	FY2026	FY2026	Budget Remaining	FY2027
200-51300-610-000000 - Professional Services	$70,496	$55,056	$83,379	$32,250	$11,369	-$20,881	$37,600
200-51301-610-000000 - Insurance - General Liability	$4,826	$5,174	$5,768	$5,768	$6,332	$564	$7,200
200-51302-610-000000 - Legal	$0	$0	$0	$2,550	$32	-$2,518	$3,000
200-51303-610-000000 - Audit	$0	$0	$0	$682	$66	-$616	$750
200-51305-610-000000 - Accounting	$0	$0	$0	$4,800	$535	-$4,265	$4,800
200-52100-610-000000 - Staff Dev/Cert/Travel	$2,053	$874	$1,285	$5,300	$5,475	$175	$5,450
200-52102-610-000000 - Utilities	$19,491	$15,915	$16,443	$15,910	$17,741	$1,831	$15,850
200-52105-610-000000 - Government Regulation Fees	$47,754	$51,930	$54,342	$71,700	$54,573	-$17,127	$72,160
200-52106-610-000000 - Elections	$0	$0	$0	$0	$0	$0	$540
200-52108-610-000000 - Membership/Subscriptions	$0	$296	$259	$400	$271	-$129	$400
211-51300-610-000000 - Professional Services	$0	$0	$764	$0	$2,368	$2,368	$0
OPERATING TOTAL	**$156,778**	**$148,091**	**$177,708**	**$163,195**	**$112,561**	**-$50,634**	**$173,575**
Capital							
200-71100-610-000000 - Capital Expenses	$0	$0	$0	$1,300	$0	-$1,300	$0
CAPITAL TOTAL	**$0**	**$0**	**$0**	**$1,300**	**$0**	**-$1,300**	**$0**
610 - ZONE TOTAL	**$247,830**	**$400,679**	**$459,979**	**$454,043**	**$438,525**	**-$15,518**	**$543,583**
EXPENSES TOTAL	**$247,830**	**$400,679**	**$459,979**	**$454,043**	**$438,525**	**-$15,518**	**$543,583**

	CALCULATION
	% Change
Expenses	
610 - Zone	
Personnel	
200-50100-610-000000 - Salaries	24%
200-50102-610-000000 - Overtime	152%
200-50103-610-000000 - Standby Pay	–
200-50200-610-000000 - Payroll Taxes	0%
200-50300-610-000000 - Health Insurance	-41%
200-50302-610-000000 - Insurance - Workers Comp	24%
200-50400-610-000000 - PERS Retirement Expense	414%
200-50401-610-000000 - PERS UAL	2%
200-50402-610-000000 - Pension Expense	–
200-50403-610-000000 - Def Comp Retirement Expense	–
PERSONNEL TOTAL	**28%**
Operating	
200-51100-610-000000 - Materials & Supplies	2%
200-51101-610-000000 - Durables/Rentals/Leases	24%
200-51102-610-000000 - Office Supplies	–
200-51103-610-000000 - Safety/PPE Supplies	3%
200-51104-610-000000 - Software/Licenses	28%
200-51200-610-000000 - Vehicle Maintenance	0%
200-51201-610-000000 - Vehicle Operating - Fuel	0%

	CALCULATION
	% Change
200-51300-610-000000 - Professional Services	17%
200-51301-610-000000 - Insurance - General Liability	25%
200-51302-610-000000 - Legal	18%
200-51303-610-000000 - Audit	10%
200-51305-610-000000 - Accounting	0%
200-52100-610-000000 - Staff Dev/Cert/Travel	3%
200-52102-610-000000 - Utilities	0%
200-52105-610-000000 - Government Regulation Fees	1%
200-52106-610-000000 - Elections	–
200-52108-610-000000 - Membership/Subscriptions	0%
211-51300-610-000000 - Professional Services	–
OPERATING TOTAL	**6%**
Capital	
200-71100-610-000000 - Capital Expenses	-100%
CAPITAL TOTAL	**-100%**
610 - ZONE TOTAL	**20%**
EXPENSES TOTAL	**20%**

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Fiscal Year 2026-2027

Consolidated Expenses by Department

In some departments, the amounts appear much higher than in previous years. On the consolidated expense sheet, the bottom line is only an 8% difference from the FY 25-26 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.

Consolidated Expenses v.2

	510	520	530	540	560	610	ADOPTED BUDGET
	510	520	530	540	560	610	FY2026
Expenses							
Personnel							
50100 - Salaries	$150,637	$378,327	$287,811	$417,330	$818,161	$184,195	$2,312,952
50101 - Part-time/Temp Staff Wages	$0	$0	–	–	$5,083	$0	$20,000
50102 - Overtime	$11,065	$24,174	$33,256	$38,101	$2,507	$3,937	$121,868
50103 - Standby Pay	$10,312	$17,907	$21,579	$27,361	$0	$525	$87,850
50104 - Retiree Benefit	–	–	–	–	$55,310	–	$51,846
50105 - Director Compensation	–	–	–	–	$23,200	–	$24,000
50106 - Automobile Allowance	–	–	–	–	$6,000	–	$7,600
50200 - Payroll Taxes	$13,310	$31,874	$26,018	$36,641	$63,898	$14,386	$219,730
50300 - Health Insurance	$54,240	$123,036	$101,968	$148,113	$167,780	$57,228	$632,491
50302 - Insurance - Workers Comp	$4,186	$11,129	$5,648	$7,757	$3,177	$1,587	$40,721
50400 - PERS Retirement Expense	$14,751	$36,216	$29,175	$41,528	$70,171	$16,150	$205,953
50401 - PERS UAL	$75,358	$109,612	$82,209	$150,716	$219,223	$47,955	$707,982
50403 - Def Comp Retirement Expense	$0	$0	$0	$0	$11,051	$0	$10,345
PERSONNEL TOTAL	**$333,860**	**$732,275**	**$587,663**	**$867,547**	**$1,445,561**	**$325,964**	**$4,443,338**
Operating							
51100 - Materials & Supplies	$16,149	$33,894	$118,387	$140,002	$29,381	$4,058	$335,175
51101 - Durables/Rentals/Leases	$18,562	$186	$1,672	$15,812	$8,775	$152	$22,395
51102 - Office Supplies	$0	$0	$101	$0	$16,120	$0	$20,100
51103 - Safety/PPE Supplies	$4,419	$10,934	$6,123	$9,489	$5,438	$1,914	$41,850
51104 - Software/Licenses	$613	$1,601	$1,848	$1,351	$118,543	$1,554	$102,435
51200 - Vehicle Maintenance	$3,489	$20,713	$3,960	$21,614	$850	$1,215	$49,045
51201 - Vehicle Operating - Fuel	$9,040	$23,928	$9,060	$30,487	$1,951	$4,905	$82,025
51202 - Building Maintenance	–	–	$4,363	$0	$1,388	–	$12,750
51300 - Professional Services	$61,502	$2,377	$21,200	$19,750	$118,743	$13,737	$317,581
51301 - Insurance - General Liability	–	–	–	–	$153,371	$6,332	$84,784
51302 - Legal	–	–	–	–	$158,043	$32	$85,000
51303 - Audit	–	–	–	–	$23,430	$66	$22,726
51304 - Board Official Events	–	–	–	–	$15,962	–	$22,500
51305 - Accounting	–	–	–	–	$184,282	$535	$160,000
52100 - Staff Dev/Cert/Travel	$817	$2,320	$3,853	$4,684	$25,594	$5,475	$58,250
52102 - Utilities	$10,169	$4,134	$265,843	$22,219	$49,720	$17,741	$461,230
52103 - Bank Charges	–	–	–	–	$4,120	–	$5,500

	510	520	530	540	560	610	ADOPTED BUDGET
	510	520	530	540	560	610	FY2026
52104 - Payroll Processing Fee	$0	$0	$0	$0	$29,213	–	$35,200
52105 - Government Regulation Fees	$220,000	$0	$5,528	$45,800	$10,718	$54,573	$233,950
52106 - Elections	–	–	–	–	$0	$0	$0
52107 - Other Miscellaneous Expense	–	–	–	–	$1,054	–	$200
52108 - Membership/Subscriptions	$0	$0	$0	$0	$71,894	$271	$56,471
52109 - Low Income Rate Assist Prog	–	–	–	–	$19,690	–	$50,000
52110 - Recruitment	–	–	–	–	$4,074	–	$5,000
52111 - Publications	–	–	–	–	$1,663	–	$20,800
51105 - Prof. Dev. & Collaboration	–	–	–	–	$0	–	$0
OPERATING TOTAL	**$344,761**	**$100,089**	**$441,937**	**$311,208**	**$1,054,017**	**$112,561**	**$2,284,967**
Capital							
71100 - Capital Expenses	$12,825	$22,648	$0	$40,803	$0	$0	$141,300
71200 - Principal Expense	–	–	–	–	–	–	$0
71201 - Interest Expense	–	–	–	–	$0	–	$0
CAPITAL TOTAL	**$12,825**	**$22,648**	**$0**	**$40,803**	**$0**	**$0**	**$141,300**
Transfers Out	–	–	–	–	–	–	$0
EXPENSES TOTAL	**$691,446**	**$855,012**	**$1,029,601**	**$1,219,557**	**$2,499,578**	**$438,525**	**$6,869,605**

	YTD ACTUALS	CALCULATION	PROPOSED BUDGET	CALCULATION
	FY26 as of 06/30/2026	Budget Remaining	FY2027	% Change
Expenses				
Personnel				
50100 - Salaries	$2,236,462	$76,490	$2,684,071	16%
50101 - Part-time/Temp Staff Wages	$5,083	$14,917	$20,000	0%
50102 - Overtime	$113,040	$8,828	$119,700	-2%
50103 - Standby Pay	$77,684	$10,166	$87,750	0%
50104 - Retiree Benefit	$55,310	-$3,464	$53,000	2%
50105 - Director Compensation	$23,200	$800	$24,000	0%
50106 - Automobile Allowance	$6,000	$1,600	$7,600	0%
50200 - Payroll Taxes	$186,128	$33,602	$237,821	8%
50300 - Health Insurance	$652,366	-$19,875	$352,109	-44%
50302 - Insurance - Workers Comp	$33,484	$7,237	$44,900	10%
50400 - PERS Retirement Expense	$207,991	-$2,038	$920,613	347%
50401 - PERS UAL	$685,073	$22,909	$725,457	2%
50403 - Def Comp Retirement Expense	$9,026	$1,319	$21,993	113%
PERSONNEL TOTAL	**$4,290,845**	**$152,493**	**$5,299,014**	**19%**
Operating				
51100 - Materials & Supplies	$341,872	-$6,697	$394,100	18%
51101 - Durables/Rentals/Leases	$45,160	-$22,765	$43,075	92%
51102 - Office Supplies	$16,221	$3,879	$22,500	12%
51103 - Safety/PPE Supplies	$38,317	$3,533	$49,415	18%
51104 - Software/Licenses	$125,511	-$23,076	$99,489	-3%
51200 - Vehicle Maintenance	$51,841	-$2,796	$51,500	5%
51201 - Vehicle Operating - Fuel	$79,370	$2,655	$88,000	7%
51202 - Building Maintenance	$5,751	$6,999	$8,750	-31%
51300 - Professional Services	$253,650	$63,931	$478,750	51%
51301 - Insurance - General Liability	$159,703	-$74,919	$134,860	59%
51302 - Legal	$158,075	-$73,075	$103,000	21%
51303 - Audit	$23,496	-$770	$25,750	13%

	YTD ACTUALS	CALCULATION	PROPOSED BUDGET	CALCULATION
	FY26 as of 06/30/2026	Budget Remaining	FY2027	% Change
51304 - Board Official Events	$15,962	$6,538	$22,500	0%
51305 - Accounting	$184,817	-$24,817	$165,300	3%
52100 - Staff Dev/Cert/Travel	$42,743	$15,507	$60,650	4%
52102 - Utilities	$371,368	$89,862	$491,295	7%
52103 - Bank Charges	$4,120	$1,380	$3,500	-36%
52104 - Payroll Processing Fee	$29,213	$5,987	$36,500	4%
52105 - Government Regulation Fees	$336,620	-$102,670	$337,150	44%
52106 - Elections	$0	$0	$18,000	–
52107 - Other Miscellaneous Expense	$1,123	-$923	$250	25%
52108 - Membership/Subscriptions	$72,165	-$15,694	$59,535	5%
52109 - Low Income Rate Assist Prog	$19,690	$30,310	$50,000	0%
52110 - Recruitment	$4,074	$926	$5,000	0%
52111 - Publications	$1,663	$19,137	$19,000	-9%
51105 - Prof. Dev. & Collaboration	$0	$0	$9,600	–
OPERATING TOTAL	**$2,382,524**	**-$97,557**	**$2,777,469**	**22%**
Capital				
71100 - Capital Expenses	$76,276	$65,024	$0	-100%
71200 - Principal Expense	$234,951	-$234,951	$0	–
71201 - Interest Expense	$68,910	-$68,910	$0	–
CAPITAL TOTAL	**$380,137**	**-$238,837**	**$0**	**-100%**
Transfers Out	$47,408	-$47,408	$0	–
EXPENSES TOTAL	**$7,100,915**	**-$231,310**	**$8,076,483**	**18%**

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Revenue Sources

Revenue Overview

The District's revenues are derived from five primary sources: **Water Operating Revenue, Wastewater Charges and Fees, Non-Operating Revenue, Supplemental Charges, and Grant Revenue.** These revenue sources provide the financial resources necessary to support daily operations, regulatory compliance, capital improvements, and long-term infrastructure investments.

Water Operating Revenue

Water operating revenue is generated from the sale of treated and untreated water, service charges, and associated penalties. The sale of treated water remains the District's largest operating revenue source and reflects the implementation of the recently completed Cost of Service Analysis and Board-approved rate adjustments.

Residential treated water sales are projected at approximately **$3.18 million** for FY 2026-27, representing **77% of total water operating revenue** and approximately **43% of the District's total revenues.**

Untreated (irrigation) water sales are estimated at approximately **$475,000**, accounting for **12% of water operating revenue** and approximately **6% of total District revenues.**

Wastewater Charges and Fees

The District administers the Auburn Lake Trails On-Site Wastewater Disposal Zone on behalf of property owners. Revenue generated from bi-monthly wastewater oversight fees is restricted for the administration and regulatory oversight of the program as required by the State.

For FY 2026-27, wastewater revenue is projected to total approximately **$415,000**, representing about **6% of the District's total revenues.** The total also includes a small amount of revenue generated from homeowner-requested inspection and permitting activities.

Non-Operating Revenue

Non-operating revenues include property taxes, investment earnings, hydroelectric royalty payments, communication site lease revenue, SMUD cooperation agreement payments, restricted benefit charges, and grant funding. These revenues supplement operating activities and provide significant funding for capital improvements and long-term financial stability.

Property Tax Revenue

Property taxes are the District's largest non-operating revenue source. The District receives a share of ad valorem property taxes collected by El Dorado County based on assessed property values within the District's service area. The percentage received varies depending on the tax allocation established when individual properties were annexed into the District.

Property tax revenue for FY 2026-27 is projected at approximately **$2.2 million**, representing approximately **78% of non-operating revenues** and **30% of total District revenues.**

Sacramento Municipal Utility District (SMUD)

The District receives annual payments from the Sacramento Municipal Utility District (SMUD) pursuant to the 2005 Cooperation Agreement between the El Dorado Water and Power Authority and SMUD. The agreement was established as part of the Federal Energy Regulatory Commission (FERC) relicensing process for the Upper American River Project.

The FY 2026-27 payment is estimated at approximately **$140,000**, representing roughly **5% of non-operating revenues.**

Interest Income

Interest earnings are generated from the investment of the District's operating, restricted, and designated funds. Interest revenue is expected to remain strong due to favorable market interest rates and the District's partnership with a professional investment advisor to maximize investment returns while maintaining safety and liquidity.

Lease Revenue

The District leases space on select facilities for telecommunications and communications equipment. Lease revenue is projected at approximately **$100,000** during FY 2026-27, representing approximately **3% of non-operating revenues.**

Hydroelectric Royalty Revenue

The District receives royalty payments from hydroelectric generation at the Buckeye and Tunnel Hill facilities. Revenue is projected at approximately **$55,000** for FY 2026-27, representing less than **1% of total District revenues.**

Supplemental Charge

The Supplemental Charge is a restricted revenue source established to repay the State Revolving Fund loan used to finance construction of the District's new water treatment plant, replacing the aging facility located in Cool, California.

Following Proposition 218 proceedings, the Board adopted a monthly Supplemental Charge based on customer meter size, effective January 1, 2025. Monthly charges range from **$11.82 to $248.06.** In accordance with Board policy, all Supplemental Charge revenues are deposited into a separate restricted account and may only be used for repayment of the State Water Resources Control Board (SWRCB) low-interest loan and required reserve account. These funds are not available to support normal operating expenses.

Supplemental Charge revenue for FY 2026-27 is projected at approximately **$576,000**, representing approximately **8% of the District's total revenues.**

Grant Revenue

The District continues to actively pursue state and federal grant opportunities to offset the cost of critical Capital Improvement Plan (CIP) projects. Current grant applications include funding opportunities through Cal FIRE, FEMA, State appropriations, and Federal appropriations.

Grant revenue included in the FY 2026-27 budget is estimated at approximately **$2.5 million** and will be adjusted as grant awards are finalized. Grant funding is dedicated to eligible capital improvement projects and cannot be used for general operating expenses. The District continues to pursue additional funding opportunities totaling approximately **$3 million** to further reduce the local cost of planned infrastructure improvements.

GDPUD REVENUE BUDGET					
Description	FY 25-26 Adopted Budget	FY 25-26 Actual As of 6/30/26	% Remaining	Proposed FY 26-27 Budget	% increase
WATER OPERATING REVENUE					
WATER SALES					
Residential Sales	$ 2,800,000	$ 3,239,778	-16%	$3,180,000	14%
Irrigation Sales - Raw water	$ 501,287	$ 554,624	-11%	$475,000	-5%
Commercial Sales (4)	$ 107,000	$ 115,859	-8%	$110,000	3%
Landscape (treated water used as irrigation) (4)	$ 88,000	$ 88,685	-1%	$84,250	-4%
Multi-Family Residential (4)	$ 24,000	$ 24,554	-2%	$26,000	8%
Institution/Government (4)	$ 152,000	$ 147,697	3%	$145,000	-5%
Penalties	$ 88,000	$ 60,652	31%	$82,000	-7%
Capital Facility Charges (Fund 400 - Restricted)					
Sub-Total	***$ 3,760,287***	***$ 4,231,849***	**-13%**	**$4,102,250**	9%
NON OPERATING REVENUE					
Property Taxes	$ 2,250,000	$ 2,088,738	7%	$2,200,000	-2%
Leases	$ 100,000	$ 109,144	-9%	$97,500	-3%
Interest Income	$ 300,000	$ 217,519	27%	$300,000	0%
New Meter Materials & Labor Charges	$ 5,000	$ -	100%	$2,500	-50%
Construction Meter Rental	$ 8,000	$ 8,168	-2%	$8,000	0%
Installation Fee	$ 15,000	$ 2,419	84%	$3,000	-80%
Miscellanous Revenue	$ -	$ 7,956,902	N/A	$20,500	100%
Grants (2)	$ 1,000	$ -	100%	$1,000	0%
Professional Development & Collaboration		$ 444			
Sale of Assets	$ 30,000	$ 5,196	83%	$20,000	-33%
SMUD	$ 135,000	$ 142,875	-6%	$140,000	4%
Hydro	$ 55,000	$ 51,989	5%	$45,000	-18%
Sub-total Non-Operating	*$ 2,899,000*	*$ 10,583,394*	-265%	$2,837,500	-2%
TOTAL WATER REVENUE	**$ 6,659,287**	**$ 14,815,243**	**-122%**	**$6,939,750**	**4%**
WASTEWATER OPERATING REVENUE					
Zone Charges	$ 396,000	$ 405,618	-2%	$415,000	5%
Escrow Fees	$ 12,000	$ 12,580	-5%	$15,000	25%
Interest Income	$ -	$ 6,329			
Septic Design Fees	$ 1,000	$ 1,640	-64%	$1,000	0%
Other					
Total Wastewater Revenue	*$ 409,000*	*$ 426,167*	-4%	$431,000	5%
TOTAL REVENUE	***$ 7,068,287***	***$ 15,241,410***	**-116%**	**$7,370,750**	4%
Supplemental Charge (restricted) (1)	$ 571,376	$ 591,091	-3%	$575,962	1%
Grants (3)	$ 5,000,000	$ 514,373	90%	$2,500,000	-50%
Total with Grants & Supplemental Charge	$ 12,639,663	$ 16,346,874	-29%	$10,446,712	-17%

(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)

(4) - All treated water sales previously included in Residential Sales, broken out by type of use (submitted quarterly to the Dept. of Water Resources)

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Capital Improvement Spending Plan

Capital Improvement Projects are major investments in long-term assets that support the organization's infrastructure, operations, and service delivery. These projects typically involve the construction, acquisition, rehabilitation, or significant upgrade of facilities, equipment, or systems with a useful life extending beyond one fiscal year.

Unlike routine operating expenses, capital improvements are planned expenditures that enhance capacity, improve efficiency, ensure regulatory compliance, and extend the lifespan of existing assets. Examples may include building renovations, infrastructure upgrades, vehicle or equipment replacements, and large-scale system improvements.

The Capital Improvement Projects section of the budget outlines proposed investments, associated costs, funding sources, and anticipated timelines, ensuring that resources are strategically allocated to meet both current needs and long-term organizational goals.

CIP Project (Water)	Fy 26-27 Project #	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	FY 31-32	Total FY 27-32
Priority 1	Priority 1							
Corp Yard Shop Upgrade | 111-51100-560-27R1MS	27R1MS	$ 15,000						$ 15,000
Distribution Tank Coating - Already in OpenGov	2601	$ 600,000	$ 550,000	$ 450,000				$ 1,600,000
Ditch Witch | 111-71100-540-27A1CE	27A1CE	$ 85,000						$ 85,000
Dredging of Walton | Already in OpenGov	215GCC	$ 60,000	$ 250,000	$ 60,000	$ 60,000	$ 60,000		$ 490,000
Main Office Energy Retrofit | 111-51300-560-27R2CC	27R2CC	$ 25,000						$ 25,000
Paving (FY28-29)	29R1PS	$ -		$ 25,000				$ 25,000
Raw Water Mini Excavator | 111-71100-520-27A2CE	27A2CE	$ 42,000						$ 42,000
Storage Yard Equipment Building | 111-71100-560-27D1PS	27D1PS	$ 35,000						$ 35,000
Treatment Facility Improvements | 111-51100-530-27R3MS	27R3MS	$ 12,000						$ 12,000
Tunnel Inspection and Repair | 111-51100-510-27R5MS	27R5MS	$ 60,000						$ 60,000
Vehicle Replacements | 111-71100-530-27A6CE (120,000) | 111-71100-510-27A6CE (55,000)	27A6CE	$ 175,000	$ 110,000	$ 145,000	$ 110,000			$ 540,000
Walton Treatment Plant Turbidity Sensors | 111-51100-530-27A3MS	27A3MS	$ 30,000						$ 30,000
Priority 2	Priority 2							
Pump Station Retrofit (FY29-30)	30R1MS				$ 10,000			$ 10,000
Pressure Regulating Valves/Vault Repair	2614MS	$ 12,000	$ 25,000	$ 25,000	$ 25,000			$ 87,000
Priority 3	Priority 3							
Annual Canal Lining/Canal Improvements	2615	$ 25,000	$ 50,000	$ 50,000	$ 50,000			$ 175,000
Security Gates	2604CC	$ 25,000						$ 25,000
SCADA/AMI Upgrades (FY28-30)	28D1CE		$ 75,000	$ 75,000	$ 75,000			$ 225,000
Sub Total	Sub Total	$ 1,201,000	$ 1,165,500	$ 935,500	$ 435,500	$ 60,000	$ -	$ 3,481,000
CIP Project (ZONE)	Fy 26-27 Project #	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	FY 31-32	Total FY 27-32
Backhoe Attachment or Used Mini Excavator 211-71100-610-2721CE	2721CE	$ 20,000						$ 20,000
CDS Carport 211-71100-610-2722CE	2722CE	$ 20,000						$ 20,000
Installation of a Water Line to CDS Field 211-51100-610-2723MS	2723MS	$ 10,000						$ 10,000
Lift Station Upgrade (CDS Reserve)	2724CE	$ 30,000						$ 30,000
Manhole Coating 211-51300-610-2725CC	2725CC	$ 35,000						$ 35,000
Manhole Smart Covers (INI Reduction) 211-71100-610-2726CE	2726CE	$ 12,000						$ 12,000
Vehicle Replacement (FY27-28)	28A1CE		$ 50,000					$ 50,000
Station 16 Generator Upgrade 211-51100-610-2727MS | 211-51300-610-2727PS	2727	$ 150,500						$ 150,500
Sewer Pipeline Inspection Equipment 211-51100-610-2728MS	2728MS	$ 15,000						$ 15,000
Sub Total		$ 292,500	$ 50,000	$ -	$ -	$ -	$ -	$ 342,500
Restricted Funds	Fy 26-27 Project #	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	FY 31-32	Total FY 27-32
Water Line Replacement | 400-71100-540-27R4CE | 500-51300-540-27R4PS	27R4	$ 660,000						$ 660,000
Water Line Development | 401-71100-540-27D3CE	27D3	$ 440,000						$ 440,000
AMI Upgrades | 501-51100-540-27D2MS	27D2MS	$ 40,000						$ 40,000
Kelsey Tank Bypass | 502-51100-540-27D4MS	27D4MS	$ 60,000						$ 60,000
Sub Total		$ 1,200,000						$ 1,200,000
TOTAL	TOTAL	$ 2,693,500	$ 1,215,500	$ 935,500	$ 435,500	$ 60,000	$ -	$ 5,023,500

Alternatively Funded Capital Projects	FY 26-27 Project #	FY 26-27	FY 27-28	FY 28-29	FY 29-30	FY 30-31	FY 31-32	Total FY 27-32
Ford Siphon Rehabilitation	27G1	$ 500,000						$ 930,000
OTHER FUNDING								$ (500,000)
Welding Exhaust Fume Extractor	27G2	$ 6,000						$ 12,000
GRANT - JPIA Risk grant		$ (6,000)						$ (12,000)
Dredging of Holding Reserviors and Erosion	28G1	$ -	$ 5,600,000					$ 11,200,000
GRANT - FEMA Emergency Funds (AWARDED)		$ -	$ (1,300,000)					$ (2,800,000)
Sweetwater Water Treatment 2MG Water Tank	27G3	$ 1,000,000	$ 1,750,000					$ 4,500,000
GRANT - Federal Appropriation/SWRCB QSC Incentive		$ (1,000,000)	$ (1,000,000)					$ (3,250,000)
Upper Canal Pipline project	27G4	$ 4,450,000	$ 4,450,000					$ 17,800,000
USDA Rural Development Grant		$ (4,450,000)	$ (4,450,000)					$ (17,800,000)
Canal Pipeline Improvements	27G5	$ 1,300,000	$ 1,300,000	$ 1,300,000				$ 5,200,000
GRANT - CalOES/FEMA (HMGP)		$ (1,000,000)	$ (1,000,000)	$ (1,000,000)				$ (4,000,000)
Hydro Electric Generator at Edson Dam	28G2		$ 2,500,000	$ 2,500,000				$ 5,000,000
GRANT - Federal Appropriation			$ (2,500,000)	$ (2,500,000)				$ (5,000,000)
Solar on Walton, Sweetwater, HQ (Solar & Batteries)	27G6	$ 1,300,000	$ 2,400,000					$ 7,400,000
Develop Alternative Water Sources		$ 1,500,000	$ 3,000,000					$ 4,500,000
Sub Total		$ 3,300,000	$ 4,800,000	$ 500,000	$ 500,000			$ 31,200,000
Grant Sub Total		$ (1,500,000)	$ (1,500,000)	$ (500,000)	$ (50,000)			$ (17,050,000)

CIP Project (GRANT FUNDED ZONE)								
CDS Lift Station Upgrade	26-GZ1	$ 833,000						$ 833,000
GRANT - Prop 4		$ (833,000)						$ (833,000)
Wastewater Treatment Plant			$ 750,000					$ 750,000
ZONE Sub Total		$ 833,000	$ 750,000					$ 1,583,000
ZONE Grant Sub Total		$ (833,000)	$ -					$ (833,000)
Total Funds 111 & 200		$ 1,800,000	$ 4,050,000	$ -	$ 450,000			$ 14,900,000

CIP Project (Water) - Future Projects (2030-2035)				
TOTAL FY 30-35				
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

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Georgetown Divide Public Utility District

Vehicle & Equipment Inventory and Replacement Schedule

A vehicle and equipment inventory and replacement schedule is a planning tool used to track an organization's vehicles and equipment throughout their lifecycle. It includes information such as asset descriptions, purchase dates, condition, expected useful life, and projected replacement timelines. This schedule helps support budgeting, capital improvement planning, and the timely replacement of aging or unreliable assets.

ID	Manufacturer	Model	Meter Type	Description	Classification	Weight Class	Department	Year	Current Usage (miles or hours)	GSA Replacement Valve Calculation	Proposed Replacement Valve Calculation	Total Vehicle Replacement Rating[1]
Unit #18[2]	Freightliner	114SD	Miles	Tandem Axle Dump Truck	Heavy Truck	Class 8	Multiple	2017	145496	Replace	Replace	23.48
Unit #36	Ford	F550	Miles	Single Axle Dump	Medium Truck	Class 5	Multiple	2019	34369	Keep	Keep	16.44
Unit #12	Ford	Utility F550	Miles	Service Truck	Medium Truck	Class 5	5400 - Treated Water Distribution	2023	27502	Keep	Keep	14.63
Unit #11	Ford	Utility F350	Miles	Service Truck	Medium Truck	Class 3	5200 - Raw Water Transmission & Distribution	2017	123572	Keep	Keep	17.13
Unit #19	Ford	Utility F350	Miles	Service Truck	Medium Truck	Class 3	5400 - Treated Water Distribution	2025	3880	Keep	Keep	6.45
Unit #1	Chevy	C1500	Miles	Standard Pickup	Light Truck	Class 2	Multiple	2004	141960	Replace	Replace	14.65
Unit #3	Chevy	Blazer EV	Miles	Admin Vehilce	Sport Utility Vehicle	Class 2	5600 - Adminstration	2026	906	Keep	Keep	
Unit #37	Ford	F150	Miles	Standard Pickup	Light Truck	Class 2	5400 - Treated Water Distribution	2025	13132	Keep	Keep	4.72
Unit #38	Ford	Ford Ranger	Miles	Standard Pickup	Light Truck	Class 2	5300 - Water Treatment	2025	5924	Keep	Keep	5.66
Unit #31	Ford	F150	Miles	Standard Pickup	Light Truck	Class 2	5300 - Water Treatment	2016	160920	Replace	Replace	14.35
Unit #2	Ford	F150	Miles	Standard Pickup	Light Truck	Class 2	5100 - Source and Supply	2017	140963	Replace	Replace	20.26
Unit #32	Dodge	Ram 1500	Miles	Standard Pickup	Light Truck	Class 2	5400 - Treated Water Distribution	2019	109349	Replace	Replace	13.3
Unit #4	Dodge	Ram 1500	Miles	Standard Pickup	Light Truck	Class 2	6100 - Wastewater Zone	2019	124047	Replace	Replace	17.36
Unit #9	Dodge	Ram 1500	Miles	Standard Pickup	Light Truck	Class 2	5200 - Raw Water Transmission & Distribution	2019	105554	Replace	Replace	17.65
Unit #30	Dodge	Ram 1500	Miles	Standard Pickup	Light Truck	Class 2	5400 - Treated Water Distribution	2020	106206	Replace	Replace	17
Unit #33	Dodge	Ram 1500	Miles	Standard Pickup	Light Truck	Class 2	5200 - Raw Water Transmission & Distribution	2020	89278	Replace	Keep	15.77
Unit #14	Dodge	Ram 1500	Miles	Standard Pickup	Light Truck	Class 2	5100/5200 - Maintenance/Raw Water Distribution	2021	56732	Keep	Keep	16.9
Unit #139	Polaris	Ranger	Hours	Utility Terrian Vehicle	N/A		5100 - Source and Supply	2019	116.2			
080	Ditch Witch	FX30	Hours	Vac Trailer	N/A		5400 - Treated Water Distribution	2015	Inoperable			
025	Wanco, Inc.	WLTT	Hours	Light Trailer	N/A		5400 - Treated Water Distribution	2022	94.2			
011	Miller	Trailblazer 325	Hours	Mobile Welder	N/A		Multiple	2022	86			
082	John Deere	210L	Hours	Loader	N/A		Multiple	2019	477.1			
081	John Deere	50g	Hours	Mini-Excavator	N/A		5400 - Treated Water Distribution	2016	1460.7			
133	John Deere	35g	Hours	Mini-Excavator	N/A		5100/5200	2023	1264.8			
149	John Deere	3032E	Hours	Tractor	N/A		6100 - Wastewater Zone	2019	81.1			
160	Volvo	ECR880 Pro	Hours	Compact Excavtor	N/A		5100/5200	2024				
173	John Deere	333G	Hours	Compact Tracked Loader	N/A		5100/5200/5400	2024	114.3			
175	Hyundai	25L-PA	Hours	Forklift	N/A		5300	2019	64.6			
070	Ingersoll Rand	185	Hours	Mobile Air Compressor	N/A		5100/5200	2003	391.2			
052	Multiquip	MQ	Hours	Water Trailer	N/A		Multiple	2020	N/A			
115	Mech Maxx	8150	Hours	Chipper	N/A		5100/5200	2026	0.5			
114	Polaris	Sportsman 5700	Hours	Quad	N/A		5100/5200	2026	1.5			

GSA Minimum Vehicle Replacement Standard Parameters				District Proposed
Classification	Fuel Type	Years	Miles	Miles
Light Truck	Gas	7	65,000	100,000
Medium Truck	Diesel	10	150,000	200,000
Heavy Truck	Diesel	12	250,000	300,000

Vehicle Replacment Rating Parameters

Age - Age of the Vehicle
Usage - Distance Driven or Time Used
Maintenance & Repair Costs - Total life M&R Costs, not Including Accident Damage Repairs
Reliability - Frequency the Vehicle is in the Shop for Repairs
Type of Service - Type of Service the Vehilce Recieves
Condition - Mechanic Inspections and Estimated Condition
All values are based on a scale of 0-5, 0 being good

Notes:
[1] - Parameters and Values Generated from Asset Management Software
[2] - Even though replacement criteria met, vehicle is not concider for replacement

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Georgetown Divide Public Utility District

Prop 4 GAAN Limit Notice

The purpose of the Gann Limit is to control the growth of government spending and ensure that tax-supported expenditures do not increase faster than inflation and population growth.

County of El Dorado
OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE
PLACERVILLE, CALIFORNIA 95667
Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN
Auditor-Controller

TSUNG-KUEI HSU
Assistant Auditor-Controller

May 6, 2026

To: All Special Districts

From: Andreja Saich, Principal Financial Analyst

Subject: 2026-2027 Proposition 4 - Appropriations Limitation

Your district needs to calculate and adopt the new tax spending limit for FY 2026-27 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 2026-2027 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 4.95% and reported change in population in the County's unincorporated areas to be a decrease of 0.27%. Therefore, the ratio of change to be applied to last year's limit is:

1.0495 (X) 0.9973 = 1.0467

Attached is a sample format for the "Notice of Public Hearing" and a sample resolution (which includes the calculation formula).

In this section, you can go into further detail. Make your content more accessible by writing short sentences, choosing words and phrases you'd use when talking to a neighbor, and avoiding jargon.

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