



GEORGETOWN DIVIDE
PUBLIC UTILITY DISTRICT

PROPOSED
FISCAL YEAR
2023-2024
OPERATING
BUDGET

Presented to the Board of
Directors & Finance Committee
June 8, 2023

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Updated 06/09/23 with BOD/FIN suggestions.

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GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Proposed Fiscal Year 2023-2024 Budget

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GDPUD Overview

The Georgetown Divide Public Utility District (District) serves communities located in western El Dorado County among the foothills of the Sierra Nevada Mountain Range, situated in the heart of the Mother Lode. The Georgetown Divide is located between the Middle and South Forks of the American River, nestled in the heart of the Sierra Nevada Foothills and Northern California's Gold Country. Access is through Highway 50 and Interstate 80, giving it close proximity to either metropolitan cities or the recreational activities of Lake Tahoe. The cornerstone of the District's water supply system is the Stumpy Meadows Reservoir with a storage capacity of 21,206 acre-feet.

- Location — 72,000 acres (112.5 square miles) serving unincorporated areas of western El Dorado County
- Services — Raw and treated water supplies, on-site wastewater disposal
- Population of area served — With 3,800 connections we serve a population of approximately 10,000.
- Formation Date — June 11, 1946
- Type of District (Act) — California Public Utility District Act
- Source of Water — Pilot Creek and other tributary water rights
- Amount of Water Served — Approximately 12,000 acre-feet per year
- Predecessor Agencies — A series of private water companies dating back to 1852 and the El Dorado, Pilot, and Rock Creek Canal Companies. In 1872, The California Water Company purchased the Pilot Creek Ditch Company and changed names in 1890 to the Loon Lake Water and Power Company.

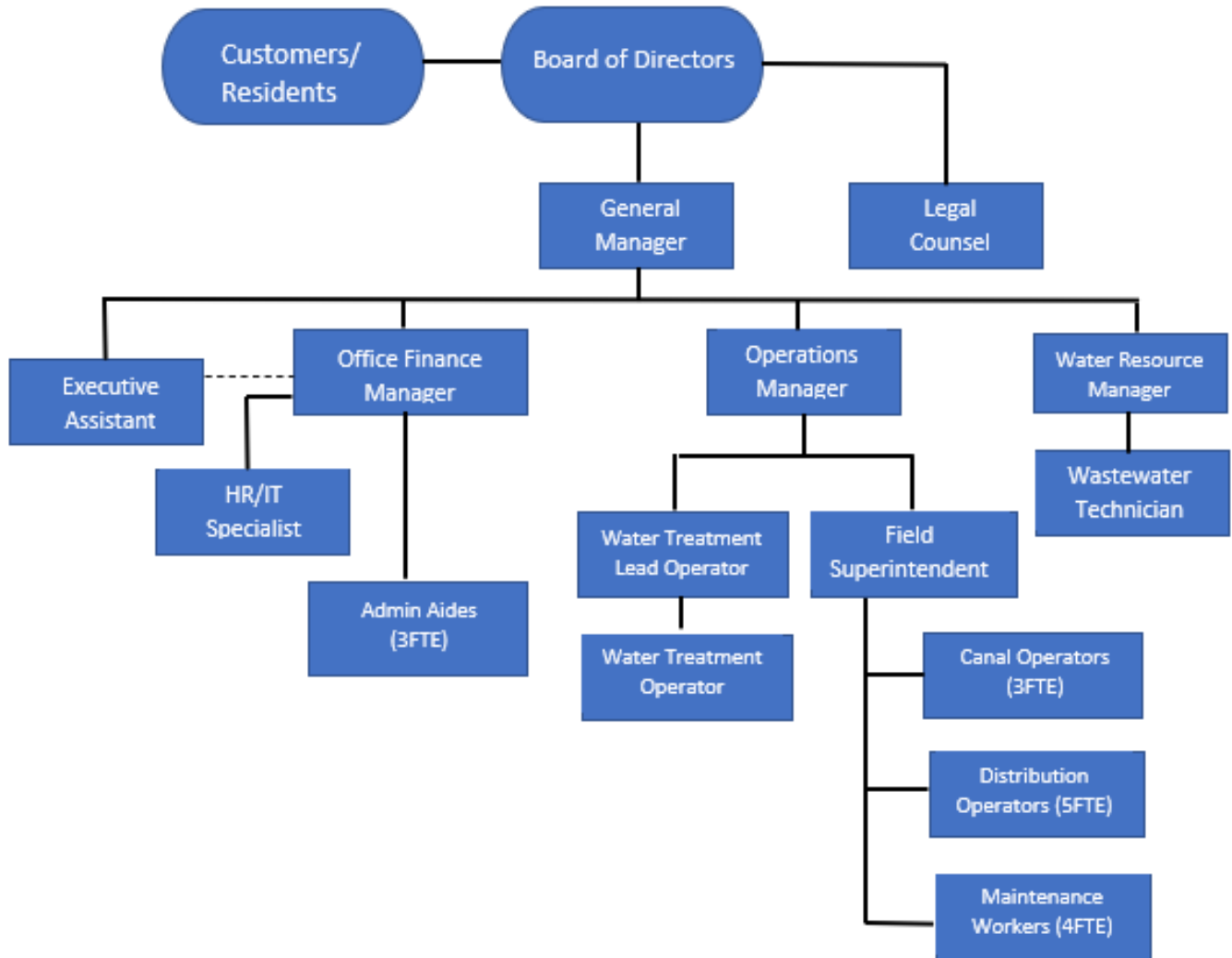
GDPUD History

The origins of District facilities can be directly traced back to 1852 and the El Dorado, Pilot, and Rock Creek Canal Companies, one of the first established water purveyors in the State of California; resulting from James Marshall's discovery of gold in nearby Coloma. Following the decline in gold production, agriculture, and lumbering became the staple industries on the Divide for many years.

The focus of the District water supply system is the Stumpy Meadows Reservoir, a 21,206-acre-foot impoundment on Pilot Creek, at the eastern edge of the District. Water from this source of supply traverses through approximately 75 miles of canals and pipeline to provide both raw water for customers and raw water supplies to the District's water treatment plants.

GDPUD Organizational Chart

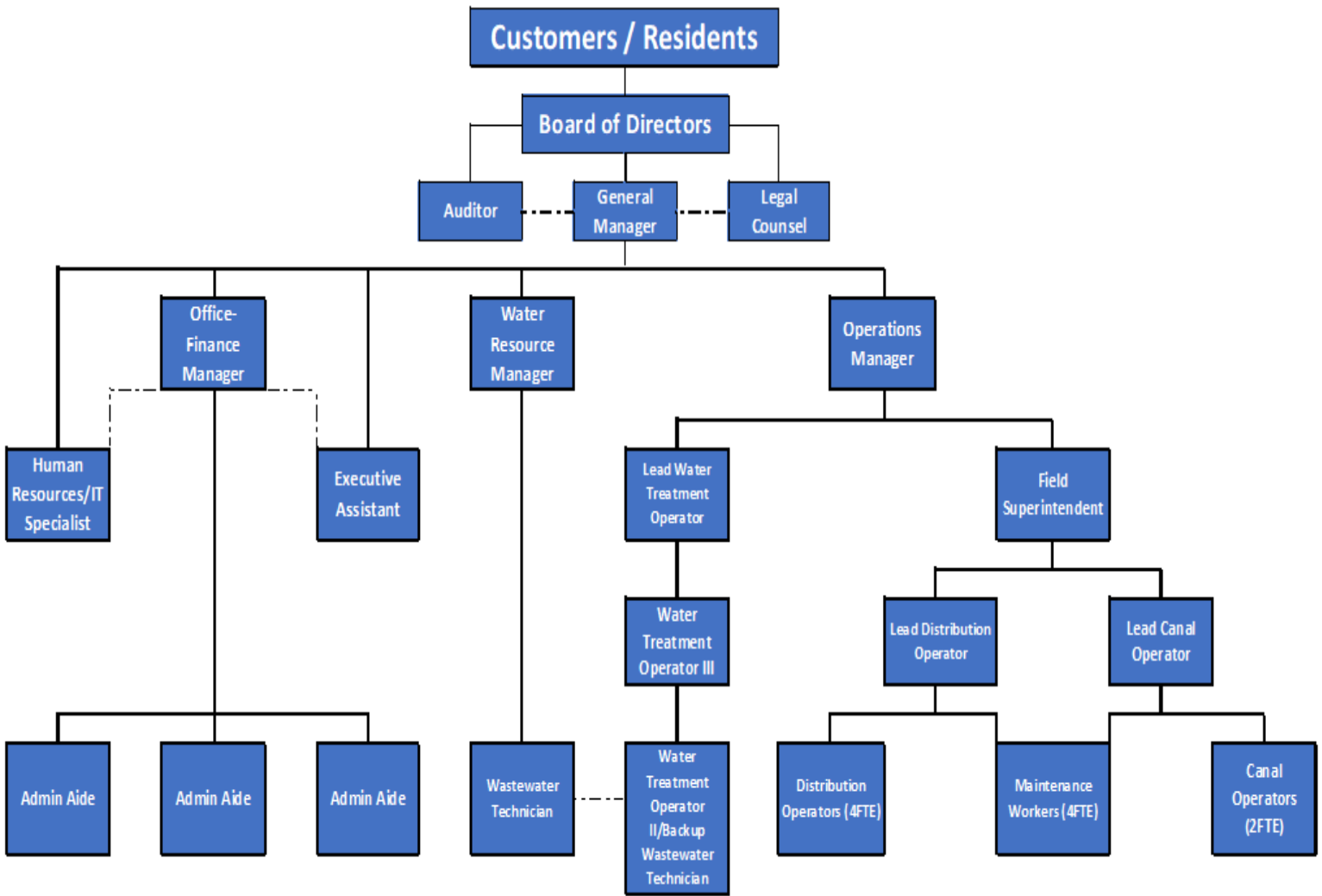
The current organizational chart is depicted below, approved by the Board of Directors at the Regular Meeting of 11/15/22.



District Employees
 25 – FTE
 Approved 11/15/2022 Org Chart

Proposed FY 23-24 GDPUD Organizational Chart

The proposed organizational chart for FY 23-24 is depicted below and presented to the Board of Directors at the Regular Meeting of 6/13/2023. This chart will take the place of the previous one approved on 11/15/22.



**District Employees
26 - FTE**

Projected FY24 Employee Salaries

Employee Job Descriptions	Plan Category	FY24 Hourly Pay Rate	FY 24 Salary	Payroll Tax
General Manager	PEPRA	\$89.38	\$185,900.00	\$18,590.00
Executive Assistant	PEPRA	\$31.64	\$65,811.20	\$6,581.12
HR/Payroll/IT Specialist	Tier II	\$42.46	\$88,316.80	\$8,831.68
Office Finance Manager	PEPRA	\$49.18	\$102,294.40	\$10,229.44
Operations Manager	PEPRA	\$65.48	\$136,198.40	\$13,619.84
Canal Operator II	Tier II	\$33.79	\$70,283.20	\$7,028.32
Field Superintendant	Tier II	\$53.35	\$110,968.00	\$11,096.80
Water Treatment Plant Operator III	Tier II	\$45.28	\$94,182.40	\$9,418.24
Water Treatment Plant Operator II (Vacant)	PEPRA	\$29.75	\$61,880.00	\$6,188.00
Wastewater Technician II	PEPRA	\$32.16	\$66,892.80	\$6,689.28
Distribution Operator II	PEPRA	\$34.84	\$72,467.20	\$7,246.72
Water Resources Manager	PEPRA	\$48.18	\$100,214.40	\$10,021.44
Distribution Operator II	PEPRA	\$37.12	\$77,209.60	\$7,720.96
Distribution Operator II	Tier II	\$39.53	\$82,222.40	\$8,222.24
Water Treatment Plant Operator Lead	Tier II	\$48.66	\$101,212.80	\$10,121.28
Distribution Operator II	PEPRA	\$34.65	\$72,072.00	\$7,207.20
Administrative Aide I	PEPRA	\$27.48	\$57,158.40	\$5,715.84
Administrative Aide I	PEPRA	\$22.53	\$46,862.40	\$4,686.24
Administrative Aide III	PEPRA	\$31.00	\$64,480.00	\$6,448.00
Maintenance Worker II	PEPRA	\$31.13	\$64,750.40	\$6,475.04
Canal Operator I	PEPRA	\$30.48	\$63,398.40	\$6,339.84
Maintenance Worker I	PEPRA	\$27.77	\$57,761.60	\$5,776.16
Maintenance Worker I	PEPRA	\$25.73	\$53,518.40	\$5,351.84
Canal Operator II	PEPRA	\$29.50	\$61,360.00	\$6,136.00
Maintenance Worker I	PEPRA	\$24.01	\$49,940.80	\$4,994.08
Distribution Operator II	Tier II	\$38.56	\$80,204.80	\$8,020.48
TOTAL		\$1,003.64	\$2,087,560.80	\$208,756.08

Revenue Sources

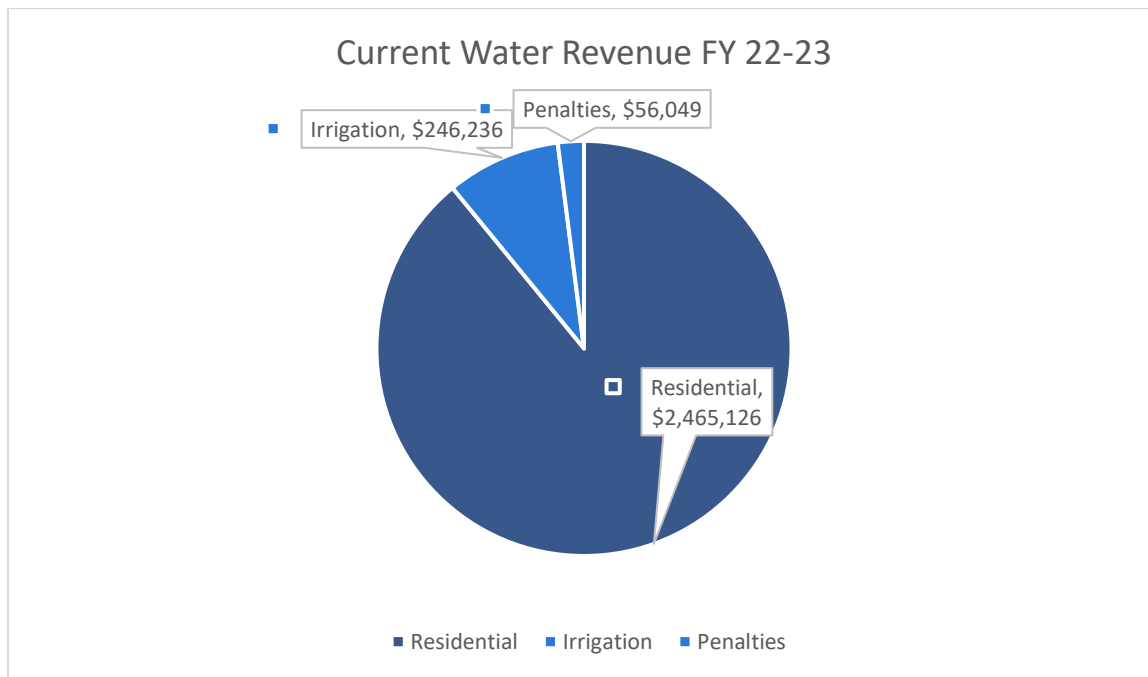
District revenues are divided into three broad categories: Water Operating Revenue, Wastewater Operating Revenue, and Non-Operating Revenue.

A. Operating Revenue

Water Sales

Water Operating Revenue includes all revenue generated by the sale of water and associated penalties. The District sells both treated water and untreated water. The largest source of operating revenue is the sale of treated water. In FY 22-23, treated water sales are estimated to total \$2,962,500, which is approximately 85% of water operating revenues and approximately 48% of total revenue. Due to a slowing rise in population of the District and the rate freeze, water sales are not expected to increase in FY 23-24. Residential water sales are projected to be substantially similar to the FY 22-23 estimates, with a projected total of \$3,000,000 representing 86% of water operating revenue and 45% of total revenue. For FY 23-24, the supplementary charge will continue to be separated for greater transparency and better tracking.

Untreated (irrigation) water sales are estimated to total approximately \$333,590 for FY 22-23, which is 12% of water operating revenues and 6% of total revenue. Since the population of the District has not grown, water sales are not increasing, and there are fewer irrigation customers. The projected revenue from irrigation water sales in FY 23-24 is anticipated at a total of \$436,772, representing 12% of water operating revenue and 6% of total revenue.



B. Non-Operating Revenue

Non-operating revenues include grant revenue, interest income, restricted benefit charges, hydroelectric payments, lease payments, and general property tax revenues. Non-operating revenues are projected to total \$2,681,655 in FY 22-23 and with a proposed revenue of \$2,355,000 for FY 23-24. Grant revenues for this upcoming budget year are anticipated at approximately \$3.2 million. This will be adjusted as staff receives notification from granting agencies. This grant revenue will be used to offset costs incurred within the Capital Improvement Plan budget.

Property Tax

The largest non-operating revenue source is property tax revenue. The District receives a portion of the ad valorem property tax from El Dorado County based on the assessed value of the properties within the District. The actual amount varies based on the tax rate that was established when each individual property was annexed into the District. On average, the District receives about \$0.12 per \$100 of assessed property value within the District. Property tax revenue for FY 22-23 is \$1,988,346 which is 74% of non-operating revenues, and 35% of total revenue. It is anticipated that property tax revenue will increase for FY 23-34 to \$2,000,000.

Sacramento Municipal Utility District (SMUD)

The District receives payments each year from SMUD in accordance with the 2005 cooperation agreement between El Dorado Water and Power Authority and SMUD. That agreement was reached as a requirement of SMUD's relicensing of the Upper American River Project through the Federal Energy Regulatory Commission (FERC). The estimated payment to the District for FY 20-21 was \$116,443, which was roughly 6% of non-operating revenues, and 2% of total revenue. We have received clarification on why payments were not received in FY 21-22 nor FY 22-23. The annual revenue payment is confirmed to be \$123,417.51 for FY 21-22 and \$117,879.50 for FY 22-23, which should be received in 2-3 weeks.

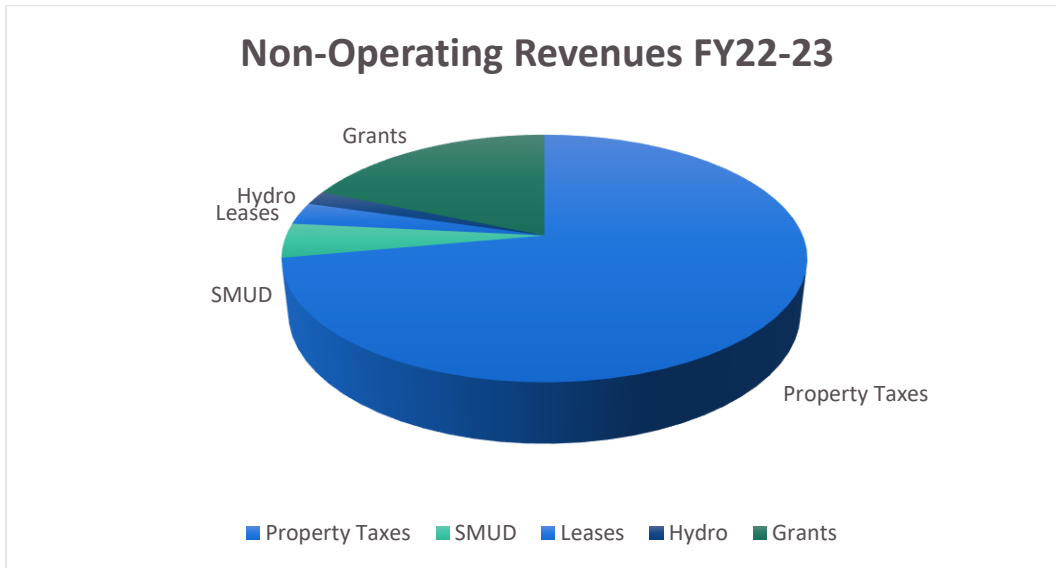
Interest, Leases, Hydroelectric

Interest income is earned on all general, restricted, and designated funds. Interest income will be increased this year due to interest rates being much higher than in previous years. Additionally, the District has partnered with an investment advisor to maximize the amount of money the District can obtain.

The District has leases with several companies that pay to place their communications equipment on district facilities. For FY 19-20 and FY 20-21 leases and hydro were not tracked separately. Lease revenue is estimated to be \$79,535 for FY 22-23, 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 22-23, the hydroelectric royalty payments are estimated to be \$53,807, which is approximately 2% of non-operating revenues and less than 1% of total revenue.

The following charts summarize non-operating revenues.



Grant Revenue

The District has engaged in an attempt to receive grant funding to assist with its Capital Improvement Plan (CIP) projects. The District is currently pursuing grants from CalFIRE, FEMA, State Appropriation, and Federal Appropriation. The District is hopeful it will be able to receive up to \$3.2 million in additional CIP funding through these grants.

C. Supplemental Charge

In 2015 the District conducted Proposition 218 proceedings and adopted a supplemental monthly charge in the amount of \$15.08 per month on treated water accounts. This amount will be reduced on year ten July 1, 2025. The Supplemental Charge is for the specific purpose of paying off a loan from the State Revolving Fund that is being used to finance the construction of a new water treatment plant to replace the aging plant located in Cool, CA. The District Board of Directors adopted a resolution stating that the Supplemental Charge *“will be held in a separate, restricted account, used solely for servicing SWRCB low-interest loan and reserve account.”* For this reason, the charge is listed separately in the budget and cannot be used to fund operating expenses. The Supplemental Charge was approved in September 2015 and first began appearing on customers’ bills in February 2017. For FY 22-23, the revenue is estimated to be \$654,000, which is roughly 11% of total revenue.

D. Wastewater Charges/Fees

Revenue collected and used for oversight of the Auburn Lake Trails On-Site Wastewater Zone is projected to total \$187,963 for FY 22-23, which is roughly 3% of the total revenues. This revenue is expected to stay about the same for FY 23-24 and the projected revenue is \$185,000. This restricted revenue represents homeowners' bi-monthly fees collected separate from residential water costs for the State mandated oversight of wastewater activities in the Auburn Lake Trails subdivision. The amount also includes a minor amount for additional fees related to homeowner-requested activities. Wastewater operating revenues for FY 22-23 and the last four years are summarized below. Due to a District-led process to update these fees and charges by way of updating our Waste Discharge Requirements (WDR) these budget numbers could potentially change within the Fiscal Year.

Revenue Budget

GDPUD REVENUE BUDGET							
Description	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Approved Budget	FY 22-23 As of 5/31/23	FY 23-24 Proposed
WATER OPERATING REVENUE							
Water Sales							
Residential Sales	\$ 1,862,227	\$ 2,411,551	\$ 3,139,700	\$ 2,873,804	\$ 3,200,000	\$ 2,465,126	\$ 3,000,000
Commercial Sales	\$ 260,936	\$ 315,497	\$ -	\$ -	\$ -	\$ -	\$ -
Irrigation Sales	\$ 317,330	\$ 416,369	\$ 395,020	\$ 388,465	\$ 560,000	\$ 246,236	\$ 436,772
Penalties	\$ 46,739	\$ 50,625	\$ 600	\$ 200	\$ 45,400	\$ 56,049	\$ 68,000
Other (2)	\$ 10,951	\$ 59,679	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-Total	\$ 2,498,183	\$ 3,253,721	\$ 3,535,320	\$ 3,262,469	\$ 3,805,400	\$ 2,767,411	\$ 3,504,772
NON OPERATING REVENUE							
Property Taxes	\$ 1,577,792	\$ 1,657,978	\$ 1,769,095	\$ 1,867,047	\$ 1,900,850	\$ 1,939,043	\$ 2,000,000
SMUD	\$ 108,515	\$ 108,515	\$ 116,443	\$ 126,179	\$ -	\$ 123,939	\$ 110,000
Interest Income	\$ 18,884	\$ 75,443	\$ 92,402	\$ 10,379	\$ 2,500	\$ 65,850	\$ 250,000
Water Agency Cost Share		\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ -
Leases	\$ 73,023	\$ 70,000	\$ 101,929	\$ 101,177	\$ 88,200	\$ 76,030	\$ 80,000
Hydro	\$ 43,259	\$ 60,000		\$ 55,574	\$ 54,212	\$ 34,994	\$ 55,000
Other (3)	\$ 291,035		\$ 54,006	\$ -	\$ 196,232	\$ -	\$ 50,000
Sub-total Non-Operating	\$ 2,112,508	\$ 2,016,936	\$ 2,133,875	\$ 2,160,356	\$ 2,241,994	\$ 2,239,856	\$ 2,545,000
Supplemental Charge (1)	\$ 657,545	\$ 549,529	\$ 662,210	\$ 663,592	\$ 667,000	\$ 555,303	\$ 653,000
TOTAL WATER REVENUE	\$ 5,268,236	\$ 5,820,186	\$ 6,331,405	\$ 6,086,417	\$ 6,714,394	\$ 5,562,570	\$ 6,702,772
WASTEWATER OPERATING REVENUE							
Zone Charges	\$ 311,547	\$ 313,372	\$ 196,169	\$ 185,883	\$ 188,400	\$ 172,299	\$ 185,000
Escrow Fees	\$ 33,600	\$ 28,000	\$ 24,020	\$ 22,100	\$ 30,000	\$ 11,054	\$ 12,000
Septic Design Fees	\$ 1,200	\$ 3,000	\$ 5,940	\$ 3,280	\$ 1,500	\$ 2,460	\$ 3,500
Interest Income	\$ 3,175	\$ 16,894	\$ 4,366	\$ 2,234	\$ 520	\$ 9,442	\$ 10,000
Other			\$ 4,100	\$ 3,000		\$ -	
Total Wastewater Revenue	\$ 349,522	\$ 361,266	\$ 234,595	\$ 216,497	\$ 220,420	\$ 195,255	\$ 210,500
TOTAL REVENUE	\$ 5,617,758	\$ 6,181,452	\$ 6,120,851	\$ 6,453,923	\$ 7,213,628	\$ 5,202,522	\$ 6,913,272
Grants (3)				\$ 119,514	\$ 169,514	\$ 515,005	\$ 3,200,000
TOTAL WITH GRANTS				\$ 6,573,437	\$ 7,383,142	\$ 5,717,527	\$ 10,113,272

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

(2) - Other revenue are connection fees

(3) - Grants

Expenses

Operating

Operating expenses are divided into seven departments:

- 5100 – Source of Supply
- 5200 – Transmission & Distribution of Raw Water
- 5300 – Water Treatment
- 5400 – Transmission & Distribution of Treated Water
- 5500 – Customer Service (will merge with 5600 Administration for FY24)
- 5600 – General & Administration
- 6100 – Wastewater (Zone).

5100 – Source of Supply

Activities related to the maintenance and operation of the upper canal system from Stumpy Meadows Reservoir to Tunnel Hill. In addition to the physical maintenance of the reservoir and canal system, this also includes water rights monitoring and reporting, dam surveying and monitoring, and dam safety compliance.

TRANSMISSION & DISTRIBUTION OF RAW WATER DEPARTMENT 5400 BUDGET								
Accounts	EXPENSES:	FY 21/22 Budget	FY 21/22 Actual	FY22/23 Budget	Actual YTD as of 5/31/2023	% of Budget Remaining	FY 23/24 Budget	FY23 - FY24 Budget Change
100-5400-50100	Salaries	\$ 416,998	\$ 422,003	\$ 417,609	\$ 403,001	3%	\$ 461,447	10%
100-5400-50102	Overtime	\$ 39,846	\$ 37,125	\$ 40,329	\$ 40,522	0%	\$ 46,800	16%
100-5400-50103	Standby Pay	\$ 20,030	\$ 15,710	\$ 20,030	\$ 14,500	28%	\$ 15,720	-22%
100-5400-50200	Payroll Taxes	\$ 37,947	\$ 36,946	\$ 38,002	\$ 34,895	8%	\$ 30,413	-20%
100-5400-50300	Health Insurance	\$ 101,964	\$ 99,070	\$ 101,964	\$ 120,998	-19%	\$ 109,881	8%
100-5400-50302	Insurance - Workers Comp.	\$ 17,157	\$ 9,165	\$ 6,405	\$ 7,397	-15%	\$ 5,207	-19%
100-5400-50400	PERS Retirement Expense	\$ 47,899	\$ 43,347	\$ 48,008	\$ 38,548	20%	\$ 52,768	10%
100-5400-50401	PERS UAL	\$ 90,000	\$ 34,148	\$ 90,000	\$ 36,641	59%	\$ 36,319	-60%
100-5400-50403	Def Comp Retirement Expense	\$ 1,880	\$ -	\$ 1,790	\$ -	100%	\$ -	-100%
	TOTAL WAGES & BENEFITS	\$ 773,721	\$ 697,515	\$ 764,137	\$ 696,502	9%	\$ 758,555	-1%
100-5400-51100	Materials & Supplies	\$ 75,000	\$ 153,910	\$ 135,000	\$ 136,822	-1%	\$ 158,500	17%
100-5400-51101	Durable Goods/Rentals	\$ 2,000	\$ 1,084	\$ 2,171	\$ 10,491	-383%	\$ 12,250	464%
100-5400-51102	Office Supplies	\$ 36	\$ 32	\$ 33	\$ 522	-1482%	\$ -	-100%
100-5400-51103	PPE/Safety Equipment	\$ -	\$ -	\$ 1	\$ -		\$ 8,500	849900%
100-5400-51200	Vehicle Maintenance	\$ 13,233	\$ 19,753	\$ 23,500	\$ 39,759	-69%	\$ 31,750	35%
100-5400-51201	Vehicle Operating - Fuel	\$ 19,535	\$ 30,964	\$ 28,517	\$ 27,795	3%	\$ 31,250	10%
100-5400-51202	Building Maintenance	\$ -	\$ -	\$ 1	\$ -		\$ 1,250	124900%
100-5400-51300	Professional Services	\$ 5,000	\$ 12,146	\$ 7,529	\$ 2,773	63%	\$ 10,000	33%
100-5400-52100	Staff Development/Training	\$ 191	\$ 263	\$ 750	\$ 2,952	-294%	\$ 3,250	333%
100-5400-52102	Utilities	\$ 17,267	\$ 13,826	\$ 19,495	\$ 13,914	29%	\$ 12,000	-38%
100-5400-52105	Government Regulation Fees	\$ 31,802	\$ 8,685	\$ 17,120	\$ 36,510	-113%	\$ 42,350	147%
100-5400-52108	Membership/Subscriptions	\$ -	\$ -	\$ 1	\$ -		\$ 450	44900%
100-5400-71100	Capital Expenses	\$ -	\$ -	\$ 1	\$ -		\$ 10,450	1044900%
	NON-LABOR EXP	\$ 164,064	\$ 240,662	\$ 234,119	\$ 271,538	-16%	\$ 322,000	38%
updated 6/13/23	TOTAL DEPARTMENT EXPENSES	\$ 937,785	\$ 938,176	\$ 998,256	\$ 968,040	3%	\$ 1,080,555	8%

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 OF RAW WATER DEPARTMENT 5400 BUDGET								
Accounts	EXPENSES:	FY 21/22 Budget	FY 21/22 Actual	FY22/23 Budget	Actual YTD as of 5/31/2023	% of Budget Remaining	FY 23/24 Budget	FY23 - FY24 Budget Change
100-5400-50100	Salaries	\$ 416,998	\$ 422,003	\$ 417,609	\$ 403,001	3%	\$ 461,447	10%
100-5400-50102	Overtime	\$ 39,846	\$ 37,125	\$ 40,329	\$ 40,522	0%	\$ 46,800	16%
100-5400-50103	Standby Pay	\$ 20,030	\$ 15,710	\$ 20,030	\$ 14,500	28%	\$ 15,720	-22%
100-5400-50200	Payroll Taxes	\$ 37,947	\$ 36,946	\$ 38,002	\$ 34,895	8%	\$ 30,413	-20%
100-5400-50300	Health Insurance	\$ 101,964	\$ 99,070	\$ 101,964	\$ 120,998	-19%	\$ 109,881	8%
100-5400-50302	Insurance - Workers Comp.	\$ 17,157	\$ 9,165	\$ 6,405	\$ 7,397	-15%	\$ 5,207	-19%
100-5400-50400	PERS Retirement Expense	\$ 47,899	\$ 43,347	\$ 48,008	\$ 38,548	20%	\$ 52,768	10%
100-5400-50401	PERS UAL	\$ 90,000	\$ 34,148	\$ 90,000	\$ 36,641	59%	\$ 36,319	-60%
100-5400-50403	Def Comp Retirement Expense	\$ 1,880	\$ -	\$ 1,790	\$ -	100%	\$ -	-100%
	TOTAL WAGES & BENEFITS	\$ 773,721	\$ 697,515	\$ 764,137	\$ 696,502	9%	\$ 758,555	-1%
100-5400-51100	Materials & Supplies	\$ 75,000	\$ 153,910	\$ 135,000	\$ 136,822	-1%	\$ 158,500	17%
100-5400-51101	Durable Goods/Rentals	\$ 2,000	\$ 1,084	\$ 2,171	\$ 10,491	-383%	\$ 12,250	464%
100-5400-51102	Office Supplies	\$ 36	\$ 32	\$ 33	\$ 522	-1482%	\$ -	-100%
100-5400-51103	PPE/Safety Equipment	\$ -	\$ -	\$ 1	\$ -		\$ 8,500	849900%
100-5400-51200	Vehicle Maintenance	\$ 13,233	\$ 19,753	\$ 23,500	\$ 39,759	-69%	\$ 31,750	35%
100-5400-51201	Vehicle Operating - Fuel	\$ 19,535	\$ 30,964	\$ 28,517	\$ 27,795	3%	\$ 31,250	10%
100-5400-51202	Building Maintenance	\$ -	\$ -	\$ 1	\$ -		\$ 1,250	124900%
100-5400-51300	Professional Services	\$ 5,000	\$ 12,146	\$ 7,529	\$ 2,773	63%	\$ 10,000	33%
100-5400-52100	Staff Development/Training	\$ 191	\$ 263	\$ 750	\$ 2,952	-294%	\$ 3,250	333%
100-5400-52102	Utilities	\$ 17,267	\$ 13,826	\$ 19,495	\$ 13,914	29%	\$ 12,000	-38%
100-5400-52105	Government Regulation Fees	\$ 31,802	\$ 8,685	\$ 17,120	\$ 36,510	-113%	\$ 42,350	147%
100-5400-52108	Membership/Subscriptions	\$ -	\$ -	\$ 1	\$ -		\$ 450	44900%
100-5400-71100	Capital Expenses	\$ -	\$ -	\$ 1	\$ -		\$ 10,450	1044900%
	NON-LABOR EXP	\$ 164,064	\$ 240,662	\$ 234,119	\$ 271,538	-16%	\$ 322,000	38%
updated 6/13/23	TOTAL DEPARTMENT EXPENSES	\$ 937,785	\$ 938,176	\$ 998,256	\$ 968,040	3%	\$ 1,080,555	8%

5300 – Water Treatment

Activities related to the treatment plants and treating water for domestic use. This includes water quality monitoring and compliance with State regulations related to water treatment plant operation.

WATER TREATMENT DEPARTMENT 5300 BUDGET								
Accounts	EXPENSES:	FY 21/22 Budget	FY 21/22 Actual	FY22/23 Budget	Actual YTD as of 5/31/2023	% of Budget Remaining	FY 23/24 Budget	FY23 - FY24 Budget Change
100-5300-50100	Salaries	\$ 250,264	\$ 196,493	\$ 244,058	\$ 175,373	28%	\$ 269,329	10%
100-5300-50102	Overtime	\$ 25,118	\$ 25,815	\$ 25,097	\$ 26,598	-6%	\$ 34,496	37%
100-5300-50103	Standby Pay	\$ 9,688	\$ 15,760	\$ 9,688	\$ 14,500	-50%	\$ 15,720	62%
100-5300-50200	Payroll Taxes	\$ 22,774	\$ 20,127	\$ 22,209	\$ 16,348	26%	\$ 17,983	-19%
100-5300-50300	Health Insurance	\$ 64,914	\$ 51,683	\$ 64,914	\$ 53,961	17%	\$ 59,357	-9%
100-5300-50302	Insurance - Workers Comp.	\$ 9,488	\$ 5,331	\$ 9,426	\$ 4,293	54%	\$ 4,722	-50%
100-5300-50400	PERS Retirement Expense	\$ 32,592	\$ 21,156	\$ 31,790	\$ 18,059	43%	\$ 31,777	0%
100-5300-50401	PERS UAL	\$ 20,466	\$ 48,782	\$ 20,466	\$ 51,755	-153%	\$ 51,884	154%
100-5300-50403	Def Comp Retirement Expense	\$ 1,130	\$ -	\$ 1,050	\$ -	100%	\$ -	-100%
	TOTAL WAGES & BENEFITS	\$ 436,434	\$ 385,147	\$ 428,698	\$ 360,887	16%	\$ 485,268	13%
100-5300-51100	Materials & Supplies	\$ 72,000	\$ 71,382	\$ 85,426	\$ 50,024	41%	\$ 82,500	-3%
100-5300-51101	Durable Goods/Rentals	\$ 1,245	\$ 691	\$ 13,300	\$ 513	96%	\$ 250	-98%
100-5300-51102	Office Supplies	\$ -	\$ 610	\$ 1	\$ 2,175	-217400%	\$ -	-100%
100-5300-51103	PPE/Safety	\$ -	\$ -	\$ -	\$ -		\$ 2,750	
100-5300-51200	Vehicle Maintenance	\$ 6,284	\$ 2,454	\$ 17,134	\$ 2,432	86%	\$ 6,500	-62%
100-5300-51201	Vehicle Operating - Fuel	\$ 8,484	\$ 6,090	\$ 8,993	\$ 5,685	37%	\$ 7,750	-14%
100-5300-51202	Building Maintenance	\$ -	\$ 14,641	\$ 289	\$ 3,802	-1216%	\$ 7,500	2495%
100-5300-51300	Professional Services	\$ 8,617	\$ 3,629	\$ 24,135	\$ 12,969	46%	\$ 32,250	34%
100-5300-52100	Staff Development/Training	\$ 2,441	\$ 307	\$ 2,587	\$ 253	90%	\$ 1,250	-52%
100-5300-52102	Utilities	\$ 214,327	\$ 226,066	\$ 227,186	\$ 202,463	11%	\$ 222,700	-2%
100-5300-52105	Government Regulation Fees	\$ 26,311	\$ 32,021	\$ 26,311	\$ 3,177	88%	\$ 6,500	-75%
100-5300-52108	Membership/Subscriptions	\$ 391	\$ (40)	\$ 391	\$ 611	-56%	\$ 625	60%
100-5300-71100	Capital Expenses	\$ -	\$ 1,525	\$ -	\$ -		\$ 19,750	
	NON-LABOR EXP	\$ 340,100	\$ 357,850	\$ 405,753	\$ 284,104	30%	\$ 390,325	-4%
updated 6/12/23	TOTAL DEPARTMENT EXPENSES	\$ 776,534	\$ 742,998	\$ 834,451	\$ 644,991	23%	\$ 875,593	5%

5400 – Transmission & Distribution of Treated Water

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

TRANSMISSION & DISTRIBUTION OF RAW WATER DEPARTMENT 5400 BUDGET								
Accounts	EXPENSES:	FY 21/22 Budget	FY 21/22 Actual	FY22/23 Budget	Actual YTD as of 5/31/2023	% of Budget Remaining	FY 23/24 Budget	FY23 - FY24 Budget Change
100-5400-50100	Salaries	\$ 416,998	\$ 422,003	\$ 417,609	\$ 403,001	3%	\$ 461,447	10%
100-5400-50102	Overtime	\$ 39,846	\$ 37,125	\$ 40,329	\$ 40,522	0%	\$ 46,800	16%
100-5400-50103	Standby Pay	\$ 20,030	\$ 15,710	\$ 20,030	\$ 14,500	28%	\$ 15,720	-22%
100-5400-50200	Payroll Taxes	\$ 37,947	\$ 36,946	\$ 38,002	\$ 34,895	8%	\$ 30,413	-20%
100-5400-50300	Health Insurance	\$ 101,964	\$ 99,070	\$ 101,964	\$ 120,998	-19%	\$ 109,881	8%
100-5400-50302	Insurance - Workers Comp.	\$ 17,157	\$ 9,165	\$ 6,405	\$ 7,397	-15%	\$ 5,207	-19%
100-5400-50400	PERS Retirement Expense	\$ 47,899	\$ 43,347	\$ 48,008	\$ 38,548	20%	\$ 52,768	10%
100-5400-50401	PERS UAL	\$ 90,000	\$ 34,148	\$ 90,000	\$ 36,641	59%	\$ 36,319	-60%
100-5400-50403	Def Comp Retirement Expense	\$ 1,880	\$ -	\$ 1,790	\$ -	100%	\$ -	-100%
	TOTAL WAGES & BENEFITS	\$ 773,721	\$ 697,515	\$ 764,137	\$ 696,502	9%	\$ 758,555	-1%
100-5400-51100	Materials & Supplies	\$ 75,000	\$ 153,910	\$ 135,000	\$ 136,822	-1%	\$ 158,500	17%
100-5400-51101	Durable Goods/Rentals	\$ 2,000	\$ 1,084	\$ 2,171	\$ 10,491	-383%	\$ 12,250	464%
100-5400-51102	Office Supplies	\$ 36	\$ 32	\$ 33	\$ 522	-1482%	\$ -	-100%
100-5400-51103	PPE/Safety Equipment	\$ -	\$ -	\$ 1	\$ -		\$ 8,500	849900%
100-5400-51200	Vehicle Maintenance	\$ 13,233	\$ 19,753	\$ 23,500	\$ 39,759	-69%	\$ 31,750	35%
100-5400-51201	Vehicle Operating - Fuel	\$ 19,535	\$ 30,964	\$ 28,517	\$ 27,795	3%	\$ 31,250	10%
100-5400-51202	Building Maintenance	\$ -	\$ -	\$ 1	\$ -		\$ 1,250	124900%
100-5400-51300	Professional Services	\$ 5,000	\$ 12,146	\$ 7,529	\$ 2,773	63%	\$ 10,000	33%
100-5400-52100	Staff Development/Training	\$ 191	\$ 263	\$ 750	\$ 2,952	-294%	\$ 3,250	333%
100-5400-52102	Utilities	\$ 17,267	\$ 13,826	\$ 19,495	\$ 13,914	29%	\$ 12,000	-38%
100-5400-52105	Government Regulation Fees	\$ 31,802	\$ 8,685	\$ 17,120	\$ 36,510	-113%	\$ 42,350	147%
100-5400-52108	Membership/Subscriptions	\$ -	\$ -	\$ 1	\$ -		\$ 450	44900%
100-5400-71100	Capital Expenses	\$ -	\$ -	\$ 1	\$ -		\$ 10,450	1044900%
	NON-LABOR EXP	\$ 164,064	\$ 240,662	\$ 234,119	\$ 271,538	-16%	\$ 322,000	38%
updated 6/13/23	TOTAL DEPARTMENT EXPENSES	\$ 937,785	\$ 938,176	\$ 998,256	\$ 968,040	3%	\$ 1,080,555	8%

5600 – General Administration & Customer Service

Activities not directly attributed to any one other department, but supporting all District activities, except wastewater. Examples include financial planning and management, accounting, information technology, records management, website hosting and management, Board of Directors support, payroll, and human resources. Activities directly related to assisting customers, reading meters, and preparing and processing water billing.

ADMINISTRATION & CUSTOMER SERVICE DEPARTMENT 5600 BUDGET								
Accounts	EXPENSES:	FY 21/22 Budget	FY 21/22 Actual	FY22/23 Budget	Actual YTD as of 5/31/2023	% of Budget Remaining	FY 23/24 Budget	FY23 - FY24 Budget Change
100-5600-50100	Salaries (5500-5600)	\$ 487,026	\$ 549,256	\$ 547,774	\$ 591,339	-8%	\$ 653,077	19%
100-5600-50101	Part-time/Temp Wages (5500-5600)	\$ 22,682	\$ 63,082	\$ 19,948	\$ 66,837	-235%	\$ 15,000	-25%
100-5600-50102	Overtime (5500-5600)	\$ 2,624	\$ 834	\$ 2,734	\$ 43	98%	\$ -	-100%
100-5600-50103	Automobile Allowance (5500-5600)	\$ -	\$ -	\$ 2,000	\$ 4,500	-125%	\$ 7,600	280%
100-5600-50104	Retiree Benefit (5500-5600)	\$ 22,827	\$ 15,575	\$ 9,973	\$ 13,860	-39%	\$ 26,000	161%
100-5600-50105	Director Compensation (5500-5600)	\$ 21,993	\$ 23,200	\$ 24,360	\$ 22,000	10%	\$ 24,000	-1%
100-5600-50200	Payroll Taxes (5500-5600)	\$ 44,320	\$ 46,515	\$ 49,847	\$ 46,477	7%	\$ 40,985	-18%
100-5600-50300	Health Insurance (5500-5600)	\$ 112,128	\$ 93,867	\$ 69,772	\$ 119,328	-71%	\$ 96,397	38%
100-5600-50302	Insurance - Workers Comp. (5500-5600)	\$ 6,268	\$ 3,140	\$ 6,383	\$ 2,991	53%	\$ 3,021	-53%
100-5600-50400	PERS Retirement (5500-5600)	\$ 45,900	\$ 68,710	\$ 47,256	\$ 51,395	-9%	\$ 45,215	-4%
100-5600-50401	PERS UAL (5500-5600)	\$ 175,151	\$ 191,051	\$ 207,229	\$ 201,844	3%	\$ 203,862	-2%
100-5600-50403	Def. Comp Ret. Exp. (5500-5600)	\$ 2,200	\$ -	\$ 2,350	\$ -	100%	\$ 9,450	302%
	TOTAL WAGES & BENEFITS (5500-5600)	\$ 943,119	\$ 1,055,230	\$ 989,626	\$ 1,120,614	-13%	\$ 1,124,608	14%
100-5600-51100	Materials & Supplies (5500-5600)	\$ 27,691	\$ 10,153	\$ 41,467	\$ 13,607	67%	\$ 9,350	-77%
100-5600-51101	Durable Goods/Rentals (5500-5600)	\$ 8,569	\$ 8,777	\$ 15,486	\$ 1,505	90%	\$ 1,250	-92%
100-5600-51102	Office Supplies (5500-5600)	\$ 37,815	\$ 62,546	\$ 68,832	\$ 44,849	35%	\$ 30,900	-55%
100-5600-51103	Safety/PPE	\$ -	\$ -	\$ -	\$ -	-	\$ 3,800	-
100-5600-51104	Software Licences	\$ -	\$ -	\$ -	\$ -	-	\$ 22,860	-
100-5600-51200	Vehicle Maintenance (5500-5600)	\$ 256	\$ 18	\$ -	\$ 803	-	\$ 3,250	-
100-5600-51201	Vehicle Operating - Fuel (5500-5600)	\$ -	\$ -	\$ -	\$ 388	-	\$ 3,250	-
100-5600-51202	Building Maintenance (5500-5600)	\$ -	\$ 8,531	\$ -	\$ 2,181	-	\$ 10,000	-
100-5600-51300	Professional Services (5500-5600)	\$ 135,000	\$ 218,750	\$ 227,000	\$ 286,684	-26%	\$ 373,591	65%
100-5600-51301	Insurance - General Liability	\$ 96,684	\$ 80,520	\$ 84,546	\$ 93,830	-11%	\$ 100,000	18%
100-5600-51302	Legal	\$ 96,467	\$ 69,975	\$ 96,476	\$ 35,283	63%	\$ 80,000	-17%
100-5600-51303	Audit	\$ 14,444	\$ 18,410	\$ 21,968	\$ 14,140	36%	\$ 22,200	1%
100-5600-51304	Board Training/Travel	\$ -	\$ 4,300	\$ -	\$ -	-	\$ 17,500	-
100-5600-52100	Staff Development/Training (5500-5600)	\$ 596	\$ 5,608	\$ 2,101	\$ 10,468	-398%	\$ 16,150	669%
100-5600-52101	Staff Travel/Mileage	\$ 2,137	\$ 4,325	\$ 4,103	\$ 14,274	-248%	\$ -	-100%
100-5600-52102	Utilities (5500-5600)	\$ 41,096	\$ 65,295	\$ 45,654	\$ 47,680	-4%	\$ 65,950	44%
100-5600-52103	Bank Charges	\$ 344	\$ 1,617	\$ 425	\$ 310	27%	\$ 500	18%
100-5600-52104	Payroll Processing (5500-5600)	\$ 22,827	\$ 25,068	\$ 25,871	\$ 24,936	4%	\$ 26,400	2%
100-5600-52105	Government Regulation Fees	\$ 5,919	\$ 5,910	\$ -	\$ 5,502	-	\$ 6,050	-
100-5600-52106	Elections	\$ 10,253	\$ -	\$ 9,399	\$ 7,418	21%	\$ -	-100%
100-5600-52107	Other Miscellaneous Expense (5500-5600)	\$ -	\$ 8,480	\$ -	\$ 6,278	-	\$ 500	-
100-5600-52108	Membership/Subscriptions (5500-5600)	\$ 33,972	\$ 40,112	\$ 57,941	\$ 45,891	21%	\$ 41,680	-28%
	NON-LABOR EXP (5500-5600)	\$ 534,070	\$ 638,395	\$ 701,269	\$ 656,027	6%	\$ 835,181	19%
updated 6/13/23	TOTAL DEPARTMENT EXPENSES	\$ 1,477,189	\$ 1,693,624	\$ 1,690,895	\$ 1,776,641	-5%	\$ 1,959,788	16%

6100 – Wastewater (Zone)

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

Community Disposal System

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

Non-Community Disposal System

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

ALT WASTEWATER ZONE DEPARTMENT 6100 BUDGET								
Accounts	EXPENSES:	FY 21/22 Budget	FY 21/23 Actual	FY22/23 Budget	Actual YTD as of 5/31/2023	% of Budget Remaining	FY 23/24 Budget	FY23 - FY24 Change
200-6100-50100	Salaries	\$ 103,049	\$ 94,610	\$ 80,789	\$ 112,155	-39%	\$ 155,230	92%
200-6100-50102	Overtime	\$ 913	\$ 241	\$ 1,047	\$ 930	11%	\$ 1,272	21%
200-6100-50200	Payroll Taxes	\$ 9,377	\$ 7,251	\$ 6,326	\$ 8,629	-36%	\$ 9,492	50%
200-6100-50300	Health Insurance	\$ 31,570	\$ 20,124	\$ 20,981	\$ 29,722	-42%	\$ 32,694	56%
200-6100-50302	Insurance - Workers Comp.	\$ 2,697	\$ 1,553	\$ 1,088	\$ 1,236	-14%	\$ 1,360	25%
200-6100-50400	PERS Retirement Expense	\$ 8,129	\$ 8,478	\$ 7,944	\$ 9,526	-20%	\$ 9,884	24%
200-6100-50401	PERS UAL	\$ 13,565	\$ 14,635	\$ 14,634	\$ 15,526	-6%	\$ 15,565	6%
	TOTAL WAGES & BENEFITS	\$ 169,300	\$ 146,893	\$ 132,809	\$ 177,724	-34%	\$ 225,497	70%
200-6100-51100	Materials & Supplies	\$ 7,632	\$ 8,231	\$ 5,497	\$ 3,381	38%	\$ 5,800	6%
200-6100-51101	Durable Goods/Rentals	\$ 2,932	\$ 580	\$ 3,107	\$ 524	83%	\$ 1,600	-49%
200-6100-51102	Office Supplies	\$ 2,213	\$ 276	\$ 2,213	\$ 619	72%	\$ 1,204	-46%
200-6100-51103	PPE/Safety Supplies	\$ -	\$ -	\$ -	\$ -		\$ 3,500	0%
200-6100-51200	Vehicle Maintenance	\$ 2,220	\$ 2,529	\$ 4,788	\$ 1,036	78%	\$ 1,550	-68%
200-6100-51201	Vehicle Operating - Fuel	\$ 6,387	\$ 4,888	\$ 6,770	\$ 4,061	40%	\$ 5,000	-26%
200-6100-51300	Professional Services	\$ 11,012	\$ 24,525	\$ 150,000	\$ 38,459	74%	\$ 100,000	-33%
200-6100-51301	Insurance - General Liability	\$ 5,441	\$ 4,374	\$ -	\$ 4,826	-	\$ 5,309	-
200-6100-52100	Staff Development/Training	\$ 315	\$ 59	\$ 333	\$ 1,948	-485%	\$ 2,000	501%
200-6100-52102	Utilities	\$ 14,000	\$ 14,196	\$ 16,492	\$ 15,721	5%	\$ 13,050	-21%
200-6100-52105	Government Regulation Fees	\$ 36,831	\$ 41,049	\$ 34,221	\$ 43,959	-28%	\$ 56,250	64%
200-6100-52108	Membership/Subscriptions	\$ -	\$ -	\$ -	\$ -		\$ 500	0%
200-6100-71100	Capital Expense						\$ 5,000	
	NON-LABOR EXP	\$ 88,983	\$ 100,707	\$ 223,421	\$ 114,534	49%	\$ 200,762	-10%
updated 6/13/23	TOTAL DEPARTMENT EXPENSES	\$ 258,283	\$ 247,601	\$ 356,230	\$ 292,258	18%	\$ 426,260	20%

Consolidated Expenses

In some departments, the amounts appear much higher than in previous years. On the consolidated expense sheet, the bottom line is only a 12% difference from the FY 22-23 budget. This in part is due to increased expenses related to inflation. This also represents a more accurate budget given my familiarity with the accounts. This year accounts added are Capital Expenses, PPE/Safety Equipment, and a Software/Licenses account. The Material Other account has changed to Durable Goods/Rentals.

CONSOLIDATED EXPENSES										
5100-6100 Accounts	EXPENSES:	FY 18/19 Actual	FY 19/20 Actual	FY 20/21 Actual	FY 21/22 Actual	FY22/23 Budget	Actual YTD as of 5/31/2023	% of Budget Remaining	PROPOSED FY 23/24 Budget	FY23 - FY24 Budget Change
50100	Salaries	\$ 1,428,413	\$ 1,368,054	\$ 1,513,107	\$ 1,601,545	\$ 1,755,937	\$ 1,641,156	7%	\$ 2,087,561	19%
50101	Part-time (not on payroll)	\$ 65,928	\$ 40,463	\$ 20,227	\$ 63,082	\$ 20,924	\$ 76,546	-266%	\$ 20,000	-4%
50102	Overtime	\$ 83,612	\$ 119,827	\$ 129,794	\$ 102,265	\$ 103,101	\$ 108,613	-5%	\$ 121,368	18%
50103	Standby Pay	\$ 55,940	\$ 55,940	\$ 54,050	\$ 53,800	\$ 54,845	\$ 58,870	-7%	\$ 66,140	21%
50104	Retiree Benefit	\$ 102,248	\$ -	\$ 641	\$ 15,575	\$ 9,973	\$ 13,860	-39%	\$ 26,000	161%
50105	Director Stipend	\$ 23,600	\$ 23,234	\$ 23,200	\$ 23,200	\$ 24,360	\$ 22,000	10%	\$ 24,000	-1%
50200	Payroll Taxes	\$ 123,156	\$ 128,477	\$ 122,326	\$ 144,639	\$ 158,763	\$ 138,756	13%	\$ 136,207	-14%
50300	Health Insurance	\$ 499,857	\$ 424,250	\$ 463,337	\$ 257,808	\$ 425,228	\$ 431,246	-1%	\$ 429,131	1%
50302	Insurance - Workers Comp.	\$ 36,737	\$ 39,683	\$ 26,824	\$ 35,269	\$ 45,444	\$ 29,996	34%	\$ 27,896	-39%
50400	PERS Retirement Expense	\$ 141,681	\$ 140,909	\$ 156,326	\$ 177,743	\$ 177,917	\$ 153,317	14%	\$ 194,865	10%
50401	PERS UAL	\$ 503,668	\$ 542,774	\$ 462,742	\$ 488,624	\$ 551,337	\$ 517,961	6%	\$ 520,354	-6%
50403	Def Comp Retirement Expense	\$ 7,452	\$ 5,701	\$ -	\$ -	\$ -	\$ -	0%	\$ 9,450	-
	TOTAL WAGES & BENEFITS	\$ 3,072,292	\$ 2,889,312	\$ 2,972,574	\$ 2,963,550	\$ 3,327,829	\$ 3,192,321	4%	\$ 3,662,971	10%
51100	Materials & Supplies	\$ 171,735	\$ 194,652	\$ 287,221	\$ 277,493	\$ 303,800	\$ 285,023	6%	\$ 287,750	-5%
51101	Durable Goods/Rentals	\$ 20,004	\$ 13,484	\$ 46,508	\$ 17,142	\$ 39,264	\$ 72,056	-84%	\$ 24,200	-38%
51102	Office Supplies	\$ 64,486	\$ 51,562	\$ 58,072	\$ 63,595	\$ 71,382	\$ 48,879	32%	\$ 32,104	-55%
51103	PPE/Safety Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ 32,250	-
51104	Software/Licenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ 22,860	-
51200	Vehicle Maintenance	\$ 30,983	\$ 37,630	\$ 30,711	\$ 39,094	\$ 61,224	\$ 58,623	4%	\$ 56,800	-7%
51201	Vehicle Operating - Fuel	\$ 56,948	\$ 58,337	\$ 48,362	\$ 36,450	\$ 70,870	\$ 106,754	-51%	\$ 46,150	-35%
51202	Building Maintenance	\$ 7,907	\$ -	\$ 6,308	\$ 23,172	\$ 289	\$ 5,983	-1970%	\$ 18,750	6388%
51300	Professional Services	\$ 200,772	\$ 176,259	\$ 428,957	\$ 372,290	\$ 498,884	\$ 490,554	2%	\$ 612,641	23%
51301	Insurance - General Liability	\$ 81,607	\$ 83,648	\$ 89,157	\$ 84,894	\$ 84,546	\$ 98,656	-17%	\$ 100,000	18%
51302	Legal	\$ 191,998	\$ 124,947	\$ 84,225	\$ 69,975	\$ 96,476	\$ 114,534	-19%	\$ 80,000	-17%
51303	Audit	\$ 26,510	\$ 21,950	\$ 12,610	\$ 18,410	\$ 21,968	\$ 14,140	36%	\$ 22,200	1%
52100	Staff Development/Training	\$ 5,943	\$ 3,590	\$ 2,946	\$ 6,440	\$ 7,271	\$ 16,316	-124%	\$ 24,650	239%
52101	Travel	\$ 6,037	\$ 7,425	\$ 1,866	\$ 5,606	\$ 4,103	\$ 14,274	-248%	\$ 33,650	720%
52102	Utilities	\$ 264,341	\$ 271,374	\$ 265,878	\$ 331,278	\$ 329,514	\$ 293,155	11%	\$ 327,400	-1%
52103	Bank Charges	\$ -	\$ 44	\$ 275	\$ 1,617	\$ 425	\$ 310	27%	\$ 500	18%
52104	Payroll Processing Fees	\$ 134,329	\$ -	\$ -	\$ 25,068	\$ 25,871	\$ 24,936	4%	\$ 26,400	2%
52105	Government Regulation Fees	\$ 132,914	\$ 161,498	\$ 219,176	\$ 236,111	\$ 157,709	\$ 186,494	-18%	\$ 229,150	45%
52106	Elections	\$ 6,782	\$ -	\$ 8,951	\$ -	\$ 9,399	\$ 7,418	21%	\$ -	-100%
52107	Other Misc. Expenses	\$ 35,242	\$ 18,673	\$ 36,086	\$ 8,480	\$ -	\$ 6,278	-	\$ 500	-
52108	Membership/Subscriptions	\$ 33,102	\$ 37,418	\$ 31,054	\$ 40,072	\$ 59,106	\$ 46,502	21%	\$ 44,155	-25%
71100	Capital Expenses	\$ -	\$ 24,817	\$ 24,197	\$ 1,525	\$ -	\$ -	0%	\$ 45,200	100%
5024-MOM	D/O Insurance	\$ -	\$ 285,920	\$ -	\$ -	\$ -	\$ -	0%	\$ -	0%
	NON-LABOR EXP	\$ 1,471,640	\$ 1,573,228	\$ 1,682,560	\$ 1,658,713	\$ 1,842,101	\$ 1,890,885	-3%	\$2,067,309	12%
UPDATED 6-13-23	TOTAL DEPARTMENT EXPENSES	\$ 4,543,932	\$ 4,462,540	\$ 4,655,134	\$ 4,622,263	\$ 5,169,930	\$ 5,083,206	2%	\$ 5,730,280	11%

DRAFT FISCAL YEAR 2023-2024 BUDGET												
Description	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Actual	FY 22-23 Approved	% Increase FY22-23	Actual YTD as of 5/31/2023	Amount Remaining	Percent used	FY 23-24 Proposed	Percent Change From FY22/23
OPERATING EXPENSES WATER												
Source of Supply (5100)	\$ 479,341	\$ 352,468	\$ 296,866	\$ 377,070	\$ 419,520	\$ 494,078	18%	\$ 653,337	\$ (159,259)	132%	\$ 625,363	27%
Trans & Dist Raw Water (5200)	\$ 694,531	\$ 689,151	\$ 734,568	\$ 766,903	\$ 808,007	\$ 805,222	0%	\$ 636,988	\$ 168,234	79%	\$ 790,817	-2%
Water Treatment (5300)	\$ 603,755	\$ 672,713	\$ 787,821	\$ 723,918	\$ 776,534	\$ 834,450	7%	\$ 633,457	\$ 200,993	76%	\$ 875,593	5%
Trans & Dist Treated Water (5400)	\$ 703,764	\$ 827,030	\$ 770,081	\$ 953,445	\$ 937,803	\$ 998,252	6%	\$ 968,039	\$ 30,213	97%	\$ 1,080,555	8%
Customer Service (5500) inactive for FY24	\$ 217,877	\$ 215,433	\$ 214,409	\$ 236,720	\$ 302,298	\$ 305,463	1%	\$ 192,056	\$ 113,407	63%	\$ -	-100%
Admin & General (5600)	\$ 1,087,332	\$ 1,519,128	\$ 1,452,342	\$ 1,375,671	\$ 1,143,324	\$ 1,388,973	21%	\$ 1,584,196	\$ (195,223)	114%	\$ 1,959,788	41%
Total Operating Expenses (WATER)	\$ 3,786,600	\$ 4,275,923	\$ 4,256,087	\$ 4,433,727	\$ 4,387,486	\$ 4,826,438	10%	\$ 4,668,073	\$ 158,365	97%	\$ 5,332,117	10%
OPERATING EXPENSES ZONE												
On-Site Wastewater Disposal Zone (6100)	\$ 306,930	\$ 268,009	\$ 202,919	\$ 221,666	\$ 265,116	\$ 372,294	40%	\$ 320,940	\$ 51,354	86%	\$ 426,260	14%
Total Operating Expenses (ZONE)	\$ 306,930	\$ 268,009	\$ 202,919	\$ 221,666	\$ 265,116	\$ 372,294	40%	\$ 320,940	\$ 51,354	86%	\$ 426,260	14%
Total Operating Expenses	\$ 4,093,530	\$ 4,543,932	\$ 4,459,006	\$ 4,655,393	\$ 4,652,602	\$ 5,237,006	16%	\$ 4,989,013	\$ 419,438	95%	\$ 5,758,376	10%
CAPITAL IMPROVEMENT PLAN (CIP)	\$ 11,682,810	\$ 7,816,272	\$ 3,084,123	\$ 3,190,400	\$ 1,151,000	\$ 1,800,808	16%	\$ 758,540	\$ 1,551,075	42%	\$ 1,745,333	-3%

Capital Improvement Projects

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

CIP Project (Water)	FY 23/24	FY 24/25	FY 25/26	FY 26/27	FY 27/28	Total 22-28
Priority 1						
Tunnel Inspection and Lining	\$ 65,000					\$ 65,000
Infrastructure Replacement/HQ Building	\$ 200,000	\$ 10,000	\$ 10,000	\$ 10,000		\$ 230,000
Distribution Tank Coating	\$ 275,000	\$ 175,000	\$ 175,000			\$ 625,000
Paving	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 375,000
Vehicle Replacements	\$ 250,000	\$ 100,000	\$ 125,000	\$ 100,000	\$ 125,000	\$ 700,000
Master Meters	\$ 80,000					\$ 80,000
Priority 2						
Pump Station Retrofit	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000		\$ 48,000
Repair Safety Walkways	\$ 35,000	\$ 2,000	\$ 2,000	\$ 2,000		\$ 41,000
Treated Water line Replacement	\$ 65,000	\$ 50,000	\$ 50,000	\$ 50,000		\$ 215,000
Pressure Regulating Valves	\$ 50,000	\$ 50,000	\$ 25,000	\$ 25,000		\$ 150,000
VFD Replacement Sweetwater Treatment Plant		\$ -	\$ 100,000			\$ 100,000
Priority 3						
Annual Canal Lining/ Canal Improvements			\$ 100,000	\$ 100,000	\$ 100,000	\$ 300,000
Replace Air Release Valves	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000		\$ 40,000
Solar on Walton and Sweetwater		\$ 1,000,000				\$ 1,000,000
SCADA Upgrades		\$ 225,000	\$ 100,000			\$ 325,000
Total	\$ 1,117,000	\$ 1,709,000	\$ 784,000	\$ 384,000	\$300,000	\$ 4,294,000
CIP Project (ZONE)						
Lift Station Upgrade (CDS Reserve)	\$ 150,000					\$ 150,000
Solar at Lift Station 16	\$ 50,000					\$ 50,000
Installation of a Water Line to CDS Field	\$ 10,000					\$ 10,000
Wastewater Treatment Plant			\$ 500,000			\$ 500,000
Total	\$ 210,000	\$ -	\$ 500,000	\$ -	\$ -	\$ 710,000
Potential Grant Funded Capital Projects						
Annual Canal Lining/Canal Improvements	\$ 120,000	\$ 120,000	\$ -			\$ 240,000
GRANT - USBR (AWARDED)	\$ (40,000)	\$ (40,000)	\$ -			\$ (80,000)
Dredging of Holding Reservoirs and Erosion	\$ 285,000	\$ -	\$ -			\$ 285,000
GRANT - FEMA Emergency Funds (AWARDED)	\$ (285,000)	\$ -	\$ -			
AMI Meter Infrastructure	\$ 125,000	\$ 125,000	\$ -			\$ 250,000
GRANT - California State Appropriation	\$ (125,000)	\$ (125,000)	\$ -			\$ (250,000)
Infrastructure Generators	\$ 100,000		\$ -			\$ 100,000
GRANT - California State Appropriation	\$ (100,000)		\$ -			\$ (100,000)
Canal Pipeline Improvements	\$ 1,333,333	\$ 1,333,333	\$ 1,333,333			\$ 3,999,999
GRANT - CalIOES HMPG	\$ (1,000,000)	\$ (1,000,000)	\$ (1,000,000)			\$ (3,000,000)
Skid Steer w/Masticator	\$ 162,500	\$ 162,500	\$ -			\$ 325,000
GRANT - CalFire	\$ (162,500)	\$ (162,500)	\$ -			\$ (325,000)
Excavator w/Masticator	\$ 162,500	\$ 162,500	\$ -			\$ 325,000
GRANT - CalFire	\$ (162,500)	\$ (162,500)	\$ -			\$ (325,000)
Sweetwater Water Treatment 2MG Water Tank	\$ -	\$ 3,000,000	\$ -			\$ 3,000,000
GRANT - Federal Appropriation	\$ -	\$ (1,500,000)	\$ -			\$ (1,500,000)
Water Wheel for Ditch	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
GRANT - Greenhouse Gas	\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ (50,000)	\$ (250,000)
Develop Alternative Water Sources	\$ 85,000	\$ 10,000,000	\$ -			\$ 10,085,000
Grant Total	\$ (1,925,000)	\$ (1,540,000)	\$ (2,550,000)			\$ (6,015,000)
Total	\$ 418,333	\$ 11,833,333	\$ 333,333	\$ -	\$ -	\$ 12,584,999
Future Projects (2029-2034)						
North Fork American River Pumping Plant						\$ 35,000,000
Canyon Creek Reservoir						\$ 150,000,000
Hydroelectric at Stumpy Meadows Reservoir						\$ 12,000,000
Loon Lake						\$ 10,000,000
Line Extensions (Expanding the District)						\$ 5,000,000
Total For All Projects (2023-2024)	\$ 1,745,333	\$ 13,542,333	\$ 1,617,333	\$ 384,000	\$ 300,000	\$ 212,000,000