

**REPORT TO THE BOARD OF DIRECTORS
BOARD MEETING OF SEPTEMBER 14, 2021
AGENDA ITEM NO. 8.A.**



**SUBJECT: CONSIDER APPROVING THE FISCAL YEAR 2021-2022
OPERATING BUDGET**

PREPARED BY: Adam Coyan, General Manager

BACKGROUND

During the regular Board meeting of June 24, 2021, the Board of Directors adopted an Interim Budget for Fiscal Year 2021 (Attachment 1), and directed Staff to remove the Capital Outlay from the Operating Budget, and to provide additional information with the understanding the interim budget would require amendments.

DISCUSSION

The proposed Budget (Attachment 2) is submitted for the Board's review and consideration as a replacement final budget to the interim budget adopted on June 24, 2021.

This proposed budget was presented on to the Finance Committee on August 26, 2021, for their review and feedback.

FISCAL IMPACT

The adopted operating budget will serve as a plan detailing the District's projected revenue and expenditures for Fiscal Year 2021-2022.

CEQA ASSESSMENT

This is not a CEQA Project.

RECOMMENDED ACTION:

Staff recommends the Board of Directors of the Georgetown Divide Public Utility District adopt Resolution 2021- (Attachment 4) adopting the FY 2021-2022 Operating Budget.

ATTACHMENTS

- (1) FY 2021-22 Interim Budget
- (2) Proposed FY 2021-22 Replacement Operating Budget
- (3) Resolution 2021-39

**RESOLUTION NO. 2021-25
OF THE BOARD OF DIRECTORS OF THE
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT**

APPROVING THE ANNUAL BUDGET FOR FISCAL YEAR 2021-2022

WHEREAS, the Interim General Manager has prepared a budget for Fiscal Year (FY) 2021-2022 that estimates operating and maintenance, capital improvement program, debt service, reserve requirements, and other expenses of the District; and estimates revenue from all sources; and

WHEREAS, the proposed FY 2021-2022 Budget was presented to the Board of Directors and Finance Committee at a joint Special Budget Workshop on May 27, 2021; and

WHEREAS, the Finance Committee held a Special Meeting on June 2, 2021, and provided Staff with additional feedback and questions which was formally answered by Staff; and

WHEREAS, the Board of Directors provided direction on revenue and expenses for FY 2021-2022, and that direction has been incorporated into the proposed budget.

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

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

BE IT FURTHER RESOLVED THAT THE FY 2021-2022 INTERIM BUDGET IS APPROVED WITH THE FOLLOWING CONDITIONS:

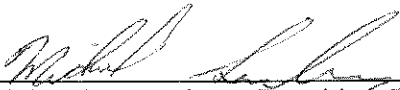
1. The Capital Outlay in the amount of \$261,699 be removed from the FY 2021-2022 Interim Budget; and
2. Staff provide additional information including a breakdown of office expenses and other line items spread across the departments.

PASSED AND ADOPTED by the Board of Directors of the Georgetown Divide Public Utility District at a meeting of said Board held on the twenty-fourth day of June 2021, by the following vote:

AYES: THORNBROUGH, MACDONALD, SEAMAN, STEWART, SAUNDERS

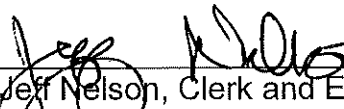
NOES: None

ABSENT/ABSTAIN: None



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


Attest:



Jeff Nelson, 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 2021-25 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 twenty-fourth day of June 2021.



Jeff Nelson, Clerk and ex officio
Secretary, Board of Directors
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

**REPORT TO THE BOARD OF DIRECTORS
SPECIAL BOARD MEETING OF JUNE 24, 2021
AGENDA ITEM NO. 4.A.**



AGENDA SECTION: NEW BUSINESS

SUBJECT: CONSIDER ADOPTION OF AN INTERIM BUDGET FOR FISCAL YEAR 2021/2022

PREPARED BY: Jeff Nelson, PE, Interim General Manager

Introduction

The Fiscal Year (FY) 2021-2022 Georgetown Divide Public Utility District (District) provides the resources to support the District's mission and the continuation of services and staffing for the next fiscal year that being, July 1, 2021, through June 30, 2022.

The Board of Directors (Board) has traditionally identified priorities for the District through a strategic planning workshop which serves as an important budget planning tool. Unexpected vacancies on the Board as well as the ongoing recruitment of a permanent General Manager did not allow the Board to conduct a strategic planning workshop for the preparation of this fiscal year's budget. The Board anticipates holding a strategic planning workshop in the fall of 2021, after the new General Manager has settled into his role and familiarized himself with the District.

However, through their actions and public messaging, the Board of Directors has expressed their desire to continue to improve transparency, communication, customer service and efficiency while addressing immediate infrastructure and maintenance needs, long-term planning, accounting and financial oversight and management, as well as expanding efforts to obtain additional funding through grants and low interest loans. This budget attempts to meet these objectives.

New Accounting System. This report was prepared as the District continues to transition from the antiquated MOMS (Multiple Operations Management Software) system to the new Tyler system. In addition, the District's Management Analyst who is responsible for managing the District's finances resigned in May. These conditions presented additional challenges to District Staff in the preparation of this budget. Staff appreciates the Board's patience and support during this budget development and approval process.

The implementation of a new accounting software to increase transparency, accountability, and accuracy was a goal identified by the Board in 2018. The conversion to Tyler began during the FY 2020-21 and is nearly complete. It is expected to be completed when a new Management Analyst is hired by the District.

Budget Review Process. The proposed FY 2021-2022 Budget was presented by the interim General Manager at a Budget Workshop on May 27, 2021. This was followed by a special meeting of the Finance Committee held on June 2, 2021. Valuable feedback was received by staff during the budget review process. This report contains a series of budget comparison reports, included as attachments, in response to the feedback received during these meetings. In addition, the District staff's response to questions received from the Finance Committee via e-mail is also included as an attachment.

Budget Summary. On January 28, 2021, the Board adopted Resolution 2021-03 freezing the rates at the current level through the end of Calendar Year 2021 (December 31, 2021). The proposed budget assumes rates will continue to be frozen throughout FY 2021/22.

Water Fund – Fund 100

The District's overall projected revenue for the Water Fund for FY 2021/22 is estimated to be \$5,324,956.00, which is the same as the estimated revenue for FY 2020/21. Operating expenses for FY 2021/22 are estimated to be \$5,274,400.15 including a Capital Outlay of \$261,699.00 resulting in an estimated budget surplus of \$50,555.85. The Water Fund operating budget adopted for FY 2020/21 is \$5,068,743.00 including a Capital Outlay of \$401,114.00. Comparing FY's, the proposed FY 2021/22 Water Fund Operating budget has increased approximately 5% over the FY 2020/21.

Zone Fund – Fund 200

The District's overall projected revenue for the Zone Fund for FY 2021/22 is estimated to be \$221,401.00, a 10% increase over the projected revenue of \$200,317.00 for FY 2020/21. Estimated operating expenses for FY 2021/22 are \$280,293.00, compared with FY 2020/21's operating budget of \$338,819.00. Excess zone funds are being utilized to meet the revenue shortfall.

Staffing. The District's current organization chart is shown in Figure 1 on the following page. This budget proposes a new organization chart shown as Figure 2. The proposed organization chart includes a new position of office manager/board clerk. The Office Manager/Board Clerk position will relieve the General Manager of day-to-day administrative management responsibilities, allow the Management Analyst to focus on the District's financial issues, and provide for a permanent, in-house Board Clerk. The Interim General Manager has discussed this new organization chart with the incoming General Manager (Mr. Adam Coyan), and he agrees with this proposed organization structure for the District.

Figure 1 – Current GDPUD Organizational Chart

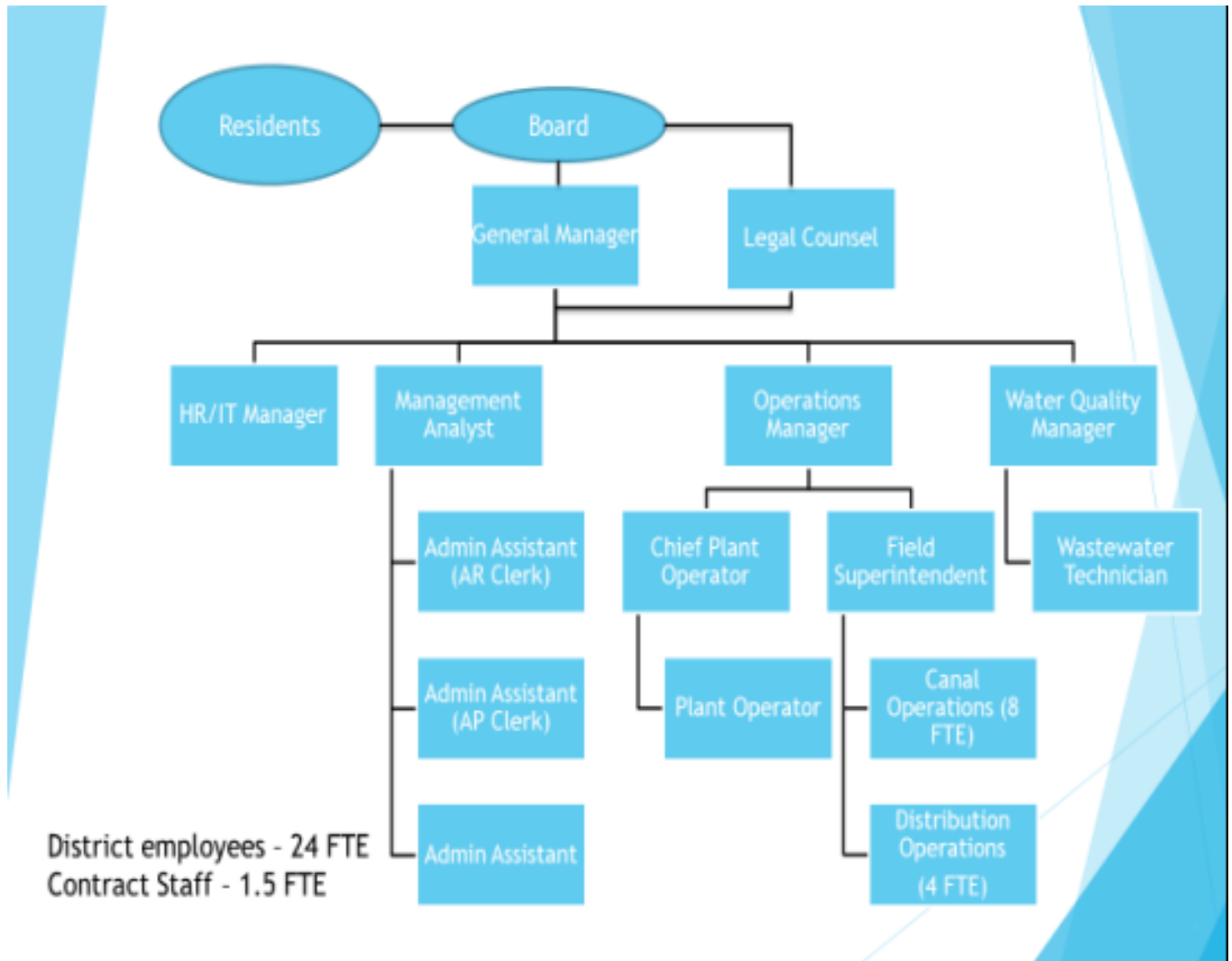
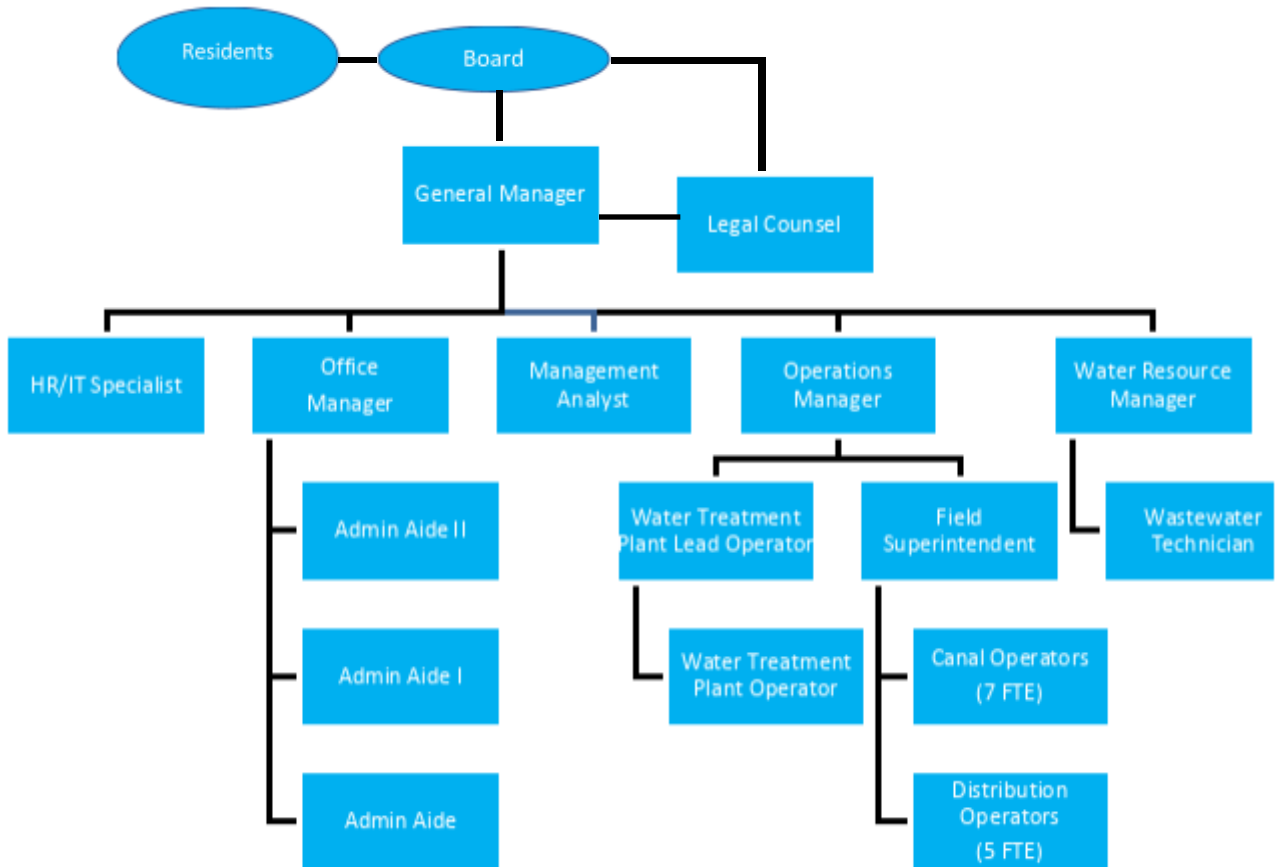


Figure 2 – Proposed GDPUD Organizational Chart

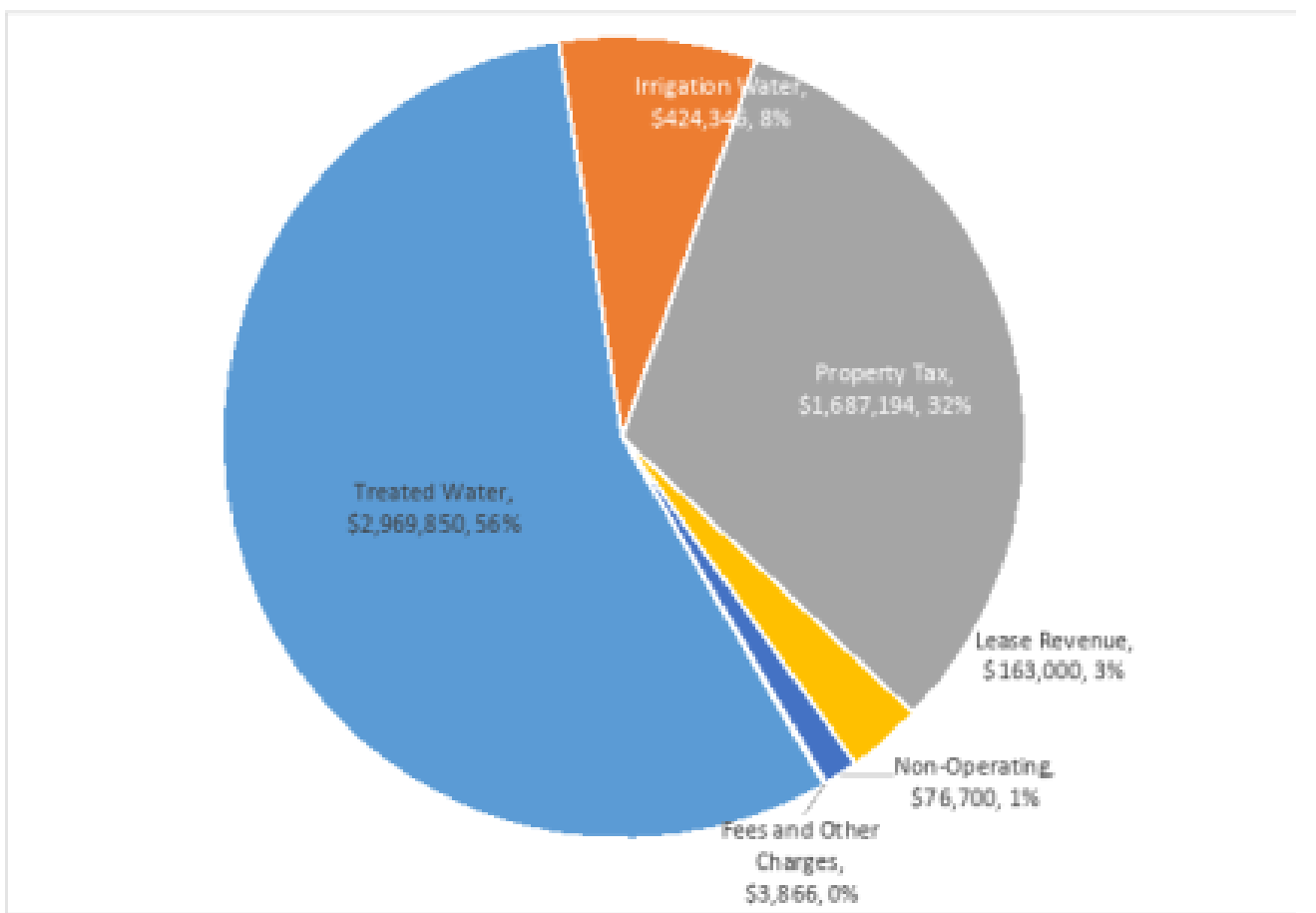


Summary of Revenues. The projected revenue for FY 2021/2022 is \$5,324,956. The breakdown of revenue sources is provided below in both tabular form (Figure 3) and graphically in a “pie” chart (Figure 4).

Figure 3 – Breakdown of Revenues by Category

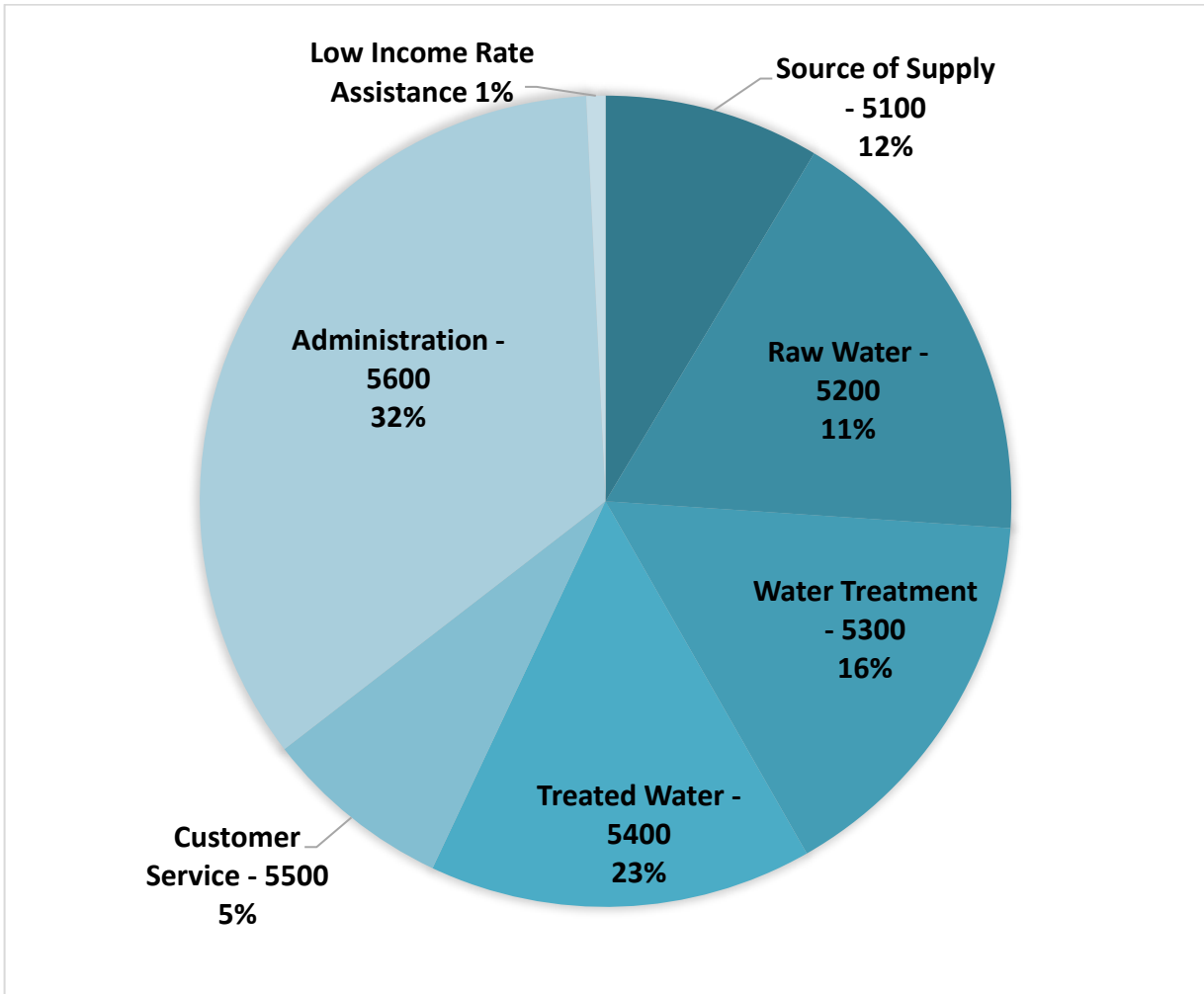
| Fund Category | 2019-2020 Total Activity | 2020-2021 YTD Activity Through May | Parent Budget 2020-2021 Adopted | Comparison 1 Budget 2021-2022 Requested | Comparison 1 to Parent Budget Increase/ (Decrease) |
|--|-------------------------------------|---|--|--|---|
| Category 40 – OPERATING REVENUE | | | | | |
| Water Sales - Treated | 2,745,822.69 | 2,533,096.58 | 2,969,850.00 | 2,969,850.00 | 0.00 |
| Water Sales – Irrigation | 407,856.13 | 396,098.96 | 424,346.00 | 424,346.00 | 0.00 |
| Property Tax | 1,710,211.38 | 1,680,722.00 | 1,687,194.00 | 1,687,194.00 | 0.00 |
| Lease Revenue | 108,769.82 | 70,102.46 | 163,000 | 163,000 | 0.00 |
| Category 40 Total | 4,972,660.02 | 4,680,020.00 | 5,244,390.00 | 5,244,390.00 | 0.00 |
| Category 41 – NON-OPERATING REVENUE (Interest, Fines & forfeitures, Fees & Other Charges) | | | | | |
| Category 41 Total | 92,402.74 | 1,990.64 | 76,700.00 | 76,700.00 | 0.00 |
| Category 42 – FEES AND OTHER CHARGES (Installations and Connections) | | | | | |
| Category 42 Total | 54,006.36 | 165,452.74 | 3,866.00 | 3,866.00 | 0.00 |
| TOTAL REVENUE | 5,119,069.12 | 4,847,463.38 | 5,324,956.00 | 5,324,956.00 | 0.00 |

Figure 4 – Breakdown of Revenue



Summary of Costs. The projected operating costs for FY 2021/2022 for the Water Fund – Fund 100 is \$5,257,250.15. These estimated expenses are graphically depicted, by department, in Figure 5.

Figure 5 – Breakdown of Operating Costs



RECOMMENDED ACTION:

It is recommended that the Board of Directors approve the FY 2021-2022 Interim Budget and adopt Resolution 2021-22.

ATTACHMENTS:

1. Budget Comparison Reports
2. Resolution 2021-22 (Draft)
3. Response to Questions by the Finance Committee

AGENDA ITEM 4.A.

Attachment 1

Budget Comparison Reports

Fund Summary

Budget Comparison Report Fund Summary

Budget Comparison Report

Group Summary

| SubCategor... | | 2019-2020 Total Activity | 2020-2021 YTD Activity Through Jun | Parent Budget 2020-2021 Adopted | Comparison 1 Budget 2021-2022 Requested | Comparison 1 to Parent Budget Increase / (Decrease) | % |
|--------------------------------------|-------------|-----------------------------|--|---------------------------------------|--|--|----------------|
| Fund: 100 - Water Fund | | | | | | | |
| Revenue | | | | | | | |
| 401 - Water operating | 0.00 | 4,972,660.02 | 4,692,537.45 | 5,244,390.00 | 5,244,390.00 | 0.00 | 0.00% |
| 411 - Interest | 0.00 | 61,572.17 | 2,690.91 | 46,700.00 | 46,700.00 | 0.00 | 0.00% |
| 412 - Fines & forfeitures | 0.00 | 30,830.57 | -700.27 | 30,000.00 | 30,000.00 | 0.00 | 0.00% |
| 413 - Fees & other charges | 0.00 | 4,172.00 | 10,555.75 | 3,866.00 | 3,866.00 | 0.00 | 0.00% |
| 421 - Miscellaneous revenue | 0.00 | 51,439.28 | 158,911.58 | 0.00 | 0.00 | 0.00 | 0.00% |
| 422 - Sale of Assets | 0.00 | -1,604.92 | 3,500.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Total Revenue: | 0.00 | 5,119,069.12 | 4,867,495.42 | 5,324,956.00 | 5,324,956.00 | 0.00 | 0.00% |
| Expense | | | | | | | |
| 500 - Personnel | 0.00 | 3,145,795.79 | 2,454,098.46 | 3,067,150.00 | 3,251,455.00 | 184,305.00 | 6.01% |
| 510 - Services & Supplies | 0.00 | 746,560.00 | 1,055,134.80 | 1,110,178.00 | 1,284,610.15 | 174,432.15 | 15.71% |
| 520 - Other | 0.00 | 463,015.40 | 529,495.72 | 490,301.00 | 476,636.00 | -13,665.00 | -2.79% |
| 710 - Capital Outlay | 0.00 | 11,930.06 | 247,553.94 | 401,114.00 | 261,699.00 | -139,415.00 | -34.76% |
| Total Expense: | 0.00 | 4,367,301.25 | 4,286,282.92 | 5,068,743.00 | 5,274,400.15 | 205,657.15 | 4.06% |
| Total Fund: 100 - Water Fund: | 0.00 | 751,767.87 | 581,212.50 | 256,213.00 | 50,555.85 | -205,657.15 | -80.27% |

Budget Comparison Report

| SubCategor... | | 2019-2020 Total Activity | 2020-2021 YTD Activity Through Jun | Parent Budget | Comparison 1 Budget | Comparison 1 to Parent Budget | % |
|-------------------------------------|-------------|-----------------------------|--|----------------------|------------------------|----------------------------------|-----------------|
| | | | | 2020-2021 Adopted | 2021-2022 Requested | Increase / (Decrease) | |
| Fund: 200 - Zone Fund | | | | | | | |
| Revenue | | | | | | | |
| 402 - Wastewater Operating | 0.00 | 165,143.71 | 187,792.20 | 188,317.00 | 214,201.00 | 25,884.00 | 13.74% |
| 411 - Interest | 0.00 | 18,483.72 | 705.32 | 9,000.00 | 3,600.00 | -5,400.00 | -60.00% |
| 413 - Fees & other charges | 0.00 | 4,100.00 | 5,940.00 | 3,000.00 | 3,600.00 | 600.00 | 20.00% |
| Total Revenue: | 0.00 | 187,727.43 | 194,437.52 | 200,317.00 | 221,401.00 | 21,084.00 | 10.53% |
| Expense | | | | | | | |
| 500 - Personnel | 0.00 | 128,002.44 | 118,150.82 | 176,133.00 | 176,133.00 | 0.00 | 0.00% |
| 510 - Services & Supplies | 0.00 | 27,568.73 | 33,035.60 | 62,220.00 | 44,510.00 | -17,710.00 | -28.46% |
| 520 - Other | 0.00 | 48,132.36 | 47,000.24 | 63,466.00 | 58,150.00 | -5,316.00 | -8.38% |
| 710 - Capital Outlay | 0.00 | 7,500.00 | 29,869.18 | 37,000.00 | 1,500.00 | -35,500.00 | -95.95% |
| Total Expense: | 0.00 | 211,203.53 | 228,055.84 | 338,819.00 | 280,293.00 | -58,526.00 | -17.27% |
| Total Fund: 200 - Zone Fund: | 0.00 | -23,476.10 | -33,618.32 | -138,502.00 | -58,892.00 | 79,610.00 | -57.48% |
| Report Total: | 0.00 | 728,291.77 | 547,594.18 | 117,711.00 | -8,336.15 | -126,047.15 | -107.08% |

Department Summary

Budget Comparison Report Department Summary

Budget Comparison Report

Group Summary

| SubCategor... | | 2019-2020 Total Activity | 2020-2021 YTD Activity Through Jun | Parent Budget 2020-2021 Adopted | Comparison 1 Budget 2021-2022 Requested | Comparison 1 to Parent Budget Increase / (Decrease) | % |
|---|-------------|-----------------------------|--|---------------------------------------|--|--|--------------|
| Fund: 100 - Water Fund | | | | | | | |
| Revenue | | | | | | | |
| Department: 0000 - Non-departmental | | | | | | | |
| 401 - Water operating | 0.00 | 4,972,660.02 | 4,692,537.45 | 5,244,390.00 | 5,244,390.00 | 0.00 | 0.00% |
| 411 - Interest | 0.00 | 61,572.17 | 2,690.91 | 46,700.00 | 46,700.00 | 0.00 | 0.00% |
| 412 - Fines & forfeitures | 0.00 | 30,830.57 | -700.27 | 30,000.00 | 30,000.00 | 0.00 | 0.00% |
| 413 - Fees & other charges | 0.00 | 4,172.00 | 10,555.75 | 3,866.00 | 3,866.00 | 0.00 | 0.00% |
| 421 - Miscellaneous revenue | 0.00 | 51,439.28 | 158,911.58 | 0.00 | 0.00 | 0.00 | 0.00% |
| 422 - Sale of Assets | 0.00 | -1,604.92 | 3,500.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Total Department: 0000 - Non-departmental: | 0.00 | 5,119,069.12 | 4,867,495.42 | 5,324,956.00 | 5,324,956.00 | 0.00 | 0.00% |
| Total Revenue: | 0.00 | 5,119,069.12 | 4,867,495.42 | 5,324,956.00 | 5,324,956.00 | 0.00 | 0.00% |

Budget Comparison Report

| SubCategor... | 2019-2020 Total Activity | 2020-2021 YTD Activity Through Jun | Parent Budget | Comparison 1 Budget | Comparison 1 to Parent Budget | % |
|---|-----------------------------|--|----------------------|------------------------|----------------------------------|----------------------------|
| | | | 2020-2021 Adopted | 2021-2022 Requested | Increase / (Decrease) | |
| Expense | | | | | | |
| Department: 0000 - Non-departmental | | | | | | |
| 500 - Personnel | 0.00 | 270,648.63 | -1,309.66 | 0.00 | 0.00 | 0.00% |
| Total Department: 0000 - Non-departmental: | 0.00 | 270,648.63 | -1,309.66 | 0.00 | 0.00 | 0.00% |
| Department: 5100 - Source of Supply | | | | | | |
| 500 - Personnel | 0.00 | 196,224.42 | 162,631.58 | 263,321.00 | 347,295.00 | 83,974.00 31.89% |
| 510 - Services & Supplies | 0.00 | 34,354.34 | 51,578.86 | 98,130.00 | 143,630.00 | 45,500.00 46.37% |
| 520 - Other | 0.00 | 66,293.60 | 132,438.76 | 85,173.00 | 77,390.00 | -7,783.00 -9.14% |
| 710 - Capital Outlay | 0.00 | 2,281.03 | 5,890.24 | 55,500.00 | 88,333.00 | 32,833.00 59.16% |
| Total Department: 5100 - Source of Supply: | 0.00 | 299,153.39 | 352,539.44 | 502,124.00 | 656,648.00 | 154,524.00 30.77% |
| Department: 5200 - Raw Water | | | | | | |
| 500 - Personnel | 0.00 | 689,457.28 | 581,612.31 | 667,544.00 | 421,174.00 | -246,370.00 -36.91% |
| 510 - Services & Supplies | 0.00 | 43,576.58 | 115,118.20 | 131,800.00 | 76,000.00 | -55,800.00 -42.34% |
| 520 - Other | 0.00 | 1,541.24 | 1,741.10 | 3,057.00 | 3,947.00 | 890.00 29.11% |
| 710 - Capital Outlay | 0.00 | 1,081.78 | 61,458.50 | 59,614.00 | 77,333.00 | 17,719.00 29.72% |
| Total Department: 5200 - Raw Water: | 0.00 | 735,656.88 | 759,930.11 | 862,015.00 | 578,454.00 | -283,561.00 -32.90% |
| Department: 5300 - Water Treatment | | | | | | |
| 500 - Personnel | 0.00 | 421,609.00 | 356,601.29 | 425,380.00 | 486,384.00 | 61,004.00 14.34% |
| 510 - Services & Supplies | 0.00 | 106,439.24 | 95,645.76 | 110,380.00 | 127,600.00 | 17,220.00 15.60% |
| 520 - Other | 0.00 | 259,780.77 | 212,555.63 | 223,860.00 | 221,140.00 | -2,720.00 -1.22% |
| 710 - Capital Outlay | 0.00 | 0.00 | 2,080.50 | 81,000.00 | 0.00 | -81,000.00 -100.00% |
| Total Department: 5300 - Water Treatment: | 0.00 | 787,829.01 | 666,883.18 | 840,620.00 | 835,124.00 | -5,496.00 -0.65% |
| Department: 5400 - Treated Water | | | | | | |
| 500 - Personnel | 0.00 | 625,613.00 | 634,623.28 | 696,546.00 | 807,505.00 | 110,959.00 15.93% |
| 510 - Services & Supplies | 0.00 | 121,776.60 | 171,346.64 | 128,100.00 | 257,100.00 | 129,000.00 100.70% |
| 520 - Other | 0.00 | 23,299.53 | 43,290.27 | 33,559.00 | 43,100.00 | 9,541.00 28.43% |
| 710 - Capital Outlay | 0.00 | 5,334.75 | 47,450.27 | 82,000.00 | 74,533.00 | -7,467.00 -9.11% |
| Total Department: 5400 - Treated Water: | 0.00 | 776,023.88 | 896,710.46 | 940,205.00 | 1,182,238.00 | 242,033.00 25.74% |
| Department: 5500 - Customer Service | | | | | | |
| 500 - Personnel | 0.00 | 151,068.86 | 158,555.87 | 154,480.00 | 188,406.00 | 33,926.00 21.96% |
| 510 - Services & Supplies | 0.00 | 20,578.99 | 37,370.21 | 52,016.00 | 76,016.00 | 24,000.00 46.14% |
| 520 - Other | 0.00 | 8,129.43 | 5,409.54 | 8,414.00 | 8,564.00 | 150.00 1.78% |
| 710 - Capital Outlay | 0.00 | 0.00 | 46,680.30 | 59,000.00 | 7,500.00 | -51,500.00 -87.29% |
| Total Department: 5500 - Customer Service: | 0.00 | 179,777.28 | 248,015.92 | 273,910.00 | 280,486.00 | 6,576.00 2.40% |
| Department: 5600 - Admin | | | | | | |
| 500 - Personnel | 0.00 | 790,743.67 | 561,383.79 | 859,879.00 | 1,000,691.00 | 140,812.00 16.38% |
| 510 - Services & Supplies | 0.00 | 419,800.00 | 583,643.99 | 589,752.00 | 604,264.15 | 14,512.15 2.46% |

Budget Comparison Report

| SubCategor... | | 2019-2020 Total Activity | 2020-2021 YTD Activity Through Jun | Parent Budget | Comparison 1 Budget | Comparison 1 to Parent Budget | % |
|--|-------------|-----------------------------|--|----------------------|------------------------|----------------------------------|----------------|
| | | | | 2020-2021 Adopted | 2021-2022 Requested | Increase / (Decrease) | |
| 520 - Other | 0.00 | 103,409.96 | 134,060.42 | 136,238.00 | 122,495.00 | -13,743.00 | -10.09% |
| 710 - Capital Outlay | 0.00 | 150.00 | 63,861.21 | 64,000.00 | 14,000.00 | -50,000.00 | -78.13% |
| Total Department: 5600 - Admin: | 0.00 | 1,314,103.63 | 1,342,949.41 | 1,649,869.00 | 1,741,450.15 | 91,581.15 | 5.55% |
| Department: 6100 - ALT Zone Wastewater | | | | | | | |
| 500 - Personnel | 0.00 | 430.93 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| 510 - Services & Supplies | 0.00 | 34.25 | 431.14 | 0.00 | 0.00 | 0.00 | 0.00% |
| 520 - Other | 0.00 | 560.87 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Total Department: 6100 - ALT Zone Wastewater: | 0.00 | 1,026.05 | 431.14 | 0.00 | 0.00 | 0.00 | 0.00% |
| Department: 7100 - Capital Outlay | | | | | | | |
| 710 - Capital Outlay | 0.00 | 3,082.50 | 20,132.92 | 0.00 | 0.00 | 0.00 | 0.00% |
| Total Department: 7100 - Capital Outlay: | 0.00 | 3,082.50 | 20,132.92 | 0.00 | 0.00 | 0.00 | 0.00% |
| Total Expense: | 0.00 | 4,367,301.25 | 4,286,282.92 | 5,068,743.00 | 5,274,400.15 | 205,657.15 | 4.06% |
| Total Fund: 100 - Water Fund: | 0.00 | 751,767.87 | 581,212.50 | 256,213.00 | 50,555.85 | -205,657.15 | -80.27% |

Budget Comparison Report

| SubCategor... | 2019-2020 Total Activity | 2020-2021 YTD Activity Through Jun | Parent Budget | Comparison 1 Budget | Comparison 1 to Parent Budget | % | |
|---|-----------------------------|--|----------------------|------------------------|----------------------------------|------------------|---------------|
| | | | 2020-2021 Adopted | 2021-2022 Requested | Increase / (Decrease) | | |
| Fund: 200 - Zone Fund | | | | | | | |
| Revenue | | | | | | | |
| Department: 0000 - Non-departmental | | | | | | | |
| 402 - Wastewater Operating | 0.00 | 165,143.71 | 187,792.20 | 188,317.00 | 214,201.00 | 25,884.00 | 13.74% |
| 411 - Interest | 0.00 | 18,483.72 | 705.32 | 9,000.00 | 3,600.00 | -5,400.00 | -60.00% |
| 413 - Fees & other charges | 0.00 | 4,100.00 | 5,940.00 | 3,000.00 | 3,600.00 | 600.00 | 20.00% |
| Total Department: 0000 - Non-departmental: | 0.00 | 187,727.43 | 194,437.52 | 200,317.00 | 221,401.00 | 21,084.00 | 10.53% |
| Total Revenue: | 0.00 | 187,727.43 | 194,437.52 | 200,317.00 | 221,401.00 | 21,084.00 | 10.53% |

Budget Comparison Report

| SubCategor... | 2019-2020 Total Activity | 2020-2021 YTD Activity Through Jun | Parent Budget | Comparison 1 Budget | Comparison 1 to Parent Budget | % | |
|--|-----------------------------|--|----------------------|------------------------|----------------------------------|--------------------|-----------------|
| | | | 2020-2021 Adopted | 2021-2022 Requested | Increase / (Decrease) | | |
| Expense | | | | | | | |
| Department: 0000 - Non-departmental | | | | | | | |
| 500 - Personnel | 0.00 | 9,062.64 | 0.00 | 0.00 | 0.00 | 0.00% | |
| Total Department: 0000 - Non-departmental: | 0.00 | 9,062.64 | 0.00 | 0.00 | 0.00 | 0.00% | |
| Department: 6100 - ALT Zone Wastewater | | | | | | | |
| 500 - Personnel | 0.00 | 118,939.80 | 118,150.82 | 176,133.00 | 176,133.00 | 0.00 | 0.00% |
| 510 - Services & Supplies | 0.00 | 27,568.73 | 33,035.60 | 62,220.00 | 44,510.00 | -17,710.00 | -28.46% |
| 520 - Other | 0.00 | 48,132.36 | 47,000.24 | 63,466.00 | 58,150.00 | -5,316.00 | -8.38% |
| 710 - Capital Outlay | 0.00 | 7,500.00 | 29,869.18 | 37,000.00 | 1,500.00 | -35,500.00 | -95.95% |
| Total Department: 6100 - ALT Zone Wastewater: | 0.00 | 202,140.89 | 228,055.84 | 338,819.00 | 280,293.00 | -58,526.00 | -17.27% |
| Total Expense: | 0.00 | 211,203.53 | 228,055.84 | 338,819.00 | 280,293.00 | -58,526.00 | -17.27% |
| Total Fund: 200 - Zone Fund: | 0.00 | -23,476.10 | -33,618.32 | -138,502.00 | -58,892.00 | 79,610.00 | -57.48% |
| Report Total: | 0.00 | 728,291.77 | 547,594.18 | 117,711.00 | -8,336.15 | -126,047.15 | -107.08% |

Account Summary

Budget Comparison Report Expense Detail



Georgetown Divide PUD

Budget Comparison Report Account Summary

| Account Number | 2019-2020 Total Activity | 2020-2021 YTD Activity Through Jun | Parent Budget | Comparison 1 Budget | Comparison 1 to Parent Budget | % |
|--|-----------------------------|--|----------------------|------------------------|----------------------------------|-------------------|
| | | | 2020-2021 Adopted | 2021-2022 Requested | Increase / (Decrease) | |
| Fund: 100 - Water Fund | | | | | | |
| Revenue | | | | | | |
| Department: 0000 - Non-departmental | | | | | | |
| SubCategory: 401 - Water operating | | | | | | |
| 100-0000-40102 Water Sales - Cst | 0.00 | 2,745,822.69 | 2,533,457.04 | 2,969,850.00 | 2,969,850.00 | 0.00 0.00% |
| 100-0000-40103 Water Sales - Irr | 0.00 | 407,856.13 | 395,327.96 | 424,346.00 | 424,346.00 | 0.00 0.00% |
| 100-0000-40105 Property Tax Revenue | 0.00 | 1,710,211.38 | 1,680,722.00 | 1,687,194.00 | 1,687,194.00 | 0.00 0.00% |
| 100-0000-40107 Lease Revenue | 0.00 | 108,769.82 | 83,030.45 | 163,000.00 | 163,000.00 | 0.00 0.00% |
| Total SubCategory: 401 - Water operating: | 0.00 | 4,972,660.02 | 4,692,537.45 | 5,244,390.00 | 5,244,390.00 | 0.00 0.00% |
| SubCategory: 411 - Interest | | | | | | |
| 100-0000-41100 Interest Income | 0.00 | 55,142.65 | 12,315.30 | 46,700.00 | 46,700.00 | 0.00 0.00% |
| 100-0000-41101 Unrealized Gain/Loss | 0.00 | 6,429.52 | -9,624.39 | 0.00 | 0.00 | 0.00 0.00% |
| Total SubCategory: 411 - Interest: | 0.00 | 61,572.17 | 2,690.91 | 46,700.00 | 46,700.00 | 0.00 0.00% |
| SubCategory: 412 - Fines & forfeitures | | | | | | |
| 100-0000-41200 Penalties | 0.00 | 30,830.57 | -700.27 | 30,000.00 | 30,000.00 | 0.00 0.00% |
| Total SubCategory: 412 - Fines & forfeitures: | 0.00 | 30,830.57 | -700.27 | 30,000.00 | 30,000.00 | 0.00 0.00% |
| SubCategory: 413 - Fees & other charges | | | | | | |
| 100-0000-41300 Materials & Labor Charge | 0.00 | 0.00 | 1,320.00 | 0.00 | 0.00 | 0.00 0.00% |
| 100-0000-41302 Installation Fee | 0.00 | 4,172.00 | 9,235.75 | 3,866.00 | 3,866.00 | 0.00 0.00% |
| Total SubCategory: 413 - Fees & other charges: | 0.00 | 4,172.00 | 10,555.75 | 3,866.00 | 3,866.00 | 0.00 0.00% |
| SubCategory: 421 - Miscellaneous revenue | | | | | | |
| 100-0000-42100 Miscellaneous Revenue | 0.00 | 51,570.28 | 158,911.58 | 0.00 | 0.00 | 0.00 0.00% |
| 100-0000-42101 Over/Short and Unreconciled | 0.00 | -131.00 | 0.00 | 0.00 | 0.00 | 0.00 0.00% |
| Total SubCategory: 421 - Miscellaneous revenue: | 0.00 | 51,439.28 | 158,911.58 | 0.00 | 0.00 | 0.00 0.00% |
| SubCategory: 422 - Sale of Assets | | | | | | |
| 100-0000-42200 Sale of Assets | 0.00 | -1,604.92 | 3,500.00 | 0.00 | 0.00 | 0.00 0.00% |
| Total SubCategory: 422 - Sale of Assets: | 0.00 | -1,604.92 | 3,500.00 | 0.00 | 0.00 | 0.00 0.00% |
| Total Department: 0000 - Non-departmental: | 0.00 | 5,119,069.12 | 4,867,495.42 | 5,324,956.00 | 5,324,956.00 | 0.00 0.00% |
| Total Revenue: | 0.00 | 5,119,069.12 | 4,867,495.42 | 5,324,956.00 | 5,324,956.00 | 0.00 0.00% |

Budget Comparison Report

| Account Number | Expense | 2019-2020 Total Activity | 2020-2021 YTD Activity Through Jun | Parent Budget | Comparison 1 Budget | Comparison 1 to Parent Budget | % | |
|---|--|-----------------------------|--|----------------------|------------------------|----------------------------------|------------------|---------------|
| | | | | 2020-2021 Adopted | 2021-2022 Requested | Increase / (Decrease) | | |
| Department: 0000 - Non-departmental | | | | | | | | |
| SubCategory: 500 - Personnel | | | | | | | | |
| 100-0000-50300 | Health Insurance | 0.00 | 0.00 | -4,084.89 | 0.00 | 0.00 | 0.00 | 0.00% |
| 100-0000-50402 | Pension Expense | 0.00 | 270,648.63 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| 100-0000-50403 | Def Comp Retirement | 0.00 | 0.00 | 2,775.23 | 0.00 | 0.00 | 0.00 | 0.00% |
| Total SubCategory: 500 - Personnel: | | 0.00 | 270,648.63 | -1,309.66 | 0.00 | 0.00 | 0.00 | 0.00% |
| Total Department: 0000 - Non-departmental: | | 0.00 | 270,648.63 | -1,309.66 | 0.00 | 0.00 | 0.00 | 0.00% |
| Department: 5100 - Source of Supply | | | | | | | | |
| SubCategory: 500 - Personnel | | | | | | | | |
| 100-5100-50100 | Salaries | 0.00 | 102,911.01 | 85,298.53 | 147,963.00 | 208,093.00 | 60,130.00 | 40.64% |
| 100-5100-50102 | Overtime | 0.00 | 14,226.20 | 9,020.35 | 10,000.00 | 13,134.00 | 3,134.00 | 31.34% |
| 100-5100-50103 | Standby Pay | 0.00 | 8,210.00 | 4,700.00 | 6,630.00 | 6,630.00 | 0.00 | 0.00% |
| 100-5100-50200 | Payroll Taxes | 0.00 | 9,816.64 | 7,645.31 | 14,796.00 | 20,809.00 | 6,013.00 | 40.64% |
| 100-5100-50300 | Health Insurance | 0.00 | 32,763.62 | 32,382.82 | 54,416.00 | 54,416.00 | 0.00 | 0.00% |
| 100-5100-50302 | Insurance - Workers Compensati | 0.00 | 6,431.18 | 4,460.35 | 4,954.00 | 6,611.00 | 1,657.00 | 33.45% |
| 100-5100-50400 | PERS Retirement Expense | 0.00 | 11,010.21 | 9,140.22 | 14,056.00 | 21,174.00 | 7,118.00 | 50.64% |
| 100-5100-50401 | PERS UAL | 0.00 | 10,855.56 | 9,984.00 | 10,506.00 | 16,428.00 | 5,922.00 | 56.37% |
| Total SubCategory: 500 - Personnel: | | 0.00 | 196,224.42 | 162,631.58 | 263,321.00 | 347,295.00 | 83,974.00 | 31.89% |
| SubCategory: 510 - Services & Supplies | | | | | | | | |
| 100-5100-51100 | Materials & Supplies | 0.00 | 6,081.21 | 9,398.35 | 39,130.00 | 29,130.00 | -10,000.00 | -25.56% |
| Budget Detail | | | | | | | | |
| Budget Code | Description | Units | Price | Amount | | | | |
| Requested | Gravel Backfil Tiechert | 1.00 | 8,000.00 | 8,000.00 | | | | |
| Requested | Gunite Georgetown Pre Cast | 1.00 | 10,000.00 | 10,000.00 | | | | |
| Requested | Miscellaneous Supplies | 1.00 | 7,500.00 | 7,500.00 | | | | |
| Requested | Miscellaneous Supplies ACE/Divide Supply | 1.00 | 1,700.00 | 1,700.00 | | | | |
| Requested | Pipe and Tools Ferguson and Anderson Sierr | 1.00 | 800.00 | 800.00 | | | | |
| Requested | Tools and Supplies USA bluebook | 1.00 | 500.00 | 500.00 | | | | |
| Requested | Uniform Services Aramark | 1.00 | 630.00 | 630.00 | | | | |
| 100-5100-51101 | Materials - Other | 0.00 | 2,284.88 | 300.00 | 0.00 | 20,000.00 | 20,000.00 | 0.00% |
| Budget Detail | | | | | | | | |
| Budget Code | Description | Units | Price | Amount | | | | |
| Requested | Pipe Material | 1.00 | 20,000.00 | 20,000.00 | | | | |
| 100-5100-51102 | Office Supplies | 0.00 | 0.00 | 259.43 | 0.00 | 500.00 | 500.00 | 0.00% |
| 100-5100-51200 | Vehicle Maintenance | 0.00 | 9,128.43 | 4,044.38 | 8,000.00 | 6,000.00 | -2,000.00 | -25.00% |
| 100-5100-51201 | Vehicle Operating - Fuel | 0.00 | 6,509.27 | 4,961.57 | 8,000.00 | 8,000.00 | 0.00 | 0.00% |

Budget Comparison Report

| Account Number | Description | 2019-2020 Total Activity | 2020-2021 YTD Activity Through Jun | Parent Budget | Comparison 1 Budget | Comparison 1 to Parent Budget | % | |
|--|---|-----------------------------|--|----------------------|------------------------|----------------------------------|------------------|---------------|
| | | | | 2020-2021 Adopted | 2021-2022 Requested | Increase / (Decrease) | | |
| 100-5100-51300 | Professional Services | 0.00 | 10,350.55 | 32,615.13 | 43,000.00 | 80,000.00 | 37,000.00 | 86.05% |
| Budget Detail | | | | | | | | |
| Budget Code | Description | Units | Price | Amount | | | | |
| Requested | Dam Inundation Maps & EAPs Wood | 1.00 | 20,000.00 | 20,000.00 | | | | |
| Requested | GIS Development and Support Interwest | 1.00 | 5,000.00 | 5,000.00 | | | | |
| Requested | Water Rights Reporting and Gaging Western | 1.00 | 55,000.00 | 55,000.00 | | | | |
| Total SubCategory: 510 - Services & Supplies: | | 0.00 | 34,354.34 | 51,578.86 | 98,130.00 | 143,630.00 | 45,500.00 | 46.37% |
| SubCategory: 520 - Other | | | | | | | | |
| 100-5100-52100 | Staff Development | 0.00 | 0.00 | 0.00 | 1,500.00 | 1,500.00 | 0.00 | 0.00% |
| 100-5100-52102 | Utilities | 0.00 | 4,755.17 | 9,354.07 | 9,557.00 | 10,400.00 | 843.00 | 8.82% |
| Budget Detail | | | | | | | | |
| Budget Code | Description | Units | Price | Amount | | | | |
| Requested | Verizon | 1.00 | 1,600.00 | 1,600.00 | | | | |
| Requested | Water Flow Measuring Picovale | 1.00 | 8,800.00 | 8,800.00 | | | | |
| 100-5100-52105 | Government Regulation Fees | 0.00 | 60,762.93 | 122,742.94 | 73,500.00 | 64,600.00 | -8,900.00 | -12.11% |
| Budget Detail | | | | | | | | |
| Budget Code | Description | Units | Price | Amount | | | | |
| Requested | State Division of Safety of Dams DWR | 1.00 | 46,200.00 | 46,200.00 | | | | |
| Requested | USDA Forest Service User Fees | 1.00 | 5,400.00 | 5,400.00 | | | | |
| Requested | Water Rights Fee | 1.00 | 13,000.00 | 13,000.00 | | | | |
| 100-5100-52108 | Membership | 0.00 | 775.50 | 341.75 | 616.00 | 890.00 | 274.00 | 44.48% |
| Budget Detail | | | | | | | | |
| Budget Code | Description | Units | Price | Amount | | | | |
| Requested | American Water Works Association | 1.00 | 420.00 | 420.00 | | | | |
| Requested | California Rural Water Association | 1.00 | 470.00 | 470.00 | | | | |
| Total SubCategory: 520 - Other: | | 0.00 | 66,293.60 | 132,438.76 | 85,173.00 | 77,390.00 | -7,783.00 | -9.14% |

Budget Comparison Report

| Account Number | 2019-2020 Total Activity | 2020-2021 YTD Activity Through Jun | Comparison 1 Budget | | Comparison 1 to Parent Budget Increase / (Decrease) | % | | |
|---|--|--|---------------------------------------|------------------------|--|-------------------|--------------------|----------------|
| | | | Parent Budget 2020-2021 Adopted | 2021-2022 Requested | | | | |
| SubCategory: 710 - Capital Outlay | | | | | | | | |
| 100-5100-71100 | Capital Expenses | 0.00 | 2,281.03 | 5,890.24 | 55,500.00 | 88,333.00 | 32,833.00 | 59.16% |
| Budget Detail | | | | | | | | |
| Budget Code | Description | Units | Price | Amount | | | | |
| Requested | Commerical Brush Mower DR | 1.00 | 2,500.00 | 2,500.00 | | | | |
| Requested | Dump Truck Peterbilt | 1.00 | 53,333.00 | 53,333.00 | | | | |
| Requested | Heavy Equipment Metal Carport | 1.00 | 7,000.00 | 7,000.00 | | | | |
| Requested | Mastication Device PAPE | 1.00 | 12,500.00 | 12,500.00 | | | | |
| Requested | Mobile Welder | 1.00 | 2,000.00 | 2,000.00 | | | | |
| Requested | Stumpy Meadows Weather Station CDEC | 1.00 | 11,000.00 | 11,000.00 | | | | |
| Total SubCategory: 710 - Capital Outlay: | | 0.00 | 2,281.03 | 5,890.24 | 55,500.00 | 88,333.00 | 32,833.00 | 59.16% |
| Total Department: 5100 - Source of Supply: | | 0.00 | 299,153.39 | 352,539.44 | 502,124.00 | 656,648.00 | 154,524.00 | 30.77% |
| Department: 5200 - Raw Water | | | | | | | | |
| SubCategory: 500 - Personnel | | | | | | | | |
| 100-5200-50100 | Salaries | 0.00 | 273,837.28 | 244,649.54 | 277,997.00 | 211,226.00 | -66,771.00 | -24.02% |
| 100-5200-50101 | Part-time Wages | 0.00 | 1,656.20 | 952.96 | 0.00 | 0.00 | 0.00 | 0.00% |
| 100-5200-50102 | Overtime | 0.00 | 28,996.83 | 20,819.37 | 23,000.00 | 12,002.00 | -10,998.00 | -47.82% |
| 100-5200-50103 | Standby Pay | 0.00 | 15,110.00 | 9,460.00 | 13,260.00 | 13,260.00 | 0.00 | 0.00% |
| 100-5200-50200 | Payroll Taxes | 0.00 | 25,398.63 | 12,760.65 | 27,800.00 | 21,123.00 | -6,677.00 | -24.02% |
| 100-5200-50300 | Health Insurance | 0.00 | 90,420.09 | 83,120.44 | 102,950.00 | 102,950.00 | 0.00 | 0.00% |
| 100-5200-50302 | Insurance - Workers Compensati | 0.00 | 13,508.23 | 8,034.20 | 9,307.00 | 6,706.00 | -2,601.00 | -27.95% |
| 100-5200-50400 | PERS Retirement Expense | 0.00 | 28,846.60 | 22,265.15 | 26,409.00 | 21,503.00 | -4,906.00 | -18.58% |
| 100-5200-50401 | PERS UAL | 0.00 | 211,683.42 | 179,550.00 | 186,821.00 | 32,404.00 | -154,417.00 | -82.66% |
| Total SubCategory: 500 - Personnel: | | 0.00 | 689,457.28 | 581,612.31 | 667,544.00 | 421,174.00 | -246,370.00 | -36.91% |
| SubCategory: 510 - Services & Supplies | | | | | | | | |
| 100-5200-51100 | Materials & Supplies | 0.00 | 17,380.72 | 72,514.65 | 100,500.00 | 40,500.00 | -60,000.00 | -59.70% |
| Budget Detail | | | | | | | | |
| Budget Code | Description | Units | Price | Amount | | | | |
| Requested | Gunite Georgetown Pre Cast | 1.00 | 20,000.00 | 20,000.00 | | | | |
| Requested | Miscellaneous Supplies | 1.00 | 7,500.00 | 7,500.00 | | | | |
| Requested | Miscellaneous Supplies ACE/Divide Supply | 1.00 | 3,500.00 | 3,500.00 | | | | |
| Requested | Pipe and Fittings HD supply and Grainger | 1.00 | 5,000.00 | 5,000.00 | | | | |
| Requested | Pipe and Tools Ferguson/Anderson Sierra Pi | 1.00 | 3,000.00 | 3,000.00 | | | | |
| Requested | Uniform Services Aramark | 1.00 | 1,500.00 | 1,500.00 | | | | |
| 100-5200-51101 | Materials - Other | 0.00 | 657.90 | 24,639.00 | 0.00 | 10,000.00 | 10,000.00 | 0.00% |

Budget Comparison Report

| Account Number | Budget Detail | Description | 2019-2020 Total Activity | 2020-2021 YTD Activity Through Jun | Parent Budget | Comparison 1 Budget | Comparison 1 to Parent Budget | % |
|--|----------------------|-------------------------------------|-----------------------------|--|----------------------|------------------------|----------------------------------|----------------------------|
| | | | | | 2020-2021 Adopted | 2021-2022 Requested | Increase / (Decrease) | |
| | Budget Code | | Units | Price | Amount | | | |
| | Requested | Pipe Material | 1.00 | 10,000.00 | 10,000.00 | | | |
| 100-5200-51102 | | Office Supplies | 0.00 | 0.00 | 0.00 | 100.00 | 500.00 | 400.00 400.00% |
| 100-5200-51200 | | Vehicle Maintenance | 0.00 | 8,415.19 | 5,371.67 | 10,000.00 | 7,000.00 | -3,000.00 -30.00% |
| 100-5200-51201 | | Vehicle Operating - Fuel | 0.00 | 14,622.77 | 10,537.01 | 15,500.00 | 12,000.00 | -3,500.00 -22.58% |
| 100-5200-51300 | | Professional Services | 0.00 | 2,500.00 | 2,055.87 | 5,700.00 | 6,000.00 | 300.00 5.26% |
| | Budget Detail | | | | | | | |
| | Budget Code | | Units | Price | Amount | | | |
| | Requested | GIS Development/Support Interwest | 1.00 | 5,000.00 | 5,000.00 | | | |
| | Requested | GIS Subscription ESRI | 1.00 | 1,000.00 | 1,000.00 | | | |
| Total SubCategory: 510 - Services & Supplies: | | | 0.00 | 43,576.58 | 115,118.20 | 131,800.00 | 76,000.00 | -55,800.00 -42.34% |
| SubCategory: 520 - Other | | | | | | | | |
| 100-5200-52100 | | Staff Development | 0.00 | 0.00 | 128.24 | 1,500.00 | 1,500.00 | 0.00 0.00% |
| 100-5200-52102 | | Utilities | 0.00 | 1,284.72 | 1,167.11 | 1,557.00 | 1,557.00 | 0.00 0.00% |
| 100-5200-52105 | | Government Regulation Fees | 0.00 | 148.27 | 104.00 | 0.00 | 0.00 | 0.00 0.00% |
| 100-5200-52108 | | Membership | 0.00 | 108.25 | 341.75 | 0.00 | 890.00 | 890.00 0.00% |
| | Budget Detail | | | | | | | |
| | Budget Code | | Units | Price | Amount | | | |
| | Requested | American Water Works Association | 1.00 | 420.00 | 420.00 | | | |
| | Requested | California Rural Water Association | 1.00 | 470.00 | 470.00 | | | |
| Total SubCategory: 520 - Other: | | | 0.00 | 1,541.24 | 1,741.10 | 3,057.00 | 3,947.00 | 890.00 29.11% |
| SubCategory: 710 - Capital Outlay | | | | | | | | |
| 100-5200-71100 | | Capital Expenses | 0.00 | 1,081.78 | 61,458.50 | 59,614.00 | 77,333.00 | 17,719.00 29.72% |
| | Budget Detail | | | | | | | |
| | Budget Code | | Units | Price | Amount | | | |
| | Requested | Commerical Brush Mower DR | 1.00 | 2,500.00 | 2,500.00 | | | |
| | Requested | Dump Truck Peterbilt | 1.00 | 53,333.00 | 53,333.00 | | | |
| | Requested | Heavy Equipment Metal Carport | 1.00 | 7,000.00 | 7,000.00 | | | |
| | Requested | Mastication Device PAPE | 1.00 | 12,500.00 | 12,500.00 | | | |
| | Requested | Mobile Welder | 1.00 | 2,000.00 | 2,000.00 | | | |
| Total SubCategory: 710 - Capital Outlay: | | | 0.00 | 1,081.78 | 61,458.50 | 59,614.00 | 77,333.00 | 17,719.00 29.72% |
| Total Department: 5200 - Raw Water: | | | 0.00 | 735,656.88 | 759,930.11 | 862,015.00 | 578,454.00 | -283,561.00 -32.90% |

Budget Comparison Report

| Account Number | | 2019-2020 Total Activity | 2020-2021 YTD Activity Through Jun | Parent Budget | Comparison 1 Budget | Comparison 1 to Parent Budget | % | |
|--|---|-----------------------------|--|----------------------|------------------------|----------------------------------|------------------|---------------|
| | | | | 2020-2021 Adopted | 2021-2022 Requested | Increase / (Decrease) | | |
| Department: 5300 - Water Treatment | | | | | | | | |
| SubCategory: 500 - Personnel | | | | | | | | |
| 100-5300-50100 | Salaries | 0.00 | 204,928.49 | 164,681.99 | 220,182.00 | 240,789.00 | 20,607.00 | 9.36% |
| 100-5300-50102 | Overtime | 0.00 | 35,001.80 | 27,932.07 | 30,000.00 | 36,794.00 | 6,794.00 | 22.65% |
| 100-5300-50103 | Standby Pay | 0.00 | 15,960.00 | 13,320.00 | 15,710.00 | 15,710.00 | 0.00 | 0.00% |
| 100-5300-50200 | Payroll Taxes | 0.00 | 18,776.32 | 15,252.83 | 22,018.00 | 24,079.00 | 2,061.00 | 9.36% |
| 100-5300-50300 | Health Insurance | 0.00 | 65,096.43 | 64,460.95 | 59,422.00 | 59,422.00 | 0.00 | 0.00% |
| 100-5300-50302 | Insurance - Workers Compensati | 0.00 | 5,670.70 | 4,617.74 | 7,372.00 | 7,644.00 | 272.00 | 3.69% |
| 100-5300-50400 | PERS Retirement Expense | 0.00 | 21,897.46 | 19,202.71 | 20,917.00 | 24,512.00 | 3,595.00 | 17.19% |
| 100-5300-50401 | PERS UAL | 0.00 | 54,277.80 | 47,133.00 | 49,759.00 | 77,434.00 | 27,675.00 | 55.62% |
| Total SubCategory: 500 - Personnel: | | 0.00 | 421,609.00 | 356,601.29 | 425,380.00 | 486,384.00 | 61,004.00 | 14.34% |
| SubCategory: 510 - Services & Supplies | | | | | | | | |
| 100-5300-51100 | Materials & Supplies | 0.00 | 73,291.49 | 73,875.24 | 71,080.00 | 80,000.00 | 8,920.00 | 12.55% |
| 100-5300-51101 | Materials - Other | 0.00 | 5,161.25 | 1,087.00 | 10,000.00 | 10,000.00 | 0.00 | 0.00% |
| Budget Detail | | | | | | | | |
| Budget Code | Description | | Units | Price | Amount | | | |
| Requested | Metering Equipment | | 1.00 | 10,000.00 | 10,000.00 | | | |
| 100-5300-51102 | Office Supplies | 0.00 | 0.00 | 0.00 | 300.00 | 300.00 | 0.00 | 0.00% |
| 100-5300-51200 | Vehicle Maintenance | 0.00 | 7,664.44 | 5,486.84 | 9,500.00 | 9,500.00 | 0.00 | 0.00% |
| 100-5300-51201 | Vehicle Operating - Fuel | 0.00 | 11,802.77 | 7,407.82 | 15,000.00 | 15,000.00 | 0.00 | 0.00% |
| 100-5300-51202 | Building Maintenance | 0.00 | 0.00 | 265.00 | 2,000.00 | 2,000.00 | 0.00 | 0.00% |
| 100-5300-51300 | Professional Services | 0.00 | 8,519.29 | 7,523.86 | 2,500.00 | 10,800.00 | 8,300.00 | 332.00% |
| Budget Detail | | | | | | | | |
| Budget Code | Description | | Units | Price | Amount | | | |
| Requested | AWWA Water Audit WSO | | 1.00 | 3,000.00 | 3,000.00 | | | |
| Requested | CCR Distribution National Print Promo | | 1.00 | 2,800.00 | 2,800.00 | | | |
| Requested | GIS Development/Support Interwest | | 1.00 | 5,000.00 | 5,000.00 | | | |
| Total SubCategory: 510 - Services & Supplies: | | 0.00 | 106,439.24 | 95,645.76 | 110,380.00 | 127,600.00 | 17,220.00 | 15.60% |
| SubCategory: 520 - Other | | | | | | | | |
| 100-5300-52100 | Staff Development | 0.00 | 912.00 | 2,131.53 | 1,500.00 | 1,500.00 | 0.00 | 0.00% |
| 100-5300-52102 | Utilities | 0.00 | 205,552.90 | 187,111.59 | 178,444.00 | 185,000.00 | 6,556.00 | 3.67% |
| 100-5300-52105 | Government Regulation Fees | 0.00 | 52,540.37 | 22,970.76 | 43,300.00 | 33,750.00 | -9,550.00 | -22.06% |
| Budget Detail | | | | | | | | |
| Budget Code | Description | | Units | Price | Amount | | | |
| Requested | Air Quality Management District El Dorado C | | 1.00 | 2,750.00 | 2,750.00 | | | |
| Requested | State Division of Drinking Water | | 1.00 | 20,000.00 | 20,000.00 | | | |
| Requested | State Division of Safety of Dams DWR | | 1.00 | 11,000.00 | 11,000.00 | | | |

Budget Comparison Report

| Account Number | Description | 2019-2020 Total Activity | 2020-2021 YTD Activity Through Jun | Parent Budget | Comparison 1 Budget | Comparison 1 to Parent Budget | % | |
|---|---|-----------------------------|--|----------------------|------------------------|----------------------------------|-------------------|-----------------|
| | | | | 2020-2021 Adopted | 2021-2022 Requested | Increase / (Decrease) | | |
| 100-5300-52108 | Membership | 0.00 | 775.50 | 341.75 | 616.00 | 890.00 | 274.00 | 44.48% |
| Budget Detail | | | | | | | | |
| Budget Code | Description | Units | Price | Amount | | | | |
| Requested | American Water Works Association | 1.00 | 420.00 | 420.00 | | | | |
| Requested | California Rural Water Association | 1.00 | 470.00 | 470.00 | | | | |
| Total SubCategory: 520 - Other: | | 0.00 | 259,780.77 | 212,555.63 | 223,860.00 | 221,140.00 | -2,720.00 | -1.22% |
| SubCategory: 710 - Capital Outlay | | | | | | | | |
| 100-5300-71100 | Capital Expenses | 0.00 | 0.00 | 2,080.50 | 81,000.00 | 0.00 | -81,000.00 | -100.00% |
| Total SubCategory: 710 - Capital Outlay: | | 0.00 | 0.00 | 2,080.50 | 81,000.00 | 0.00 | -81,000.00 | -100.00% |
| Total Department: 5300 - Water Treatment: | | 0.00 | 787,829.01 | 666,883.18 | 840,620.00 | 835,124.00 | -5,496.00 | -0.65% |
| Department: 5400 - Treated Water | | | | | | | | |
| SubCategory: 500 - Personnel | | | | | | | | |
| 100-5400-50100 | Salaries | 0.00 | 360,215.49 | 338,709.76 | 389,363.00 | 435,691.00 | 46,328.00 | 11.90% |
| 100-5400-50102 | Overtime | 0.00 | 25,147.85 | 18,703.16 | 20,000.00 | 24,757.00 | 4,757.00 | 23.79% |
| 100-5400-50103 | Standby Pay | 0.00 | 16,660.00 | 13,320.00 | 15,710.00 | 15,710.00 | 0.00 | 0.00% |
| 100-5400-50200 | Payroll Taxes | 0.00 | 31,120.53 | 28,570.18 | 38,936.00 | 43,569.00 | 4,633.00 | 11.90% |
| 100-5400-50300 | Health Insurance | 0.00 | 109,344.96 | 117,480.91 | 101,205.00 | 101,205.00 | 0.00 | 0.00% |
| 100-5400-50302 | Insurance - Workers Compensati | 0.00 | 9,199.92 | 6,429.33 | 13,036.00 | 13,831.00 | 795.00 | 6.10% |
| 100-5400-50400 | PERS Retirement Expense | 0.00 | 35,929.79 | 33,829.94 | 36,989.00 | 44,353.00 | 7,364.00 | 19.91% |
| 100-5400-50401 | PERS UAL | 0.00 | 37,994.46 | 77,580.00 | 81,307.00 | 128,389.00 | 47,082.00 | 57.91% |
| Total SubCategory: 500 - Personnel: | | 0.00 | 625,613.00 | 634,623.28 | 696,546.00 | 807,505.00 | 110,959.00 | 15.93% |
| SubCategory: 510 - Services & Supplies | | | | | | | | |
| 100-5400-51100 | Materials & Supplies | 0.00 | 89,710.42 | 114,015.26 | 90,800.00 | 205,800.00 | 115,000.00 | 126.65% |
| Budget Detail | | | | | | | | |
| Budget Code | Description | Units | Price | Amount | | | | |
| Requested | Blacktop El Dorado County Construction Star | 1.00 | 100,000.00 | 100,000.00 | | | | |
| Requested | Distribution Parts and Supplies Contract | 1.00 | 70,000.00 | 70,000.00 | | | | |
| Requested | Gravel Backfill Tiechert | 1.00 | 6,000.00 | 6,000.00 | | | | |
| Requested | Miscellaneous Pipe and Fittings | 1.00 | 20,000.00 | 20,000.00 | | | | |
| Requested | Miscellaneous Supplies Ace/Divide Supply/G. | 1.00 | 3,000.00 | 3,000.00 | | | | |
| Requested | Tools and Supplies USA Bluebook | 1.00 | 5,000.00 | 5,000.00 | | | | |
| Requested | Uniform Services Aramark | 1.00 | 1,800.00 | 1,800.00 | | | | |
| 100-5400-51101 | Materials - Other | 0.00 | 1,000.00 | 10,291.03 | 0.00 | 8,000.00 | 8,000.00 | 0.00% |
| Budget Detail | | | | | | | | |
| Budget Code | Description | Units | Price | Amount | | | | |
| Requested | Special Supplies | 1.00 | 8,000.00 | 8,000.00 | | | | |

Budget Comparison Report

| Account Number | Description | 2019-2020 Total Activity | 2020-2021 YTD Activity Through Jun | Parent Budget | Comparison 1 Budget | Comparison 1 to Parent Budget | % | |
|--|-------------------------------------|-----------------------------|--|----------------------|------------------------|----------------------------------|-------------------|----------------|
| | | | | 2020-2021 Adopted | 2021-2022 Requested | Increase / (Decrease) | | |
| 100-5400-51102 | Office Supplies | 0.00 | 31.44 | 300.00 | 300.00 | 0.00 | 0.00% | |
| 100-5400-51200 | Vehicle Maintenance | 0.00 | 11,553.46 | 12,000.00 | 12,000.00 | 0.00 | 0.00% | |
| 100-5400-51201 | Vehicle Operating - Fuel | 0.00 | 17,054.07 | 25,000.00 | 25,000.00 | 0.00 | 0.00% | |
| 100-5400-51300 | Professional Services | 0.00 | 18,401.38 | 0.00 | 6,000.00 | 6,000.00 | 0.00% | |
| Budget Detail | | | | | | | | |
| Budget Code | Description | Units | Price | Amount | | | | |
| Requested | GIS Development/Support Interwest | 1.00 | 5,000.00 | 5,000.00 | | | | |
| Requested | GIS Subscription ESRI | 1.00 | 1,000.00 | 1,000.00 | | | | |
| Total SubCategory: 510 - Services & Supplies: | | 0.00 | 121,776.60 | 171,346.64 | 128,100.00 | 257,100.00 | 129,000.00 | 100.70% |
| SubCategory: 520 - Other | | | | | | | | |
| 100-5400-52100 | Staff Development | 0.00 | 167.53 | 2,000.00 | 2,000.00 | 0.00 | 0.00% | |
| 100-5400-52102 | Utilities | 0.00 | 15,074.49 | 19,409.00 | 15,000.00 | -4,409.00 | -22.72% | |
| Budget Detail | | | | | | | | |
| Budget Code | Description | Units | Price | Amount | | | | |
| Requested | Electrical PG&E | 1.00 | 8,900.00 | 8,900.00 | | | | |
| Requested | Water Flow Measuring Picovale | 1.00 | 6,100.00 | 6,100.00 | | | | |
| 100-5400-52104 | Payroll Processing Fee | 0.00 | 283.65 | 0.00 | 0.00 | 0.00 | 0.00% | |
| 100-5400-52105 | Government Regulation Fees | 0.00 | 27,764.60 | 12,150.00 | 26,100.00 | 13,950.00 | 114.81% | |
| Budget Detail | | | | | | | | |
| Budget Code | Description | Units | Price | Amount | | | | |
| Requested | Labortary Analytical CLS | 1.00 | 20,000.00 | 20,000.00 | | | | |
| Requested | Regional Water Board NPDES | 1.00 | 600.00 | 600.00 | | | | |
| Requested | Water Rights Fees SWRCB | 1.00 | 5,500.00 | 5,500.00 | | | | |
| 100-5400-52108 | Membership | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | |
| Total SubCategory: 520 - Other: | | 0.00 | 23,299.53 | 43,290.27 | 33,559.00 | 43,100.00 | 9,541.00 | 28.43% |

Budget Comparison Report

| Account Number | 2019-2020 Total Activity | 2020-2021 YTD Activity Through Jun | Comparison 1 Budget | | Comparison 1 to Parent Budget | | % | |
|--|---|--|---------------------------------------|------------------------|----------------------------------|---------------------|-------------------|---------------|
| | | | Parent Budget 2020-2021 Adopted | 2021-2022 Requested | Increase / (Decrease) | | | |
| SubCategory: 710 - Capital Outlay | | | | | | | | |
| 100-5400-71100 | Capital Expenses | 0.00 | 5,334.75 | 47,450.27 | 82,000.00 | 74,533.00 | -7,467.00 | -9.11% |
| Budget Detail | | | | | | | | |
| Budget Code | Description | Units | Price | Amount | | | | |
| Requested | Dump Truck Peterbilt | 1.00 | 53,333.00 | 53,333.00 | | | | |
| Requested | Heavy Equipment Metal Carport | 1.00 | 7,000.00 | 7,000.00 | | | | |
| Requested | Metal Cutting Equipment | 1.00 | 1,500.00 | 1,500.00 | | | | |
| Requested | Mobile Welder | 1.00 | 6,000.00 | 6,000.00 | | | | |
| Requested | Satellite Radio Upgrade (Angel Camp, Deer Ra) | 3.00 | 1,400.00 | 4,200.00 | | | | |
| Requested | Wire Feed Welder | 1.00 | 2,500.00 | 2,500.00 | | | | |
| Total SubCategory: 710 - Capital Outlay: | | 0.00 | 5,334.75 | 47,450.27 | 82,000.00 | 74,533.00 | -7,467.00 | -9.11% |
| Total Department: 5400 - Treated Water: | | 0.00 | 776,023.88 | 896,710.46 | 940,205.00 | 1,182,238.00 | 242,033.00 | 25.74% |
| Department: 5500 - Customer Service | | | | | | | | |
| SubCategory: 500 - Personnel | | | | | | | | |
| 100-5500-50100 | Salaries | 0.00 | 82,800.72 | 82,097.40 | 89,142.00 | 110,870.00 | 21,728.00 | 24.37% |
| 100-5500-50101 | Part-time Wages | 0.00 | 21,117.86 | 19,275.03 | 0.00 | 0.00 | 0.00 | 0.00% |
| 100-5500-50102 | Overtime | 0.00 | 45.73 | 851.37 | 4,989.00 | 6,300.00 | 1,311.00 | 26.28% |
| 100-5500-50200 | Payroll Taxes | 0.00 | 5,330.10 | 6,364.11 | 8,914.00 | 11,087.00 | 2,173.00 | 24.38% |
| 100-5500-50300 | Health Insurance | 0.00 | 22,652.12 | 32,873.47 | 31,099.00 | 31,099.00 | 0.00 | 0.00% |
| 100-5500-50302 | Insurance - Workers Compensati | 0.00 | 1,530.09 | 1,049.12 | 2,985.00 | 3,520.00 | 535.00 | 17.92% |
| 100-5500-50400 | PERS Retirement Expense | 0.00 | 6,736.68 | 7,489.37 | 8,468.00 | 11,286.00 | 2,818.00 | 33.28% |
| 100-5500-50401 | PERS UAL | 0.00 | 10,855.56 | 8,556.00 | 8,883.00 | 14,244.00 | 5,361.00 | 60.35% |
| Total SubCategory: 500 - Personnel: | | 0.00 | 151,068.86 | 158,555.87 | 154,480.00 | 188,406.00 | 33,926.00 | 21.96% |
| SubCategory: 510 - Services & Supplies | | | | | | | | |
| 100-5500-51102 | Office Supplies | 0.00 | 19,583.59 | 21,755.99 | 32,016.00 | 32,016.00 | 0.00 | 0.00% |
| 100-5500-51200 | Vehicle Maintenance | 0.00 | 0.00 | 18.75 | 0.00 | 0.00 | 0.00 | 0.00% |
| 100-5500-51300 | Professional Services | 0.00 | 995.40 | 15,595.47 | 20,000.00 | 44,000.00 | 24,000.00 | 120.00% |
| Budget Detail | | | | | | | | |
| Budget Code | Description | Units | Price | Amount | | | | |
| Requested | Billing Distribution | 6.00 | 4,000.00 | 24,000.00 | | | | |
| Requested | Newsletter Distribution | 1.00 | 20,000.00 | 20,000.00 | | | | |
| Total SubCategory: 510 - Services & Supplies: | | 0.00 | 20,578.99 | 37,370.21 | 52,016.00 | 76,016.00 | 24,000.00 | 46.14% |
| SubCategory: 520 - Other | | | | | | | | |
| 100-5500-52100 | Staff Development | 0.00 | 0.00 | 0.00 | 1,600.00 | 1,600.00 | 0.00 | 0.00% |
| 100-5500-52102 | Utilities | 0.00 | 7,959.43 | 5,116.67 | 6,814.00 | 6,814.00 | 0.00 | 0.00% |
| 100-5500-52104 | Payroll Processing Fee | 0.00 | 170.00 | 50.00 | 0.00 | 150.00 | 150.00 | 0.00% |

Budget Comparison Report

| Account Number | Description | 2019-2020 Total Activity | 2020-2021 YTD Activity Through Jun | Comparison 1 Budget | | Comparison 1 to Parent Budget | | |
|---|---|-----------------------------|--|---------------------------------------|------------------------|----------------------------------|-------------------|----------------|
| | | | | Parent Budget 2020-2021 Adopted | 2021-2022 Requested | Increase / (Decrease) | % | |
| 100-5500-52107 | Other Miscellaneous Expense | 0.00 | 0.00 | 242.87 | 0.00 | 0.00 | 0.00% | |
| Total SubCategory: 520 - Other: | | 0.00 | 8,129.43 | 5,409.54 | 8,414.00 | 8,564.00 | 150.00 | 1.78% |
| SubCategory: 710 - Capital Outlay | | | | | | | | |
| 100-5500-71100 | Capital Expenses | 0.00 | 0.00 | 46,680.30 | 59,000.00 | 7,500.00 | -51,500.00 | -87.29% |
| Budget Detail | | | | | | | | |
| Budget Code | Description | Units | Price | Amount | | | | |
| Requested | Miscellaneous Training Tyler Technologies | 1.00 | 7,500.00 | 7,500.00 | | | | |
| Total SubCategory: 710 - Capital Outlay: | | 0.00 | 0.00 | 46,680.30 | 59,000.00 | 7,500.00 | -51,500.00 | -87.29% |
| Total Department: 5500 - Customer Service: | | 0.00 | 179,777.28 | 248,015.92 | 273,910.00 | 280,486.00 | 6,576.00 | 2.40% |
| Department: 5600 - Admin | | | | | | | | |
| SubCategory: 500 - Personnel | | | | | | | | |
| 100-5600-50100 | Salaries | 0.00 | 388,187.46 | 276,343.47 | 449,143.00 | 493,071.00 | 43,928.00 | 9.78% |
| 100-5600-50101 | Part-time Wages | 0.00 | 17,690.92 | 1,010.24 | 20,000.00 | 20,000.00 | 0.00 | 0.00% |
| 100-5600-50102 | Overtime | 0.00 | 265.87 | 14,602.07 | 25,136.00 | 28,017.00 | 2,881.00 | 11.46% |
| 100-5600-50104 | Retiree Benefit | 0.00 | 0.00 | 583.40 | 0.00 | 0.00 | 0.00 | 0.00% |
| 100-5600-50105 | Director Stipend | 0.00 | 23,234.60 | 19,200.00 | 24,000.00 | 24,000.00 | 0.00 | 0.00% |
| 100-5600-50200 | Payroll Taxes | 0.00 | 32,418.59 | 23,926.25 | 44,914.00 | 49,307.00 | 4,393.00 | 9.78% |
| 100-5600-50300 | Health Insurance | 0.00 | 83,095.40 | 68,279.97 | 97,596.00 | 97,596.00 | 0.00 | 0.00% |
| 100-5600-50302 | Insurance - Workers Compensati | 0.00 | 2,229.64 | 1,149.47 | 15,037.00 | 15,653.00 | 616.00 | 4.10% |
| 100-5600-50400 | PERS Retirement Expense | 0.00 | 37,091.39 | 27,705.92 | 42,668.00 | 50,194.00 | 7,526.00 | 17.64% |
| 100-5600-50401 | PERS UAL | 0.00 | 200,827.86 | 128,583.00 | 133,735.00 | 215,203.00 | 81,468.00 | 60.92% |
| 100-5600-50403 | Def Comp Retirement Expense | 0.00 | 5,701.94 | 0.00 | 7,650.00 | 7,650.00 | 0.00 | 0.00% |
| Total SubCategory: 500 - Personnel: | | 0.00 | 790,743.67 | 561,383.79 | 859,879.00 | 1,000,691.00 | 140,812.00 | 16.38% |
| SubCategory: 510 - Services & Supplies | | | | | | | | |
| 100-5600-51100 | Materials & Supplies | 0.00 | 3,840.23 | 4,968.97 | 5,800.00 | 5,800.00 | 0.00 | 0.00% |
| 100-5600-51101 | Materials - Other | 0.00 | 2,366.87 | 7,481.08 | 2,520.00 | 2,520.00 | 0.00 | 0.00% |
| 100-5600-51102 | Office Supplies | 0.00 | 29,805.69 | 33,013.56 | 39,900.00 | 39,900.00 | 0.00 | 0.00% |
| 100-5600-51200 | Vehicle Maintenance | 0.00 | 115.69 | 205.28 | 0.00 | 0.00 | 0.00 | 0.00% |
| 100-5600-51201 | Vehicle Operating - Fuel | 0.00 | 297.63 | 0.00 | 300.00 | 300.00 | 0.00 | 0.00% |
| 100-5600-51202 | Building Maintenance | 0.00 | 11,605.98 | 5,778.14 | 10,000.00 | 10,000.00 | 0.00 | 0.00% |
| 100-5600-51300 | Professional Services | 0.00 | 145,868.97 | 350,954.76 | 220,680.00 | 275,192.15 | 54,512.15 | 24.70% |
| Budget Detail | | | | | | | | |
| Budget Code | Description | Units | Price | Amount | | | | |
| Requested | Accounting Services Eide Bailly | 0.00 | 0.00 | 60,000.00 | | | | |
| Requested | Accounting Software Service Tyler Technolog | 1.00 | 31,500.00 | 31,500.00 | | | | |
| Requested | Board Clerk Consultant | 1.00 | 25,000.00 | 25,000.00 | | | | |
| Requested | Board Meeting Hosting Granicus | 0.00 | 0.00 | 8,092.15 | | | | |

Budget Comparison Report

| Account Number | | 2019-2020 Total Activity | 2020-2021 YTD Activity Through Jun | Parent Budget | Comparison 1 Budget | Comparison 1 to Parent Budget | % | |
|--|--|-----------------------------|--|----------------------|------------------------|----------------------------------|-------------------|----------------|
| | | | | 2020-2021 Adopted | 2021-2022 Requested | Increase / (Decrease) | | |
| Requested | Cost Sharing EDWA | 1.00 | 50,000.00 | 50,000.00 | | | | |
| Requested | IT Support Carnahan | 0.00 | 0.00 | 10,000.00 | | | | |
| Requested | Legacy Account Software Service Corbin Will | 1.00 | 2,000.00 | 2,000.00 | | | | |
| Requested | Rate Study | 1.00 | 85,000.00 | 85,000.00 | | | | |
| Requested | Website Hosting Streamline | 12.00 | 300.00 | 3,600.00 | | | | |
| 100-5600-51301 | Insurance - General Liability | 0.00 | 79,001.84 | 84,407.03 | 85,552.00 | 85,552.00 | 0.00 | |
| 100-5600-51302 | Legal | 0.00 | 124,947.10 | 84,225.17 | 200,000.00 | 150,000.00 | -50,000.00 | |
| 100-5600-51303 | Audit | 0.00 | 21,950.00 | 12,610.00 | 25,000.00 | 35,000.00 | 10,000.00 | |
| Total SubCategory: 510 - Services & Supplies: | | 0.00 | 419,800.00 | 583,643.99 | 589,752.00 | 604,264.15 | 14,512.15 | 2.46% |
| SubCategory: 520 - Other | | | | | | | | |
| 100-5600-52100 | Staff Development | 0.00 | 1,881.53 | 520.00 | 7,200.00 | 7,200.00 | 0.00 | |
| 100-5600-52101 | Travel | 0.00 | 7,425.85 | 1,866.18 | 12,220.00 | 12,220.00 | 0.00 | |
| 100-5600-52102 | Utilities | 0.00 | 26,412.04 | 30,726.52 | 46,560.00 | 35,000.00 | -11,560.00 | |
| 100-5600-52103 | Bank Charges | 0.00 | 144.00 | 300.00 | 1,000.00 | 1,000.00 | 0.00 | |
| 100-5600-52104 | Payroll Processing | 0.00 | 24,647.11 | 19,928.66 | 25,000.00 | 25,000.00 | 0.00 | |
| 100-5600-52105 | Government Regulation Fees | 0.00 | 4,727.28 | 5,167.44 | 6,000.00 | 6,000.00 | 0.00 | |
| 100-5600-52106 | Elections | 0.00 | 0.00 | 8,951.69 | 8,500.00 | 1,000.00 | -7,500.00 | |
| 100-5600-52107 | Other Miscellaneous Expenses | 0.00 | 3,534.72 | 36,941.47 | 5,000.00 | 10,000.00 | 5,000.00 | |
| 100-5600-52108 | Membership | 0.00 | 34,637.43 | 29,658.46 | 24,758.00 | 25,075.00 | 317.00 | |
| Budget Detail | | | | | | | | |
| Budget Code | Description | Units | Price | Amount | | | | |
| Requested | Association of California Water Agencies | 1.00 | 13,000.00 | 13,000.00 | | | | |
| Requested | California Society of Municipal Finance Officer: | 1.00 | 375.00 | 375.00 | | | | |
| Requested | California Special Districts Association | 1.00 | 7,200.00 | 7,200.00 | | | | |
| Requested | Mountain Counties | 1.00 | 4,500.00 | 4,500.00 | | | | |
| Total SubCategory: 520 - Other: | | 0.00 | 103,409.96 | 134,060.42 | 136,238.00 | 122,495.00 | -13,743.00 | -10.09% |
| SubCategory: 710 - Capital Outlay | | | | | | | | |
| 100-5600-71100 | Capital Expenses | 0.00 | 150.00 | 63,861.21 | 64,000.00 | 14,000.00 | -50,000.00 | |
| Budget Detail | | | | | | | | |
| Budget Code | Description | Units | Price | Amount | | | | |
| Requested | Miscellaneous Training Tyler Technologies | 1.00 | 7,500.00 | 7,500.00 | | | | |
| Requested | Socrata Implementation Tyler Technologies | 1.00 | 6,500.00 | 6,500.00 | | | | |
| Total SubCategory: 710 - Capital Outlay: | | 0.00 | 150.00 | 63,861.21 | 64,000.00 | 14,000.00 | -50,000.00 | -78.13% |
| Total Department: 5600 - Admin: | | 0.00 | 1,314,103.63 | 1,342,949.41 | 1,649,869.00 | 1,741,450.15 | 91,581.15 | 5.55% |

Budget Comparison Report

| Account Number | | 2019-2020 Total Activity | 2020-2021 YTD Activity Through Jun | Parent Budget | Comparison 1 Budget | Comparison 1 to Parent Budget | % | |
|--|--------------------------------|-----------------------------|--|----------------------|------------------------|----------------------------------|--------------------|----------------|
| | | | | 2020-2021 Adopted | 2021-2022 Requested | Increase / (Decrease) | | |
| Department: 6100 - ALT Zone Wastewater | | | | | | | | |
| SubCategory: 500 - Personnel | | | | | | | | |
| 100-6100-50300 | Insurance - H&L | 0.00 | 18.74 | 0.00 | 0.00 | 0.00 | 0.00% | |
| 100-6100-50302 | Insurance - Workers Compensati | 0.00 | 412.19 | 0.00 | 0.00 | 0.00 | 0.00% | |
| Total SubCategory: 500 - Personnel: | | 0.00 | 430.93 | 0.00 | 0.00 | 0.00 | 0.00% | |
| SubCategory: 510 - Services & Supplies | | | | | | | | |
| 100-6100-51100 | Materials & Supplies | 0.00 | 0.00 | 431.14 | 0.00 | 0.00 | 0.00% | |
| 100-6100-51102 | Office Supplies | 0.00 | 34.25 | 0.00 | 0.00 | 0.00 | 0.00% | |
| Total SubCategory: 510 - Services & Supplies: | | 0.00 | 34.25 | 431.14 | 0.00 | 0.00 | 0.00% | |
| SubCategory: 520 - Other | | | | | | | | |
| 100-6100-52102 | Utilities | 0.00 | 560.87 | 0.00 | 0.00 | 0.00 | 0.00% | |
| Total SubCategory: 520 - Other: | | 0.00 | 560.87 | 0.00 | 0.00 | 0.00 | 0.00% | |
| Total Department: 6100 - ALT Zone Wastewater: | | 0.00 | 1,026.05 | 431.14 | 0.00 | 0.00 | 0.00% | |
| Department: 7100 - Capital Outlay | | | | | | | | |
| SubCategory: 710 - Capital Outlay | | | | | | | | |
| 100-7100-71100 | Capital Expenses | 0.00 | 3,082.50 | 20,132.92 | 0.00 | 0.00 | 0.00% | |
| Total SubCategory: 710 - Capital Outlay: | | 0.00 | 3,082.50 | 20,132.92 | 0.00 | 0.00 | 0.00% | |
| Total Department: 7100 - Capital Outlay: | | 0.00 | 3,082.50 | 20,132.92 | 0.00 | 0.00 | 0.00% | |
| Total Expense: | | 0.00 | 4,367,301.25 | 4,286,282.92 | 5,068,743.00 | 5,274,400.15 | 205,657.15 | 4.06% |
| Total Fund: 100 - Water Fund: | | 0.00 | 751,767.87 | 581,212.50 | 256,213.00 | 50,555.85 | -205,657.15 | -80.27% |

Budget Comparison Report

| Account Number | 2019-2020 Total Activity | 2020-2021 YTD Activity Through Jun | Parent Budget | Comparison 1 Budget | Comparison 1 to Parent Budget | % |
|---|-----------------------------|--|----------------------|------------------------|----------------------------------|--------------------------|
| | | | 2020-2021 Adopted | 2021-2022 Requested | Increase / (Decrease) | |
| Fund: 200 - Zone Fund | | | | | | |
| Revenue | | | | | | |
| Department: 0000 - Non-departmental | | | | | | |
| SubCategory: 402 - Wastewater Operating | | | | | | |
| 200-0000-40200 Zone Charges | 0.00 | 149,283.71 | 168,192.20 | 168,317.00 | 189,201.00 | 20,884.00 12.41% |
| 200-0000-40201 Zone Excrow Fee | 0.00 | 15,860.00 | 19,600.00 | 20,000.00 | 25,000.00 | 5,000.00 25.00% |
| Total SubCategory: 402 - Wastewater Operating: | 0.00 | 165,143.71 | 187,792.20 | 188,317.00 | 214,201.00 | 25,884.00 13.74% |
| SubCategory: 411 - Interest | | | | | | |
| 200-0000-41100 Interest Income | 0.00 | 15,877.53 | 4,521.57 | 9,000.00 | 3,600.00 | -5,400.00 -60.00% |
| 200-0000-41101 Unrealized Gain/Loss | 0.00 | 2,606.19 | -3,816.25 | 0.00 | 0.00 | 0.00 0.00% |
| Total SubCategory: 411 - Interest: | 0.00 | 18,483.72 | 705.32 | 9,000.00 | 3,600.00 | -5,400.00 -60.00% |
| SubCategory: 413 - Fees & other charges | | | | | | |
| 200-0000-41301 Septic Design Fee | 0.00 | 4,100.00 | 5,940.00 | 3,000.00 | 3,600.00 | 600.00 20.00% |
| Total SubCategory: 413 - Fees & other charges: | 0.00 | 4,100.00 | 5,940.00 | 3,000.00 | 3,600.00 | 600.00 20.00% |
| Total Department: 0000 - Non-departmental: | 0.00 | 187,727.43 | 194,437.52 | 200,317.00 | 221,401.00 | 21,084.00 10.53% |
| Total Revenue: | 0.00 | 187,727.43 | 194,437.52 | 200,317.00 | 221,401.00 | 21,084.00 10.53% |

Budget Comparison Report

| Account Number | Expense | 2019-2020 Total Activity | 2020-2021 YTD Activity Through Jun | Parent Budget | Comparison 1 Budget | Comparison 1 to Parent Budget | % |
|---|--|-----------------------------|--|----------------------|------------------------|----------------------------------|--------------|
| | | | | 2020-2021 Adopted | 2021-2022 Requested | Increase / (Decrease) | |
| Department: 0000 - Non-departmental | | | | | | | |
| SubCategory: 500 - Personnel | | | | | | | |
| 200-0000-50402 | Pension Expense | 0.00 | 9,062.64 | 0.00 | 0.00 | 0.00 | 0.00% |
| Total SubCategory: 500 - Personnel: | | 0.00 | 9,062.64 | 0.00 | 0.00 | 0.00 | 0.00% |
| Total Department: 0000 - Non-departmental: | | 0.00 | 9,062.64 | 0.00 | 0.00 | 0.00 | 0.00% |
| Department: 6100 - ALT Zone Wastewater | | | | | | | |
| SubCategory: 500 - Personnel | | | | | | | |
| 200-6100-50100 | Salaries | 0.00 | 67,020.45 | 69,850.77 | 101,660.00 | 101,660.00 | 0.00% |
| 200-6100-50102 | Overtime | 0.00 | 1,810.29 | 700.48 | 5,689.00 | 5,689.00 | 0.00% |
| 200-6100-50200 | Payroll Taxes | 0.00 | 5,619.04 | 5,480.51 | 10,166.00 | 10,166.00 | 0.00% |
| 200-6100-50300 | Health Insurance | 0.00 | 20,880.33 | 23,195.21 | 33,518.00 | 33,518.00 | 0.00% |
| 200-6100-50302 | Insurance - Workers Compensati | 0.00 | 1,116.43 | 1,086.30 | 3,404.00 | 3,404.00 | 0.00% |
| 200-6100-50400 | PERS Retirement Expense | 0.00 | 0.00 | 6,481.55 | 9,658.00 | 9,658.00 | 0.00% |
| 200-6100-50401 | PERS UAL | 0.00 | 16,283.34 | 11,356.00 | 11,788.00 | 11,788.00 | 0.00% |
| 200-6100-50402 | Pension Expense | 0.00 | 6,209.92 | 0.00 | 0.00 | 0.00 | 0.00% |
| 200-6100-50403 | Def Comp Retirement Expense | 0.00 | 0.00 | 0.00 | 250.00 | 250.00 | 0.00% |
| Total SubCategory: 500 - Personnel: | | 0.00 | 118,939.80 | 118,150.82 | 176,133.00 | 176,133.00 | 0.00% |
| SubCategory: 510 - Services & Supplies | | | | | | | |
| 200-6100-51100 | Materials & Supplies | 0.00 | 4,350.73 | 6,663.63 | 8,890.00 | 9,400.00 | 5.74% |
| Budget Detail | | | | | | | |
| Budget Code | Description | Units | Price | Amount | | | |
| Requested | Field Supplies Envirotech | 1.00 | 2,500.00 | 2,500.00 | | | |
| Requested | Miscellaneous Supplies Ace/Divide Supply | 1.00 | 1,750.00 | 1,750.00 | | | |
| Requested | Miscellaneous Supplies | 1.00 | 2,000.00 | 2,000.00 | | | |
| Requested | Pipe and Fittings HD Supply & Grainger | 1.00 | 750.00 | 750.00 | | | |
| Requested | Pipe and Tool Pace/Ferguson/Anderson Sierr | 1.00 | 600.00 | 600.00 | | | |
| Requested | Tool and Supplies USA Bluebook | 1.00 | 1,500.00 | 1,500.00 | | | |
| Requested | Uniform Service Aramark | 1.00 | 300.00 | 300.00 | | | |
| 200-6100-51101 | Materials - Other | 0.00 | 2,016.91 | 2,560.00 | 4,250.00 | 4,250.00 | 0.00% |
| Budget Detail | | | | | | | |
| Budget Code | Description | Units | Price | Amount | | | |
| Requested | Miscellaneous Supplies | 1.00 | 750.00 | 750.00 | | | |
| Requested | Miscellaneous Supplies Ace/Divide Supply | 1.00 | 2,500.00 | 2,500.00 | | | |
| Requested | Sampling Equipment Envirotech | 1.00 | 600.00 | 600.00 | | | |
| Requested | Tools and Supplies USA Bluebook | 1.00 | 400.00 | 400.00 | | | |
| 200-6100-51102 | Office Supplies | 0.00 | 2,174.70 | 1,932.24 | 2,800.00 | 2,950.00 | 5.36% |

Budget Comparison Report

| Account Number | Description | 2019-2020 Total Activity | 2020-2021 YTD Activity Through Jun | Comparison 1 Budget | | Comparison 1 to Parent Budget Increase / (Decrease) | % | |
|--|--|-----------------------------|--|---------------------------------------|------------------------|--|-------------------|----------------|
| | | | | Parent Budget 2020-2021 Adopted | 2021-2022 Requested | | | |
| 200-6100-51200 | Vehicle Maintenance | 0.00 | 2,077.90 | 1,938.08 | 4,300.00 | 4,300.00 | 0.00 | 0.00% |
| 200-6100-51201 | Vehicle Operating - Fuel | 0.00 | 4,273.77 | 5,576.74 | 3,200.00 | 5,800.00 | 2,600.00 | 81.25% |
| 200-6100-51300 | Professional Services | 0.00 | 8,027.10 | 9,614.00 | 33,720.00 | 12,750.00 | -20,970.00 | -62.19% |
| Budget Detail | | | | | | | | |
| Budget Code | Description | Units | Price | Amount | | | | |
| Requested | GIS Development/Support (Interwest) | 1.00 | 1,000.00 | 1,000.00 | | | | |
| Requested | Wastewater Database | 1.00 | 750.00 | 750.00 | | | | |
| Requested | WDR Professional Geologist Consultant | 1.00 | 11,000.00 | 11,000.00 | | | | |
| 200-6100-51301 | Insurance - General Liability | 0.00 | 4,647.62 | 4,750.91 | 5,060.00 | 5,060.00 | 0.00 | 0.00% |
| Total SubCategory: 510 - Services & Supplies: | | 0.00 | 27,568.73 | 33,035.60 | 62,220.00 | 44,510.00 | -17,710.00 | -28.46% |
| SubCategory: 520 - Other | | | | | | | | |
| 200-6100-52100 | Staff Development | 0.00 | 0.00 | 275.00 | 1,500.00 | 850.00 | -650.00 | -43.33% |
| Budget Detail | | | | | | | | |
| Budget Code | Description | Units | Price | Amount | | | | |
| Requested | National Association of Wastewater Technicia | 1.00 | 350.00 | 350.00 | | | | |
| Requested | Safety Training | 1.00 | 500.00 | 500.00 | | | | |
| 200-6100-52102 | Utilities | 0.00 | 13,367.99 | 14,228.78 | 15,100.00 | 15,100.00 | 0.00 | 0.00% |
| 200-6100-52105 | Government Regulation Fees | 0.00 | 33,988.87 | 32,154.71 | 46,250.00 | 42,200.00 | -4,050.00 | -8.76% |
| Budget Detail | | | | | | | | |
| Budget Code | Description | Units | Price | Amount | | | | |
| Requested | Air Quality Management District Permit El Dc | 1.00 | 700.00 | 700.00 | | | | |
| Requested | Laboratory Analytical Testing CLS | 1.00 | 17,500.00 | 17,500.00 | | | | |
| Requested | Regional Water Board Wastewater Permit Fe | 1.00 | 24,000.00 | 24,000.00 | | | | |
| 200-6100-52108 | Membership | 0.00 | 775.50 | 341.75 | 616.00 | 0.00 | -616.00 | -100.00% |
| Total SubCategory: 520 - Other: | | 0.00 | 48,132.36 | 47,000.24 | 63,466.00 | 58,150.00 | -5,316.00 | -8.38% |

Budget Comparison Report

| Account Number | 2019-2020 Total Activity | 2020-2021 YTD Activity Through Jun | Comparison 1 Budget | | Comparison 1 to Parent Budget Increase / (Decrease) | % |
|--|-----------------------------|--|---------------------------------------|------------------------|--|-----------------------------|
| | | | Parent Budget 2020-2021 Adopted | 2021-2022 Requested | | |
| SubCategory: 710 - Capital Outlay | | | | | | |
| 200-6100-71100 Capital Expenses | 0.00 | 7,500.00 | 29,869.18 | 37,000.00 | 1,500.00 | -35,500.00 -95.95% |
| Budget Detail | | | | | | |
| Budget Code | Description | Units | Price | Amount | | |
| Requested | Rigid SeeSnake Locator | 1.00 | 1,500.00 | 1,500.00 | | |
| Total SubCategory: 710 - Capital Outlay: | | | | | | |
| | 0.00 | 7,500.00 | 29,869.18 | 37,000.00 | 1,500.00 | -35,500.00 -95.95% |
| Total Department: 6100 - ALT Zone Wastewater: | | | | | | |
| | 0.00 | 202,140.89 | 228,055.84 | 338,819.00 | 280,293.00 | -58,526.00 -17.27% |
| Total Expense: | | | | | | |
| | 0.00 | 211,203.53 | 228,055.84 | 338,819.00 | 280,293.00 | -58,526.00 -17.27% |
| Total Fund: 200 - Zone Fund: | | | | | | |
| | 0.00 | -23,476.10 | -33,618.32 | -138,502.00 | -58,892.00 | 79,610.00 -57.48% |
| Report Total: | | | | | | |
| | 0.00 | 728,291.77 | 547,594.18 | 117,711.00 | -8,336.15 | -126,047.15 -107.08% |

AGENDA ITEM 4.A.

Attachment 2

Resolution 2021-22 (Draft)

**RESOLUTION NO. 2021-22
OF THE BOARD OF DIRECTORS OF THE
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT**

APPROVING THE ANNUAL BUDGET FOR FISCAL YEAR 2021-2022

WHEREAS, the Interim General Manager has prepared a budget for Fiscal Year (FY) 2021-2022 that estimates operating and maintenance, capital improvement program, debt service, reserve requirements, and other expenses of the District; and estimates revenue from all sources; and

WHEREAS, the proposed FY 2021-2022 Budget was presented to the Board of Directors and Finance Committee at a joint Special Budget Workshop on May 27, 2021; and

WHEREAS, the Finance Committee held a Special Meeting on June 2, 2021, and provided Staff with additional feedback and questions which was formally answered by Staff; and

WHEREAS, the Board of Directors provided direction on revenue and expenses for FY 2021-2022, and that direction has been incorporated into the proposed budget.

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

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

PASSED AND ADOPTED by the Board of Directors of the Georgetown Divide Public Utility District at a meeting of said Board held on the twenty-fourth day of June 2021, by the following vote:

AYES:

NOES:

ABSENT/ABSTAIN:

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

Attest:

Jeff Nelson, 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 2021-22 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 twenty-fourth day of June 2021.

Jeff Nelson, Clerk and ex officio
Secretary, Board of Directors
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

AGENDA ITEM 4.A.

Attachment 3

**Q&A of FY 2021-2022 Budget by
Finance Committee**

GDPUD
FY2021-22 Proposed Budget
(Jeff Nelson responses in red, 20 June 2021)

Wastewater Zone

Revenues

- Wastewater Revenues originating from Zone Charges have increased by \$20,000. Please explain. This is related to the approved rate increase. You will see a similar jump in revenue from FY 2019/20 to FY 2020/21.

Expenses

- ~~Salaries have increased by \$25,000. Explain.~~
- Health Insurance has increased by \$10,000. Why? Explain a total of \$33,518 for Health Insurance. How many personnel does this cover? Health insurance costs fluctuate year to year. All employees are offered health insurance.
- Overtime increase of \$3,000. – We are budgeted the same amount as FY 2020/2021, that is \$5,689.00. Overtime would be utilized during an emergency. Thankfully, we have not had an emergency over the last two years, but we kept money the budget for overtime just in case.
- Do vehicle fuel costs need to be increased? FY2021-22 costs are lower than projected costs for FY2020-21. We did increase the budgeted fuel costs to \$4,200.00 from what was budgeted in FY 2020/21 (\$3,200.00), but we will further increase the requested budgeted amount to \$5,800.00 to account for rising fuel costs.
- Professional Services have increased by \$4,000 over recent actuals. Please explain. Year to date costs “actuals” only include costs through May. We generally receive Consultant invoices about 30 days after the services are performed. The Year to Date (YTD) “actuals” do not include invoices for services performed by the Consultant during May and June. We expect the final Professional Services costs for FY 2020/21 to be near \$12,000.00. We are budgeting \$12,750.00 for professional services in FY 2021/22.
- Government Regulation costs have increased by \$9,000 over recent actuals. Explanation? – Again, YTD costs “actuals” do not reflect final, FY year end costs, and we expect additional invoices for laboratory analytical sampling completed in May and June will result in FY year costs for Government Regulations to be around \$42,000.00. Based on this estimate, we reduced the requested budget amount from \$46,250.00 for FY 2020/21 to \$44,700.00 for FY 2021/22.

General Fund

Revenues

- Water Sales Revenues at \$2,929,850 are about \$200,000 over recent actuals. Shouldn't this number be reduced? To clarify, the projected revenue for both FY 2020/21 and FY 2021/22 is \$2,969,850.00. Again, YTD Water Revenue (actuals) are based on revenues through the time the report was published, and not reflect revenues from late May and June. The revenue projection is the same as FY 2020/21 as the Board has frozen rates and has not indicated they intend to raise rates anytime soon. To be conservative, we assume the Revenue for FY 2021/22 will be the same as that projected for FY 2021/22.

Expenses

- ~~Expected salary expenses for FY2021-22 are \$200,000 to \$400,000 over recent actuals. Explanation?~~
- Overtime is up \$20,000 over recent actuals. Why? I do not understand this question. YTD (actual?) total overtime costs (at the time of the issuance of this financial report reflecting costs through mid-May) are about \$92,000. Additional overtime costs are expected to be incurred for late May and June as it is the beginning of irrigation season and treated water demand increases due to warmer dryer weather. The amount of overtime budgeted for FY 2020/21 is about \$113,000. The amount of overtime requested in the FY 2021/22 budget is \$121,000 reflecting a 7% increase over the FY 2020/21 budget.
- General Insurance: When is District notified of any annual rate increase? In August.
- ~~Material and supplies include acquisition of blacktop for \$100,000. Please explain.~~

- Office supply costs have increased by \$20,000 over recent actuals. Please explain. YTD office supply costs for Departments 5500 and 5600 (\$51,510) are about 72% of the FY 2020/21 budgeted amount (\$71,916). Again, YTD costs do not include costs that will have been incurred in May and June. We do anticipate some additional office supply costs coming in before the end of the FY, but we will probably still be 5% to 10% under budget. For that reason, we have not increased the budgeted amount for office supplies for FY 2021/22.
- ~~Staff development costs have increased by about \$9,000 over recent actuals. Explanation?~~
- Why are Professional Services up by about \$100,000 when compared to FY2019-20. This is due to a combination of costs for the Interim General Manager and Temporary Board Clerk.
- When does CalPers notify the District of costs for upcoming fiscal year? April.

5100 – Source of Supply

- ~~Salaries double over recent actuals. Explain.~~
- ~~Staff development expenses in recent years have been zero. Now \$1,500. Why?~~
- Professional Services are double recent actuals. Please explain. We have installed 7 new stream gauging stations which requires additional monitoring time (and costs) by our Consultant Western Hydraulics.
- ~~Please explain gunite project associated with materials and supply cost of \$10,000.~~
- Dam inundation maps for \$20,000, GIS development and support for \$5,000 and Water rights reporting for \$55,000. Please explain. Has GIS project been approved by Board? Yes.

5200 – Raw Water Supply

- ~~Explain reduction in personnel associated costs. Reduction in personnel. Were personnel reallocated to other departments?~~
- ~~GIS cost of \$5,000. Explain.~~
- ~~Staff development costs in recent years have been zero or near zero. Proposed \$1,500. Why?~~

5300 – Water Treatment

- \$6,000 increase in overtime. We are still working out operational problems with the Sweetwater (ALT) treatment plant requiring additional effort by staff.
- ~~GIS cost of \$5,000. Explain.~~

5400 – Treated Water

- ~~\$100,000 increase in Materials and Supply. Blacktop expense explanation.~~
- Explain \$12,000 increase in Government Regulation fees. We underestimated the cost of laboratory analysis fees for FY 2020/21. We increased the FY 2021/22 budget for these costs accordingly.
- ~~GIS \$5,000.~~
- Staff development costs not exceeded \$1,000 in recent years. Proposed \$2,000. Why? The District has fallen behind in the training of staff (Covid has been a factor), and is increasing the budget for FY 2021/22 for this item to start catching staff up with appropriate training.

5500 – Customer Service

- ~~Explain salary increase of \$20,000 (about %25).~~
- Explain overtime increase of \$5,000 over recent actuals. A combination of time required to train new staff, transitioning to the new Tyler accounting system, and making up negligence of former underperforming staff.
- ~~Staff development been zero in recent years. Proposed \$1,600. Explain.~~

5600 -Administration

- ~~Explain salary increase of over \$100,000 compared to recent actuals.~~
- ~~Staff development not exceeded \$2,000 in recent years. Proposed \$7,200. Why?~~

Capital Outlay

- ~~Dump Truck \$160,000~~
- ~~Mastication Device \$25,000~~
- ~~Commercial Brush Mower \$5,000~~
- ~~Welders \$10,000 & \$2,500~~
- ~~Heavy Equipment Carport \$21,000~~
- ~~Stumpy Meadows Weather Station \$11,000~~
- ~~Satellite Radio Upgrade \$1,400~~
- ~~Metal Cutting Equipment \$1,500~~
- \$50,000 Unexplained for Department's 5500 & 5600. I am looking into this and will provide a response asap.

These expenditures need to explained/justified.

**GEORGETOWN DIVIDE
PUBLIC UTILITY DISTRICT**



**PROPOSED FISCAL YEAR 2021-2022
OPERATING BUDGET**



August 12, 2021

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GEORGETOWN DIVIDE
PUBLIC UTILITY DISTRICT

P.O. Box 4240
Georgetown, CA 95634-4240

Phone: (530) 333-4356
FAX: (530) 333-9442

August 12, 2021

President Saunders, Board of Directors, and Customers,

The Board of Directors (Board) of the Georgetown Divide Public Utility District (District) adopted an Interim Budget for Fiscal Year (FY) 2021-2022 on June 24, 2021. With this action, the Board requested that the Capital Outlay be removed from the Operating Budget and direction to Staff to provide additional information with the understanding the Interim Budget would require amendments.

Due to complications with translating the District's finances to the Tyler accounting system, the Interim Budget could not be as in depth or transparent as needed. I am submitting this proposed FY 2021-2022 Operating Budget for the Board to consider as a replacement to the adopted interim budget.

Background

The District and the entire State of California are recovering from COVID-19 related aftereffects as well as an 85% of California experiencing extreme drought. We have asked consumers for voluntary conservation which could result in a decrease in revenues.

Currently, the District is still in the process of transitioning from an antiquated accounting software to a more capable and powerful software. Tracking of expenses, as well as accounting for funds and fund balances, are in transition and may account for some differences in the budgets of the past. In 2016 the difference in expenses was partly due to staff reduction, the district was down to 19 people, but it was also due to inflation. The expenses this year are expected to only increase 1.09% as compared to the last fiscal year projected expenses, and 7% lower than the last fiscal year budget.

Budget Overview

The District continues to face financial and operational challenges as the cost to deliver services to our customers is increasing much faster than revenues. The primary cause of this imbalance is the cost of construction is going up faster than the cost-of-living increases.

Revenues available for operations are projected to be flat for this fiscal year. This budget includes a total revenue of \$5,474,578 when including the supplemental charge. This compares to an estimated total revenue of \$5,525,273 for fiscal year 2020-2021. Since water rates have been frozen, water sales are projected to be similar to fiscal year 2020-2021. Property tax revenue is estimated to increase by \$77,313.

This budget has been prepared with a minimal staffing level that is the initial phase of implementing the recommended organizational chart. This minimal staffing level results in a net increase of one (1) budgeted position over fiscal year 2021-2022.

District staff are passionate about delivering a high level of customer service and are deeply committed to the District. I appreciate their support during my transition to the General Manager and their support of ambitious goals that we have set for the District.

Sincerely,

Adam Coyan, General Manager

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GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Proposed Fiscal Year 2021-2022 Budget

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I. GDPUD Overview

The Georgetown Divide Public Utility District (District) serves communities located in western El Dorado County among the foothills of the Sierra Nevada Mountain Range, situated in the heart of the Mother Lode. The Georgetown Divide is located between the Middle and South Forks of the American River, nestled in the heart of the Sierra Nevada Foothills and Northern California's Gold Country. Access is through Highway 50 and Interstate 80, making it in close proximity to either metropolitan cities or recreational activities of Lake Tahoe. The cornerstone of the District's water supply system is the Stumpy Meadows Reservoir with a storage capacity of 20,000 acre-feet.

- Location — 72,000 acres serving unincorporated areas of western El Dorado County
- Services — Irrigation and domestic water supplies, on-site wastewater disposal
- Population of area served — 15,000
- Formation Date — June 4, 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

GDPUD History

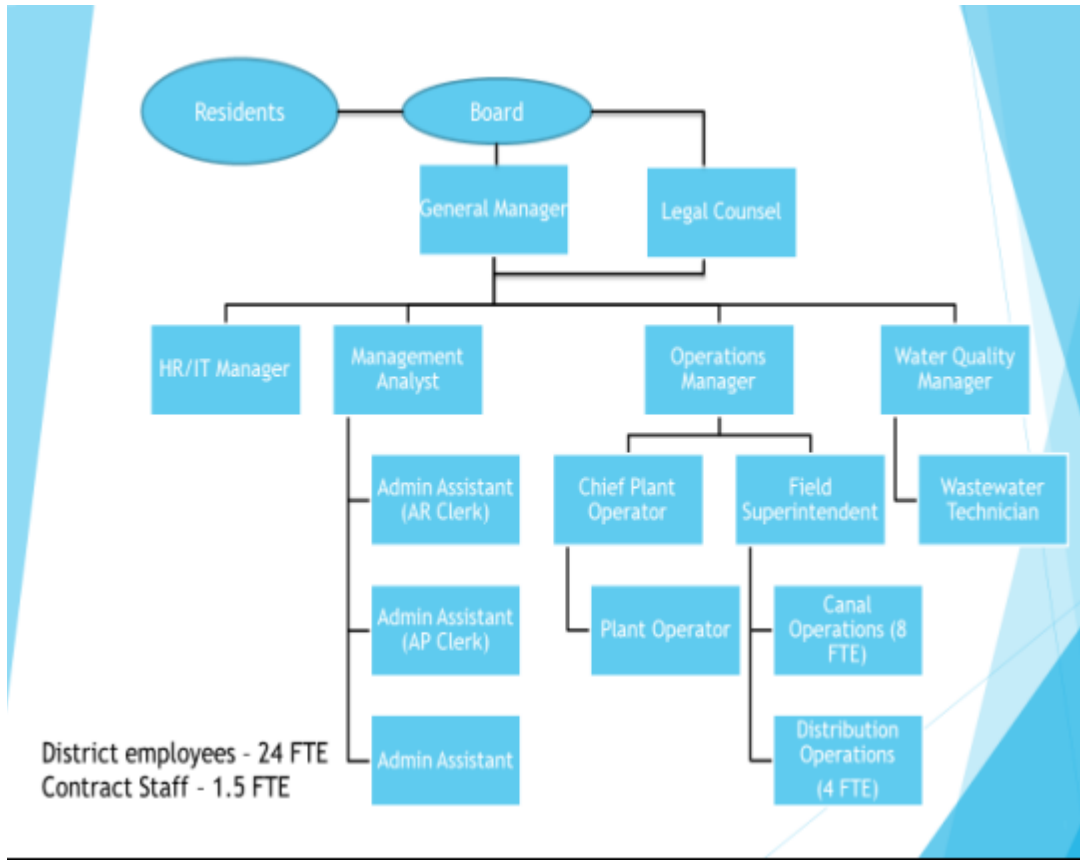
The origins of District facilities can be directly traced back to 1852 and the El Dorado, Pilot and Rock Creek Canal Companies, one of the first established water purveyors in the State of California; resulting from James Marshall's discovery of gold in nearby Coloma. Following the decline in gold production, 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 20,000 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 ditch and pipeline to provide both agricultural water for customers, and raw water supplies for the District's water treatment plants.

II. GDPUD Organizational Chart

The current organizational chart is depicted in Figure 1.

Figure 1 - Current GDPUD Organizational Chart



II. Fund Summary

| GDPUD FUND SUMMARY | | | | |
|--|-----------------------------------|-----------------------------|---------------------------------|-----------------------------------|
| Fiscal Year 2021-2022 | | | | |
| FUND | ESTIMATED BALANCE 8/18/2021 | BUDGET REVENUE 2021-2022 | BUDGET EXPENSES 2021-2022 | PROJECTED BALANCE 6/30/2022 |
| 10 - GENERAL FUND | | | | |
| REVENUE | | | | |
| Water Operating Revenue | | \$ 2,590,400 | | |
| Non-Operating Revenue | | \$ 1,999,835 | | |
| Supplemental Charge | | \$ 648,923 | | |
| <i>Total Revenue</i> | | \$ 5,239,158 | | |
| EXPENSES | | | | |
| 5100 | | | \$ 419,519 | |
| 5200 | | | 808,006 | |
| 5300 | | | 776,534 | |
| 5400 | | | 937,785 | |
| 5500 | | | 302,296 | |
| 5600 | | | 1,143,323 | |
| <i>Total Expenses</i> | | | 4,387,464 | |
| TRANSFERS | | | | |
| Transfer Supplemental Charge to SRF Fund 29 | | | | |
| Transfer from SMUD Fund | | | - | |
| <i>Total Transfers</i> | | | - | |
| Subtotal General Fund | | \$ 5,239,158 | \$ 4,387,464 | \$ 851,693 |
| 40 - ALT ZONE FUND | | | | |
| REVENUE | | | | |
| Wastewater Operating | | \$ 235,420 | | |
| <i>Total Revenue</i> | | \$ 235,420 | | |
| EXPENSES | | | | |
| 6700 | | | 258,754 | |
| <i>Total Expenses</i> | | | 258,754 | |
| TRANSFERS | | | | |
| Transfer | | - | - | - |
| Subtotal ALT Zone Fund(200) | 931,415 | 235,420 | 258,754 | 908,081 |
| Grand Total Revenues & Expenses | | 5,474,578 | 4,646,219 | 828,359 |
| UNRESTRICTED RESERVE FUNDS | | | | |
| 102- SMUD FUND | 547,796 | 109,300 | - | 657,096 |
| 121 - STUMPY MEADOWS RESERVE | 1,082,673 | | - | 1,082,673 |
| 110 & 111 - CAPITAL RESERVE/REPLACE | 3,279,416 | | - | 3,279,416 |
| 103 - SMALL HYDRO FUND | 854,513 | 60,000 | - | 914,513 |
| 100 - Water Fund | 8,060,132 | | | 8,060,132 |
| 112 - ALT WTP CAPITAL RESERVE | 808,379 | - | | 808,379 |
| <i>Total Unrestricted Reserve Funds</i> | 14,632,909 | 169,300 | - | 14,802,209 |
| RESTRICTED FUNDS (4) | | | | |
| 113- CABY GRANT | 808,379 | | | 808,379 |
| 500 - STEWART MINE | (26,518) | | | (26,518) |
| 503 - BAYNE ROAD & OTHER AD | - | - | - | - |
| 401 - WATER DEVELOPMENT | - | - | - | - |
| 505 - PILOT HILL NORTH | - | - | - | - |
| 506- PILOT HILL SOUTH | - | - | - | - |
| 502 - KELSEY NORTH | (4,545) | | | (4,545) |
| 504 - KELSEY SOUTH | - | - | - | - |
| 120 - STATE REVOLVING FUND (5) (6) | (237,047) | - | - | (237,047) |
| 35 - EPA GRANT | - | - | - | - |
| 501 - GARDEN VALLEY WATER IMPROVEMENT DISTRICT | 109,276 | | | 109,276 |
| 400 - CAPITAL FACILITY CHARGES | 1,867,357 | | | 1,867,357 |
| 41 - ALT TANK REPLACEMENT LOANS & REPAIR | | | | |
| 42 - ALT CDS RESERVE CONNECTION | | | | |
| Total Restricted Funds | \$ 2,516,902 | \$ - | \$ - | \$ 2,516,902 |
| Notes: | | | | |
| (4)-Retiree Fund (12) is not shown to avoid duplicate budget | | | | |
| (5)-State Revolving Fund Fund (29) includes revenues from Supplemental Charge | | | | |
| (6)-State Revolving Fund Fund (29) expenses include \$2,296 per month for existing SRF Loan for Walton WTP | | | | |

IV. 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

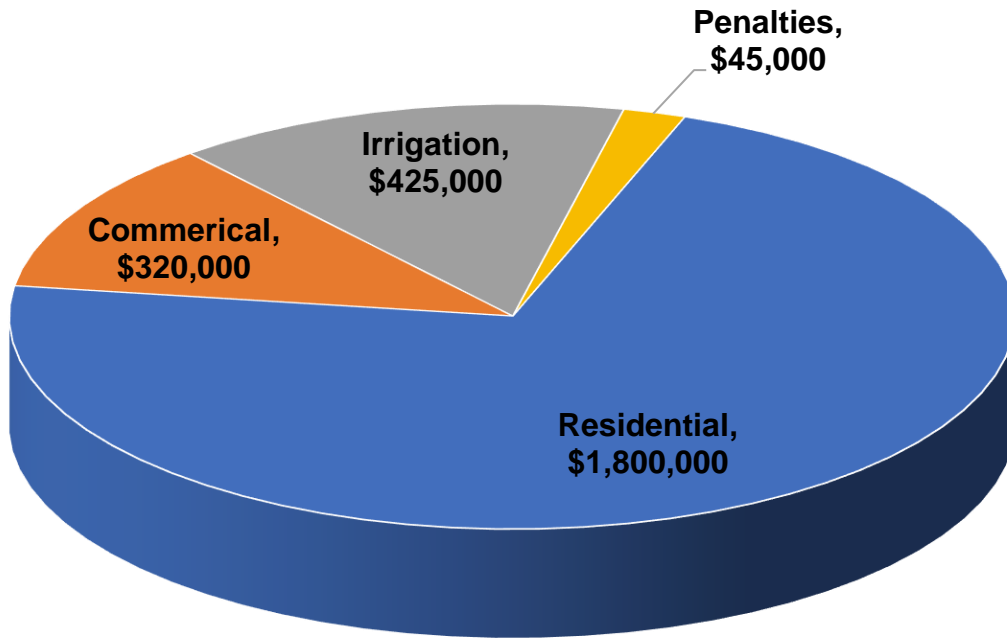
Water Operating Revenue includes all revenue generated by the sale of water and associated penalties. The District sells both treated water and untreated water. For budgeting purposes, treated water sales are divided into residential and commercial. The largest source of operating revenue is the sale of residential water. For the fiscal years 2019-2020 and 2020-2021 the Water Operating Revenue was accounted as a combined amount. This amount includes commercial sales, penalties and the supplemental charge. In FY 20-21, residential water sales are estimated to total \$2,761,075, which is approximately 86% of water operating revenues and approximately 51% of total revenue. Since the population of the District is not growing and water rates are not increasing, FY 21-22 residential water sales are projected to be substantially similar to the FY 20-21 estimates, with a projected total of \$1,800,000 representing 69% of water operating revenue and 32% of total revenue. For FY 21-22 the commercial sales will be separated as will penalties and the supplementary charge for greater transparency and better tracking.

Commercial water sales are estimated to total approximately \$320,000 for FY 21-22, which is approximately 12% of water operating revenues and 6% of total revenue. Since the commercial rates were not tracked separately on the FY 20-21 budget a comparison to the prior fiscal year is difficult.

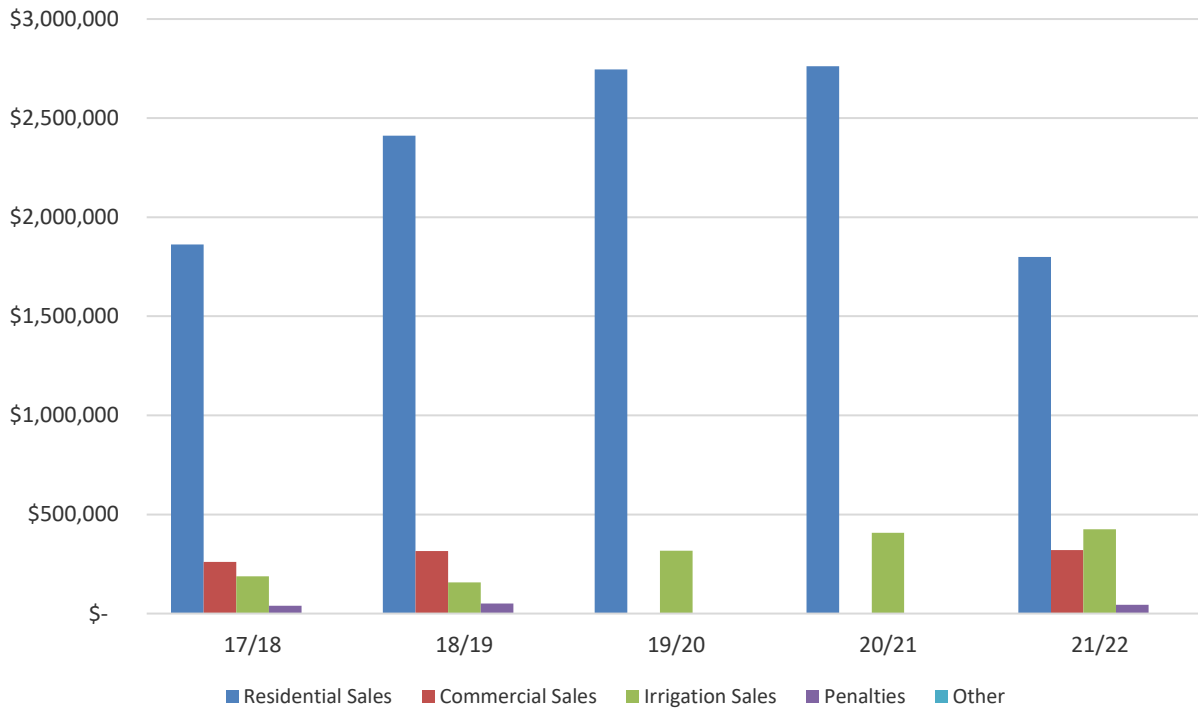
Untreated (irrigation) water sales are estimated to total approximately \$431,747 for FY 20-21, which is 22% of water operating revenues and 8% of total revenue. Since the population of the District is not growing and water rates are not increasing, the projected revenue from irrigation water sales in FY 21-22 is anticipated to be substantially the same as FY 20-21, with a projected revenue of \$425,000, representing 16% of water operating revenue and 7% of total revenue.

The following charts summarize the operating revenues for FY 21-22, and the last four fiscal years.

Water Operating Revenue FY21-22

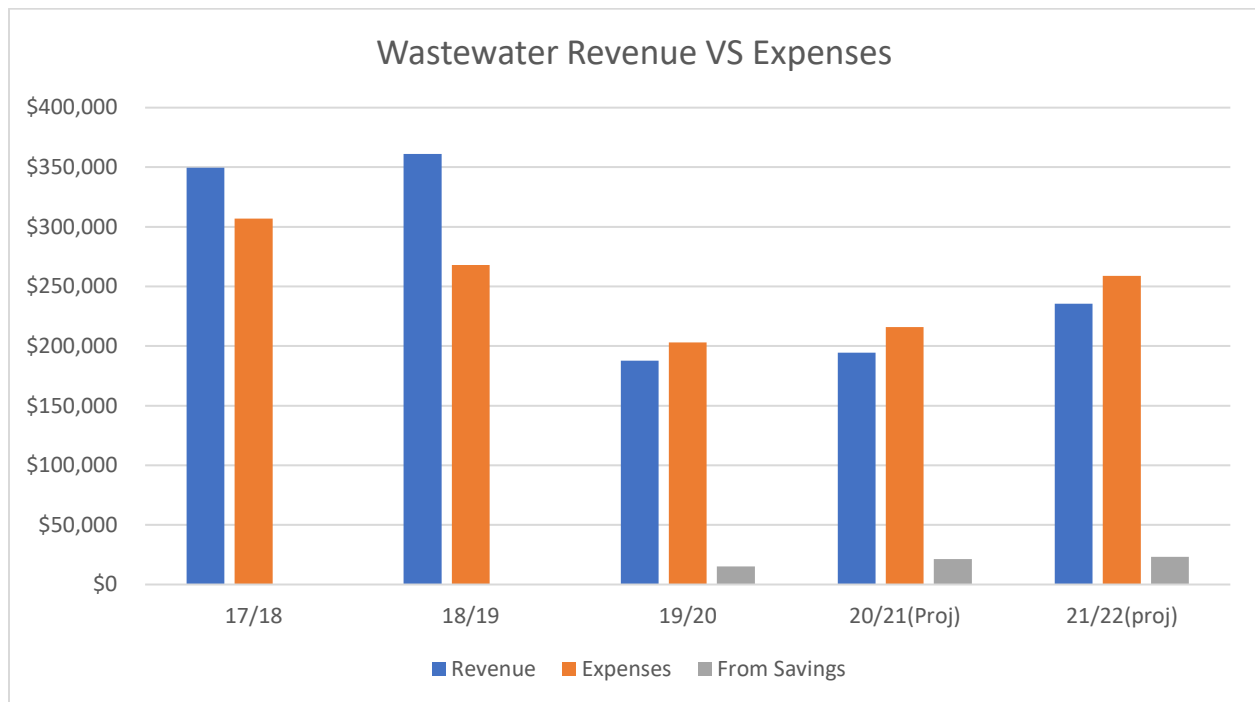


Water Operating



B. Wastewater Charges/Fees

Revenue collected and used for oversight of the Auburn Lake Trails On-Site Wastewater Disposal Zone is estimated to total \$194,437 for FY 20-21, which is roughly 3.6% of the total revenues. This revenue expected to stay about the same for FY 21-22 and the projected revenue is \$235,420. The revenue represents homeowners' bimonthly 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 21-22 and the last four years are summarized below.



C. 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 \$1,999,835 in FY 21-22.

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 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 20-21 is estimated to be \$1,680,722 which is 87% of non-operating revenues, and 30% of total revenue. Based on information obtained from El Dorado County, it is anticipated that property tax revenue will increase modestly for FY 21-22 to \$1,758,035.

Sacramento Municipal Utility District (SMUD)

The District receives payments each year from SMUD in accordance with the 2005 cooperation agreement between El Dorado Water and Power Authority and SMUD. That agreement was reached as a requirement of SMUD's relicensing of the Upper American River Project through the Federal Energy Regulatory Commission (FERC). The estimated payment to the District for FY 20-21 is estimated to be \$108,515, which is roughly 5% of non-operating revenues, and 2% of total revenue. The annual payment is adjusted each year to account for inflation, and the revenue projected for FY 21-22 is \$109,300.

Interest, Leases, Hydroelectric

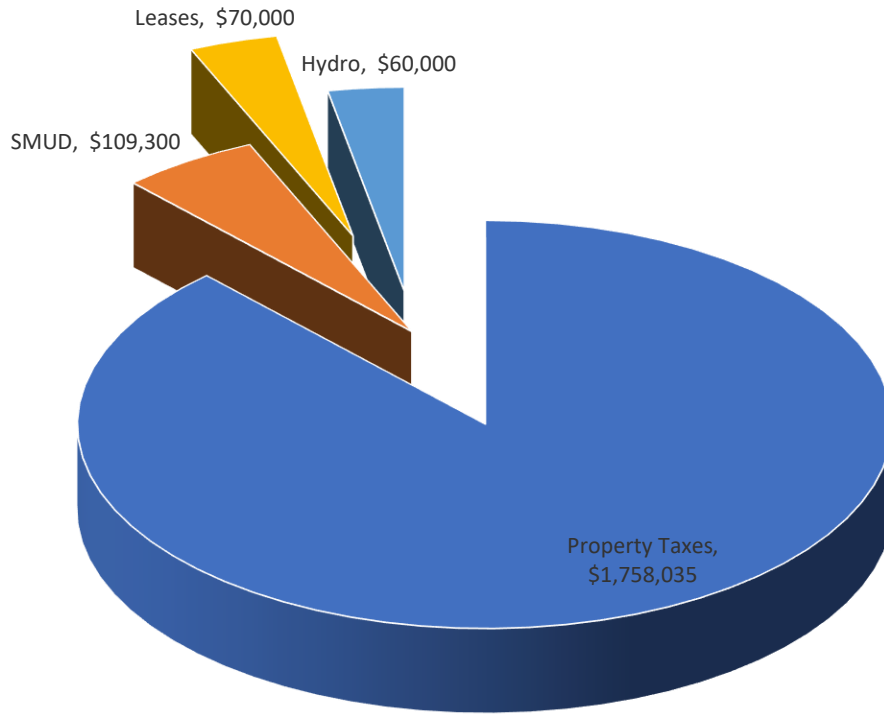
Interest income is earned on all general, restricted and designated funds. Interest income will be minimal due to lower interest rates this year.

The district has leases with several companies that pay to place their communications equipment on district facilities. For FY 19-20 and FY 20-22 Leases and hydro were not tracked separately. For FY 21-22 I am tracking these amounts separately as has been done historically for greater transparency. Lease revenue is estimated to be \$70,000 for FY 21-22, which is roughly 3% of non-operating revenues and 1% of total revenue.

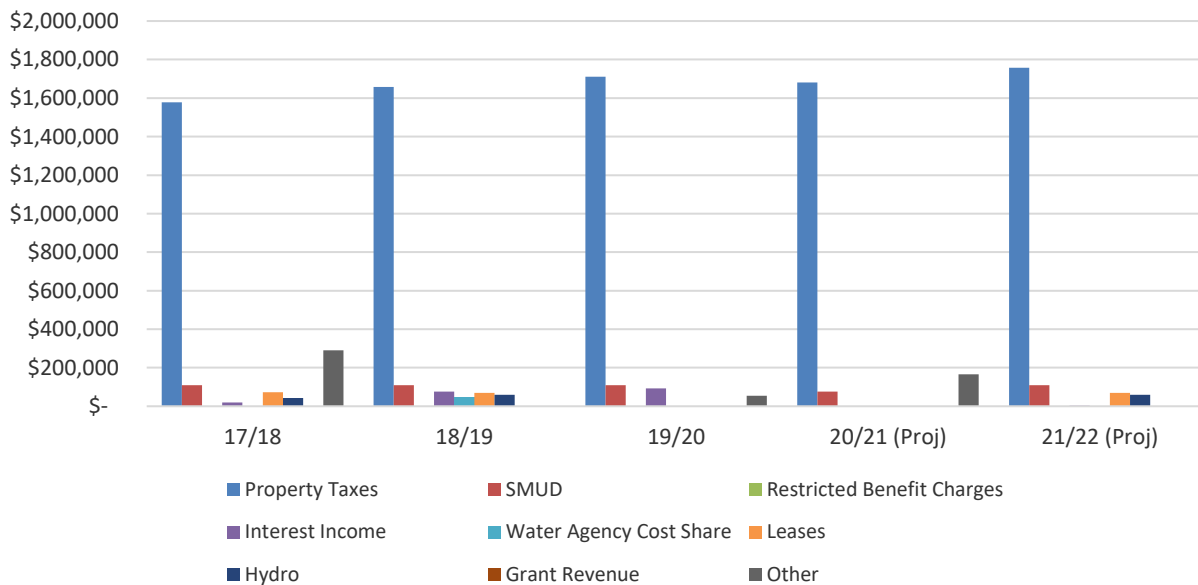
The district also receives hydroelectric royalty payments for the Buckeye and Tunnel Hill facilities. During FY 21-22, the hydroelectric royalty payments are estimated to be \$60,000, which is approximately 3% of non-operating revenues and 1% of total revenue.

The following charts summarize non-operating revenues for FY 21-22 and the last four fiscal years.

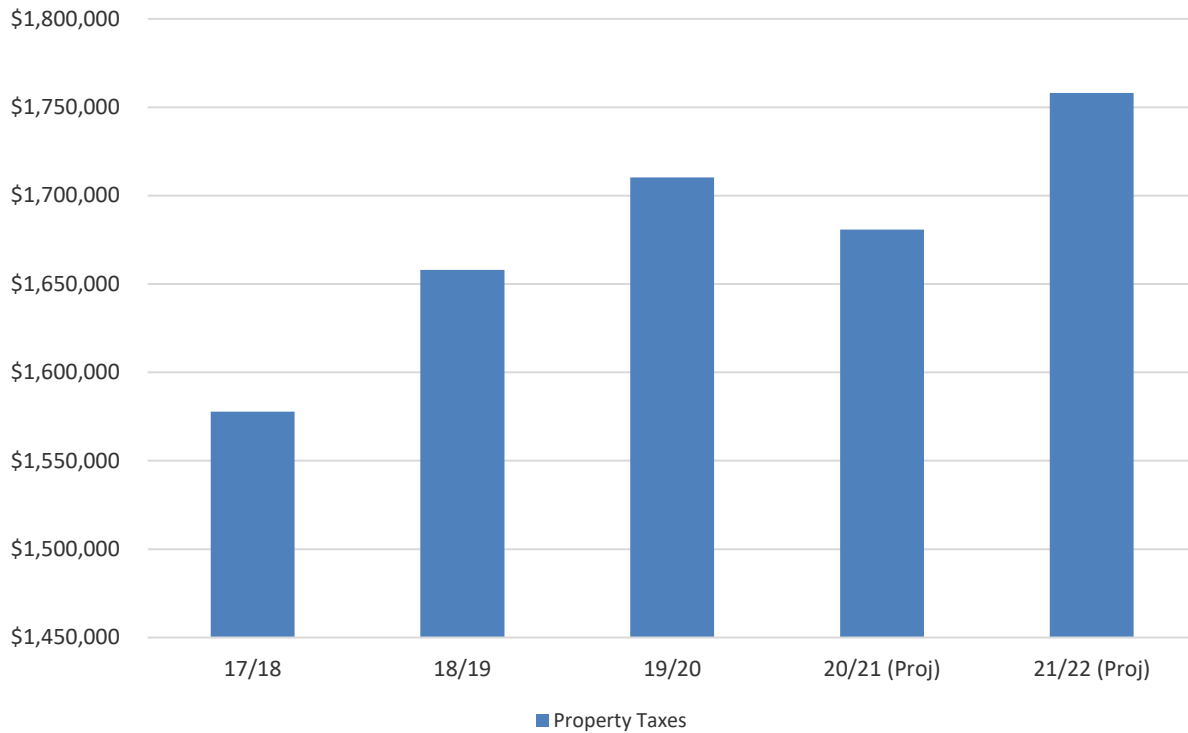
Non Operating Revenues 2021-2022



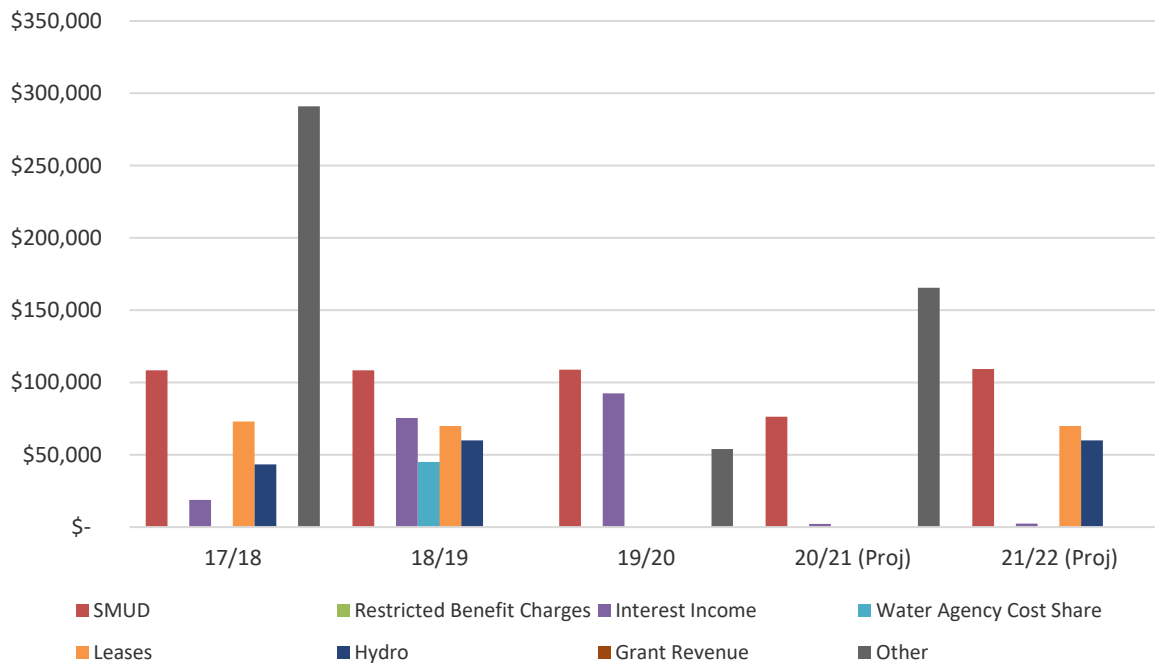
Non Operating Revenue 2021-2022



Non Operating - Property Tax Revenue 2021-2022

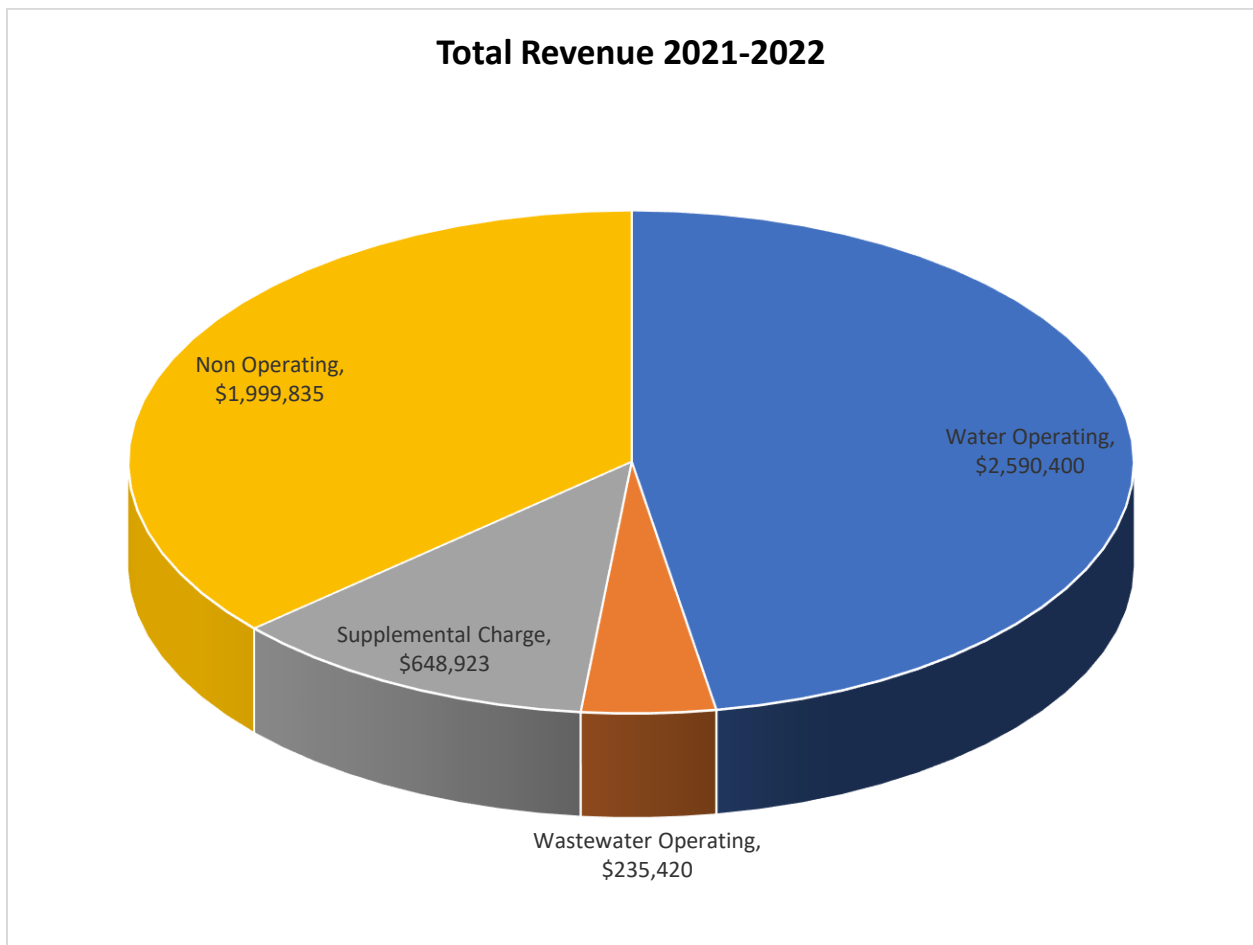


Non Operating - All Others Revenue 2021-2022



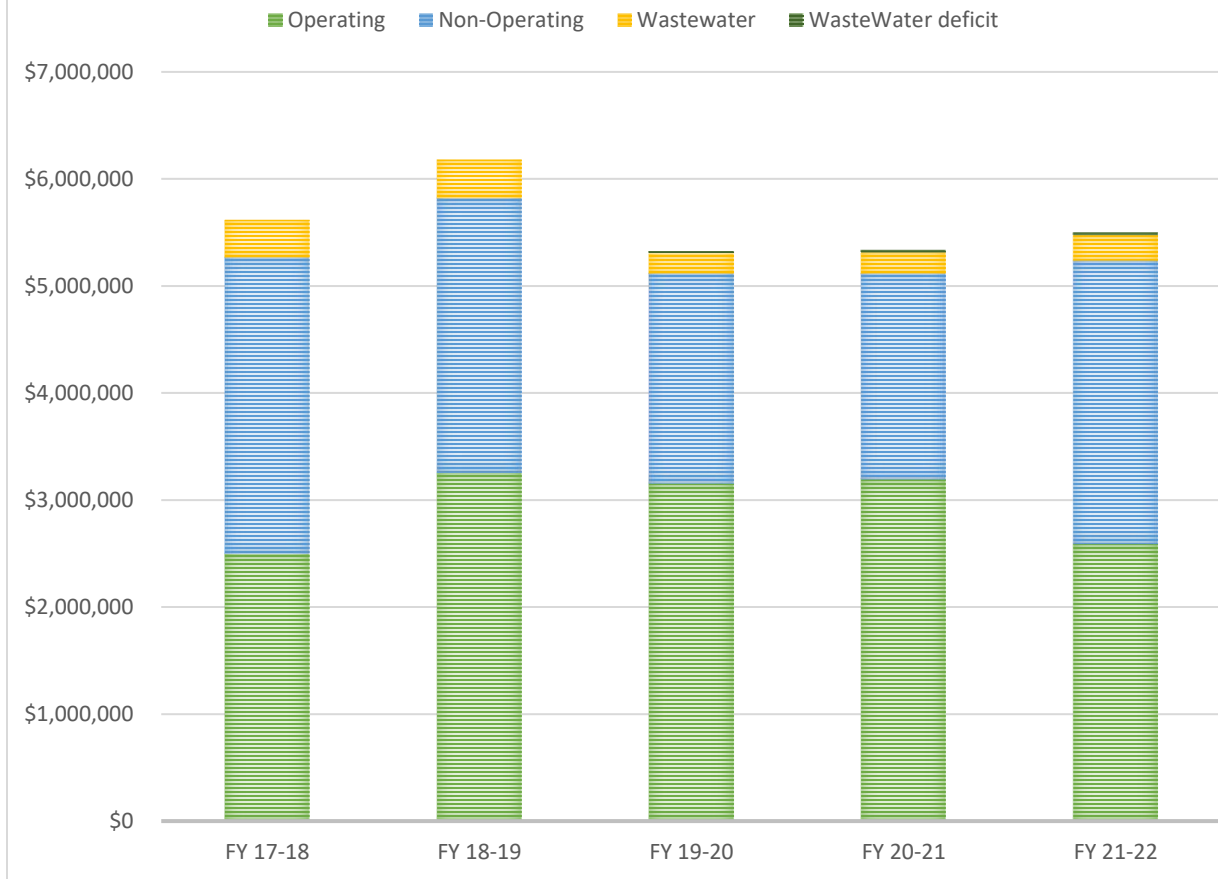
V. Supplemental Charge

In 2015 the District conducted Proposition 218 proceedings and adopted a supplemental monthly charge in the amount of \$15.08 per month on treated water accounts. The Supplemental Charge is for the specific purpose of paying off a loan from the State Revolving Fund that is being used to finance construction of a new water treatment plant to replace the aging plant located in Cool near the Auburn Lake Trails subdivision. The District Board of Directors adopted a resolution stating that the Supplemental Charge “will be held in separate, restricted account, used solely for servicing SWRCB low-interest loan and reserve account.” For this reason, the charge is listed separately in the budget and cannot be used to fund operating expenses. The Supplemental Charge was approved in September 2015 and first began appearing on customers’ bills in February 2017. For FY 21-22, the revenue is estimated to be \$648,923, which is roughly 12% of total revenue.



The last several years of revenue are presented along with the FY17-18 projection in the following chart.

TOTAL REVENUE



| GDPUD REVENUE BUDGET | | | | | | | |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|----------------------|
| Description | FY 16-17 Actual | FY 17-18 Actual | FY 18-19 Actual | FY 19-20 Actual | FY 20-21 Budget | FY 20-21 Projected | FY 21-22 Proposed |
| WATER OPERATING REVENUE | | | | | | | |
| Water Sales | | | | | | | |
| Residential Sales | \$ 1,244,193 | \$ 1,862,227 | \$ 2,411,551 | \$ 2,745,822 | \$ 2,969,850 | \$ 2,761,075 | \$ 1,800,000 |
| Commercial Sales | 177,031 | 260,936 | 315,497 | | | | 320,000 |
| Irrigation Sales | 135,218 | 317,330 | 416,369 | 407,856 | 424,346 | 431,747 | 425,000 |
| Penalties | 39,885 | 46,739 | 50,625 | | | | 45,400 |
| Other (2) | 15,705 | 10,951 | 59,679 | | | | |
| Sub-Total | \$ 1,612,032 | \$ 2,498,183 | \$ 3,253,721 | \$ 3,153,678 | \$ 3,394,196 | \$ 3,192,821 | \$ 2,590,400 |
| NON OPERATING REVENUE | | | | | | | |
| Property Taxes | \$ 1,447,381 | \$ 1,577,792 | \$ 1,657,978 | \$ 1,710,211 | \$ 1,687,194 | \$ 1,680,722 | \$ 1,758,035 |
| SMUD | 108,515 | 108,515 | 108,515 | 108,769 | 163,000 | 76,411 | 109,300 |
| Tax Revenue - Debt Service | | | | | | | |
| Restricted Benefit Charges | 19,103 | | | | | | |
| Interest Income | 5,386 | 18,884 | 75,443 | 92,402 | 76,700 | 2,169 | 2,500 |
| Water Agency Cost Share (3) | | | 45,000 | | - | - | - |
| Leases | 67,893 | 73,023 | 70,000 | | | | 70,000 |
| Hydro | 43,259 | 43,259 | 60,000 | | | | 60,000 |
| Grants (3) | | | | | | | |
| Other (3) | | 291,035 | | 54,006 | 3,866 | 165,452 | |
| Sub-total Non-Operating | \$ 1,691,537 | \$ 2,112,508 | \$ 2,016,936 | \$ 1,965,388 | \$ 1,930,760 | \$ 1,924,754 | \$ 1,999,835 |
| Supplemental Charge (1) | - | \$657,545 | 549,529 | | | | 648,923 |
| Total Water Revenue | 3,303,569 | 5,268,236 | 5,820,186 | 5,119,066 | 5,324,956 | 5,117,576 | 5,239,158 |
| WASTEWATER OPERATING REVENUE | | | | | | | |
| Zone Charges | \$ 311,629 | \$ 311,547 | \$ 313,372 | \$ 165,143 | \$ 188,317 | \$ 187,792 | \$ 188,400 |
| Escrow Fees | 33,600 | 33,600 | 28,000 | | | | 45,000 |
| Septic Design Fees | 1,200 | 1,200 | 3,000 | | | | 1,500 |
| Restricted Benefits Charges | | | | | | | |
| Soil Evaluations/Loans/Repairs | | | | | | | |
| Interest Income | 3,175 | 3,175 | 16,894 | 18,483 | 9,000 | 705 | 520 |
| Other | | | | 4,100 | 3,000 | 5,940 | |
| Total Wastewater Revenue | \$ 349,604 | \$ 349,522 | \$ 361,266 | \$ 187,726 | \$ 200,317 | \$ 194,437 | \$ 235,420 |
| TOTAL REVENUE | \$ 3,653,173 | \$ 5,617,758 | \$ 6,181,452 | \$ 5,306,792 | \$ 5,525,273 | \$ 5,312,013 | \$ 5,474,578 |
| Notes: | | | | | | | |
| (1) - Supplemental Charge revenue can only be used to fund State Revolving Fund Loan | | | | | | | |
| (2) - Other revenue are connection fees | | | | | | | |
| (3) -Grant Revenue and other revenues restricted to capital projects are shown in the Restricted Funds Summary | | | | | | | |

VI. Expenses

A. Operating

Operating expenses are divided into seven departments: 5100 – Source of Supply, 5200 – Transmission & Distribution of Raw Water, 5300 – Water Treatment, 5400 – Transmission & Distribution of Treated Water, 5500 – Customer Service, 5600 – General & Administration, and 6100 – Wastewater (Zone).

Labor costs associated with the different departments have changed this year and are not based upon previous years, but instead are based upon actual labor costs applied to the different departments.

NOTE: The **Chart of Labor Costs** is inserted behind this page.

TITLE?

(Add narrative?)

| | Plan Category | Hourly Pay | | Standby | Def Comp | Payroll Tax | Insurance: | | D/O | PERS Normal | PERS Normal | 5100 | 5100 (Source) | 5200 | 5200 (Dist-UN) | 5300 | 5300 (WTP) | 5400 | 5400 (Dist Tret) | 5500 | 5500 (Cust) | 5600 | 5600 (Admin) | 6700 | 6100 (WW) | |
|--|---------------|-----------------|---------------|--------------|-------------|---------------|-------------------------------|----------------|--------------|-------------|---------------|------------------|---------------|---------------|----------------|---------------|---------------|---------------|------------------|---------|-------------|----------|--------------|----------|-----------|----------------|
| | | Rate | Overtime | | | | Health, Life & Other Premiums | Worker's Comp. | | | | | | | | | | | | | | | | | | Worker's Comp. |
| General Manager | Classic | \$ 74.52 | \$ - | \$ - | \$ 7,750.08 | \$ 15,500.16 | \$ 908.00 | 0.86% | \$ 0.64 | | 7.59% | \$ 5.66 | 5% | \$ 3.73 | 5% | \$ 3.73 | 5% | \$ 3.73 | 5% | \$ 3.73 | 5% | \$ 3.73 | 68% | \$ 50.67 | 7% | \$ 5.22 |
| Office Manager (\$39) | PEPRA | \$ 39.00 | \$ - | \$ - | \$ - | \$ 8,112.00 | \$ 3,163.71 | 0.86% | \$ 0.34 | | 7.73% | \$ 3.02 | 10% | \$ 3.90 | 10% | \$ 3.90 | 5% | \$ 1.95 | 10% | \$ 3.90 | 50% | \$ 19.50 | 10% | \$ 3.90 | 5% | \$ 1.95 |
| Engineering Manager (Vacant)(\$45) | PEPRA | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.86% | \$ - | | 0.00% | \$ - | 0% | \$ - | \$ - | \$ - | 0% | \$ - | \$ - | \$ - | \$ - | \$ - | 0% | \$ - | 0% | \$ - |
| HR/Payroll/IT Specialist | Tier II | \$ 40.23 | \$ - | \$ - | \$ - | \$ 8,368.10 | \$ 2,451.16 | 0.86% | \$ 0.35 | | 13.35% | \$ 5.37 | 0% | \$ - | \$ - | \$ - | 0% | \$ - | \$ - | \$ - | \$ - | 100% | \$ 40.23 | 0% | \$ - | |
| Management Analyst (Vacant)(\$41.08) | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% | \$ - | | 0.00% | \$ - | 0% | \$ - | \$ - | \$ - | 0% | \$ - | \$ - | \$ - | \$ - | \$ - | 0% | \$ - | 0% | \$ - |
| Operations Manager | Classic | \$ 65.17 | \$ - | \$ - | \$ - | \$ 13,555.26 | \$ 1,821.00 | 0.86% | \$ 0.56 | | 15.02% | \$ 9.79 | 18% | \$ 11.73 | 20% | \$ 13.03 | 20% | \$ 13.03 | 14% | \$ 9.12 | \$ - | 25% | \$ 16.29 | 3% | \$ 1.96 | |
| Field Superintendant | Tier II | \$ 49.33 | \$ 8,361.99 | \$ - | \$ - | \$ 10,261.32 | \$ 1,821.16 | 4.5% | \$ 2.22 | | 13.35% | \$ 6.59 | \$ - | 10% | \$ 4.93 | 10% | \$ 4.93 | 72% | \$ 35.52 | 8% | \$ 3.95 | \$ - | \$ - | \$ - | \$ - | |
| Water Treatment Plant Operator III | Tier II | \$ 41.92 | \$ 14,589.03 | \$ 5,236.67 | \$ - | \$ 8,719.88 | \$ 1,759.79 | 4.5% | \$ 1.89 | | 13.35% | \$ 5.60 | \$ - | \$ - | 100% | \$ 41.92 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0% | \$ - | |
| Water Treatment Plant Operator II (Vacant) (\$23.98) | PEPRA | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.0% | \$ - | | 0.00% | \$ - | 0% | \$ - | \$ - | \$ - | 0% | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Wastewater Technician II | PEPRA | \$ 26.50 | \$ 993.75 | \$ - | \$ - | \$ 5,512.00 | \$ 1,752.50 | 4.5% | \$ 1.20 | | 7.59% | \$ 2.01 | 0% | \$ - | \$ - | \$ - | 5% | \$ 1.33 | 5% | \$ 1.33 | \$ - | \$ - | 90% | \$ 23.85 | \$ - | |
| Distribution Operator I | PEPRA | \$ 25.01 | \$ 4,877.28 | \$ 3,927.50 | \$ - | \$ 5,202.44 | \$ 940.77 | 4.5% | \$ 1.13 | | 13.35% | \$ 3.34 | \$ - | \$ - | \$ - | \$ - | 90% | \$ 22.51 | \$ - | 10% | \$ 2.50 | \$ - | \$ - | \$ - | \$ - | |
| Water Resources Manager | PEPRA | \$ 49.79 | \$ - | \$ - | \$ - | \$ 10,357.26 | \$ 2,369.60 | 0.9% | \$ 0.43 | | 7.59% | \$ 3.78 | 15% | \$ 7.47 | 15% | \$ 7.47 | 10% | \$ 4.98 | 10% | \$ 4.98 | \$ - | 25% | \$ 12.45 | 25% | \$ 12.45 | |
| Distribution Operator II | PEPRA | \$ 30.68 | \$ 4,601.74 | \$ 3,927.50 | \$ - | \$ 6,381.08 | \$ 908.33 | 4.5% | \$ 1.38 | | 7.59% | \$ 2.33 | 0% | \$ - | \$ - | \$ - | 90% | \$ 27.61 | \$ - | 10% | \$ 3.07 | \$ - | \$ - | \$ - | \$ - | |
| Distribution Operator II | Tier II | \$ 36.54 | \$ 7,892.91 | \$ 3,927.50 | \$ - | \$ 7,600.58 | \$ 1,765.08 | 4.5% | \$ 1.65 | | 13.35% | \$ 4.88 | \$ - | \$ - | \$ - | \$ - | 90% | \$ 32.89 | \$ - | 10% | \$ 3.65 | 0% | \$ - | \$ - | \$ - | |
| Water Treatment Plant Operator Lead | Tier II | \$ 46.13 | \$ 8,302.50 | \$ 3,927.50 | \$ - | \$ 9,594.00 | \$ 2,422.81 | 4.5% | \$ 2.08 | | 13.35% | \$ 6.16 | \$ - | 100% | \$ 46.13 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 10.00 | 0% | \$ - | \$ - | |
| Distribution Operator I | PEPRA | \$ 28.95 | \$ 6,253.63 | \$ 5,236.67 | \$ - | \$ 6,022.01 | \$ 924.15 | 4.5% | \$ 1.31 | | 7.59% | \$ 2.20 | \$ - | \$ - | 0% | \$ - | 90% | \$ 26.06 | \$ - | 10% | \$ 2.90 | 0% | \$ - | \$ - | \$ - | |
| Administrative Aide I | PEPRA | \$ 20.61 | \$ 92.76 | \$ - | \$ - | \$ 4,287.45 | \$ 924.00 | 0.86% | \$ 0.18 | | 7.59% | \$ 1.56 | \$ - | \$ - | \$ - | \$ - | \$ - | 60% | \$ 12.37 | 30% | \$ 6.18 | 10% | \$ 2.06 | \$ - | \$ - | |
| Administrative Aide I | PEPRA | \$ 20.61 | \$ 92.76 | \$ - | \$ - | \$ 4,287.45 | \$ 924.15 | 0.86% | \$ 0.18 | | 7.59% | \$ 1.56 | \$ - | \$ - | \$ - | \$ - | \$ - | 60% | \$ 12.37 | 30% | \$ 6.18 | 10% | \$ 2.06 | \$ - | \$ - | |
| Administrative Aide II | PEPRA | \$ 22.88 | \$ 514.85 | \$ - | \$ - | \$ 4,759.51 | \$ 933.66 | 0.86% | \$ 0.20 | | 7.59% | \$ 1.74 | \$ - | \$ - | \$ - | \$ - | \$ - | 60% | \$ 13.73 | 40% | \$ 9.15 | 0% | \$ - | \$ - | \$ - | |
| Maintenance Worker I | PEPRA | \$ 25.21 | \$ 5,294.10 | \$ 5,236.67 | \$ - | \$ 5,243.68 | \$ 908.71 | 4.5% | \$ 1.14 | | 7.59% | \$ 1.91 | 100% | \$ 25.21 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0% | \$ - | 0% | \$ - | \$ - | |
| Canal Operator I | PEPRA | \$ 26.50 | \$ 8,347.50 | \$ 6,630.00 | \$ - | \$ 5,512.00 | \$ 2,368.00 | 7.3% | \$ 1.93 | | 7.59% | \$ 2.01 | 100% | \$ 26.50 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Canal Operator I | PEPRA | \$ 25.39 | \$ 7,998.42 | \$ 6,630.00 | \$ - | \$ 5,281.50 | \$ 2,439.32 | 7.3% | \$ 1.85 | | 7.59% | \$ 1.93 | \$ - | 100% | \$ 25.39 | \$ - | 0% | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Maintenance Worker I | PEPRA | \$ 23.74 | \$ 2,492.77 | \$ - | \$ - | \$ 4,938.07 | \$ 908.79 | 4.5% | \$ 1.07 | | 7.59% | \$ 1.80 | \$ - | 100% | \$ 23.74 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Maintenance Worker I | PEPRA | \$ 20.92 | \$ 1,255.37 | \$ - | \$ - | \$ 4,351.95 | \$ 923.10 | 4.5% | \$ 0.94 | | 7.59% | \$ 1.59 | \$ - | 100% | \$ 20.92 | \$ - | \$ - | \$ - | \$ - | \$ - | 0% | \$ - | 0% | \$ - | \$ - | |
| Maintenance Worker I | PEPRA | \$ 20.84 | \$ 562.59 | \$ - | \$ - | \$ 4,334.00 | \$ 1,744.00 | 4.5% | \$ 0.94 | | 7.59% | \$ 1.58 | \$ - | 100% | \$ 20.84 | \$ - | \$ - | \$ - | \$ - | \$ - | 0% | \$ - | 0% | \$ - | \$ - | |
| Canal Operator I | Tier II | \$ 31.26 | \$ 7,503.00 | \$ 6,630.00 | \$ - | \$ 6,502.60 | \$ 2,366.00 | 7.3% | \$ 2.28 | | 13.35% | \$ 4.17 | \$ - | 100% | \$ 31.26 | \$ - | 0% | \$ - | \$ - | \$ - | 0% | \$ - | 0% | \$ - | \$ - | |
| Distribution Operator II | Tier II | \$ 36.49 | \$ 13,902.69 | \$ 5,236.67 | \$ - | \$ 7,589.92 | \$ 2,400.00 | 4.5% | \$ 1.65 | | 13.35% | \$ 4.87 | \$ - | \$ - | 10% | \$ 3.65 | 90% | \$ 32.84 | \$ - | 0% | \$ - | \$ - | \$ - | \$ - | \$ - | |
| | | | | | | | \$ 39,847.79 | | | | | | | | | | | | | | | | | | | |
| Subtotal | | \$ 828.24 | \$ 103,929.63 | \$ 56,546.68 | \$ 7,750.08 | \$ 172,274.20 | \$ 478,173.48 | | \$ 27.51 | \$ - | \$ 85.44 | Wages | \$ 163,354.22 | \$ 322,850.89 | \$ 250,263.88 | \$ 416,998.38 | \$ 139,281.63 | \$ 347,744.23 | \$ 103,048.73 | | | | | | | |
| | | \$ 1,722,741.97 | | | | | | | \$ 57,218.76 | | \$ 177,714.03 | Overtime | \$ 13,641.60 | \$ 20,648.35 | \$ 25,118.00 | \$ 39,845.74 | \$ - | \$ 2,624.15 | \$ 912.93 | | | | | | | |
| | | | | | | | | | | | | Standby | \$ 11,866.67 | \$ 13,260.00 | \$ 9,687.84 | \$ 20,030.26 | \$ - | \$ 1,701.92 | \$ - | | | | | | | |
| | | | | | | | | | | | | PERS | \$ 14,222.98 | \$ 30,866.76 | \$ 32,592.13 | \$ 47,898.98 | \$ 11,101.91 | \$ 35,678.75 | \$ 8,129.30 | | | | | | | |
| | | | | | | | | | | | | Payroll Tax | \$ 14,865.23 | \$ 29,379.43 | \$ 22,774.01 | \$ 37,946.85 | \$ 12,674.63 | \$ 31,644.73 | \$ 9,377.43 | | | | | | | |
| | | | | | | | | | | | | Insurance Health | \$ 51,860.41 | \$ 115,736.84 | \$ 64,913.54 | \$ 101,964.34 | \$ 42,355.91 | \$ 69,772.36 | \$ 31,570.09 | | | | | | | |
| | | | | | | | | | | | | Insurance WC | \$ 6,857.49 | \$ 15,689.21 | \$ 9,488.41 | \$ 17,156.95 | \$ 1,598.05 | \$ 4,669.82 | \$ 2,696.91 | | | | | | | |
| | | | | | | | | | | | | Def Comp | \$ 740.00 | \$ 1,460.00 | \$ 1,130.00 | \$ 1,880.00 | \$ 630.00 | \$ 1,570.00 | \$ 470.00 | | | | | | | |

(Footnotes requested by Finance Committee?)

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 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 (FUNDS 10,12 DEPARTMENT 5100) BUDGET | | | | | | | | | | |
|---|----------------------------------|--------------------|--------------------|--------------------|------------|--------------------|--------------------|-----------------------|----------------------|---------------------|
| Account | Description | FY 16-17 Actual | FY 17-18 Actual | FY 18-19 Actual | Account | FY 19-20 Actual | FY 20-21 Budget | FY 20-21 Projected | FY 21-22 Proposed | % Increase 21-22 |
| 5010 | Labor | \$ 89,803 | \$ 135,151 | \$ 114,161 | 50100 | \$ 102,911 | \$ 147,963 | \$ 93,052 | \$ 163,354 | 10% |
| 5019 | Overtime | 5,902 | 9,404 | 12,524 | 50102 | 14,226 | 10,000 | 9,840 | 13,642 | 36% |
| 5017 | Standby | 6,890 | 6,250 | 10,740 | 50103 | 8,210 | 6,630 | 5,127 | 11,867 | 79% |
| 5011 | Temporary Labor (not on payroll) | 7,490 | - | 2,554 | 50101 | - | - | - | - | - |
| 5013 | PERS Unfunded Accrued Liability | 33,170 | 83,821 | 19,190 | 50401 | 10,855 | 10,506 | 10,892 | 11,926 | 14% |
| 5014 | PERS | 8,201 | 12,689 | 12,206 | 50400 | 11,010 | 14,056 | 9,971 | 14,223 | 1% |
| 5015 | Deferred Compensation | - | - | - | 50403 | - | - | - | 740 | - |
| 5016 | Payroll Taxes | 8,276 | 11,248 | 10,464 | 50200 | 9,816 | 14,796 | 8,340 | 14,865 | 0% |
| 5018/71 | Insurance: Health, Life, etc | 28,261 | 39,195 | 49,757 | 50300 | 32,763 | 54,416 | 35,326 | 51,860 | -5% |
| 5020 | Insurance: Worker's Comp. | 7,537 | 5,905 | 4,232 | 50302 | 6,431 | 4,954 | 4,865 | 6,857 | 38% |
| 5024 | Insurance: D/O | - | - | - | 50402 | - | - | - | - | - |
| <i>Subtotal Personnel Related</i> | | <i>\$ 195,530</i> | <i>\$ 303,663</i> | <i>\$ 235,828</i> | | <i>\$ 196,222</i> | <i>\$ 263,321</i> | <i>\$ 177,413</i> | <i>\$ 289,335</i> | <i>10%</i> |
| 5027 | Audit | - | - | - | 51303 | - | - | - | - | - |
| 5028 | Engineering Studies | 30,633 | - | - | Unassigned | - | - | - | - | - |
| 5030 | Building Maintenance | 107 | - | - | 51202 | - | - | - | - | - |
| 5034 | Insurance: General | 4,146 | 6,658 | - | 51301 | - | - | - | - | - |
| 5036 | Legal--General | - | - | - | 51302 | - | - | - | - | - |
| 5038 | Materials and Supplies | 5,837 | 10,508 | 6,781 | 51100 | 6,081 | 39,130 | 10,252 | 10,765 | -72% |
| 5039 | Rental/Durable | (3,627) | 2,050 | 6,314 | 51101 | 2,284 | - | 327 | 344 | - |
| 5040 | Office Supplies | 14 | 567 | - | 51102 | - | - | 283 | 297 | - |
| 5041 | Staff Development | 200 | - | - | 52100 | - | 1,500 | - | - | -100% |
| 5042 | Travel--Conference | - | - | - | 52101 | - | - | - | - | - |
| 5044 | Utilities | 2,729 | 3,995 | 4,230 | 52102 | 4,755 | 9,557 | 10,204 | 10,715 | 12% |
| 5046 | Vehicle & Equipment Maintenance | 3,398 | 3,595 | 4,517 | 51200 | 9,128 | 8,000 | 4,412 | 4,632 | -42% |
| 5048 | Vehicle Operations | 4,150 | 6,236 | 6,839 | 51201 | 6,509 | 8,000 | 5,412 | 5,683 | -29% |
| 5060 | Bank Fees & Payroll Services | - | - | - | 52103 | - | - | - | - | - |
| 12-5068 | Retiree Health Premium | - | - | - | 50104 | - | - | - | - | - |
| 5070 | Director Stipends | - | - | - | 50105 | - | - | - | - | - |
| 5076 | Building Maintenance | - | - | - | 51202 | - | - | - | - | - |
| 5080 | Outside Service/Consultants | 19,593 | 87,406 | 32,713 | 51300 | 10,350 | 43,000 | 35,580 | 37,359 | -13% |
| 5084 | Govt. Reg./Lab Fees | 43,296 | 36,453 | 55,246 | 52105 | 60,762 | 73,500 | 133,900 | 60,000 | -18% |
| 5090 | Other: Cost of recruitment etc. | - | - | - | 51101 | - | - | - | - | - |
| 5090 | Other: County Tax Admin. Fees | - | 17,900 | - | 52104 | - | - | - | - | - |
| 5089 | Other: Memberships | - | 310 | - | 52108 | 775 | 616 | 372 | 391 | -37% |
| 5091 | Other: Elections | - | - | - | 52106 | - | - | - | - | - |
| <i>Subtotal Services</i> | | <i>\$ 110,476</i> | <i>\$ 175,678</i> | <i>\$ 116,640</i> | | <i>\$ 100,644</i> | <i>\$ 183,303</i> | <i>\$ 200,743</i> | <i>\$ 130,184</i> | <i>-29%</i> |
| Grand Total 10-5100 | | \$ 306,006 | \$ 479,341 | \$ 352,468 | | \$ 296,866 | \$ 446,624 | \$ 378,156 | \$ 419,519 | -6% |

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.

| TRANSMISSION & DISTRIBUTION RAW WATER (FUNDS 10,12 DEPARTMENT 5200) BUDGET | | | | | | | | | | |
|--|----------------------------------|--------------------|--------------------|--------------------|------------|--------------------|--------------------|-----------------------|----------------------|---------------------|
| Account | Description | FY 16-17 Actual | FY 17-18 Actual | FY 18-19 Actual | Account | FY 19-20 Actual | FY 20-21 Budget | FY 20-21 Projected | FY 21-22 Proposed | % Increase 21-22 |
| 5010 | Labor | 247,107 | \$ 254,422 | \$ 275,371 | 50100 | \$ 273,837 | \$ 277,997 | \$ 266,890 | \$322,851 | 16% |
| 5019 | Overtime | 21,967 | 22,228 | 22,906 | 50102 | 28,996 | 23,000 | 22,712 | 20,648 | -10% |
| 5017 | Standby | 14,390 | 11,680 | 13,780 | 50103 | 15,110 | 13,260 | 10,320 | 13,260 | 0% |
| 5011 | Temporary Labor (not on payroll) | 25,051 | 19,334 | 3,580 | 50101 | 1,656 | | 1,039 | 1,065 | |
| 5013 | PERS Unfunded Accrued Liability | 40,439 | 167,911 | 155,583 | 50401 | 211,683 | 186,821 | 195,873 | 214,481 | 15% |
| 5014 | PERS | 25,078 | 24,165 | 26,952 | 50400 | 28,846 | 26,409 | 24,289 | 30,867 | 17% |
| 5015 | Deferred Compensation | - | - | - | 50403 | | | - | 1,460 | |
| 5016 | Payroll Taxes | 22,654 | 22,202 | 22,937 | 50200 | 25,398 | 27,800 | 13,920 | 29,379 | 6% |
| 5018/71 | Insurance: Health, Life, etc | 76,683 | 85,146 | 106,715 | 50300 | 90,420 | 102,950 | 90,676 | 115,737 | 12% |
| 5020 | Insurance: Worker's Comp. | 20,578 | 16,784 | 13,140 | 50302 | 13,508 | 9,307 | 8,764 | 15,689 | 69% |
| 5024 | Insurance: D/O | - | - | - | Unassigned | | | - | - | |
| <i>Subtotal Personnel Related</i> | | <i>\$ 493,947</i> | <i>\$ 623,872</i> | <i>\$ 640,964</i> | | <i>\$ 689,454</i> | <i>\$ 667,544</i> | <i>\$ 634,483</i> | <i>\$ 765,437</i> | <i>15%</i> |
| 5027 | Audit | - | - | - | 51303 | | | \$ - | - | |
| 5028 | Engineering Studies | - | - | - | Unassigned | | | - | - | |
| 5030 | Building Maintenance | - | - | - | 51202 | | | - | - | |
| 5034 | Insurance: General | 17,010 | 16,139 | | 51301 | | | - | - | |
| 5036 | Legal--General | | | | 51302 | | | - | - | |
| 5038 | Materials and Supplies | 15,772 | 22,561 | 17,084 | 51100 | 17,380 | 100,500 | 79,106 | 18,000 | -82% |
| 5039 | Rental/Durable | 8,577 | 3,859 | 2,161 | 51101 | 657 | | 26,879 | 2,000 | |
| 5040 | Office Supplies | 344 | 722 | - | 51102 | | 100 | - | - | -100% |
| 5041 | Staff Development | 600 | 50 | - | 52100 | | 1,500 | 140 | 147 | -90% |
| 5042 | Travel--Conference | - | - | - | 52101 | | | - | - | |
| 5044 | Utilities | 337 | 1,417 | 1,175 | 52102 | 1,284 | 1,557 | 1,273 | 1,337 | -14% |
| 5046 | Vehicle & Equipment Maintenance | 13,930 | 9,277 | 10,246 | 51200 | 8,415 | 10,000 | 5,859 | 6,152 | -38% |
| 5048 | Vehicle Operations | 13,607 | 15,117 | 17,521 | 51201 | 14,622 | 15,500 | 11,495 | 12,070 | -22% |
| 5060 | Bank Fees & Payroll Services | - | - | - | 52103 | | | - | - | |
| 12-5068 | Retiree Health Premium | - | - | - | 50104 | | | - | - | |
| 5070 | Director Stipends | - | - | - | 50105 | | | - | - | |
| 5076 | Building Maintenance | - | - | - | 51202 | | | - | - | |
| 5080 | Outside Service/Consultants | 1,816 | 1,159 | | 51300 | 2,500 | 5,700 | 2,242 | 2,354 | -59% |
| 5084 | Govt. Reg./Lab Fees | 170 | 118 | | 52105 | 148 | | 113 | 119 | |
| 5090 | Other: Cost of recruitment etc. | 857 | - | | 51101 | | | - | - | |
| 5090 | Other: County Tax Admin. Fees | - | 240 | | 52104 | | | - | - | |
| 5089 | Other: Memberships | - | - | - | 52108 | 108 | 890.00 | 372 | 391 | -56% |
| 5091 | Other: Elections | - | - | - | 52106 | | | - | - | |
| <i>Subtotal Services</i> | | <i>\$ 73,020</i> | <i>\$ 70,659</i> | <i>\$ 48,187</i> | | <i>\$ 45,114</i> | <i>\$ 135,747</i> | <i>\$ 127,479</i> | <i>\$ 42,569</i> | <i>-69%</i> |
| Grand Total 10-5200 | | \$ 566,967 | \$ 694,531 | \$ 689,151 | | \$ 734,568 | \$ 803,291 | \$761,962 | \$808,006 | 1% |

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 (FUNDS 10,12 DEPARTMENT 5300) BUDGET | | | | | | | | | | |
|--|----------------------------------|--------------------|--------------------|--------------------|------------|--------------------|--------------------|-----------------------|----------------------|---------------------|
| Account | Description | FY 16-17 Actual | FY 17-18 Actual | FY 18-19 Actual | Account | FY 19-20 Actual | FY 20-21 Budget | FY 20-21 Projected | FY 21-22 Proposed | % Increase 21-22 |
| 5010 | Labor | \$ 121,849 | \$ 138,048 | \$ 166,600 | 50100 | \$ 204,928 | \$ 220,182 | \$ 179,652 | \$ 250,264 | 14% |
| 5019 | Overtime | 22,796 | 16,735 | 23,397 | 50102 | 35,001 | 30,000 | 30,471 | 25,118 | -16% |
| 5017 | Standby | 16,672 | 15,470 | 15,710 | 50103 | 15,960 | 15,710 | 14,531 | 9,688 | -38% |
| 5011 | Temporary Labor (not on payroll) | 517 | - | - | 50101 | - | - | - | - | - |
| 5013 | PERS Unfunded Accrued Liability | 49,291 | 17,105 | 28,508 | 50401 | 54,277 | 49,759 | 18,691 | 20,466 | -59% |
| 5014 | PERS | 13,428 | 14,280 | 19,924 | 50400 | 21,897 | 20,917 | 20,948 | 32,592 | 56% |
| 5015 | Deferred Compensation | - | - | - | 50403 | - | - | - | 1,130 | - |
| 5016 | Payroll Taxes | 13,325 | 14,922 | 17,861 | 50200 | 18,776 | 22,018 | 16,936 | 22,774 | 3% |
| 5018/71 | Insurance: Health, Life, etc | 45,404 | 54,245 | 74,719 | 50300 | 65,096 | 59,422 | 70,320 | 64,914 | 9% |
| 5020 | Insurance: Worker's Comp. | 4,818 | 5,461 | 5,059 | 50302 | 5,670 | 7,372 | 5,037 | 9,488 | 29% |
| 5024 | Insurance: D/O | - | - | - | Unassigned | - | - | - | - | - |
| <i>Subtotal Personnel Related</i> | | \$ 288,100 | \$ 276,266 | \$ 351,778 | | \$ 421,605 | \$ 425,380 | \$ 356,585 | \$ 436,434 | 3% |
| 5027 | Audit | - | - | - | 51303 | - | - | - | - | - |
| 5028 | Engineering Studies | 760 | - | - | Unassigned | - | - | - | - | - |
| 5030 | Building Maintenance | - | - | - | 51202 | - | 2,000 | 289 | - | -100% |
| 5034 | Insurance: General | 10,735 | 8,844 | - | 51301 | - | - | - | - | - |
| 5036 | Legal--General | - | - | - | 51302 | - | - | - | - | - |
| 5038 | Materials and Supplies | 63,286 | 62,536 | 72,613 | 51100 | 73,291 | 71,080 | 80,591 | 72,000 | 1% |
| 5039 | Rental/Durable | 2,985 | - | 5,640 | 51101 | 5,161 | - | 1,186 | 1,245 | - |
| 5040 | Office Supplies | 183 | - | - | 51102 | - | 300 | - | - | -100% |
| 5041 | Staff Development | - | 250 | 250 | 52100 | 912 | 1,500 | 2,325 | 2,441 | 63% |
| 5042 | Travel--Conference | - | - | - | 52101 | - | - | - | - | - |
| 5044 | Utilities | 149,812 | 160,724 | 199,026 | 52102 | 205,552 | 178,444 | 204,121 | 214,327 | 20% |
| 5046 | Vehicle & Equipment Maintenance | 5,937 | 1,244 | 4,278 | 51200 | 7,664 | 9,500 | 5,985 | 6,284 | -34% |
| 5048 | Vehicle Operations | 4,943 | 5,457 | 6,740 | 51201 | 11,802 | 15,000 | 8,080 | 8,484 | -43% |
| 5060 | Bank Fees & Payroll Services | - | - | - | 52103 | - | - | - | - | - |
| 12-5068 | Retiree Health Premium | - | - | - | 50104 | - | - | - | - | - |
| 5070 | Director Stipends | - | - | - | 50105 | - | - | - | - | - |
| 5076 | Building Maintenance | - | - | - | 51202 | - | - | - | - | - |
| 5080 | Outside Service/Consultants | 8,618 | 60,577 | - | 51300 | 8,519 | 2,500 | 8,207 | 8,617 | 245% |
| 5084 | Govt. Reg./Lab Fees | 58,677 | 27,547 | 32,388 | 52105 | 52,540 | 43,300 | 25,058 | 26,311 | -39% |
| 5090 | Other: Cost of recruitment etc. | - | - | - | 51101 | - | 10,000 | - | - | -100% |
| 5090 | Other: County Tax Admin. Fees | 81 | - | - | 52104 | - | - | - | - | - |
| 5089 | Other: Memberships | - | 310 | - | 52108 | 775 | 890 | 372 | 391 | -56% |
| 5091 | Other: Elections | - | - | - | 52106 | - | - | - | - | - |
| <i>Subtotal Services</i> | | \$ 306,017 | \$ 327,489 | \$ 320,935 | | \$ 366,216 | \$ 334,514 | \$ 336,214 | \$ 340,101 | 2% |
| Grand Total 10-5300 | | \$ 594,117 | \$ 603,755 | \$ 672,713 | | \$ 787,821 | \$ 759,894 | \$ 692,799 | \$ 776,534 | 2% |

5500 – Customer Service

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

| CUSTOMER SERVICE (FUNDS 10,12 DEPARTMENT 5500) BUDGET | | | | | | | | | | |
|---|----------------------------------|--------------------|--------------------|--------------------|------------|--------------------|--------------------|-----------------------|----------------------|---------------------|
| Account | Description | FY 16-17 Actual | FY 17-18 Actual | FY 18-19 Actual | Account | FY 19-20 Actual | FY 20-21 Budget | FY 20-21 Projected | FY 21-22 Proposed | % Increase 21-22 |
| 5010 | Labor | \$ 93,121 | \$ 93,538 | \$ 90,713 | 50100 | \$ 82,800 | \$ 89,142 | \$ 89,560 | \$ 139,282 | 56% |
| 5019 | Overtime | 138 | 1,627 | 273 | 50102 | 45 | 4,989 | 928 | | -100% |
| 5017 | Standby | | | | 50103 | | | | | |
| 5011 | Temporary Labor (not on payroll) | 28,713 | 29,510 | 26,773 | 50101 | 21,117 | | 21,027 | 21,553 | |
| 5013 | PERS Unfunded Accrued Liability | 49,828 | 7,587 | 12,843 | 50401 | 10,855 | 8,883 | 9,334 | 10,221 | 15% |
| 5014 | PERS | 8,744 | 8,044 | 9,025 | 50400 | 6,736 | 8,468 | 8,170 | 11,102 | 31% |
| 5015 | Deferred Compensation | | | | 50403 | | | | 630 | |
| 5016 | Payroll Taxes | 7,864 | 7,498 | 8,147 | 50200 | 5,330 | 8,914 | 6,943 | 12,675 | 42% |
| 5018/71 | Insurance: Health, Life, etc | 35,123 | 32,725 | 36,464 | 50300 | 22,652 | 31,099 | 35,861 | 42,356 | 36% |
| 5020 | Insurance: Worker's Comp. | 1,122 | 1,350 | 1,460 | 50302 | 1,530 | 2,985 | 1,144 | 1,598 | -46% |
| 5024 | Insurance: D/O | | | | Unassigned | | | | | |
| Subtotal Personnel Related | | \$ 224,653 | \$ 181,879 | \$ 185,698 | | \$ 151,065 | \$ 154,480 | \$172,968 | \$ 239,416 | 55% |
| 5027 | Audit | | | | 51303 | | | | | |
| 5028 | Engineering Studies | | | | Unassigned | | | 264 | | |
| 5030 | Building Maintenance | | | | 51202 | | | | | |
| 5034 | Insurance: General | 6,072 | 5,707 | | 51301 | | | | | |
| 5036 | Legal--General | | | | 51302 | | | | | |
| 5038 | Materials and Supplies | | | | 51100 | | | | | |
| 5039 | Rental/Durable | 492 | | | 51101 | | | | | |
| 5040 | Office Supplies | 13,622 | 23,471 | 21,429 | 51102 | 19,583 | 32,016 | 23,733 | 22,000 | -31% |
| 5041 | Staff Development | | | 450 | 52100 | | 1,600 | | | -100% |
| 5042 | Travel--Conference | | | | 52101 | | | | | |
| 5044 | Utilities | 3,479 | 4,441 | 6,558 | 52102 | 7,959 | 6,814 | 5,581 | 5,860 | -14% |
| 5046 | Vehicle & Equipment Maintenance | 1,383 | | | 51200 | | | 20 | 21 | |
| 5048 | Vehicle Operations | | | | 51201 | | | | | |
| 5060 | Bank Fees & Payroll Services | 150 | 1,905 | 20 | 52103 | | | | | |
| 12-5068 | Retiree Health Premium | | | | 50104 | | | | | |
| 5070 | Director Stipends | | | | 50105 | | | | | |
| 5076 | Building Maintenance | | | | 51202 | | | | | |
| 5080 | Outside Service/Consultants | 3,369 | 464 | 1,278 | 51300 | 995 | 20,000 | 17,013 | 35,000 | 75% |
| 5084 | Govt. Reg./Lab Fees | | | | 52105 | | | | | |
| 5090 | Other: Cost of recruitment etc. | | 10 | | 51101 | | | | | |
| 5090 | Other: County Tax Admin. Fees | | | | 52104 | 170 | | | | |
| 5089 | Other: Memberships | 161 | | | 52108 | 34,637 | | | | |
| 5091 | Other: Elections | | | | 52106 | | | | | |
| Subtotal Services | | \$ 28,728 | \$ 35,998 | \$ 29,735 | | \$ 63,344 | \$ 60,430 | \$ 46,610 | \$ 62,881 | 4% |
| Grand Total 10-5500 | | \$ 253,381 | \$ 217,877 | \$ 215,433 | | \$ 214,409 | \$ 214,910 | \$ 219,578 | \$ 302,296 | 41% |

5600 – General & Administration

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.

\$100,000 has been added to Outside Service/Consultants to pay for a new rate study.

| ADMINISTRATION (FUNDS 10,12 DEPARTMENT 5600) BUDGET | | | | | | | | | | |
|---|----------------------------------|---------------------|---------------------|---------------------|---------|---------------------|---------------------|-----------------------|----------------------|---------------------|
| Account | Description | FY 16-17 Actual | FY 17-18 Actual | FY 18-19 Actual | Account | FY 19-20 Actual | FY 20-21 Budget | FY 20-21 Projected | FY 21-22 Proposed | % Increase 21-22 |
| 5010 | Labor | 243,246 | \$ 286,259 | \$ 385,829 | 50100 | \$ 276,343 | \$ 449,143 | \$ 301,465 | \$ 347,744 | -23% |
| 5019 | Overtime | 1,190 | 563 | 124 | 50102 | 14,602 | 25,136 | 15,929 | 2,624 | -90% |
| 5017 | Standby | - | - | - | 50103 | - | - | - | 1,702 | |
| 5011 | Temporary Labor (not on payroll) | 27,126 | 25,872 | 33,021 | 50101 | 17,690 | 20,000 | 1,102 | 1,129 | -94% |
| 5013 | PERS Unfunded Accrued Liability | 118,842 | 55,851 | 94,891 | 50401 | 200,827 | 133,735 | 140,272 | 153,598 | 15% |
| 5014 | PERS | 22,281 | 26,467 | 36,200 | 50400 | 37,091 | 42,668 | 30,224 | 35,679 | -16% |
| 5015 | Deferred Compensation | 2,385 | 7,750 | 7,452 | 50403 | 5,701 | 7,650 | 3,027 | 1,570 | -79% |
| 5016 | Payroll Taxes | 20,501 | 24,317 | 31,099 | 50200 | 32,418 | 44,914 | 26,101 | 31,645 | -30% |
| 5018/71 | Insurance: Health, Life, etc | 22,765 | 51,650 | 86,670 | 50300 | 83,095 | 97,596 | 74,486 | 69,772 | -29% |
| 5020 | Insurance: Worker's Comp. | 1,235 | 1,261 | 1,802 | 50302 | 2,229 | 15,037 | - | 4,670 | -69% |
| 5024 | Insurance: D/O | - | - | - | 50402 | 270,648 | - | - | - | |
| Subtotal Personnel Related | | \$ 459,571 | \$ 479,990 | \$ 677,088 | | \$ 940,644 | \$ 835,879 | \$ 592,607 | \$ 650,134 | -22% |
| 5027 | Audit | 16,646 | 16,773 | 24,510 | 51303 | 21,950 | 25,000 | 13,756 | 14,444 | -42% |
| 5028 | Engineering Studies | - | - | - | 52107 | 3,534 | 5,000 | 40,299.27 | - | -100% |
| 5030 | Building Maintenance | - | - | - | 51202 | 11,605 | 10,000 | 6,303.27 | - | -100% |
| 5034 | Insurance: General | 4,882 | 5,178 | 76,605 | 51301 | 79,001 | 85,552 | 92,080.36 | 96,684.38 | 13% |
| 5036 | Legal--General | 103,522 | 200,384 | 191,998 | 51302 | 124,947 | 200,000 | 91,881.82 | 96,475.91 | -52% |
| 5038 | Materials and Supplies | 4,672 | - | - | 51100 | 3,840 | 5,800 | 5,419.64 | 5,690.62 | -2% |
| 5039 | Rental/Durable | 2,549 | 2,437 | 2,536 | 51101 | 2,366 | - | 8,161.09 | 8,569.15 | |
| 5040 | Office Supplies | 31,979 | 37,969 | 41,260 | 51102 | 29,805 | 39,900 | 36,014.18 | 37,814.89 | -5% |
| 5041 | Staff Development | 1,989 | 5,726 | 4,080 | 52100 | 1,881 | 7,200 | 567.27 | 595.64 | -92% |
| 5042 | Travel--Conference | 6,154 | 3,715 | 6,037 | 52101 | 7,425 | 12,000 | 2,035.64 | 2,137.42 | -82% |
| 5044 | Utilities | 22,970 | 24,983 | 25,225 | 52102 | 26,412 | 46,560 | 33,558.55 | 35,236.47 | -24% |
| 5046 | Vehicle & Equipment Maintenance | 2,235 | 103 | 406 | 51200 | 115 | - | 223.64 | 234.82 | |
| 5048 | Vehicle Operations | 125 | 50 | 920 | 51201 | 297 | 300 | - | - | -100% |
| 5060 | Bank Fees & Payroll Services | 5,312 | 3,294 | 134,309 | 52103 | 44 | 1,000 | 327.27 | 343.64 | -66% |
| 12-5068 | Retiree Health Premium | 135,779 | 76,048 | 102,248 | 50104 | - | 25,000 | 21,739.64 | 22,826.62 | -9% |
| 5070 | Director Stipends | 24,031 | 24,031 | 23,600 | 50105 | 23,234 | 24,000 | 20,945.45 | 21,992.73 | -8% |
| 5076 | Building Maintenance | 6,618 | 4,599 | 7,907 | 51202 | - | - | - | - | |
| 5080 | Outside Service/Consultants | 97,291 | 165,199 | 124,860 | 51300 | 145,868 | 220,680 | 382,858.91 | 100,000.00 | -55% |
| 5084 | Govt. Reg./Lab Fees | 5,491 | 6,722 | 413 | 52105 | 4,727 | 6,000 | 5,636.73 | 5,918.56 | -1% |
| 5090 | Other: Cost of recruitment etc. | - | - | - | 51101 | - | 2,520 | - | - | -100% |
| 5090 | Other: County Tax Admin. Fees | 60,167 | 2,427 | 35,242 | 52104 | 24,647 | - | - | - | |
| 5089 | Other: Memberships | 12,663 | 27,704 | 33,102 | 52108 | - | 25,758 | 32,354.18 | 33,971.89 | 32% |
| 5091 | Other: Elections | 6,816 | - | 6,782 | 52106 | - | 8,500 | 9,764.73 | 10,252.96 | 21% |
| Subtotal Services | | \$ 535,245 | \$ 590,569 | \$ 817,530 | | \$ 489,748 | \$ 725,770 | \$ 803,928 | \$ 493,190 | -32% |
| Grand Total 10-5600 | | \$ 1,011,462 | \$ 1,087,332 | \$ 1,519,128 | | \$ 1,452,342 | \$ 1,586,649 | \$ 1,396,535 | \$ 1,143,323 | -28% |

6700 – Wastewater (Zone)

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.

| ALT WASTEWATER ZONE (FUND 40, DEPARTMENT 6700) BUDGET | | | | | | | | | | | |
|---|----------------------------------|--------------------|--------------------|--------------------|------------|--------------------|--------------------|-----------------------|----------------------|---------------------|--|
| Account | Description | FY 16-17 Actual | FY 17-18 Actual | FY 18-19 Actual | Account | FY 19-20 Actual | FY 20-21 Budget | FY 20-21 Projected | FY 21-22 Proposed | % Increase 21-22 | |
| 5010 | Labor | \$ 73,776 | \$ 91,197 | \$ 84,330 | 50100 | \$ 67,020 | \$ 101,660 | \$ 76,200 | \$ 103,049 | 15% | |
| 5019 | Overtime | 14 | 757 | 331 | 50102 | 1,810 | 5,689 | 764 | 913 | -84% | |
| 5017 | Standby | 303 | - | - | 50103 | - | - | - | - | - | |
| 5011 | Temporary Labor (not on payroll) | 1,824 | - | - | 50101 | - | - | - | - | - | |
| 5013 | PERS Unfunded Accrued Liability | 83,222 | 14,007 | 23,924 | 50401 | 16,283 | 11,788 | 12,388 | 13,565 | 15% | |
| 5014 | PERS | 6,162 | 7,715 | 7,541 | 50400 | - | 9,658 | 7,070 | 8,129 | -16% | |
| 5015 | Deferred Compensation | - | - | - | 50403 | - | 250 | - | 470 | 88% | |
| 5016 | Payroll Taxes | 5,822 | 6,951 | 6,432 | 50200 | 5,619 | 10,166 | 5,979 | 9,377 | -8% | |
| 5018/71 | Insurance: Health, Life, etc | 21,136 | 27,261 | 28,670 | 50300 | 20,880 | 33,518 | 25,304 | 31,570 | -6% | |
| 5020 | Insurance: Worker's Comp. | 3,294 | 2,534 | 1,666 | 50302 | 1,116 | 3,404 | 1,185 | 2,697 | -21% | |
| 5024 | Insurance: D/O | - | - | - | 50402 | 15,272 | - | - | - | - | |
| <i>Subtotal Personnel Related</i> | | <i>\$ 195,553</i> | <i>\$ 150,422</i> | <i>\$ 152,894</i> | | <i>\$ 128,000</i> | <i>\$ 176,133</i> | <i>\$ 128,890</i> | <i>\$ 169,771</i> | <i>-4%</i> | |
| 5027 | Audit | - | - | 2,000 | 51303 | - | - | - | - | - | |
| 5028 | Engineering Studies | - | - | - | Unassigned | - | - | - | - | - | |
| 5030 | Building Maintenance | - | - | - | 51202 | - | - | - | - | - | |
| 5034 | Insurance: General | 2,456 | 3,633 | 5,002 | 51301 | 4,647 | 5,060 | 5,182 | 5,441 | 8% | |
| 5036 | Legal--General | - | - | - | 51302 | - | - | - | - | - | |
| 5038 | Materials and Supplies | 5,294 | 9,503 | 5,432 | 51100 | 4,350 | 8,890 | 7,269 | 7,632 | -14% | |
| 5039 | Rental/Durable | 2,935 | 573 | 1,192 | 51101 | 2,016 | 4,250 | 2,793 | 2,932 | -31% | |
| 5040 | Office Supplies | 2,113 | 1,772 | 1,797 | 51102 | 2,174 | 2,800 | 2,108 | 2,213 | -21% | |
| 5041 | Staff Development | 200 | 225 | 1,038 | 52100 | - | 1,500 | 300 | 315 | -79% | |
| 5042 | Travel--Conference | - | - | - | 52101 | - | - | - | - | - | |
| 5044 | Utilities | 12,186 | 11,495 | 14,795 | 52102 | 13,367 | 15,100 | 15,521 | 14,000 | -7% | |
| 5046 | Vehicle & Equipment Maintenance | 2,968 | 1,112 | 211 | 51200 | 2,077 | 4,300 | 2,114 | 2,220 | -48% | |
| 5048 | Vehicle Operations | 2,215 | 2,491 | 3,775 | 51201 | 4,273 | 3,200 | 6,083 | 6,387 | 100% | |
| 5060 | Bank Fees & Payroll Services | - | - | - | 52103 | - | - | - | - | - | |
| 12-5068 | Retiree Health Premium | - | - | - | 50104 | - | - | - | - | - | |
| 5070 | Director Stipends | - | - | - | 50105 | - | - | - | - | - | |
| 5076 | Building Maintenance | - | - | - | 51202 | - | - | - | - | - | |
| 5080 | Outside Service/Consultants | 25,863 | 93,345 | 41,921 | 51300 | 8,027 | 33,720 | 10,488 | 11,012 | -67% | |
| 5084 | Govt. Reg./Lab Fees | 33,393 | 32,359 | 37,952 | 52105 | 33,988 | 46,250 | 35,077 | 36,831 | -20% | |
| 5090 | Other: Cost of recruitment etc. | - | - | - | 51101 | - | - | - | - | - | |
| 5090 | Other: County Tax Admin. Fees | 116 | - | - | 52104 | - | - | - | - | - | |
| 5089 | Other: Memberships | - | - | - | 52108 | - | - | - | - | - | |
| 5091 | Other: Elections | - | - | - | 52106 | - | - | - | - | - | |
| <i>Subtotal Services</i> | | <i>\$ 89,739</i> | <i>\$ 156,508</i> | <i>\$ 115,115</i> | | <i>\$ 74,919</i> | <i>\$ 125,070</i> | <i>\$ 86,935</i> | <i>\$ 88,984</i> | <i>-29%</i> | |
| Grand Total 40-6700 | | \$ 285,292 | \$ 306,930 | \$ 268,009 | | \$ 202,919 | \$ 301,203 | \$ 215,824 | \$ 258,754 | -14% | |

Consolidated Expenses

Redistributing the Labor made the budget appear to have some major changes. On the consolidated expense sheet, the bottom line is only 5% difference from the FY 20-21 budget. It is even better to take notice that the FY 21-22 budget is 5% lower than the FY 20-21 budget, saving \$231,563 from the previous year's expenses.

GDPUD OPERATING BUDGET EXPENSE

(FUNDS 10, 12, 40)

| Account | Description | FY 16-17 Actual | FY 17-18 Actual | FY 18-19 Actual | FY 19-20 Actual | FY 20-21 Budget | FY 20-21 Projected | FY 21-22 Proposed | Amount Change | Percent Change |
|-----------------------------------|--|---------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|----------------------|--------------------|-------------------|
| 5010 | Labor | 1,200,995 | 1,304,940 | 1,428,413 | 1,368,054 | 1,675,450 | 1,376,320 | 1,743,542 | \$68,092 | 4% |
| 5019 | Overtime | 77,490 | 81,879 | 83,612 | 119,827 | 118,814 | 101,048 | 102,791 | (\$16,023) | -13% |
| 5017 | Standby | 54,015 | 49,630 | 55,940 | 55,940 | 51,310 | 44,509 | 56,547 | \$5,237 | 10% |
| 5011 | Temporary Labor (not on payroll) | 90,721 | 74,716 | 65,928 | 40,463 | 20,000 | 23,168 | 23,747 | \$3,747 | 19% |
| 5013 | PERS Unfunded Accrued Liability | 408,595 | 448,959 | 503,668 | 542,774 | 482,799 | 472,082 | 514,257 | \$31,458 | 7% |
| 5014 | PERS | 117,547 | 121,491 | 141,681 | 140,909 | 159,165 | 137,576 | 180,491 | \$21,326 | 13% |
| 5015 | Deferred Compensation | 2,385 | 7,750 | 7,452 | 5,701 | 7,900 | 3,027 | 7,880 | (\$20) | 0% |
| 5016 | Payroll Taxes | 108,315 | 117,084 | 123,156 | 128,477 | 167,544 | 109,387 | 158,662 | (\$8,882) | -5% |
| 5018/71 | Insurance: Health, Life, etc | 332,648 | 301,784 | 499,857 | 424,250 | 480,206 | 460,133 | 478,173 | (\$2,033) | 0% |
| 5020 | Insurance: Worker's Comp. | 52,864 | 45,945 | 36,737 | 39,683 | 56,095 | 28,009 | 58,157 | \$2,062 | 4% |
| 5024 | Insurance: D/O | - | - | - | 285,920 | - | - | - | - | - |
| <i>Subtotal Personnel Related</i> | | <i>\$2,445,575</i> | <i>\$2,554,178</i> | <i>\$2,946,444</i> | <i>\$3,151,998</i> | <i>\$3,219,283</i> | <i>\$2,755,259</i> | <i>\$3,324,247</i> | <i>\$209,928</i> | <i>3%</i> |
| 5027 | Audit | \$ 16,646 | \$ 16,773 | \$ 26,510 | \$ 21,950 | \$ 25,000 | \$ 13,756 | \$ 14,444 | (\$10,556) | -42% |
| 5028 | Engineering Studies | 31,877 | 0 | 0 | 3,534 | 5,000 | 40,563 | 0 | (\$5,000) | -100% |
| 5030 | Water Fund Equip Maint T&D Treated Wtr | 254 | - | - | 11,605 | 12,000 | 6,592 | - | (\$12,000) | -100% |
| 5034 | Insurance: General | 62,038 | 62,655 | 81,607 | 83,648 | 90,612 | 97,262 | 102,125 | \$11,513 | 13% |
| 5036 | Legal--General | 103,522 | 200,384 | 191,998 | 124,947 | 200,000 | 91,882 | 96,476 | (\$103,524) | -52% |
| 5038 | Materials and Supplies | 162,895 | 201,596 | 171,735 | 194,652 | 316,200 | 307,018 | 189,088 | (\$127,112) | -40% |
| 5039 | Rental/Durable | 34,820 | 9,851 | 20,004 | 13,484 | 4,250 | 50,572 | 17,090 | \$12,840 | 302% |
| 5040 | Office Supplies | 51,459 | 64,692 | 64,486 | 51,562 | 75,416 | 61,888 | 62,063 | (\$13,353) | -18% |
| 5041 | Staff Development | 6,023 | 6,599 | 5,943 | 3,590 | 16,800 | 3,514 | 3,690 | (\$13,110) | -78% |
| 5042 | Travel--Conference | 6,154 | 3,715 | 6,037 | 7,425 | 12,000 | 2,036 | 2,137 | (\$9,863) | -82% |
| 5044 | Utilities | 203,489 | 218,901 | 264,341 | 271,374 | 277,441 | 286,704 | 298,742 | \$21,301 | 8% |
| 5046 | Vehicle & Equipment Maintenance | 42,574 | 24,869 | 30,983 | 37,630 | 43,800 | 31,216 | 32,777 | (\$11,023) | -25% |
| 5048 | Vehicle Operations | 42,364 | 51,211 | 56,948 | 58,337 | 67,000 | 49,675 | 52,158 | (\$14,842) | -22% |
| 5060 | Bank Fees & Payroll Services | 5,462 | 5,199 | 134,329 | 44 | 1,000 | 327 | 344 | (\$656) | -66% |
| 12-5068 | Retiree Health Premium | 135,779 | 76,048 | 102,248 | 0 | 25,000 | 21,740 | 22,827 | (\$2,173) | -9% |
| 5070 | Director Stipends | 24,031 | 24,031 | 23,600 | 23,234 | 24,000 | 20,945 | 21,993 | (\$2,007) | -8% |
| 5076 | Building Maintenance | 6,618 | 4,599 | 7,907 | 0 | 0 | 0 | 0 | \$0 | |
| 5080 | Outside Service/Consultants | 188,358 | 408,347 | 200,772 | 176,259 | 325,600 | 476,462 | 199,343 | (\$126,257) | -39% |
| 5084 | Govt. Reg./Lab Fees | 149,719 | 109,495 | 132,914 | 161,498 | 181,200 | 230,074 | 160,982 | (\$20,218) | -11% |
| 5090 | Other: Cost of recruitment etc. | 857 | 10 | 0 | 0 | 12,520 | 0 | 0 | (\$12,520) | -100% |
| 5090 | Other: County Tax Admin. Fees | 60,364 | 20,567 | 35,242 | 24,817 | 0 | 0 | 0 | \$0 | |
| 5089 | Other: Memberships | 13,066 | 29,243 | 33,102 | 37,418 | 29,044 | 33,470 | 35,144 | \$6,100 | 21% |
| 5091 | Other: Elections | 6,816 | - | 6,782 | - | 8,500 | 9,765 | 10,253 | \$1,753 | 21% |
| <i>Subtotal Services</i> | | <i>\$ 1,355,185</i> | <i>\$ 1,538,785</i> | <i>\$ 1,597,488</i> | <i>1,307,008</i> | <i>\$673,864</i> | <i>\$ 1,835,462</i> | <i>\$ 1,321,675</i> | <i>(\$430,708)</i> | |
| Total Operating Expense | | \$ 3,800,760 | \$ 4,092,963 | \$ 4,543,932 | \$ 4,459,006 | \$ 4,971,666 | \$4,590,721 | \$4,645,922 | (\$220,780) | -5% |

| DRAFT Fiscal Year 2021-2022 Budget | | | | | | | | |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|----------------------|----------------------|
| Description | FY 16-17 Actual | FY 17-18 Actual | FY 18-19 Actual | FY 19-20 Actual | FY 20-21 Budget | FY 20-21 Projected | FY 21-22 Proposed | % Increase /21 22 |
| Operating Expenses: | | | | | | | | |
| Source of Supply (5100) | \$ 306,006 | \$ 479,341 | \$ 352,468 | \$ 296,866 | \$ 446,624 | \$ 378,156 | \$ 419,519 | 11 |
| Trans & Dist Raw Water (5200) | \$ 566,967 | \$ 694,531 | \$ 689,151 | \$ 734,568 | \$ 803,291 | \$ 761,962 | \$ 808,006 | 6 |
| Water Treatment (5300) | \$ 594,117 | \$ 603,755 | \$ 672,713 | \$ 787,821 | \$ 759,894 | \$ 692,799 | \$ 776,534 | 12 |
| Trans & Dist Treated Water (5400) | \$ 783,549 | \$ 703,764 | \$ 827,030 | \$ 770,081 | \$ 859,095 | \$ 926,149 | \$ 937,785 | 1 |
| Customer Service (5500) | \$ 253,381 | \$ 217,877 | \$ 215,433 | \$ 214,409 | \$ 214,910 | \$ 219,578 | \$ 302,296 | 38 |
| Admin & General (5600 & 5900) | \$ 1,011,462 | \$ 1,087,332 | \$ 1,519,128 | \$ 1,452,342 | \$ 1,586,649 | \$ 1,396,535 | \$ 1,143,323 | -18 |
| On-Site Wastewater Disposal Zone (6700) | \$ 285,292 | \$ 306,930 | \$ 268,009 | \$ 202,919 | \$ 301,203 | \$ 215,824 | \$ 258,754 | 20 |
| Total Operating Expenses | \$3,800,774 | \$4,093,530 | \$4,543,932 | \$4,459,006 | \$4,971,666 | \$ 4,591,004 | \$4,646,219 | 1 |

Capital Improvement Projects

Initially some Capital Improvement Project expenses were included in the Interim FY 2021-22 Budget. These have been pulled all of those projects from the operating budget and placed in the CIP budget.

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.

**RESOLUTION NO. 2021-39
OF THE BOARD OF DIRECTORS OF THE
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT
APPROVING THE OPERATING BUDGET FOR FISCAL YEAR 2021-2022**

WHEREAS, on June 24, 2021, the Georgetown Divide Public Utility District (“District”) Board of Directors (“Board”) approved an Interim Budget for Fiscal Year (FY) 2021-2022 with direction to Staff to remove the Capital Outlay from the Operating Budget and to provide additional information with the understanding the interim budget would require amendments; and

WHEREAS, the proposed replacement FY 2021-2022 Operating Budget was prepared based on direction provided by the Board when adopting the interim budget.

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

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

BE IT FURTHER RESOLVED THAT THE FY 2021-2022 OPERATING BUDGET IS APPROVED.

PASSED AND ADOPTED by the Board of Directors of the Georgetown Divide Public Utility District at a meeting of said Board held on the fourteenth day of September 2021, by the following vote:

AYES:

NOES:

ABSENT/ABSTAIN:

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

Attest:

Adam Coyan, 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 2021-39 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 fourteenth day of September 2021.

Adam Coyan, Clerk and ex officio
Secretary, Board of Directors
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

DRAFT

**REPORT TO THE BOARD OF DIRECTORS
BOARD MEETING OF SEPTEMBER 14, 2021
AGENDA ITEM NO. 8.G.**



AGENDA SECTION: NEW BUSINESS

SUBJECT: REVIEW DRAFT FIVE-YEAR CAPITAL IMPROVEMENT PLAN

PREPARED BY: Adam Coyan, General Manager

BACKGROUND

The CIP is a five-year planning tool that identifies anticipated capital improvements and their funding sources from Fiscal Year 2021-2022 through 2025-2026. The CIP does not appropriate funds, but rather, it functions as a budgeting and planning tool which supports actual appropriations that are made through adoption of the budget. The subsequent four years are subject to change due to more detailed engineering analysis, Board direction of project priorities, updates to revenues, and changes in project costs. Therefore, the five-year CIP is updated annually.

DISCUSSION

Table 1, on the following page, includes values for loan repayment and does not represent total exposure. As an example, the meter replacement loan is estimated to cost \$1.7, and the monthly loan payment will come out of the CIP and is listed under meter replacement. Total project cost is not listed in the table. Further, the new ALT treatment plant service charge and loan repayment are not listed in the table because we track that separately.

Table 1 summarizes the CIP projects and expenditures by fiscal year, and Table 2 summarizes the funding by fiscal year.

Attached are maps that show the location of the raw water CIP projects and the treated water CIP projects.

Table 1 – CIP Project List

| Project | FY 21/22 | FY 22/23 | FY 23/24 | FY 24/25 | FY 25/26 | TOTAL 2021-2026 |
|--|-----------------|-----------------|-----------------|-----------------|-------------------|--------------------|
| Pump Station Retrofit/Generator | \$132,000 A1 | \$12,000 A2 | \$12,000 A3 | \$12,000 A4 | \$12,000 A5 | \$180,000 |
| ALT 2,000,000 Water Tank | -- | -- | -- | -- | \$3,000,000 B1 | \$3,000,000 |
| Tunnel Inspection and Lining | \$150,000 | \$150,000 | \$150,000 | \$150,000 | \$150,000 | \$750,000 |
| Office and Corp Yard Building Roof Repairs | \$10,000 | \$10,000 | \$10,000 | \$10,000 | \$10,000 | \$50,000 |
| Angel Camp Tank Recoating | -- | -- | \$366,800 C1 | -- | -- | \$ 366,800 |
| Repair Safety Walkways | \$2,000 D1 | \$2,000 D2 | \$2,000 D3 | \$2,000 D4 | \$2,000 D5 | \$10,000 |
| Treated Water Line Replacement | \$50,000 E1 | \$50,000 E2 | \$50,000 E3 | \$50,000 E4 | \$50,000 E5 | \$250,000 |
| Pressure Regulating Valves | \$100,000 F1 | \$100,000 F2 | \$100,000 F3 | \$100,000 F4 | \$100,000 F5 | \$500,000 |
| North Fork American River Pumping Plant Evaluation | -- | -- | -- | -- | -- | -- |
| Meter Replacement Loan | -- | \$97,458.18 | \$97,458.18 | \$97,458.18 | \$97,458.18 | \$389,833 |
| Annual Canal Lining | \$150,000 G1 | \$100,000 G2 | \$100,000 G3 | \$100,000 G4 | \$100,000 G5 | \$ 500,000 |
| Old ALT WTP Demolition | \$ 75,000 | -- | -- | -- | -- | \$ 75,000 |
| Develop Alternate Water Source | -- | -- | -- | -- | -- | -- |
| Paving ALT | \$100,000 H1 | \$20,000 | \$20,000 | \$20,000 | \$20,000 | \$180,000 |
| Water System Condition Assessment | \$250,000 | -- | -- | -- | -- | \$ 250,000 |
| Replace Air Release Valves | \$ 40,000 J1 | \$10,000 J2 | \$10,000 J3 | \$10,000 J4 | \$10,000 J5 | \$ 80,000 |
| Asset Management Plan | \$ 80,000 | -- | -- | -- | -- | \$ 80,000 |
| Cargo Container | \$ 12,000 | -- | -- | -- | -- | \$ 12,000 |
| Lift Station Upgrade | -- | \$150,000 K1 | -- | -- | -- | \$150,000 |
| Total | \$1,151,000 | \$701,458 | \$918,258 | \$551,458 | \$3,551,458 | \$6,873,633 |

(Note: Code in red corresponds to the code on the maps, Attachment 1.)

Table 2 – Funding Source

| Fund | FY 21/22 | FY 22/23 | FY 23/24 | FY24/25 | FY25/26 | TOTAL 2021-2026 |
|------------------------------------|--------------------|--------------------|------------------|------------------|------------------|----------------------------|
| Capital Reserve | \$3,279,417 | \$851,693 | \$775,040 | \$705,286 | \$641,811 | \$6,253,001 |
| Capital Facility Charge Restricted | \$1,848,957 | \$216,000 | \$201,000 | \$192,000 | \$170,000 | \$2,627,957 |
| ALT WTP Capital Reserve | \$1,401,645 | \$0 | \$0 | \$0 | \$0 | \$1,401,645 |
| Total | \$6,530,019 | \$1,067,693 | \$976,040 | \$897,286 | \$811,811 | \$10,282,849 |

FISCAL IMPACT

The CIP consists of 16 projects, totaling approximately \$6.8 million and constrained against \$10.2 million of available funding over the next five years. All expenditures and revenues identified beyond Fiscal Year 2021/2022 have no direct fiscal impact at this time because the CIP is not a financial commitment by the Board, but rather a planning and forecasting tool. Under funding I have not included the \$500,000 meter replacement grant. This was intentional for the meter replacement loan. The total project cost for the meter replacement plan is not included in the CIP budget because it is a yearly budget. I have also not included the meter replacement loan in the funding source due to not included the overall expense.

CEQA ASSESSMENT

This is not a CEQA Project. Each individual project is subject to a separate CEQA review and assessment.

RECOMMENDED ACTION

Staff recommends the Board of Directors provide direction on the CIP for FY 2021/2022 to 2025/2026.

ATTACHMENTS

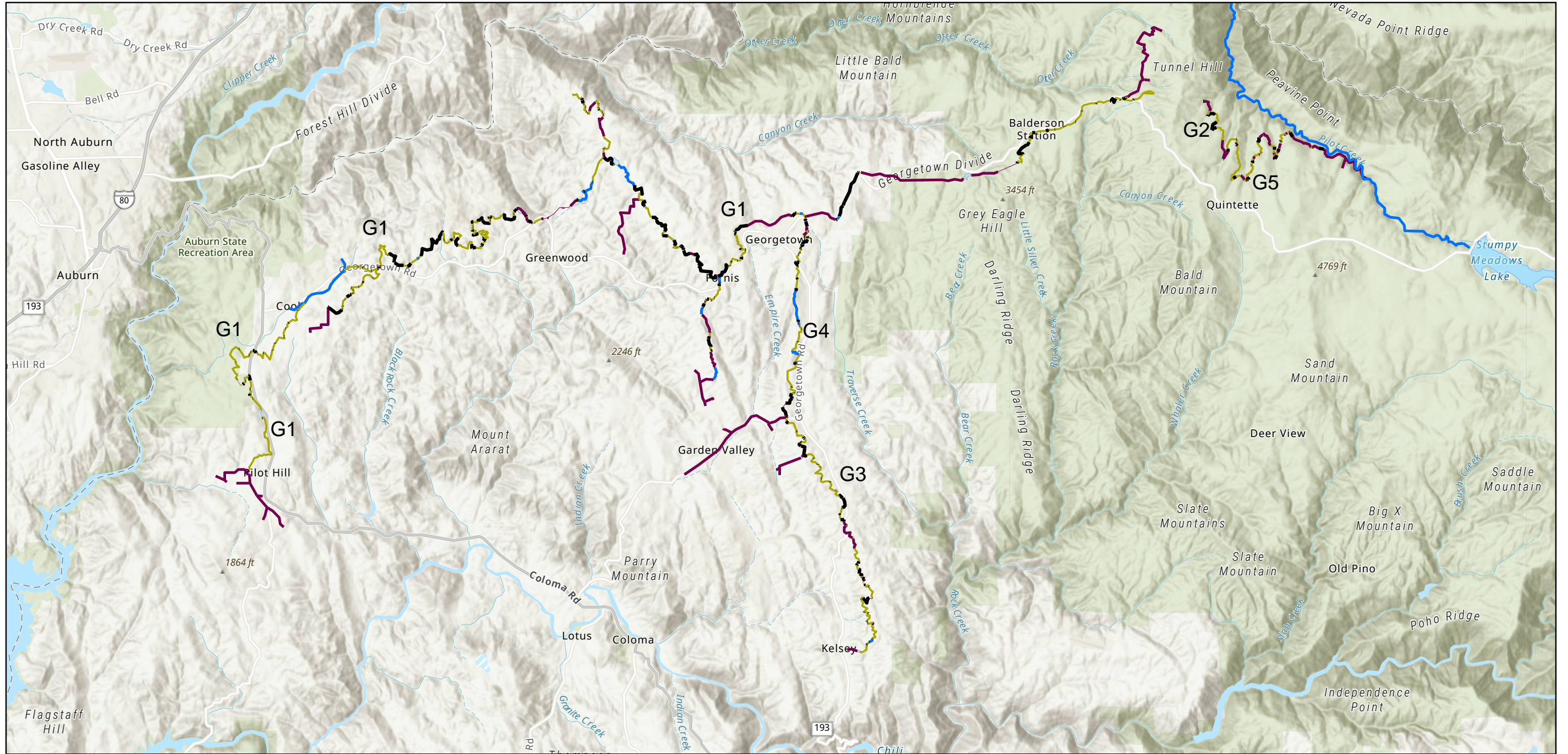
1. Five-Year Capital Improvement Plan
2. Maps – Raw Water CIP Projects and Treated Water CIP Projects

AGENDA ITEM 8.B.

Attachment 1

Maps

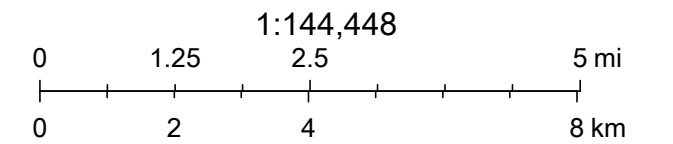
Raw Water Capitol Improvement Plan Projects



LEGEND

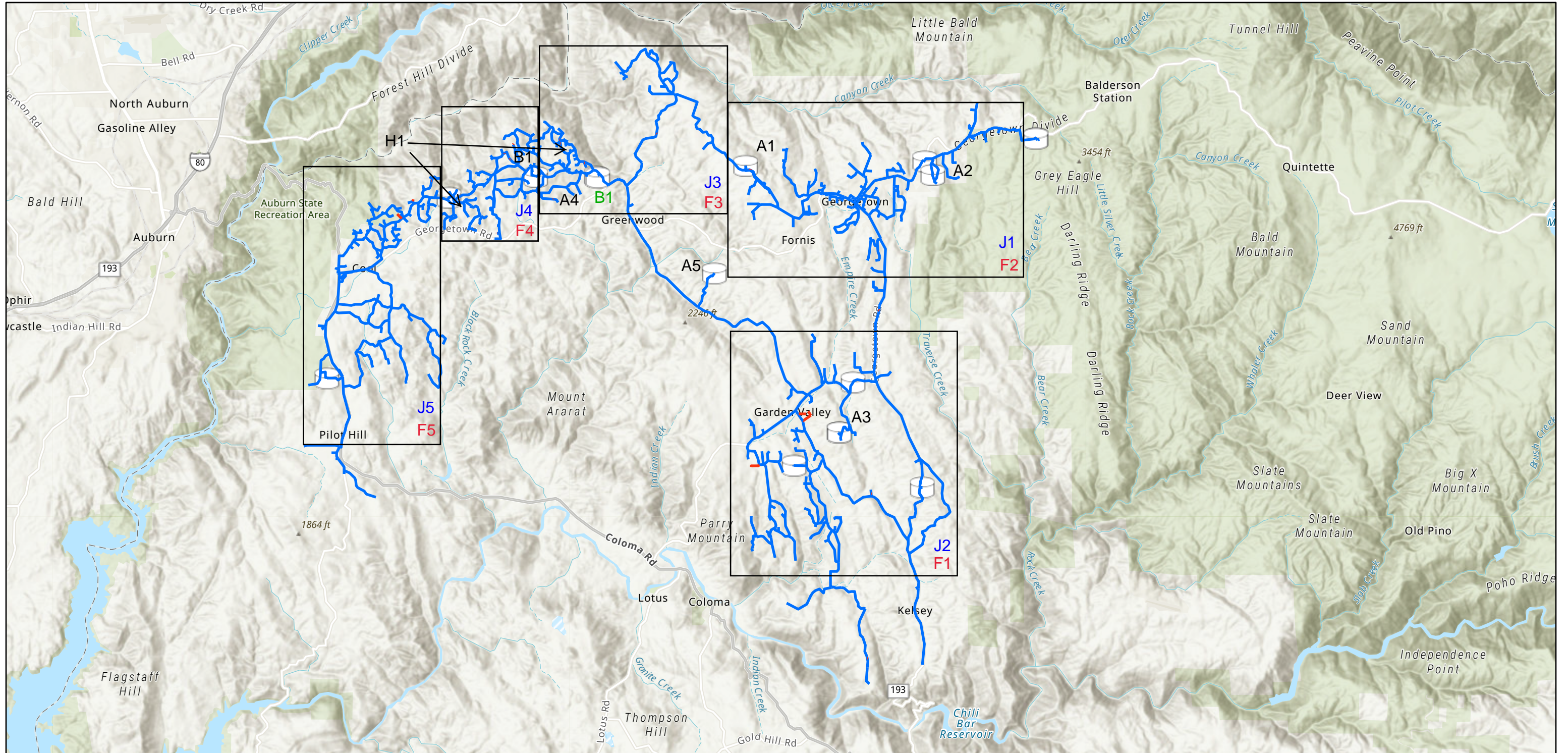
- | | | |
|---------------------------------|---|---------------------------------------|
| Culvert | Un-lined Ditch | IrrigationDistribution - iPipe |
| IrrigationDistribution - iDitch | IrrigationDistribution - iNaturalFeatures | Piped Ditch |
| Flume | Creek | Siphon |
| Lined Ditch | Waterfall | IrrigationDistribution - iStorageArea |

G2 - Annual Canal Lining Projects



Esri, HERE, Garmin, SafeGraph, METI/NASA, USGS, Bureau of Land Management, EPA, NPS, USDA, Esri, NASA, NGA, USGS

Treated Water Capital Improvement Plan Projects

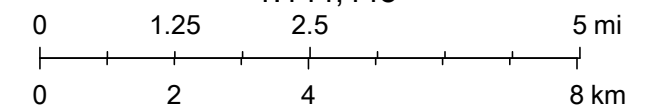


LEGEND

- Mainline
- Private Line
- Tank

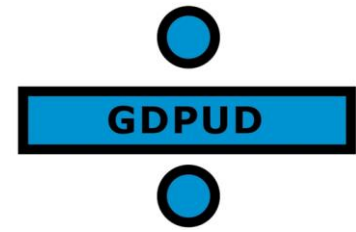
- F4 - Pressure Regulating Valve Zone
- J5 - Air Release Valve Zone
- A1 - Pump Station Retrofit/Generator
- B1 - Water Storage Tank
- C1 - Angel Camp Tank Recoating
- H1 - ALT Paving Projects

1:144,448



Esri, HERE, Garmin, SafeGraph, METI/NASA, USGS, Bureau of Land Management, EPA, NPS, USDA, Esri, NASA, NGA, USGS

**REPORT TO THE BOARD OF DIRECTORS
BOARD MEETING OF SEPTEMBER 14, 2021
AGENDA ITEM NO. 8.C.**



AGENDA SECTION: NEW BUSINESS

**SUBJECT: APPROVING THE SUBMITTAL OF THE OFFICIAL BALLOT
FOR THE ASSOCIATION OF CALIFORNIA WATER AGENCIES
REGION 3 BOARD**

PREPARED BY: Gloria Omania, Interim Board Clerk

APPROVED BY: Adam Coyan, General Manager

BACKGROUND

The Association of California Water Agencies (ACWA) is a statewide coalition of more than 430 public water agencies with the mission “to help members promote the development, management and use of good quality water at the lowest practical cost and in an environmentally responsible manner.” ACWA provides a means for agencies throughout the State to share technical information, shape water policy, and advocate with the State regarding legislation and regulations.

ACWA is governed by a 37-member Board of Directors. ACWA membership is divided into ten (10) hydrologic regions, and each region has a governing board consisting of seven (7) members. The chair and vice-chair from each region Board also participate on the statewide board. The Georgetown Divide Public Utility District (“District”) belongs to ACWA Region 3.

In response to a call for candidates issued by ACWA, the Board of Directors (“Board”) nominated Michael Saunders to the Region 3 Board and submitted the required Nomination Form and Resolution before the March 10, 2021 deadline. Having a GDPUD Board Member serve as a Region 3 Board member will provide the District with the benefits of a larger role and increased representation in state water issues, as well as input into ACWA related issues that concern the District.

DISCUSSION

ACWA has issued the official Region 3 Board Ballot (Attachment 1) which is due by September 30, 2021. The Nominating Committee’s recommended slate includes Director Saunders as a Board Member. The Board can either vote for the recommended slate or vote for individual regional board members.

FISCAL IMPACT

One of the commitments of a Region 3 Board Member is to attend two meetings a year, which are held at the ACWA conferences. The District’s annual operating budget will need to include the cost of attending these conferences. The cost to attend each conference, including conference fees, meals, lodging, and travel is typically between \$1,000 and \$1,600 per

conference. The cost varies based on the location. Last year's fees were reduced since the conferences were held virtually. It is not certain whether the virtual option will continue.

CEQA ASSESSMENT

This is not a CEQA Project.

RECOMMENDED ACTION

Staff recommends the Board of Directors of the Georgetown Divide Public Utility District determine the voting option, adopt Resolution 2021-40 approving the submittal of the completed ballot by the September 30, 2021, deadline.

ALTERNATIVES

(a) Reject the Resolution, and the General Manager will not submit the ballot.

ATTACHMENTS

1. Official Region 3 Board Ballot
2. Resolution 2021-40 Approving Submittal of Official Ballot

OFFICIAL REGION 3 Board Ballot

2022-2023 TERM



Please return completed ballot by Sept. 30, 2021

E-mail: regionelections@acwa.com
Mail: ACWA
980 9th Street, Suite 1000
Sacramento, CA 95814

General Voting Instructions:

1 You may either vote for the slate recommended by the Region 3 Nominating Committee or vote for individual region board members. Please mark the appropriate box to indicate your decision.

2 Complete your agency information. The authorized representative is determined by your agency in accordance with your agency's policies and procedures.

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Nominating Committee's Recommended Slate

I concur with the Region 3 Nominating Committee's recommended slate below.

CHAIR:

- **Joshua Alpine**, Director, Placer County Water Agency

VICE CHAIR:

- **Michael Minkler**, General Manager, Calaveras County Water District

BOARD MEMBERS:

- **Jim Abercrombie**, General Manager, El Dorado Irrigation District
- **Sean Barclay**, General Manager, Tahoe City Public Utility District
- **Larry McKenney**, General Manager, Amador Water Agency
- **Laura L. Peters**, Director, Division 4, Nevada Irrigation District
- **Michael Saunders**, President, Board of Directors, Georgetown Divide Public Utility District

OR

Individual Board Candidate Nominations

I do not concur with the Region 3 Nominating Committee's recommended slate. I will vote for individual candidates below as indicated.

CANDIDATES FOR CHAIR: (CHOOSE ONE)

- Jim Abercrombie**, General Manager, El Dorado Irrigation District
- Joshua Alpine**, Director, Placer County Water Agency

CANDIDATES FOR VICE CHAIR: (CHOOSE ONE)

- Jim Abercrombie**, General Manager, El Dorado Irrigation District
- Michael Minkler**, General Manager, Calaveras County Water District
- Michael Saunders**, President, Board of Directors, Georgetown Divide Public Utility District

CANDIDATES FOR BOARD MEMBERS: (MAX OF 5 CHOICES)

- Jim Abercrombie**, General Manager, El Dorado Irrigation District
- Sean Barclay**, General Manager, Tahoe City Public Utility District
- Larry McKenney**, General Manager, Amador Water Agency
- Michael Minkler**, General Manager, Calaveras County Water District
- Laura L. Peters**, Director, Division 4, Nevada Irrigation District
- Michael Saunders**, President, Board of Directors, Georgetown Divide Public Utility District

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AGENCY NAME

AUTHORIZED REPRESENTATIVE

DATE

RESOLUTION NO. 2021-40
OF THE BOARD OF DIRECTORS OF THE
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT
AUTHORIZING SUBMITTAL OF THE BALLOT TO ELECT REPRESENTATIVES
TO THE ASSOCIATION OF CALIFORNIA WATER AGENCIES REGION 3 BOARD

WHEREAS, the Association of California Water Agencies (ACWA) is a statewide coalition of more than 430 public water agencies with the mission “to help members promote the development, management and use of good quality water at the lowest practical cost and in an environmentally responsible manner;” and

WHEREAS, ACWA issued a call for candidates for the ACWA Region 2 Board, and the Georgetown Divide Public Utility District (District) Board of Directors (Board) nominated Board President Michael Saunders by Resolution 2021-23 adopted June 8, 2021 ; and

WHEREAS, ACWA issued the official Regional 3 Ballot for the District LAFCO has announced an Instant Runoff Election because no candidate received a majority vote in the last election.

WHEREAS, the ACWA Nominating Committee’s recommended slate includes Director Saunders as a Region 3 Board Member.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT THAT the General Manager is authorized to submit a completed ballot reflecting the Board’s vote for the recommended slate by the due date of 5:00 PM, September 30, 2021.

PASSED AND ADOPTED by the Board of Directors of the Georgetown Divide Public Utility District at a meeting of said Board held on the fourteenth day of September 2021, by the following vote:

AYES:

NOES:

ABSENT/ABSTAIN:

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

Attest:

Adam Coyan, 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 2021-40 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 fourteenth day of September 2021.

Adam Coyan, Clerk and Ex officio
Secretary, Board of Directors
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

DRAFT