



## **AGENDA**

Georgetown Divide Public Utility District Board Of Directors  
6425 Main Street, Georgetown, California 95634

### **FINANCE COMMITTEE**

**Regular Meeting**  
**Thursday, February 23, 2023**  
**3:30 P.M.**

#### **Finance Committee**

Steve Miller, Chairman	M. Martha Helak
Andy Fisher, Vice Chairman	Vacant
Vacant, Secretary	Vacant

#### **Board of Directors Liaison**

Mitch MacDonald  
Robert Stovall

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### **MISSION STATEMENT**

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

- Provide reliable water supplies.
  - Ensure high quality drinking water.
  - Promote stewardship to protect community resources, public health, and quality of life.
  - Provide excellent and responsive customer services through dedicated and valued staff.
  - Ensure fiscal responsibility and accountability are observed by balancing immediate and long-term needs.
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**NOTICE:** This meeting will take place in the Board Room of the Georgetown Divide Public Utility District, located at 6425 Main Street in Georgetown, and will be open to the public. Members of the public may attend in person or may opt to participate in the meeting via video conference at:

<https://us02web.zoom.us/j/7656449744?pwd=KzdUMndmT2dlS0djM01xOUVGTDNIcz09>

Meeting ID: **765 644 9744** and Passcode: **800609** or via teleconference by Calling **1-669-900-6833**, Meeting ID: **765 644 9744** and Passcode: **800609**: and will be given the opportunity to provide public comment. Please note that any person attending via teleconference will be sharing the phone number from which they call in with the committee and the public.

The Finance Committee Chair is responsible for maintaining an orderly meeting.

#### **1. CALL TO ORDER**

**ROLL CALL**

**PLEDGE OF ALLEGIANCE**

#### **2. ADOPTION OF AGENDA**

**3. PUBLIC FORUM:** Any member of the public may address the Finance Committee on any matter within the jurisdictional authority of the Finance Committee. Public members desiring

to provide comments, must be recognized by the Committee Chairman, and speak from the podium. Comments must be directed only to the Finance Committee. The public should address the Finance Committee members during the public meetings as Chairman, Vice Chairman, Secretary, or Member, followed by the Committee member's individual last name. The Finance Committee will hear communications on matters not on the agenda, but no action will be taken. No disruptive conduct shall be permitted at any Finance Committee meeting. Persistence in disruptive conduct shall be grounds for summary termination, by the Chairman, of that person's privilege of address.

#### **4. APPROVAL OF MINUTES – Meeting December 15, 2023**

#### **5. INFORMATIONAL ITEMS**

- A. Finance Committee Member Recruitment**
- B. RFP for Financial Consultant Update**
- C. Grant Update**
  - CalOES — HPMB
  - CalOES — FMAG
  - CalFire — Wildfire Prevention Grant
  - NRCS — EWP
  - Drought Funding

#### **6. ACTION ITEMS**

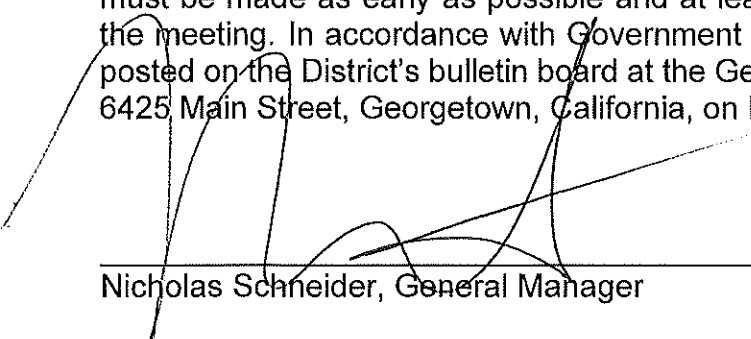
- A. Election of Finance Committee Officers**
  - 1. Chairman
  - 2. Vice Chairman
  - 3. Secretary
- B. Six Month Review FY 2021-2022 Financial Reports**
- C. Review Financial Advisor Presentation and Investment Policy**

#### **7. FINANCE COMMITTEE MEMBER COMMITTEE COMMENTS AND REPORTS**

#### **8. AGENDA ITEMS FOR NEXT FINANCE COMMITTEE MEETING**

- 9. NEXT MEETING DATE AND ADJOURNMENT** – The Finance Committee set the last Thursday of each month at 3:30 PM for regular committee meetings.

In compliance with the Americans with Disabilities Act, if you are a disabled person and you need a disability-related modification or accommodation to participate in this meeting, please contact the District Office by telephone at 530-333-4356 or by fax at 530-333-9442. Requests must be made as early as possible and at least one-full business day before the start of the meeting. In accordance with Government Code Section 54954.2(a), this agenda was posted on the District's bulletin board at the Georgetown Divide Public Utility District office, at 6425 Main Street, Georgetown, California, on February 21 2023.

  
\_\_\_\_\_  
Nicholas Schneider, General Manager

  
\_\_\_\_\_  
Date



## MINUTES

Georgetown Divide Public Utility District Board Of Directors  
6425 Main Street, Georgetown, California 95634

### FINANCE COMMITTEE

Regular Meeting  
Thursday, December 15, 2022  
3:30 P.M.

#### Finance Committee

Steve Miller, Chairman  
Andy Fisher, Vice Chairman  
Vacant, Secretary

Martha Helak

#### Board of Directors Liaison

Mitch MacDonald  
Robert Stovall

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### MISSION STATEMENT

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

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

- **ROLL CALL**

Present: Andy Fisher (via Zoom), Martha Helak, Steve Miller

- **PLEDGE OF ALLEGIANCE**

Steve Miller led the pledge of allegiance.

#### 2. ADOPTION OF AGENDA

The agenda was adopted.

**PUBLIC FORUM (Only Items Not on the Agenda)** — Pursuant to the Government Code Section 54954.3 (The Brown Act), members of the public shall be afforded the opportunity to speak on any agenda item. The Committee Chairman will call for public comment on each agenda item. Those wishing to address the Committee on a matter not on the agenda, and within the jurisdictional authority of the District, may do so during the Public Forum portion of the agenda. Chairman Miller read the procedures for speaking during Public Forum

### 3. **APPROVAL OF MINUTES – Meeting October 27, 2022**

Minutes were approved by roll call.

### 4. **FINANCE COMMITTEE MEMBER COMMITTEE COMMENTS AND REPORTS**

#### A. Board Report — Steve Miller

The Board elected new officers, with Mitch MacDonald being elected President. He and newly elected Director Robert Stovall were appointed as liaisons to the Finance Committee.

### 5. **INFORMATIONAL ITEMS**

#### A. **Committee Vacancies**

1. New Committee Members — Martha Helak was approved by the Board to serve on this committee. She seems very well qualified, and we appreciate her service to the community.

Martha gave a summary of her background and experience. She with the Sacramento Municipal Utility District (SMUD). She works for the Office of the General Counsel, Legislative and Regulatory Government Affairs.

She served on the team that decommissioned the Rancho Seco Nuclear Generating Station in Herald, California. In the role as a Decommissioning Cost Analyst & Scheduler, She was responsible for broad Project Management scope, including Resource Forecasting & Planning, contract management, and Critical Path oversight of the \$534MM decommissioning budget.

She has a Bachelor's degree from Arizona State University in Political Science/Liberal Studies and a Master's degree in History from the University of Nebraska. I feel that my experience and education will be a benefit to my potential service on the GDPUD Finance Advisory Committee.

2. General Manager Nick Schneider said we are going to adjust the request for applications and continue to advertise for new members.

#### B. **Audit Update**

Nick Schneider stated we are still waiting to hear back. We have been working with the auditors and giving them information they have requested.

Jessica Buckle, Finance/Office Manager, has been focusing on making sure Accounts Payable and Accounts Payable have been put into the correct funds.

**PUBLIC COMMENT:** Cherie Carlyon asked why the financial reports only to through the end of October. Jessica stated the CPA's advised her we do not even have a soft close until about three weeks after the month ends. The result is we will always be about 30 days behind.

#### C. **Update on Request For Proposals for Financial Consultant**

Nick Schneider said we are still waiting to hear back on the request for proposals.

#### D. **Mosquito Fire Financial Impact / Expense**

Nick Schneider reported we have outlaid approximately \$100,000 of District money in fire response costs. We are working with our grant writer for a Hazard Protection

Mitigation grant with CalOES funding which comes through FEMA. We are trying to determine how much of the available funding we will apply for. The cost share is 25% of what we apply for, and there are options of getting help to pay for the cost share.

The Board voted to initiate litigation regarding the Mosquito fire. We are entering into a professional service agreement with a law firm entering into a suit against PG&E. That will help recoup some costs—such as labor, late fees waived because of lack of mail service, overtime work, etc. as well as future mitigation costs—depending on the outcome of the suit.

Nick Schneider responded to Cherie Carlyon’s question about the compensation for the law firm, that it is on an 18% contingency.

#### **E. Grant Updates**

Nick Schneider reported we received the NOI on the fire grant. Members of the grant writing team did an infrastructure tour. We are looking at potential drought grants we would like to apply for through different agencies. We are looking into additional water tanks, canals that need to be lined or pipe installed, upgrades to treatment plants and exploring a secondary water source.

#### **F. Socrata Update**

We are reaching out to Tyler regarding issues with the Socrata program. Jessica Buckle noted the person who helped implement the program is no longer at the company and we are currently trying to get a new contact. GDPUD staff turnover has been a contributing factor in the difficulties with Tyler and Socrata. When things are more consistent, these programs will be able to run smoother. Jessica reported that our current accountant (LSL) has 3 CPAs who are very fluent in Tyler. They are extremely helpful in getting our system corrected.

### **6. FINANCIAL REPORTS**

#### **A. Budget to Actuals Report**

#### **B. Pooled Cash Report**

#### **C. Monthly Check Report**

#### **D. Year-To-Date Vendor Report**

Steve Miller remarked that looking over the reports, overall, everything looks good. He questioned “Standby pay”. Nick Schneider said it is “on call” pay. We have someone on call 24–7 who get paid a daily rate. If they get called out, they get overtime pay. There are 5 staff members who rotate being on call. There are multiple on call each week—such as distribution, or raw water. Overtime is paid out of a separate account.

Nick Schneider said we plan to do a budget review at the February for the Board and possibly at the next Finance Committee meeting in January. We’ll take a deeper look at accounts identified as needing adjustments for the next budget.

### **7. ACTION ITEMS (None)**

### **8. AGENDA ITEMS FOR NEXT FINANCE COMMITTEE MEETING**

- A. Andy Fisher requested an online Socrata demonstration when the program is ready. Jessica Buckle reported there are some “how to” videos. We will try to get them imbedded into the Socrata website

B. Committee Member Recruitment — We need to soften the language to reflect less of a need for financial experts and more emphasis on being part of the process. We will establish a deadline date for a letter of interest, then send out a notice—publish on the web, MailChimp and public service announcement in the local paper.

9. **NEXT MEETING DATE AND ADJOURNMENT** – The Finance Committee set the last Thursday of each month at 3:30 PM for regular committee meetings. The next regularly scheduled meeting is scheduled for January 26, 2023.  
Meeting adjourned at 5:00 PM

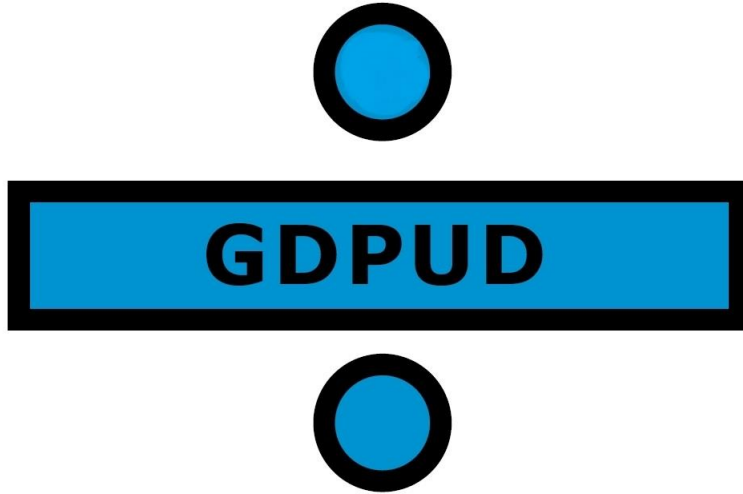
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Nicholas Schneider, General Manager

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Date

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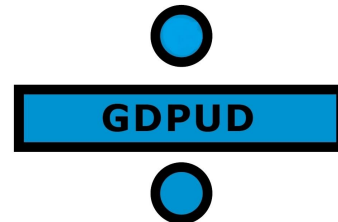
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BOARD OF DIRECTORS MEETING  
BUDGET REVIEW  
FEBRUARY 14, 2023  
NICHOLAS SCHNEIDER

# Revenue Sources

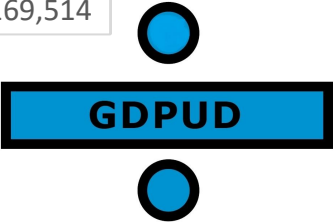
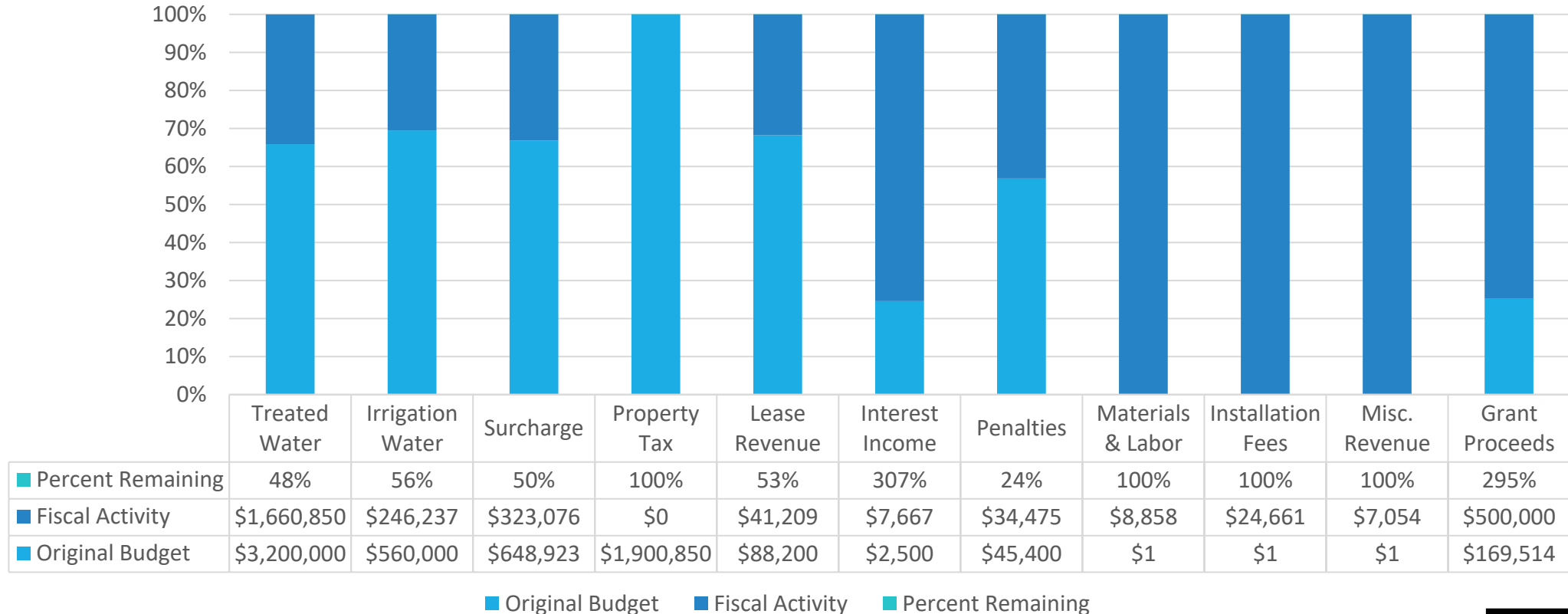
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- Water Sales – Treated
- Water Sales – Raw Water
- Surcharge Income
- Property Taxes
- Lease Revenue
- Interest Income
- Installation Fees
- Grant Revenue



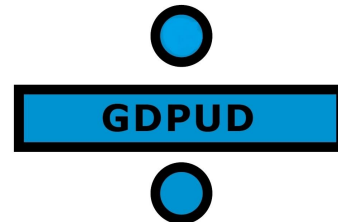


# Budget Stats

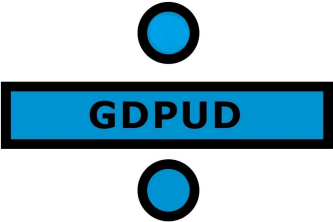
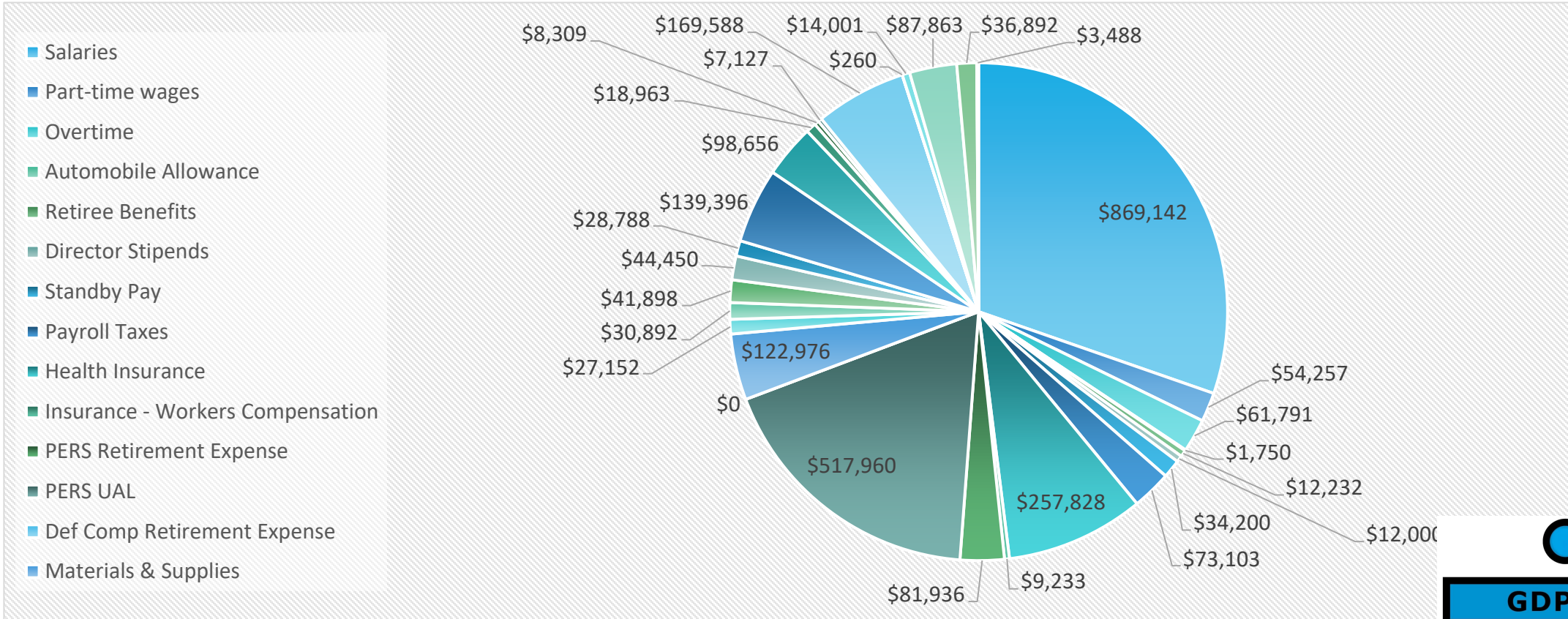


# Revenue Summary

<b>Fund: 100 - Water Fund</b>		<b>2022-2023 Total Budget</b>	<b>2022-2023 YTD Activity</b>	<b>Percent of Budget</b>	<b>2022-2023 Adopted</b>	<b>2021-2022 Adopted</b>
<a href="#">100-0000-40102</a>	Water Sales - Cst	\$ 3,200,000.00	\$ 1,659,365.06	52%	\$ 3,200,000.00	\$ 2,120,000.00
<a href="#">100-0000-40103</a>	Water Sales - Irr	\$ 560,000.00	\$ 90,508.59	16%	\$ 560,000.00	\$ 425,000.00
<a href="#">100-0000-40104</a>	Surcharge	\$ 648,923.00	\$ -	0%	\$ 648,923.00	\$ 648,923.00
<a href="#">100-0000-40105</a>	Property Tax Revenue	\$ 1,900,850.00	\$ -	0%	\$ 1,900,850.00	\$ 1,758,035.00
<a href="#">100-0000-40107</a>	Lease Revenue	\$ 88,200.00	\$ 45,021.76	51%	\$ 88,200.00	\$ 70,000.00
<a href="#">100-0000-41100</a>	Interest Income	\$ 2,500.00	\$ 7,667.48	307%	\$ 2,500.00	\$ (2,500.00)
<a href="#">100-0000-41200</a>	Penalties	\$ 45,400.00	\$ 34,390.80	76%	\$ 45,400.00	\$ 45,400.00
<a href="#">100-0000-41300</a>	Materials & Labor Charge	\$ 1.00	\$ 8,857.88	885788%		
<a href="#">100-0000-41302</a>	Installation Fee	\$ 1.00	\$ 23,493.02	2349302%		
<a href="#">100-0000-42100</a>	Miscellaneous Revenue	\$ 1.00	\$ 7,053.86	705386%		
<a href="#">100-0000-42102</a>	Grant Proceeds	\$ 169,514.00	\$ 500,000.00	295%	\$ 169,514.00	
<a href="#">100-0000-42200</a>	Sale of Assets	\$ 1.00	\$ 1,136.11	113611%		
<b>Revenue Total:</b>		<b>\$ 6,615,387.00</b>	<b>1,877,494.56</b>	<b>28%</b>	<b>\$ 6,615,387.00</b>	<b>\$ 5,064,858.00</b>

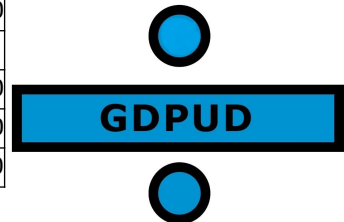


# Operating Expenses



# 5100 – Source of Supply

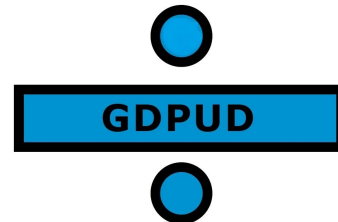
Source of Supply		2022-2023 Total Budget	2022-2023 YTD Activity	Percent of Budget	2022-2023 Adopted	2021-2022 Adopted
<a href="#">100-5100-50100</a>	Salaries	\$ 157,169.00	\$ 83,914.12	53%	\$ 157,169.00	\$ 163,354.00
<a href="#">100-5100-50102</a>	Overtime	\$ 13,642.00	\$ 12,863.41	94%	\$ 13,642.00	\$ 13,642.00
<a href="#">100-5100-50103</a>	Standby Pay	\$ 11,867.00	\$ 8,950.00	75%	\$ 11,867.00	\$ 11,867.00
<a href="#">100-5100-50200</a>	Payroll Taxes	\$ 14,302.00	\$ 8,038.69	56%	\$ 14,302.00	\$ 14,865.00
<a href="#">100-5100-50300</a>	Health Insurance	\$ 51,860.00	\$ 30,113.78	58%	\$ 51,860.00	\$ 51,860.00
<a href="#">100-5100-50302</a>	Insurance - Workers Compensation	\$ 6,857.00	\$ 4,319.95	63%	\$ 6,857.00	\$ 6,857.00
<a href="#">100-5100-50400</a>	PERS Retirement Expense	\$ 13,469.00	\$ 8,795.07	65%	\$ 13,469.00	\$ 14,223.00
<a href="#">100-5100-50401</a>	PERS UAL	\$ 10,683.00	\$ 10,350.96	97%	\$ 10,683.00	\$ 11,926.00
<a href="#">100-5100-50403</a>	Def Comp Retirement Expense	\$ 680.00	\$ -	0%	\$ 680.00	\$ 740.00
<a href="#">100-5100-51100</a>	Materials & Supplies	\$ 11,410.00	\$ 45,936.56	403%	\$ 11,410.00	\$ 10,765.00
<a href="#">100-5100-51101</a>	Materials - Other	\$ 3,200.00	\$ 26,523.28	829%	\$ 3,200.00	\$ 344.00
<a href="#">100-5100-51102</a>	Office Supplies	\$ 302.00	\$ 251.43	83%	\$ 302.00	\$ 297.00
<a href="#">100-5100-51200</a>	Vehicle Maintenance	\$ 5,589.00	\$ 1,458.63	26%	\$ 5,589.00	\$ 4,632.00
<a href="#">100-5100-51201</a>	Vehicle Operating - Fuel	\$ 8,380.00	\$ 5,738.50	68%	\$ 8,380.00	\$ 5,683.00
<a href="#">100-5100-51300</a>	Professional Services	\$ 84,236.00	\$ 41,748.13	50%	\$ 84,236.00	\$ 37,359.00
<a href="#">100-5100-52100</a>	Staff Development	\$ 750.00	\$ -	0%	\$ 750.00	
<a href="#">100-5100-52102</a>	Utilities	\$ 19,267.00	\$ 9,546.22	50%	\$ 19,267.00	\$ 10,715.00
<a href="#">100-5100-52105</a>	Government Regulation Fees	\$ 80,000.00	\$ 25,297.59	32%	\$ 80,000.00	\$ 60,000.00
<a href="#">100-5100-52108</a>	Membership	\$ 415.00	\$ -	0%	\$ 415.00	\$ 391.00
		\$ 494,078.00	\$ 323,846.32	66%		



# 5100 – Source of Supply

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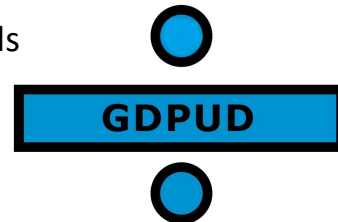
- Overtime
  - Much of this is from the Mosquito Fire and erosion control efforts as a result.
  - Some of this has already been reimbursed through the Flume repair grant.
  - Hoping to have more reimbursed by litigation and other grants.
  - Overtime needs to be reconsidered for next FY. No emergencies were considered.
- Standby Pay
  - Was mis-budgeted last year.
  - In the future more needs to be budgeted for stand-by.
  - Will be reconsidered in the Salary Survey.
- Insurance – Worker’s Compensation
  - This is paid quarterly.
- PERS Retirement Expense
  - This amount needs to be looked at and potentially moved.
- PERS Unfunded Accrued Liability
  - This is typically paid in July and is the District’s Unfunded Liability from CalPERS.



# 5100 – Source of Supply

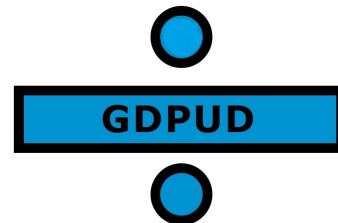
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- **Materials & Supplies**
  - This account was used to purchase the metal and other materials that were used to perform the Flume repair at Tunnel Hill.
  - This account will be reimbursed through the NRCS EWP grant the District received.
- **Materials – Other**
  - This account was used to rent the equipment used to perform the Flume repair at Tunnel Hill.
  - This account will be reimbursed through the NRCS EWP grant the District received.
- **Office Supplies**
  - All office supply purchases will move under the 5600 budget category moving forward.
  - (\$227.88 was for the new whiteboard in the shop 1/3 cost, total cost \$684).
- **Vehicle Operating – Fuel**
  - Fuel prices have increased by 45% for FY 22-23.
  - Some of the additional fuel has been used due to the emergency response and we can be reimbursed for some of this.
- **Total**
  - This account was impacted the most by the Mosquito Fire emergency from the response to repairs. Historically, not enough funds have been allocated to the account and should be a higher priority moving forward.
  - Need to watch closely but may ultimately go a little over budget.



# 5200 – Transmission and Distribution of Raw Water

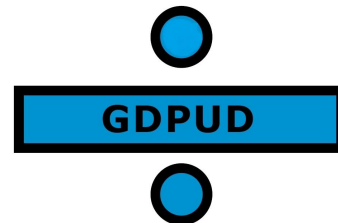
Raw Water		2022-2023 Total Budget	2022-2023 YTD Activity	Percent of Budget	2022-2023 Adopted	2021-2022 Adopted
<a href="#">100-5200-50100</a>	Salaries	\$ 308,538.00	\$ 118,629.82	38%	\$ 308,538.00	\$ 322,851.00
<a href="#">100-5200-50101</a>	Part-time Wages	\$ 976.00	\$ 9,708.80	995%	\$ 976.00	\$ 1,065.00
<a href="#">100-5200-50102</a>	Overtime	\$ 20,252.00	\$ 14,238.77	70%	\$ 20,252.00	\$ 20,648.00
<a href="#">100-5200-50103</a>	Standby Pay	\$ 13,260.00	\$ 11,140.00	84%	\$ 13,260.00	\$ 13,260.00
<a href="#">100-5200-50200</a>	Payroll Taxes	\$ 28,077.00	\$ 11,018.94	39%	\$ 28,077.00	\$ 29,379.00
<a href="#">100-5200-50300</a>	Health Insurance	\$ 115,737.00	\$ 41,197.15	36%	\$ 115,737.00	\$ 115,737.00
<a href="#">100-5200-50302</a>	Insurance - Workers Compensation	\$ 15,285.00	\$ 4,939.91	32%	\$ 15,285.00	\$ 15,689.00
<a href="#">100-5200-50400</a>	PERS Retirement Expense	\$ 29,450.00	\$ 12,093.12	41%	\$ 29,450.00	\$ 30,867.00
<a href="#">100-5200-50401</a>	PERS UAL	\$ 208,325.00	\$ 201,843.72	97%	\$ 208,325.00	\$ 214,481.00
<a href="#">100-5200-50403</a>	Def Comp Retirement Expense	\$ 1,330.00	\$ -	0%	\$ 1,330.00	\$ 1,460.00
<a href="#">100-5200-51100</a>	Materials & Supplies	\$ 25,000.00	\$ 6,577.94	26%	\$ 25,000.00	\$ 18,000.00
<a href="#">100-5200-51101</a>	Materials - Other	\$ 2,000.00	\$ 608.63	30%	\$ 2,000.00	\$ 2,000.00
<a href="#">100-5200-51102</a>	Office Supplies	\$ 1.00	\$ 241.77	24177%		
<a href="#">100-5200-51200</a>	Vehicle Maintenance	\$ 10,213.00	\$ 4,770.33	47%	\$ 10,213.00	\$ 6,152.00
<a href="#">100-5200-51201</a>	Vehicle Operating - Fuel	\$ 18,210.00	\$ 15,162.47	83%	\$ 18,210.00	\$ 12,070.00
<a href="#">100-5200-51300</a>	Professional Services	\$ 5,984.00	\$ -	0%	\$ 5,984.00	\$ 2,354.00
<a href="#">100-5200-52100</a>	Staff Development	\$ 750.00	\$ 615.00	82%	\$ 750.00	\$ 147.00
<a href="#">100-5200-52102</a>	Utilities	\$ 1,420.00	\$ 1,575.56	111%	\$ 1,420.00	\$ 1,337.00
<a href="#">100-5200-52105</a>	Government Regulation Fees	\$ 57.00	\$ -	0%	\$ 57.00	\$ 119.00
<a href="#">100-5200-52108</a>	Membership	\$ 358.00	\$ -	0%	\$ 358.00	\$ 391.00
		\$ 805,223.00	\$ 454,361.93	56%		



# 5200 – Transmission and Distribution of Raw Water

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- **Part-time Wages**
  - Hired a temp employee to cover for a full-time employee that was out on disability.
- **Overtimes**
  - Mostly related to weather and increased call-outs.
  - Will be reassessed for the upcoming budget year.
- **Standby Pay**
  - Was mis budgeted last year
  - In the future more needs to be budgeted for stand-by.
  - Will be reconsidered in the Salary Survey.
- **PERS Unfunded Accrued Liability**
  - This is typically paid in July and is the District's Unfunded Liability from CalPERS.
- **Office Supplies**
  - All office supply purchases will move under the 5600 budget category moving forward.
  - (\$227.88 was for the new whiteboard in the shop 1/3 cost, total cost \$684).

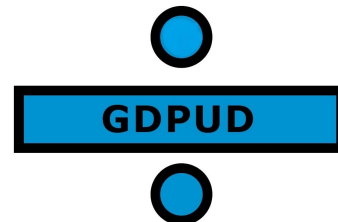




# 5200 – Transmission and Distribution of Raw Water

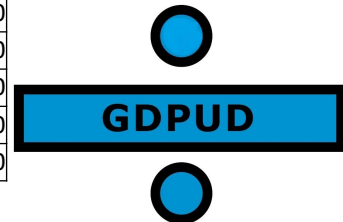
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- Vehicle Operating – Fuel
  - Fuel prices have increased by 45% for FY 22-23.
  - Some of the additional fuel was used due to the canceled irrigation season and when the water flow was restarted.
- Staff Development
  - Watching closely, should not have much more to use here
  - Will be looking at all staff development categories to ensure we are efficiently training our employees.
- Total
  - Overtime and Fuel will increase so we need to reassess moving forward.
  - Need to watch closely but currently on track



# 5300 – Water Treatment

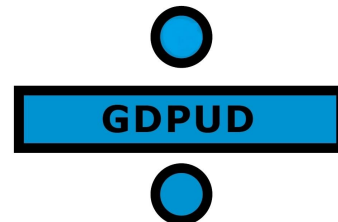
Water Treatment		2022-2023 Total Budget	2022-2023 YTD Activity	Percent of Budget	2022-2023 Adopted	2021-2022 Adopted
<a href="#">100-5300-50100</a>	Salaries	\$ 244,058.00	\$ 101,244.48	41%	\$ 244,058.00	\$ 250,264.00
<a href="#">100-5300-50102</a>	Overtime	\$ 25,097.00	\$ 16,084.43	64%	\$ 25,097.00	\$ 25,118.00
<a href="#">100-5300-50103</a>	Standby Pay	\$ 9,688.00	\$ 8,480.00	88%	\$ 9,688.00	\$ 9,688.00
<a href="#">100-5300-50200</a>	Payroll Taxes	\$ 22,209.00	\$ 9,514.60	43%	\$ 22,209.00	\$ 22,774.00
<a href="#">100-5300-50300</a>	Health Insurance	\$ 64,914.00	\$ 35,107.13	54%	\$ 64,914.00	\$ 64,914.00
<a href="#">100-5300-50302</a>	Insurance - Workers Compensation	\$ 9,426.00	\$ 2,760.57	29%	\$ 9,426.00	\$ 9,488.00
<a href="#">100-5300-50400</a>	PERS Retirement Expense	\$ 31,790.00	\$ 10,433.61	33%	\$ 31,790.00	\$ 32,592.00
<a href="#">100-5300-50401</a>	PERS UAL	\$ 20,466.00	\$ 51,754.80	253%	\$ 20,466.00	\$ 20,466.00
<a href="#">100-5300-50403</a>	Def Comp Retirement Expense	\$ 1,050.00	\$ -	0%	\$ 1,050.00	\$ 1,130.00
<a href="#">100-5300-51100</a>	Materials & Supplies	\$ 85,426.00	\$ 28,867.39	34%	\$ 85,426.00	\$ 72,000.00
<a href="#">100-5300-51101</a>	Materials - Other	\$ 13,300.00	\$ 512.67	4%	\$ 13,300.00	\$ 1,245.00
<a href="#">100-5300-51102</a>	Office Supplies	\$ 1.00	\$ 1,174.91	117491%		
<a href="#">100-5300-51200</a>	Vehicle Maintenance	\$ 17,134.00	\$ 2,361.43	14%	\$ 17,134.00	\$ 6,284.00
<a href="#">100-5300-51201</a>	Vehicle Operating - Fuel	\$ 8,993.00	\$ 3,762.92	42%	\$ 8,993.00	\$ 8,484.00
<a href="#">100-5300-51202</a>	Building Maintenance	\$ 289.00	\$ (10,507.58)	-3636%	\$ 289.00	
<a href="#">100-5300-51300</a>	Professional Services	\$ 24,135.00	\$ 8,664.45	36%	\$ 24,135.00	\$ 8,617.00
<a href="#">100-5300-52100</a>	Staff Development	\$ 2,587.00	\$ -	0%	\$ 2,587.00	\$ 2,441.00
<a href="#">100-5300-52102</a>	Utilities	\$ 227,186.00	\$ 146,443.63	64%	\$ 227,186.00	\$ 214,327.00
<a href="#">100-5300-52105</a>	Government Regulation Fees	\$ 26,311.00	\$ 569.00	2%	\$ 26,311.00	\$ 26,311.00
<a href="#">100-5300-52108</a>	Membership	\$ 391.00	\$ -	0%	\$ 391.00	\$ 391.00
		\$ 834,451.00	\$ 417,228.44	50%		



# 5300 – Water Treatment

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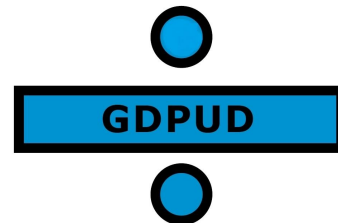
- Overtimes
  - Most of the overtime came during the Mosquito Fire response as well as recent storm events.
  - Some of this overtime will be able to be reimbursed from litigation and grant funds.
  - Will need to account for more overtime next year.
- Standby Pay
  - Was mis-budgeted last year.
  - In the future more needs to be budgeted for stand-by.
  - Will be reconsidered in the Salary Survey.
- PERS Unfunded Accrued Liability
  - This is typically paid in July and is the District's Unfunded Liability from CalPERS.
  - Was mis-budgeted last year.



# 5300 – Water Treatment

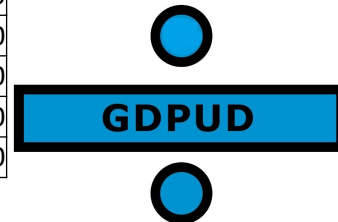
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- Office Supplies
  - All office supply purchases will move under the 5600 budget category moving forward.
- Utilities
  - PG&E increases our kW cost from \$0.10 on 4-21 to \$0.19 on 7-22.
  - This amounts to a 47% increase in costs.
- Total
  - Need to watch closely but currently on track.



# 5400 – Transmission and Distribution of Treated Water

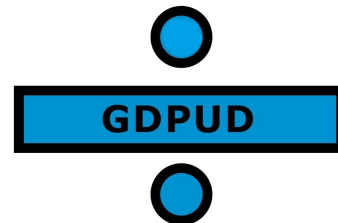
<b>Treated Water</b>		<b>2022-2023 Total Budget</b>	<b>2022-2023 YTD Activity</b>	<b>Percent of Budget</b>	<b>2022-2023 Adopted</b>	<b>2021-2022 Adopted</b>
<a href="#">100-5400-50100</a>	Salaries	\$ 417,609.00	\$ 226,356.59	54%	\$ 417,609.00	\$ 416,998.00
<a href="#">100-5400-50102</a>	Overtime	\$ 40,329.00	\$ 25,244.94	63%	\$ 40,329.00	\$ 39,846.00
<a href="#">100-5400-50103</a>	Standby Pay	\$ 20,030.00	\$ 8,480.00	42%	\$ 20,030.00	\$ 20,030.00
<a href="#">100-5400-50200</a>	Payroll Taxes	\$ 38,002.00	\$ 19,975.73	53%	\$ 38,002.00	\$ 37,947.00
<a href="#">100-5400-50300</a>	Health Insurance	\$ 101,964.00	\$ 78,584.25	77%	\$ 101,964.00	\$ 101,964.00
<a href="#">100-5400-50302</a>	Insurance - Workers Compensation	\$ 6,405.00	\$ 4,734.19	74%	\$ 6,405.00	\$ 17,157.00
<a href="#">100-5400-50400</a>	PERS Retirement Expense	\$ 48,008.00	\$ 21,904.14	46%	\$ 48,008.00	\$ 47,899.00
<a href="#">100-5400-50401</a>	PERS UAL	\$ 90,000.00	\$ 36,640.53	41%	\$ 90,000.00	\$ 90,000.00
<a href="#">100-5400-50403</a>	Def Comp Retirement Expense	\$ 1,790.00	\$ -	0%	\$ 1,790.00	\$ 1,880.00
<a href="#">100-5400-51100</a>	Materials & Supplies	\$ 135,000.00	\$ 68,859.17	51%	\$ 135,000.00	\$ 75,000.00
<a href="#">100-5400-51101</a>	Materials - Other	\$ 2,171.00	\$ 7,690.33	354%	\$ 2,171.00	\$ 2,000.00
<a href="#">100-5400-51102</a>	Office Supplies	\$ 33.00	\$ 411.30	1246%	\$ 33.00	\$ 36.00
<a href="#">100-5400-51200</a>	Vehicle Maintenance	\$ 23,500.00	\$ 34,340.87	146%	\$ 23,500.00	\$ 13,233.00
<a href="#">100-5400-51201</a>	Vehicle Operating - Fuel	\$ 28,517.00	\$ 17,267.41	61%	\$ 28,517.00	\$ 19,535.00
<a href="#">100-5400-51300</a>	Professional Services	\$ 7,529.00	\$ -	0%	\$ 7,529.00	\$ 5,000.00
<a href="#">100-5400-52100</a>	Staff Development	\$ 750.00	\$ 2,355.00	314%	\$ 750.00	\$ 191.00
<a href="#">100-5400-52102</a>	Utilities	\$ 19,495.00	\$ 9,714.52	50%	\$ 19,495.00	\$ 17,267.00
<a href="#">100-5400-52105</a>	Government Regulation Fees	\$ 17,120.00	\$ 34,513.60	202%	\$ 17,120.00	\$ 31,802.00
		\$ 998,252.00	\$ 597,072.57	60%		



# 5400 – Transmission and Distribution of Treated Water

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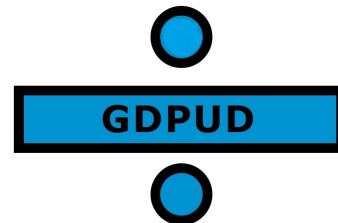
- Overtime
  - This is close to being on budget but is definitely something we need to be careful with and will reassess for FY 23-24.
- Health Insurance
  - This needs to be addressed as it should be calculated the same every year. Some increases are common but should be anticipated.
- Insurance – Worker’s Compensation
  - This is paid quarterly
- Materials – Other
  - Had a rental of a Vactor trailer that was not anticipated
  - Will likely need to include a larger amount of funding next year to account for emergencies.
  - This was likely mis-budgeted.
- Office Supplies
  - (\$227.88 was for the new whiteboard in the shop 1/3 cost, total cost \$684).



# 5400 – Transmission and Distribution of Treated Water

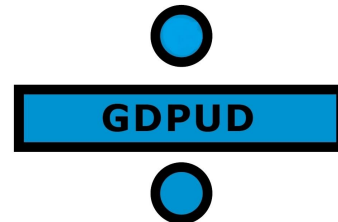
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- **Vehicle Maintenance**
  - Vehicles are getting older.
  - Working to better understand these costs better through the use of our new Cartegraph software
  - This was underbudgeted for FY 22-23.
- **Vehicle Operating – Fuel**
  - Fuel prices have increased by 45% for FY 22-23.
  - Also working to develop more efficient callouts by using smaller trucks.
- **Staff Development**
  - Watching closely, should not have much more to use here.
  - Will be looking at all of the staff development categories to ensure we are training our employees efficiently.
  - We need to invest in our employees to ensure we can develop a strong District for both the staff and the customers.
- **Government Regulation Fees**
  - This category was mis-budgeted for FY 22-23.
- **Total**
  - Need to watch closely but may ultimately go a little over budget.



# 5500 – Customer Service

<b>Customer Service</b>		<b>2022-2023 Total Budget</b>	<b>2022-2023 YTD Activity</b>	<b>Percent of Budget</b>	<b>2022-2023 Adopted</b>	<b>2021-2022 Adopted</b>
<a href="#">100-5500-50100</a>	Salaries	\$ 153,231.00	\$ 52,599.53	34%	\$ 153,231.00	\$ 139,282.00
<a href="#">100-5500-50101</a>	Part-time Wages	\$ 19,948.00	\$ -	0%	\$ 19,948.00	\$ 21,553.00
<a href="#">100-5500-50102</a>	Overtime	\$ -	\$ -			
<a href="#">100-5500-50200</a>	Payroll Taxes	\$ 13,944.00	\$ 4,003.40	29%	\$ 13,944.00	\$ 12,675.00
<a href="#">100-5500-50300</a>	Health Insurance	\$ 42,356.00	\$ 19,732.52	47%	\$ 42,356.00	\$ 42,356.00
<a href="#">100-5500-50302</a>	Insurance - Workers Compensation	\$ 1,711.00	\$ 830.64	49%	\$ 1,711.00	\$ 1,598.00
<a href="#">100-5500-50400</a>	PERS Retirement Expense	\$ 12,154.00	\$ 4,448.31	37%	\$ 12,154.00	\$ 10,221.00
<a href="#">100-5500-50401</a>	PERS UAL	\$ 9,588.00	\$ 10,350.96	108%	\$ 9,588.00	\$ 21,553.00
<a href="#">100-5500-50403</a>	Def Comp Retirement Expense	\$ 660.00	\$ -	0%	\$ 660.00	\$ 630.00
<a href="#">100-5500-51100</a>	Materials & Supplies	\$ 31,927.00	\$ 1,880.38	6%	\$ 31,927.00	\$ 22,000.00
<a href="#">100-5500-51102</a>	Office Supplies	\$ 1.00	\$ 15,257.27	1525727%		
<a href="#">100-5500-51200</a>	Vehicle Maintenance	\$ 21.00	\$ -	0%	\$ 21.00	\$ 21.00
<a href="#">100-5500-51300</a>	Professional Services	\$ 5,000.00	\$ 16,371.70	327%	\$ 5,000.00	\$ 35,000.00
<a href="#">100-5500-52100</a>	Staff Development	\$ -	\$ -			
<a href="#">100-5500-52102</a>	Utilities	\$ 14,923.00	\$ 4,374.79	29%	\$ 14,923.00	\$ 5,860.00
<a href="#">100-5500-52104</a>	Payroll Processing Fee	\$ 1.00	\$ 97.15	9715%		
<a href="#">100-5500-52107</a>	Other Miscellaneous Expense	\$ 1.00	\$ 73.15	7315%		
		\$ 305,466.00	\$ 130,019.80	43%		

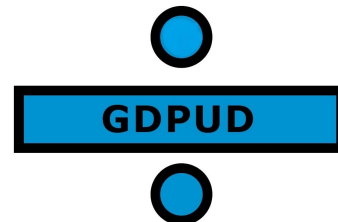




# 5500 – Customer Service

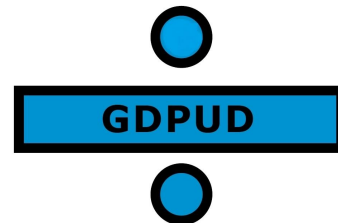
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- **PERS Unfunded Accrued Liability**
  - This is typically paid in July and is the District Unfunded Liability from CalPERS.
  - Was mis-budgeted last year.
- **Office Supplies**
  - All office supply purchases will move under the 5600 budget category moving forward.
  - There are items in here that need to be recategorized out of office supplies
- **Professional Services**
  - Utility Billing Print Services, Job Posting Recruitment, Tyler Technologies
  - This will be moved to 5600 next year
- **Payroll Processing Fee**
  - This will be moved to 5600.
- **Other Miscellaneous Expense**
  - This will be moved to 5600.
- **Total**
  - This account is on track and will likely remain on budget or even below budget



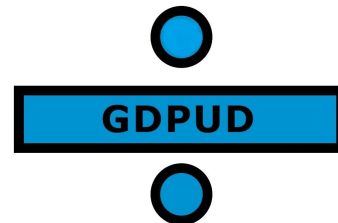
# 5600 – Administration

<b>Administration</b>		<b>2022-2023 Total Budget</b>	<b>2022-2023 YTD Activity</b>	<b>Percent of Budget</b>	<b>2022-2023 Adopted</b>	<b>2021-2022 Adopted</b>
<a href="#">100-5600-50100</a>	Salaries	\$ 394,543.00	\$ 281,105.35	71%	\$ 394,543.00	\$ 347,744.00
<a href="#">100-5600-50101</a>	Part-time Wages	\$ 1.00	\$ 50,261.26	5026126%		\$ 1,129.00
<a href="#">100-5600-50102</a>	Overtime	\$ 2,734.00	\$ -	0%	\$ 2,734.00	\$ 2,624.00
<a href="#">100-5600-50103</a>	Automobile Allowance	\$ 1.00	\$ 2,000.00	200000%		
<a href="#">100-5600-50104</a>	Retiree Benefit	\$ 9,973.00	\$ 12,990.07	130%	\$ 9,973.00	\$ 22,827.00
<a href="#">100-5600-50105</a>	Director Stipend	\$ 24,360.00	\$ 12,000.00	49%	\$ 24,360.00	\$ 21,993.00
<a href="#">100-5600-50200</a>	Payroll Taxes	\$ 35,903.00	\$ 22,301.84	62%	\$ 35,903.00	\$ 31,645.00
<a href="#">100-5600-50300</a>	Health Insurance	\$ 69,772.00	\$ 68,729.48	99%	\$ 69,772.00	\$ 69,772.00
<a href="#">100-5600-50302</a>	Insurance - Workers Compensation	\$ 4,672.00	\$ 1,083.02	23%	\$ 4,672.00	\$ 4,670.00
<a href="#">100-5600-50400</a>	PERS Retirement Expense	\$ 35,102.00	\$ 24,446.01	70%	\$ 35,102.00	\$ 35,679.00
<a href="#">100-5600-50401</a>	PERS UAL	\$ 197,641.00	\$ 191,492.76	97%	\$ 197,641.00	\$ 153,598.00
<a href="#">100-5600-50403</a>	Def Comp Retirement Expense	\$ 1,690.00	\$ -	0%	\$ 1,690.00	\$ 1,570.00
<a href="#">100-5600-51100</a>	Materials & Supplies	\$ 9,540.00	\$ 6,392.53	67%	\$ 9,540.00	\$ 5,691.00
<a href="#">100-5600-51101</a>	Materials - Other	\$ 15,485.00	\$ 992.88	6%	\$ 15,485.00	\$ 8,569.00
<a href="#">100-5600-51102</a>	Office Supplies	\$ 32,000.00	\$ 13,931.76	44%	\$ 32,000.00	\$ 37,815.00
<a href="#">100-5600-51200</a>	Vehicle Maintenance	\$ 1.00	\$ 380.00	38000%		\$ 235.00



# 5600 – Administration

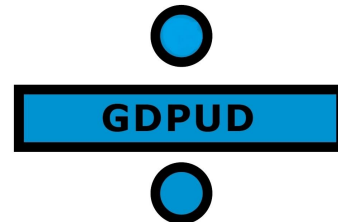
<a href="#">100-5600-51201</a>	Vehicle Operating - Fuel	\$ 1.00	\$ 387.71	38771%		
<a href="#">100-5600-51202</a>	Building Maintenance	\$ 1.00	\$ 3,350.00	335000%		
<a href="#">100-5600-51300</a>	Professional Services	\$ 222,000.00	\$ 105,945.63	48%	\$ 222,000.00	\$ 100,000.00
<a href="#">100-5600-51301</a>	Insurance - General Liability	\$ 84,546.00	\$ 93,830.17	111%	\$ 84,546.00	\$ 96,684.00
<a href="#">100-5600-51302</a>	Legal	\$ 96,476.00	\$ 18,963.34	20%	\$ 96,476.00	\$ 96,467.00
<a href="#">100-5600-51303</a>	Audit	\$ 21,968.00	\$ -	0%	\$ 21,968.00	\$ 14,444.00
<a href="#">100-5600-52100</a>	Staff Development	\$ 2,100.00	\$ 5,374.00	256%	\$ 2,100.00	\$ 596.00
<a href="#">100-5600-52101</a>	Travel	\$ 4,103.00	\$ 7,127.45	174%	\$ 4,103.00	\$ 2,137.00
<a href="#">100-5600-52102</a>	Utilities	\$ 30,731.00	\$ 23,260.65	76%	\$ 30,731.00	\$ 35,236.00
<a href="#">100-5600-52103</a>	Bank Charges	\$ 425.00	\$ 259.94	61%	\$ 425.00	\$ 344.00
<a href="#">100-5600-52104</a>	Payroll Processing	\$ 25,869.00	\$ 14,001.31	54%	\$ 25,869.00	\$ 22,827.00
<a href="#">100-5600-52105</a>	Government Regulation Fees	\$ 1.00	\$ 5,501.68	550168%		\$ 5,919.00
<a href="#">100-5600-52106</a>	Elections	\$ 9,399.00	\$ -	0%	\$ 9,399.00	\$ 10,253.00
<a href="#">100-5600-52107</a>	Other Miscellaneous Expense	\$ 1.00	\$ 4,573.98	457398%		
<a href="#">100-5600-52108</a>	Membership	\$ 57,941.00	\$ 36,938.37	64%	\$ 57,941.00	\$ 33,972.00
		\$ 1,388,980.00	\$ 1,007,621.19	73%		



# 5600 – Administration

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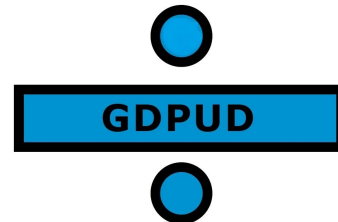
- Salaries
  - New position was hired and a new General Manager contract was put into place.
  - This is still on track and will be analyzed for the rest of the year.
- Part-time Wages
  - This was mis-budgeted.
  - We already had a temp person, there should have been a budget for this of at least \$35,000.
- Automobile Allowance
  - This was added after the fact due to the GM contract.



# 5600 – Administration

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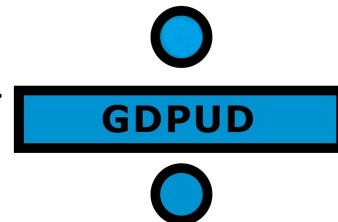
- Retiree Benefit
  - There was \$3679.15 that was moved to a separate account.
  - This account is still high and needs to be analyzed for next year's budget.
- Payroll Taxes
  - Not greatly different could be due to new employee hire.
- Health Insurance
  - New employees being hired.
  - More should have been budgeted here to account for known positions.
  - A portion of this could be accounted by the hiring of a new General Manager as well.



# 5600 – Administration

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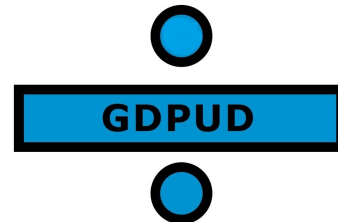
- PERS Retirement Expense
  - This amount needs to be looked at to determine why there is a discrepancy.
- PERS Unfunded Accrued Liability
  - This is typically paid in July and is the District's Unfunded Liability from CalPERS.
- Materials & Supplies
  - This include a variety of things that will need to be budgeted better next year.
  - This fund will likely stay on budget with a close eye on it.
- Vehicle Maintenance
  - There is one Vehicle dedicated to Administration and funds need to be budgeted here for future budgets.
- Staff Development
  - This was mis-budgeted.
  - Will be looking at all of the staff development categories to ensure we are training our employees efficiently.
  - We need to invest in our employees to ensure we can develop a strong District for both the staff and the customers.



# 5600 – Administration

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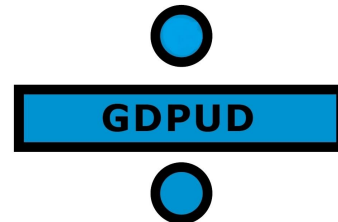
- Vehicle Operating – Fuel
  - \$387.71 moved to vehicle maintenance 100-5600-51200
- Building Maintenance
  - Work done on the HVAC system and other miscellaneous charges related to the building.
  - Funds will have to be budgeted here in the future.
- Insurance - General Liability
  - ACWA/JPIA notified us Oct 1 2022 that the liability premiums were going up 10% due to the market.
  - This was mis-budgeted.
- Travel
  - This needs to be fixed for FY 23-24.
  - GM expenses (ACWA & District visit).



# 5600 – Administration

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- Utilities
  - Staff is assessing all costs associated with Utilities to ensure they are budgeted correctly.
  - Staff has begun to look at ways to reduce these costs and have identified a few areas to be more fiscally conservative.
- Bank Charges
  - NSF fees, account maintenance fees.
  - Likely will stay on track but need to be watched closely.
- Government Regulation Fees
  - This was mis-budgeted.
  - This includes LAFCO annually at around \$5050 and misc. fees of around \$1000.

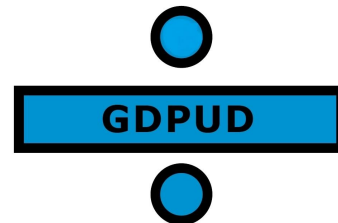




# 5600 – Administration

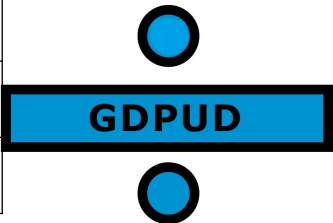
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- Other Miscellaneous Expense
  - This includes our newspaper posting requirements such as our ordinances. This account will need to have funds add in the next Fiscal Year account for these.
- Membership
  - These are one-time payments that we typically renew in July
- Total
  - Need to watch closely but may ultimately go a little over budget
  - This account was generally mis-budgeted and needs to be reassessed.



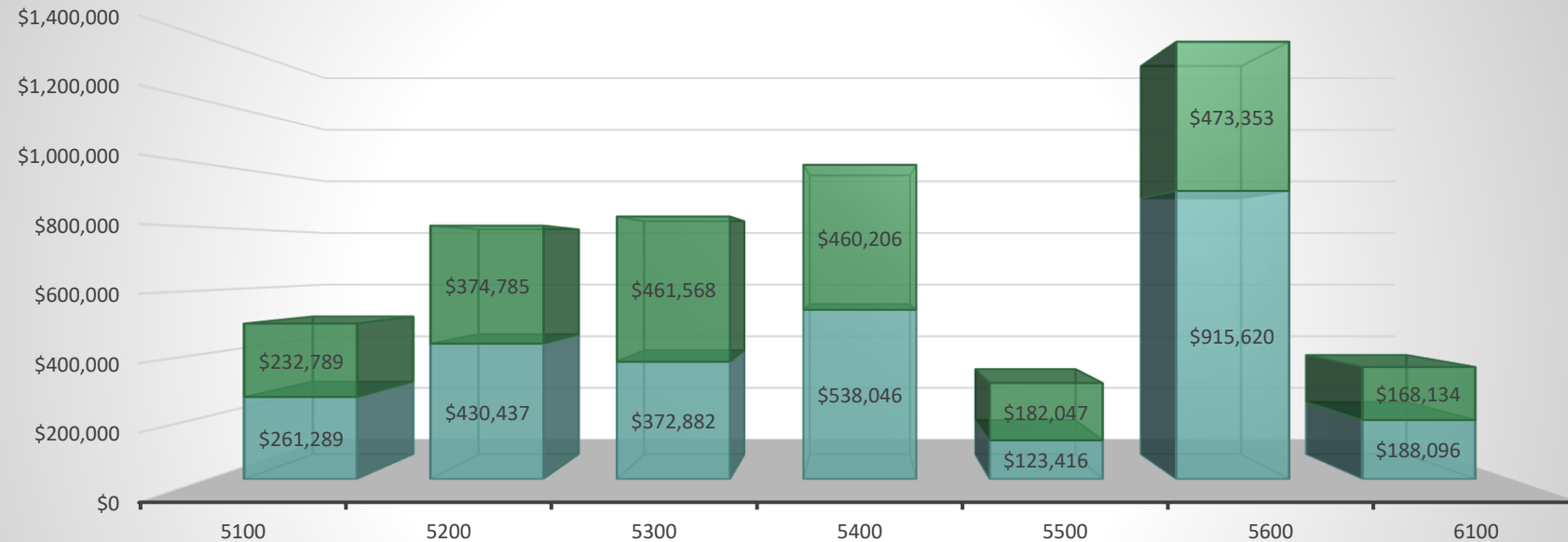
# Other Accounts

		2022-2023 Total Budget	2022-2023 YTD Activity	Percent of Budget	2022-2023 Adopted	2021-2022 Adopted
<a href="#">100-5601-50100</a>	Salaries	\$ 80,789.00	\$ -	0%	\$ 80,789.00	
-						
<a href="#">100-6100-50300</a>	Insurance - H&L	\$ 20,981.00	\$ -	0%	\$ 20,981.00	
<a href="#">100-6100-51100</a>	Materials & Supplies	\$ -	\$ -			
<a href="#">100-6100-52102</a>	Utilities	\$ -	\$ -			
-						
<a href="#">100-7100-71100</a>	Capital Expenses	\$ 1.00	\$ 9.64	964%		
<a href="#">100-7100-71200</a>	Principal Expense	\$ -	\$ -			
<a href="#">100-7100-71300</a>	Depreciation Expense	\$ -	\$ -			



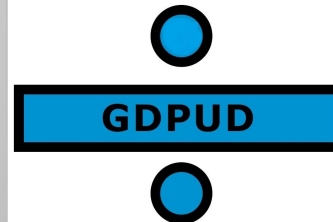
# Overall Budget to Actuals

Budget to Actuals



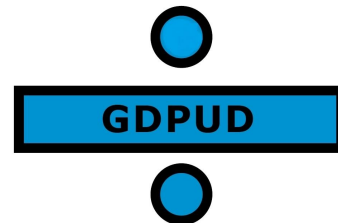
	5100	5200	5300	5400	5500	5600	6100
Remaining	\$232,789	\$374,785	\$461,568	\$460,206	\$182,047	\$473,353	\$168,134
Expense	\$261,289	\$430,437	\$372,882	\$538,046	\$123,416	\$915,620	\$188,096

Expense Remaining



# Overall Budget to Actuals

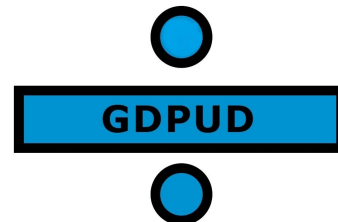
100-5100	\$ 494,078.00	\$ 323,846.32	66%
100-5200	\$ 805,223.00	\$ 454,361.93	56%
100-5300	\$ 834,451.00	\$ 417,228.44	50%
100-5400	\$ 998,252.00	\$ 597,072.57	60%
100-5500	\$ 305,466.00	\$ 130,019.80	43%
100-5600	\$1,388,980.00	\$1,007,621.19	73%
100-5601	\$ 80,789.00	\$ -	0
100-6100	\$ 20,981.00	\$ -	0
	\$4,928,220.00	\$2,930,150.25	59%



# Savings For District

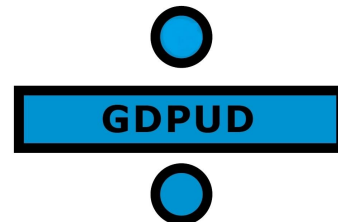
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- Phones
  - FY 22-23 (thru 12/31) = \$24,017
  - New system will cost the District approximately \$350 per month
  - For the rest of this Fiscal Year it will cost us an additional \$2100
  - For the next Fiscal Year this will be a savings of approximately \$44,000
- Billing
  - Old billing company from July to November = \$10,533 or approximately \$30,000 per year.
  - New Billing Company is \$1398 per month or \$16,776 per year.
  - This is a savings of approximately \$13,000 per year.
- Newsletters (National Print & Promo)
  - Newsletter and Drought Brochure printing from July to December = approximately \$13,041
  - Converting to InfoSend will save us approximately \$1500 per month or \$18,000 per year.



# 6100 – ALT Wastewater ZONE

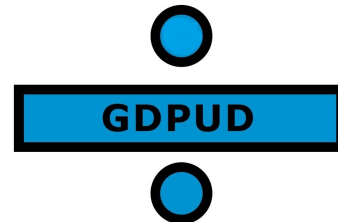
<a href="#">200-6100-50100</a>	Salaries	\$ 80,789.00	\$ 67,185.51	83%
<a href="#">200-6100-50102</a>	Overtime	\$ 1,047.00	\$ 824.88	79%
<a href="#">200-6100-50200</a>	Payroll Taxes	\$ 6,326.00	\$ 5,087.27	80%
<a href="#">200-6100-50300</a>	Health Insurance	\$ 20,981.00	\$ 17,604.01	84%
<a href="#">200-6100-50302</a>	Insurance - Workers Compensation	\$ 1,088.00	\$ 368.51	34%
<a href="#">200-6100-50400</a>	PERS Retirement Expense	\$ 7,944.00	\$ 5,719.07	72%
<a href="#">200-6100-50401</a>	PERS UAL	\$ 14,634.00	\$ 15,526.44	106%
<a href="#">200-6100-51100</a>	Materials & Supplies	\$ 5,497.00	\$ 1,924.09	35%
<a href="#">200-6100-51101</a>	Materials - Other	\$ 3,107.00	\$ 108.76	4%
<a href="#">200-6100-51102</a>	Office Supplies	\$ 2,213.00	\$ 547.18	25%
<a href="#">200-6100-51200</a>	Vehicle Maintenance	\$ 4,788.00	\$ 230.67	5%
<a href="#">200-6100-51201</a>	Vehicle Operating - Fuel	\$ 6,770.00	\$ 2,130.75	31%
<a href="#">200-6100-51300</a>	Professional Services	\$ 150,000.00	\$ 21,810.08	15%
<a href="#">200-6100-51301</a>	Insurance - General Liability	\$ 1.00	\$ 4,825.92	482592%
<a href="#">200-6100-52100</a>	Staff Development	\$ 333.00	\$ 325.00	98%
<a href="#">200-6100-52102</a>	Utilities	\$ 16,492.00	\$ 7,686.03	47%
<a href="#">200-6100-52105</a>	Government Regulation Fees	\$ 34,221.00	\$ 36,192.00	106%
<b>Department: 6100 - ALT Zone Wastewater Total:</b>		<b>\$ 356,230.00</b>	<b>\$ 188,096.17</b>	<b>53%</b>



# 6100 – ALT Wastewater ZONE

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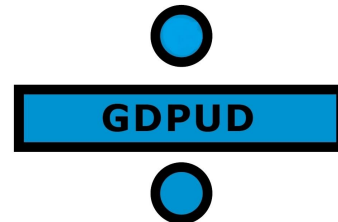
- Salaries
  - This account was not budgeted to include the correct amount of staff.
  - It appears the Water Resource Manager salary portion was not figured into this calculation.
- Overtime
  - It appears this was under budgeted.
- Payroll Taxes
  - This needs to be fixed in next year's budget.
- Health Insurance
  - This needs to be addressed as it should be calculated the same every year. Some increases are common but should be anticipated.
- PERS Retirement Expense
  - This amount needs to be looked at to determine why there is a discrepancy.



# 6100 – ALT Wastewater ZONE

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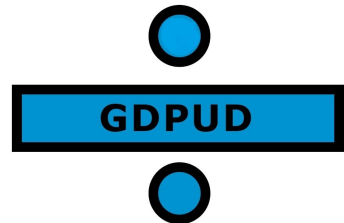
- PERS UAL
  - This is typically paid in July and is the District Unfunded Liability from CalPERS.
- Insurance – General Liability
  - ACWA/JPIA notified us Oct 1, 2022, that the liability premiums were going up 10% due to the market.
  - This was mis-budgeted.
- Staff Development
  - National Association of Wastewater Technician Training
  - Sanitary Sewer Management Plan Certification
  - We need to invest in our employees to ensure we can develop a strong District for both the staff and the customers.
- Government Regulation Fees
  - This was mis-budgeted
  - Testing for the system has gone up.
  - Large rainstorms have caused spills requiring additional testing





# Capital Improvement Plan Budget

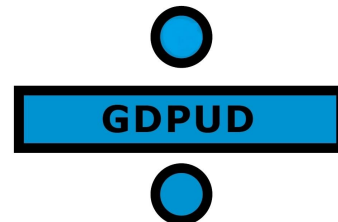
CIP							
Project	FY 22/23	Spent or Anticipated	FY 23/24	FY 24/25	FY 25/26	FY 26/27	Total 22-27
Pump Station Retrofit	\$ 50,000.00	\$ 25,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 98,000.00
ALT 2,000,000 Water Tank					\$ 3,000,000.00		\$ 3,000,000.00
Tunnel Inspection and Lining	\$ 65,000.00						\$ 65,000.00
Infrastructure Replacement	\$ 225,000.00	\$ 75,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 265,000.00
Angel Camp Tank Recoating			\$ 366,800.00				\$ 366,800.00
Repair Safety Walkways	\$ 75,000.00	\$ 12,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 83,000.00
Treated Water line Replacement	\$ 300,000.00	\$ 150,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 500,000.00
Pressure Regulating Valves	\$ 100,000.00	\$ 65,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 500,000.00
North Fork American River Pumping Plant							\$ -
Meter Replacement	\$ 97,458.00		\$ 97,458.00	\$ 97,458.00	\$ 97,458.00	\$ 97,458.00	\$ 487,290.00
Annual Canal Lining/ Canal Improvements	\$ 150,000.00	\$ 50,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 550,000.00
Develop Alternative Water Source							\$ -
Paving	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 100,000.00
Water System Condition Assessment							\$ -
Replace Air Release Valves	\$ 20,000.00		\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 60,000.00
Asset Management Program	\$ 48,350.00	\$ 26,800.00	\$ 16,350.00	\$ 16,350.00	\$ 16,350.00	\$ 16,350.00	\$ 113,750.00
Lift Station Upgrade (CDS Reserve)	\$ 150,000.00	\$ 25,000.00					\$ 150,000.00
Master Meters	\$ 100,000.00	\$ 50,000.00					\$ 100,000.00
AMI Meter Infrastructure	\$ 100,000.00	\$ 30,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 500,000.00
Solar on Walton and Sweetwater	\$ 50,000.00		\$ 1,000,000.00				\$ 1,050,000.00
Water Wheel for Ditch	\$ 150,000.00	\$ 30,000.00					\$ 150,000.00
Parshall Flume	\$ 20,000.00	\$ 20,000.00					\$ 20,000.00
Plant Pressure Relief Valves	\$ 80,000.00	\$ 130,000.00					\$ 80,000.00
<b>Total</b>	<b>\$ 1,800,808.00</b>	<b>\$ 708,800.00</b>	<b>\$ 1,884,608.00</b>	<b>\$ 517,808.00</b>	<b>\$ 3,517,808.00</b>	<b>\$ 517,808.00</b>	<b>\$ 8,238,840.00</b>



# Capital Improvement Plan Budget Updates

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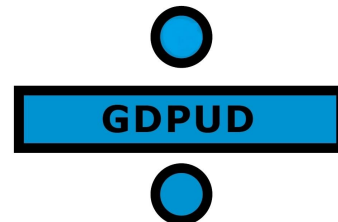
- Pump Station Retrofit
  - Backup generation for Reservoir and Irish Lane.
- ALT 2,000,000 Water Tank
  - Going to pursue grant funding to pay for this.
- Tunnel Inspection and Lining
  - May try to get this done before the end of the year but the fire held up this inspection.
- Infrastructure Replacement
  - We are going to start on this in the spring and work on quotes but won't likely be spent this Fiscal Year.
- Angel Camp Tank Recoating
  - Scheduled for FY 23-24.
- Repair Safety Walkways
  - Going to try to get a few of these done before the start of the irrigation season.



# Capital Improvement Plan Budget Updates

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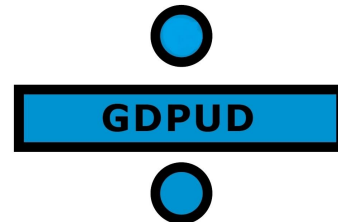
- Treated Water line Replacement
  - Chimney Flat line replacement.
  - This is likely more funding than we will need.
- Pressure Regulating Valves
  - Spent approximately \$50,000.
  - Anticipated to replace more at approximately \$15,000.
- North Fork American River Pumping Plant
  - Going to pursue grant funds for this project.
- Meter Replacement
  - This project is done and will begin to pay back the loan. This should not appear on the CIP moving forward.
- Annual Canal Lining/ Canal Improvements
  - Received a grant for some of this work for this FY and next FY.
- Develop Alternative Water Source
  - Going to pursue grant funds for this project.



# Capital Improvement Plan Budget Updates

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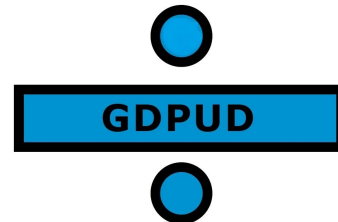
- Paving
  - Paving contractor will likely be ready for the end of this Fiscal Year.
- Water System Condition Assessment
  - KASL study will be complete by May or June.
- Replace Air Release Valves
  - Likely not able to be completed this year.
- Asset Management Program
  - This is being implemented now and will rotate into the general budget fund and not appear on the CIP anymore.
- Lift Station Upgrade (CDS Reserve)
  - Start the engineering this Fiscal Year and complete construction next Fiscal Year.
- Master Meters
  - May or may not get this completed due to supply chain issues.
  - These are back-ordered for approximately 5 months.



# Capital Improvement Plan Budget Updates

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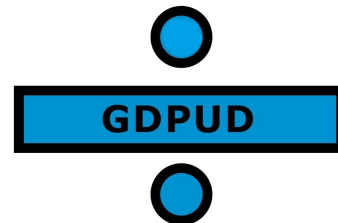
- AMI Meter Infrastructure
  - Going to do some tests in ALT.
  - Will pursue grant funds for a portion of this project.
- Solar on Walton and Sweetwater
  - Will pursue grant funds for this project.
- Water Wheel for Ditch
  - Looking to install one this spring and will assess where more can be placed.
  - Will pursue grant funds for this project.
- Parshall Flume
  - Looking to do some tests but may not get them in before the Irrigation season starts.
  - Will attempt to get them in after the Irrigation Season next Fiscal Year.
- Plant Pressure Relief Valves
  - This project is in progress.
  - Was addressed at the last Board meeting and is approx. \$50,000 over budget.



# Salary Survey Updates

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- Approximately same survey universe, survey classes, and data points as 2011 study
  - To gather more data for wastewater classes, three additional agencies providing wastewater services will be added to the survey universe for those positions
- Datapoints are as follows:
  - Maximum Base Salary
  - Deferred Compensation employer contributions and/or matches
  - Max employer contributions to primary insurance benefits (Health, Dental, & Vision)
  - Pension – net employer normal cost for PEPRAs employees (reflecting majority of District workforce)
  - Social Security
- Additionally, the survey will include a separate “practices” review examining agencies’ Call Back/Standby pay practices – this will not be included in the total compensation analysis



# Salary Survey Updates

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## Survey Classes

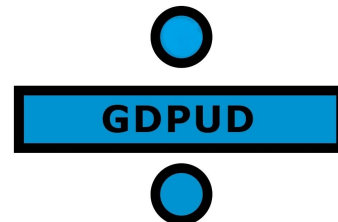
- Administrative Aide II
- Office/Finance Manager
- Canal Operator II
- Distribution Operator II
- Executive Assistant
- Field Superintendent
- General Manager
- HR/IT Specialist
- Maintenance Worker II
- Operations Manager
- Wastewater Technician II
- Water Resource Manager
- Water Treatment Plant Operator III

## Primary Survey Universe

- Amador Water Agency
- Calaveras County Water District
- El Dorado Irrigation District
- Groveland CSD
- Kirkwood Meadows PUD
- Nevada Irrigation District
- North Tahoe PUD
- Paradise ID
- Placer County Water
- San Juan Water District
- Stockton East WD
- Tahoe City PUD

## Wastewater Agencies

- Mariposa Public Utility District
- South Tahoe Public Utility District
- Tuolumne Utilities District



# Questions

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**OPTUM**  
Investment Partners

**Your Municipal  
Investment  
Advisor For Success**



The image is a collage. The top-left portion shows a vibrant city street scene, likely New York City, with a yellow taxi in the foreground and tall buildings in the background. The bottom-left portion shows a group of business professionals in a meeting, with one person holding a tablet and another holding a coffee cup. The right side of the image is a white background with a decorative geometric pattern of green and purple shapes.

# Investment Policy

- ▶ Updated to current, CMTA recommended practices.
- ▶ Included only extremely low-risk investment types (Federally backed or collateralized).
- ▶ Added flexibility by using categories and amounts rather than individual financial institutions.
- ▶ Easy to administer and update annually.

# What are Public Agency Investment Requirements?

- ❖ **Investment of Surplus: Government agencies must comply with California Government Code (GC) Section 53600**
- ❖ Monthly (or quarterly) report to the governing body outlining cash assets invested, investment types, purchases, sales, market conditions, and affirming agency projection of sufficient cash availability to meet operating needs. (GC Section 53607)
- ❖ Annual Investment Policy update (GC Section 53646)
- ❖ Compliance with GC Section 53600.3
  - ❖ Prudent Investor Standard – Safeguarding of principal and liquidity
- ❖ Compliance with GC Section 53600.5
  - ❖ Safety of Principal
  - ❖ Liquidity
  - ❖ Yield

\*Requirements include but are not limited to other governmental compliance and regulatory provisions.

# Permitted Investments (GC 53601)

Government Code Permitted Investments	GDPUD Policy Permitted Investment (Y/N)
US Treasury Notes, Bonds, Bills	Yes
Federal or US Government Sponsored Enterprises (GSE's)	Yes
Negotiable Certificates of Deposit (CD's)	Yes
JPA Pool	Yes
County Pool	Yes
LAIF	Yes
Placement Service Deposits	Yes
Trustee Held Funds	Yes
Other Investments as approved by Board/Council	Yes
Local Agency Bonds	No
State Treasury Notes & Bonds	No
Bonds of other 49 states	No

# Permitted Investments (GC 53601)

Government Code Permitted Investments	GDPUD Policy Permitted Investment (Y/N)
Other local agency bonds	No
Banker's Acceptance	No
Commercial Paper	No
Repurchase Agreements	No
Medium Term Notes	No
Collateralized Securities	No
Mortgage-Backed Securities	No
Supranationals	No
Public Bank Securities	No

# Three Steps To Our Success

1. Our unique experience in managing a variety of government projects allows us to create a customized cash-flow model that includes items such as grants, capital projects, and one-time revenues and expenses. This enables us to actively invest more of your cash.
2. In a normal interest rate environment, yields are higher the longer out you invest. By combining our cash flow model with our laddering strategy, we can invest in longer term securities (up to five years) without the risk of running out of cash for operations.
3. Our strategic investment selection approach can be especially effective for smaller agencies. By investing smaller increments, we can utilize CD's and other federally insured/collateralized products to achieve above market rate returns.



# Portfolio Management Types

## PASSIVE MANAGEMENT

- ❖ Significant portion of cash kept in checking account
- ❖ Some funds invested in county or state investment pools
- ❖ No investment consultant/advisor or dedicated staff
- ❖ Safe, but very low yields

## ACTIVE MANAGEMENT

- ❖ Cash flow modeling increases funds available to invest while leaving sufficient funds in checking account for day-to-day operations
- ❖ Invest over five-year horizon to guarantee investment returns over time
- ❖ Requires some dedicated staff time or consultant/advisor
- ❖ Safe, with increased yields
- ❖ Utilize investment types that support the District's investment policy

## Initial Portfolio Analysis - Georgetown Divide PUD

- ▶ Cash in Bank/On Hand - \$2,176,937 (Yielding near 0%)
- ▶ LAIF - \$7,408,342 (Yielding 2.29%)

### Current Market Interest Rates

- ▶ CAMP 4.25% (Liquid Pool)
- ▶ 1 month 4.32%
- ▶ 3 month 4.70%
- ▶ 6 month 4.83%
- ▶ 1 year 4.69%
- ▶ 3 year 3.93%
- ▶ 5 year 3.66%

