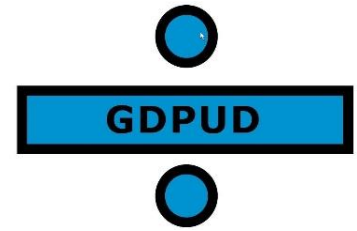


Conceptual Timeline Worksheet Finance Committee Agenda



Up-Coming Agendas

Month	Item	Notes
January	Comparison of Mid-Year Budget Report, Review Budget to Actuals	Transitioning To TYLER for monthly financial reports
February	Capital/Reserve Budget Review Annual Fund Transfer, ALT Wastewater Rate to Budget Review, Review Budget to Actuals	
March	Review next FY Budget, Review Budget to Actuals	
April	Joint Budget Workshop with Board of Directors, Review Budget to Actuals	
May	Review Next FY Final Draft, Audit Prep Review, Review Budget to Actuals	
June	Review Budget to Actuals	
July	FY Review Budget to Actuals, End of Year Actuals Review	
August	Review Investment Policy, Review Budget to Actuals	

September	Review Budget to Actuals	
October	Review Budget to Actuals	
November	Compare Prior FY Budgets with Matching Prior FY Audits, Review Budget to Actuals	
December	Develop Finance Committee's Annual Work Report for the Board of Directors, Review Budget to Actuals	

REPORT TO THE FINANCE COMMITTEE
MEETING OF MAY 26th , 2022
AGENDA ITEM NO. 7.B



AGENDA SECTION: OLD BUSINESS

SUBJECT: PRESENTATION OF PROPOSED FY 2022-2023 OPERATING BUDGET AND CAPITAL IMPROVEMENT PLAN

PREPARED BY: Adam Coyan, General Manager

APPROVED BY: Adam Coyan, General Manager

BACKGROUND

On March 24, 2022, I presented the working draft of the FY 2022-2023 Operating Budget, which was prepared in corroboration with my staff, to the Finance Committee for review and input. Participating in the monthly meetings of the Committee has also provided me with some guidance and direction for developing the working draft.

On April 12th, 2022, I presented the draft of the Fy 2022-2023 Operating Budget and CIP to the regular board.

On April 26th, 2022, I presented the draft of the Fy 2022-2023 Operating budget and CIP to the Finance Committee and Regular Board at a joint budget workshop.

On May 10th, 2022, I presented the draft of the Fy 2022-2023 Operating budget and CIP to the Board of Directors at a regular meeting.

DISCUSSION

Through these initial stages of the process established by the Board for the review and adoption of the budget, the working draft evolved to this draft FY 2022-2023 Operating Budget for the ratepayers review. (Attachment 1).

This draft budget includes a total estimated revenue of \$7,213,628 when including the supplemental charge. This compares to a projected total revenue of \$6,659,130 for FY 2021-2022. Total operating expenses are estimated to be \$5,198,106, a 12% increase from FY 2021-2022 (\$4,543,801).

RECOMMENDED ACTION

Staff recommends that the Board receive and review the Draft FY 2022-2023 budget prior to the regular board meeting scheduled for June 14th, 2022.

ATTACHMENT

- (1) Proposed FY 2022-2023 Operating Budget
- (2) Schedule for the Review and Approval of Operating Budget

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT



PROPOSED **FISCAL YEAR 2022-2023** **OPERATING BUDGET**



Presented to the Budget Workshop and Rate Payers

May 26th, 2022

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GEORGETOWN DIVIDE
PUBLIC UTILITY DISTRICT

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

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

May 26, 2022

Board of Directors, Finance Committee and Customers,

I am submitting this proposed FY 2022-23 Operating Budget to the Board of the Georgetown Divide Public Utility District.

The Board established the process for reviewing and adopting the FY 2022-23 Operating Budget. On March 24, 2022, the Finance Committee reviewed and provided feedback on the working draft of the budget. The Board reviewed the draft budget at the April 12th, 2022, regular board meeting and provided feedback and staff direction. During this workshop, the ratepayers will receive this draft budget and provide input. With input from the public, the Board will review an updated proposed budget on May 10, 2022, Board meeting, with final adoption scheduled for the Board meeting of June 14, 2022.

During the FY 2021-2022 budget planning process, the District was in the midst of transitioning from an antiquated accounting software to the Tyler system. Along with the rest of the State, the District was dealing with the impacts of the COVID-19 pandemic and facing the potential of an extreme drought and calling for voluntary conservation. Staff vacancies and management changes added to the challenges. I began as the new General Manager in August of 2021, and immediately tasked with finalizing the interim budget adopted by the Board on June 24, 2021. The final FY 2021-22 budget was adopted on September 14, 2021.

The FY 2022-2023 budget review process with the following changes, planning tools, and improvements:

- As of March 21, 2022, the District is finally fully staffed.
- The Board approved a PSA with LSL CPAs to provide CPA services beginning April 1, 2022.
- The 2020-2021 annual audit was completed and received by the Board on January 11, 2022.
- COVID-prevention requirements lifted and opportunities for recouping COVID-related expenses is being pursued through grants and other funding opportunities.
- The Board adopted the 2021-2022 Strategic Plan – Goals and Objectives as a planning tool in November 2021.
- The Finance Committee was reestablished and currently has six public members appointed to bring valuable knowledge and experience to advise the Board during this process.
- On December 14, 2021, the Board adopted Resolution 2021-56 to freeze the treated water rates at the 2019 level until June 30, 2022. The rates for irrigation service were frozen to December 31, 2022, to line up with the 2022 irrigation season. This budget reflects the increase for treated water service set to apply on July 1, 2022. The rate for irrigation water service is set to increase for the 2023 irrigation season.

This budget includes a total estimated revenue of \$7,213,628 when including the supplemental charge. This compares to a projected total revenue of \$6,659,130 for fiscal year 2021-2022. Total operating expenses is estimated to be \$5,198,106, a 12% increase from FY 2021-2022 (\$4,543,801).

An update to the Five-year Capital Improvement Plan (CIP) is adopted each year by the Board separately from the operating budget. The draft CIP is also presented to the ratepayers for review. The total cost of CIP projects proposed for FY 2022-23 is \$1,800,808.

I appreciate the corroboration with my dedicated staff and input from the Finance Committee and board. I look forward to the input provided by the ratepayers.

Sincerely,

Adam Coyan, General Manager

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GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Proposed Fiscal Year 2022-2023 Budget

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I. GDPUD Overview

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

- Location — 72,000 acres serving unincorporated areas of western El Dorado County
- Services — Irrigation and domestic water supplies, on-site wastewater disposal
- Population of area served — 15,000
- Formation Date — June 4, 1946
- Type of District (Act) — California Public Utility District Act
- Source of Water — Pilot Creek and other tributary water rights
- Amount of Water Served — Approximately 12,000 acre-feet per year
- Predecessor Agencies — A series of private water companies dating back to 1852 and the El Dorado, Pilot and Rock Creek Canal Companies

GDPUD History

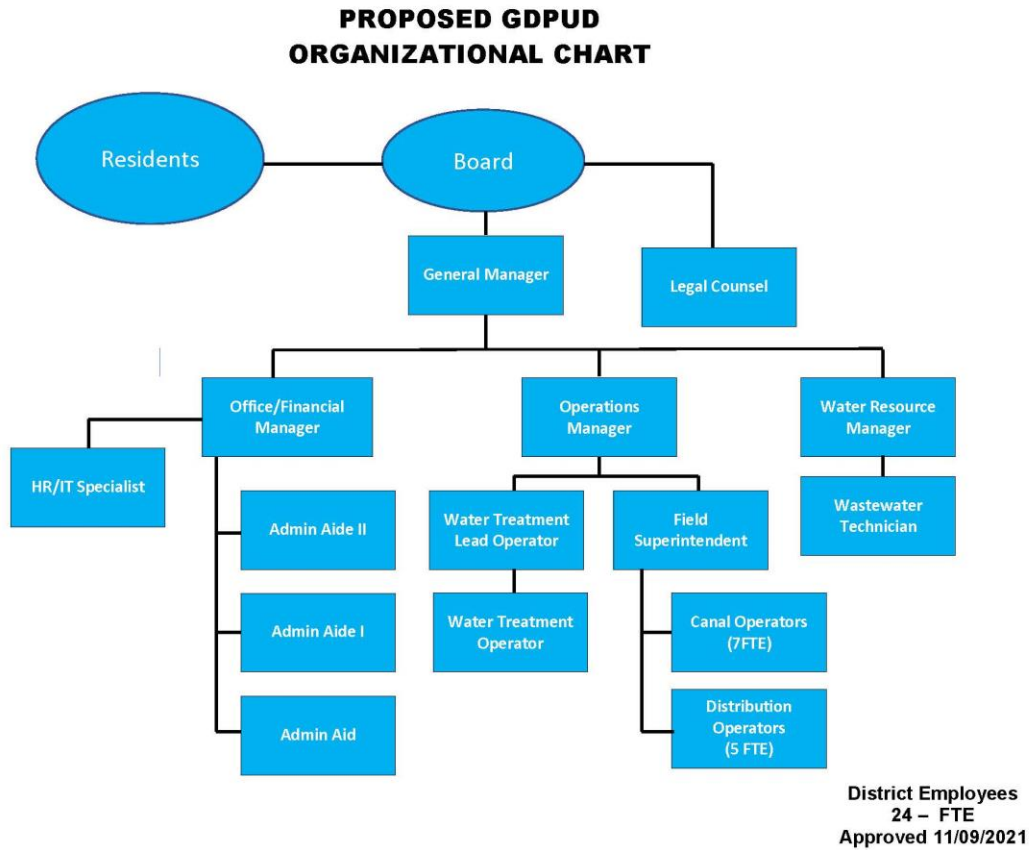
The origins of District facilities can be directly traced back to 1852 and the El Dorado, Pilot and Rock Creek Canal Companies, one of the first established water purveyors in the State of California; resulting from James Marshall's discovery of gold in nearby Coloma. Following the decline in gold production,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

The focus of the District water supply system is the Stumpy Meadows Reservoir, a 20,000 acre-foot impoundment on Pilot Creek, at the eastern edge of the District. Water from this source of supply traverses through approximately 75 miles of ditch and pipeline to provide both agricultural water for customers, and raw water supplies for the District's water treatment plants.

II. GDPUD Organizational Chart

The current organizational chart is depicted in Figure 1.

Figure 1 - Current GDPUD Organizational Chart



III. Revenue Summary

GDPUD REVENUE BUDGET							
Description	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Projected	FY 22-23 Proposed
WATER OPERATING REVENUE							
Water Sales							
Residential Sales	\$1,244,193	\$1,862,227	\$2,411,551	\$2,745,822	\$2,969,850	\$2,981,068	\$3,200,000
Commercial Sales	\$177,031	\$260,936	\$315,497				
Irrigation Sales	\$135,218	\$317,330	\$416,369	\$407,856	\$424,346	\$543,404	\$560,000
Penalties	\$39,885	\$46,739	\$50,625				\$45,400
Other (2)	\$15,705	\$10,951	\$59,679				
Sub-Total	\$1,612,032	\$2,498,183	\$3,253,721	\$3,153,678	\$3,394,196	\$3,524,472	\$3,805,400
NON OPERATING REVENUE							
Property Taxes	\$1,447,381	\$1,577,792	\$1,657,978	\$1,710,211	\$1,687,194	\$1,845,242	\$1,900,850
SMUD	\$108,515	\$108,515	\$108,515	\$108,769	\$163,000	\$86,207	\$109,300
Tax Revenue - Debt Service							
Restricted Benefit Charges	\$19,103						
Interest Income	\$5,386	\$18,884	\$75,443	\$92,402	\$76,700	\$5,747	\$2,500
Water Agency Cost Share (3)			\$45,000		\$0	\$0	\$0
Leases	\$67,893	\$73,023	\$70,000			\$86,207	\$88,200
Hydro	\$43,259	\$43,259	\$60,000			\$50,038	\$54,212
Grants (3)							\$169,514
Other (3)		\$291,035		\$54,006	\$3,866	\$185,125	\$196,232
Sub-total Non-Operating	\$1,691,537	\$2,112,508	\$2,016,936	\$1,965,388	\$1,930,760	\$2,258,566	\$2,520,808
Supplemental Charge (1)	\$0	\$657,545	\$549,529			\$666,069	\$667,000
Total Water Revenue	\$3,303,569	\$5,268,236	\$5,820,186	\$5,119,066	\$5,324,956	\$6,449,107	\$6,993,208
WASTEWATER OPERATING REVENUE							
Zone Charges	\$311,629	\$311,547	\$313,372	\$165,143	\$188,317	\$176,985	\$188,400
Escrow Fees	\$33,600	\$33,600	\$28,000	\$39,880	\$45,000	\$22,980	\$30,000
Septic Design Fees	\$1,200	\$1,200	\$3,000	\$10,040	\$1,500	\$7,380	\$1,500
Restricted Benefits Charges							
Soil Evaluations/Loans/Repairs							
Interest Income	\$3,175	\$3,175	\$16,894	\$18,483	\$9,000	\$2,678	\$520
Other				\$4,100	\$3,000		
Total Wastewater Revenue	\$349,604	\$349,522	\$361,266	\$237,646	\$246,817	\$210,023	\$220,420
TOTAL REVENUE	\$3,653,173	\$5,617,758	\$6,181,452	\$5,356,712	\$5,571,773	\$6,659,130	\$7,213,628

Notes:

- (1) - Supplemental Charge revenue can only be used to fund State Revolving Fund Loan
- (2) - Other revenue are connection fees
- (3) - Grant Revenue and other revenues restricted to capital projects are shown in the Restricted Funds

IV. Revenue Sources

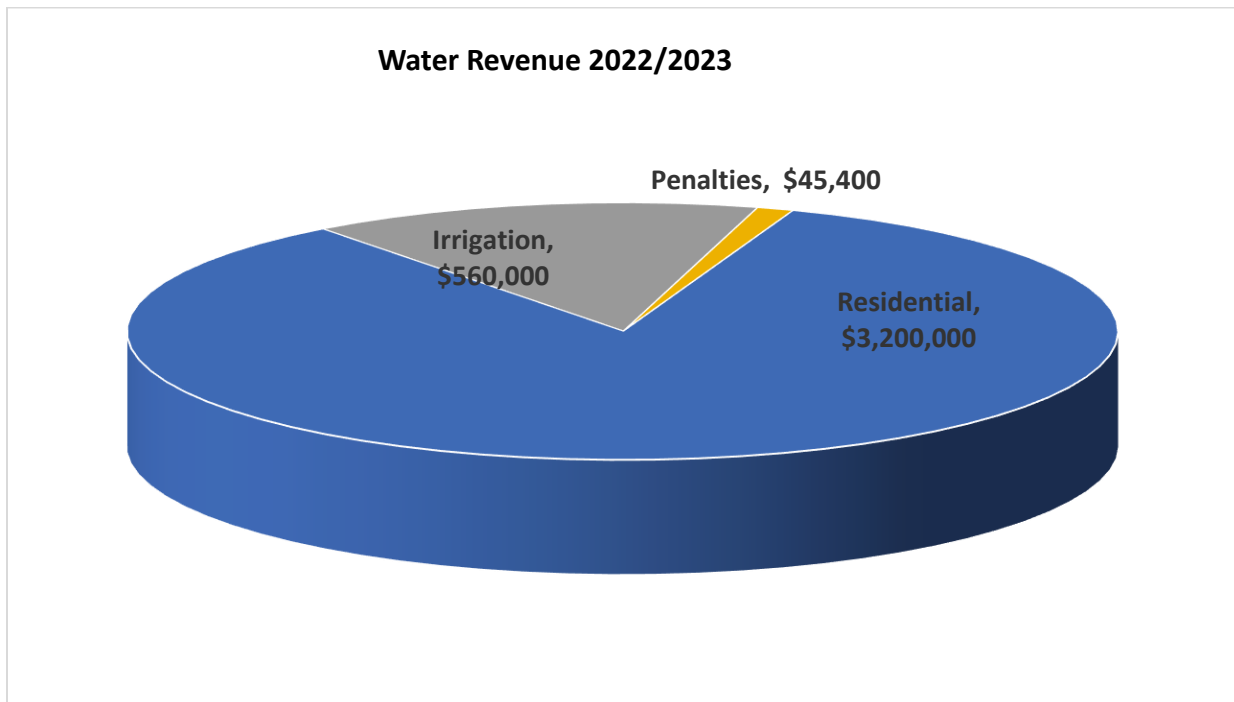
District revenues are divided into three broad categories: Water Operating Revenue, Wastewater Operating Revenue, and Non-Operating Revenue.

A. **Operating Revenue**

Water Sales

Water Operating Revenue includes all revenue generated by the sale of water and associated penalties. The District sells both treated water and untreated water. The largest source of operating revenue is the sale of treated water. In FY 21-22, treated water sales are estimated to total \$2,981,068, which is approximately 84% of water operating revenues and approximately 45% of total revenue. Since the population of the District is not growing and water rates are not increasing, FY 22-23 residential water sales are projected to be substantially similar to the FY 21-22 estimates, with a projected total of \$3,200,000 representing 87% of water operating revenue and 46% of total revenue. For FY 22-23 the supplementary charge will be separated for greater transparency and better tracking.

Untreated (irrigation) water sales are estimated to total approximately \$543,404 for FY 21-22, which is 15% of water operating revenues and 8% of total revenue. Since the population of the District is not growing and water rates are not increasing, the projected revenue from irrigation water sales in FY 22-23 is anticipated to be substantially the same as FY 21-22, with a projected revenue of \$560,000, representing 15% of water operating revenue and 8% 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 \$2,258,566 in FY 21-22 and with a proposed revenue of \$2,351,294 for FY 22-23

Property Tax

The largest non-operating revenue source is property tax revenue. The District receives a portion of the ad valorem property tax from El Dorado County based on the assessed value of the properties within the District. The actual amount varies based on the tax rate that was established when each individual property annexed into the district. On average, the District receives about \$0.12 per \$100 of assessed property value within the District. Property tax revenue for FY 21-22 is estimated to be \$1,845,242 which is 81% of non-operating revenues, and 28% of total revenue. It is anticipated that property tax revenue will increase modestly for FY 21-22 to \$1,900,850.

Sacramento Municipal Utility District (SMUD)

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

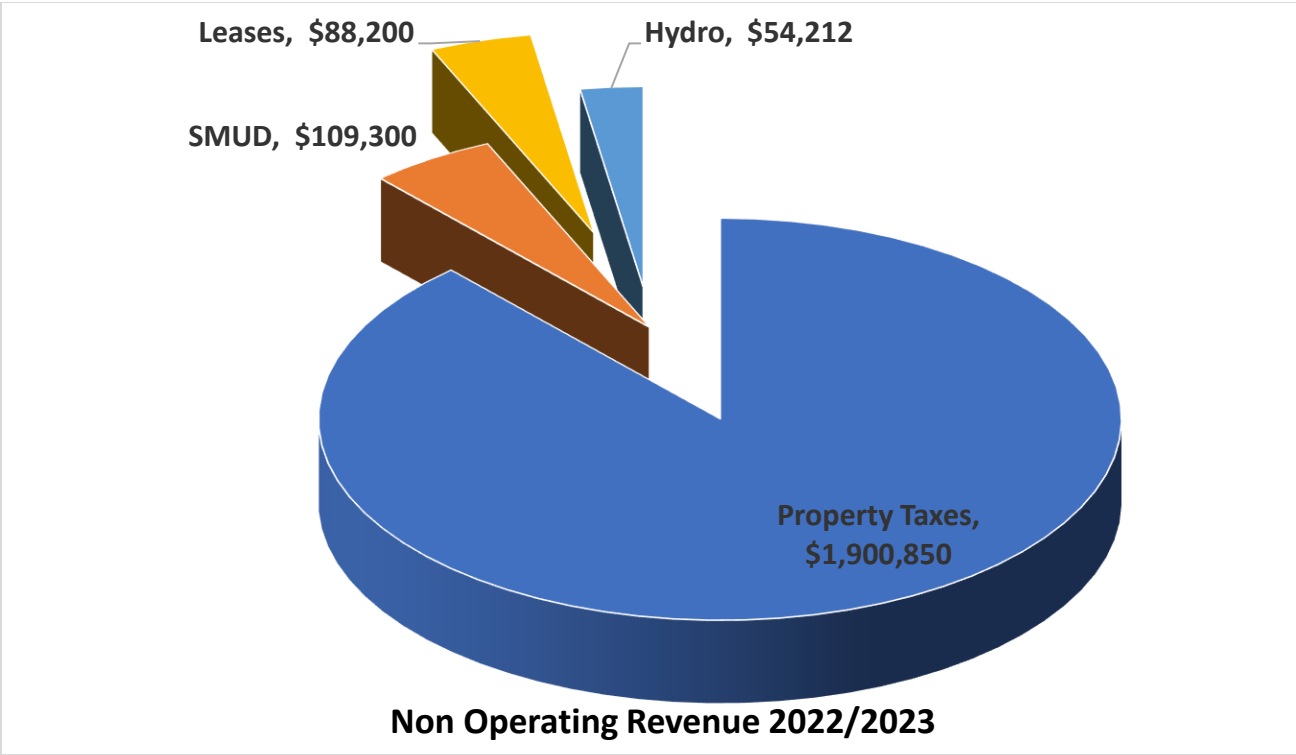
Interest, Leases, Hydroelectric

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

The district has leases with several companies that pay to place their communications equipment on district facilities. For FY 19-20 and FY 20-21 Leases and hydro were not tracked separately. Lease revenue is estimated to be \$88,200 for FY 22-23, which is roughly 4% 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 \$54,212, which is approximately 2% of non-operating revenues and less than 1% of total revenue.

The following charts summarize non-operating

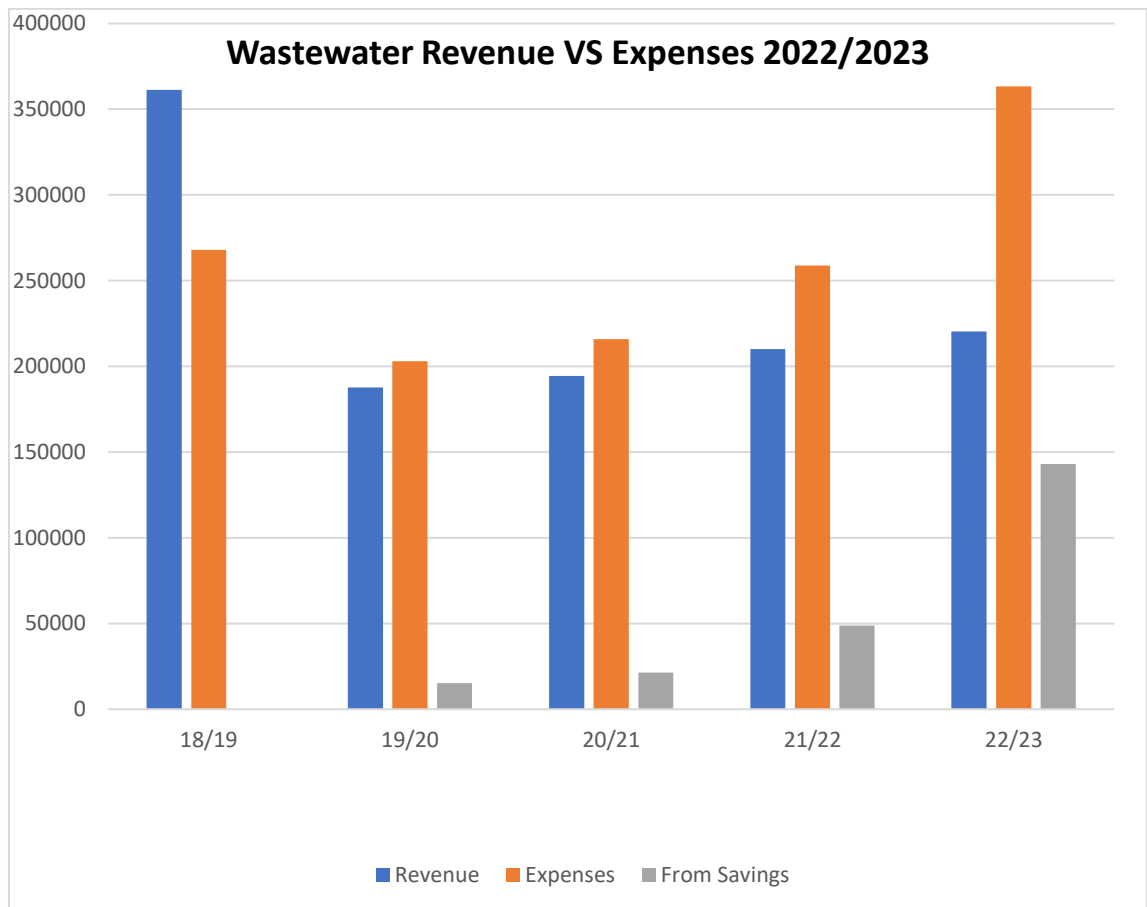


C. Supplemental Charge

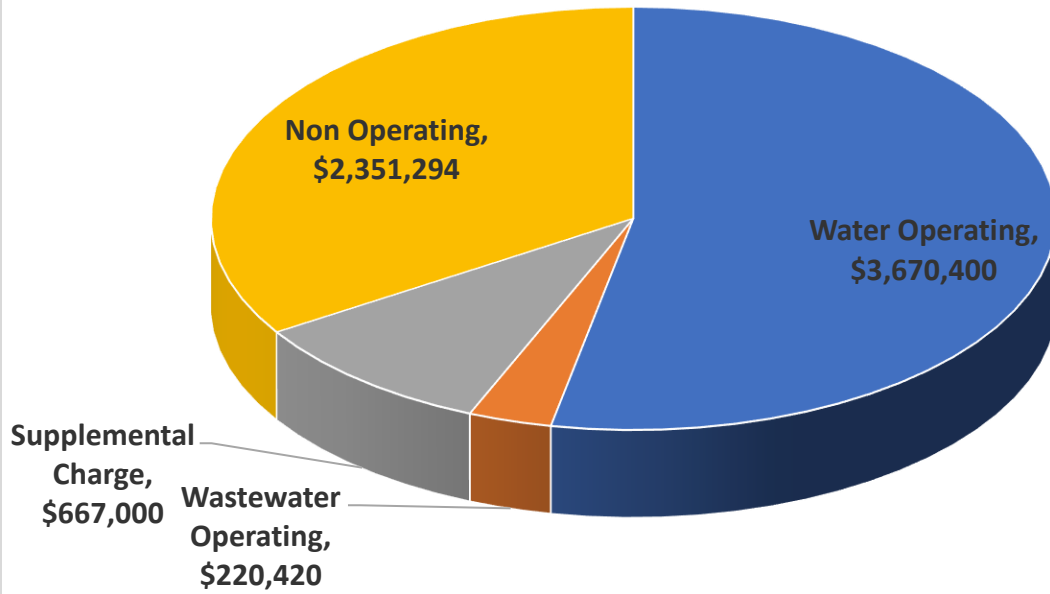
In 2015 the District conducted Proposition 218 proceedings and adopted a supplemental monthly charge in the amount of \$15.08 per month on treated water accounts. The Supplemental Charge is for the specific purpose of paying off a loan from the State Revolving Fund that is being used to finance construction of a new water treatment plant to replace the aging plant located in Cool near the Auburn Lake Trails subdivision. The District Board of Directors adopted a resolution stating that the Supplemental Charge “will be held in separate, restricted account, used solely for servicing SWRCB low-interest loan and reserve account.” For this reason, the charge is listed separately in the budget and cannot be used to fund operating expenses. The Supplemental Charge was approved in September 2015 and first began appearing on customers’ bills in February 2017. For FY 22-23, the revenue is estimated to be \$667,000, which is roughly 9% of total revenue.

D. Wastewater Charges/Fees

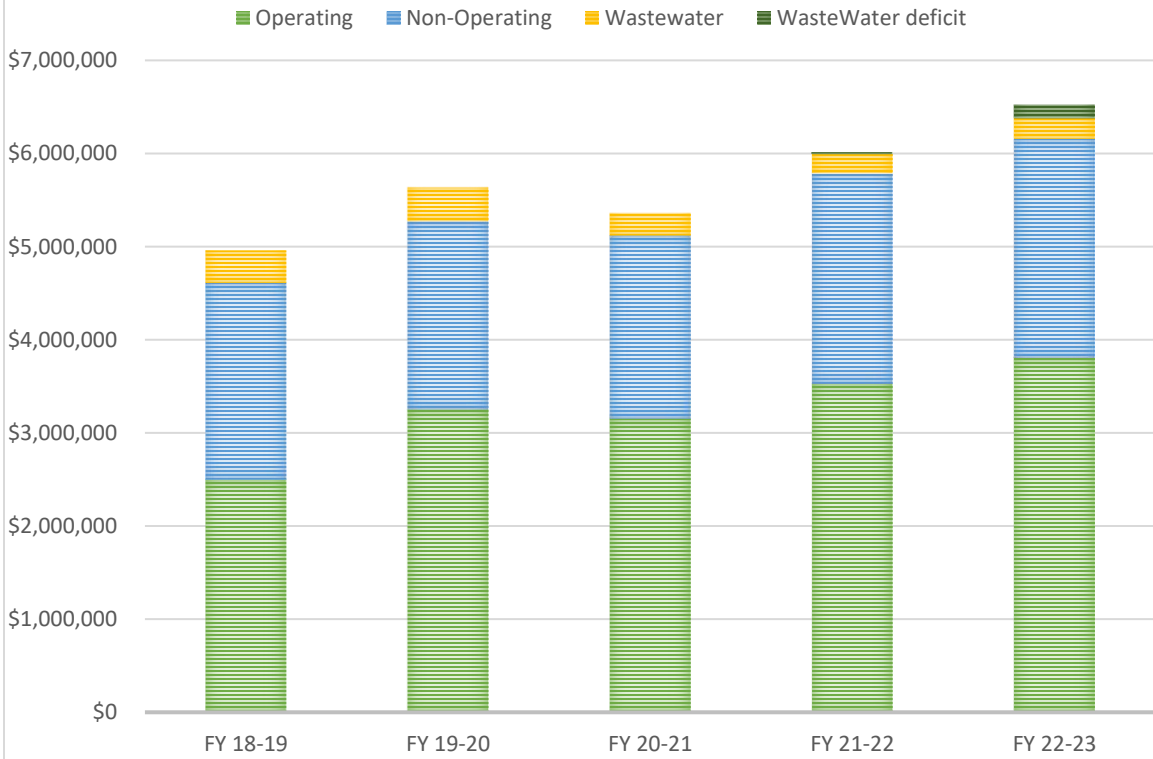
Revenue collected and used for oversight of the Auburn Lake Trails On-Site Wastewater Disposal Zone is projected to total \$210,023 for FY 21-22, which is roughly 3% of the total revenues. This revenue expected to stay about the same for FY 22-23 and the projected revenue is \$220,420. The revenue represents homeowners' bimonthly fees collected separate from residential water costs for the State mandated oversight of wastewater activities in the Auburn Lake Trails subdivision. The amount also includes a minor amount for additional fees related to homeowner requested activities. Wastewater operating revenues for FY 22-23 and the last four years are summarized below.



Total Revenue 2022/2023



TOTAL REVENUE



V. Expenses

A. Operating

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

5100 – Source of Supply

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

SOURCE OF SUPPLY (FUNDS 10,12 DEPARTMENT 5100) BUDGET										
Account	Description	FY 17-18 Actual	FY 19-20 Actual	FY 19-20 Actual	Account	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Projected	FY 22-23 Proposed	% Increase 22-23
5010	Labor	\$ 135,151	\$ 114,161	\$ 102,911	50100	\$ 105,076	\$ 163,354	\$ 111,827	\$ 157,169	-4%
5019	Overtime	9,404	12,524	14,226	50102	11,715	13,642	10,138	13,642	0%
5017	Standby	6,250	10,740	8,210	50103	7,110	11,867	17,091	11,867	0%
5011	Temporary Labor (not on payroll)	-	2,554	-	50101	-	-	-	-	-
5013	PERS Unfunded Accrued Liability	83,821	19,190	10,855	50401	9,984	11,926	9,756	10,683	-10%
5014	PERS	12,689	12,206	11,010	50400	12,317	14,223	13,441	13,469	-5%
5015	Deferred Compensation	-	-	-	50403	-	740	-	680	-8%
5016	Payroll Taxes	11,248	10,464	9,816	50200	9,526	14,865	9,858	14,302	-4%
5018/71	Insurance: Health, Life, etc	39,195	49,757	32,763	50300	35,849	51,860	30,720	51,860	0%
5020	Insurance: Worker's Comp.	5,905	4,232	6,431	50302	4,460	6,857	4,524	6,804	-1%
5024	Insurance: D/O	-	-	-	50402	-	-	-	-	-
Subtotal Personnel Related		\$ 303,663	\$ 235,929	\$ 196,222		\$ 196,037	\$ 289,334	\$ 207,355	\$ 280,476	-3%
5027	Audit	-	-	-	51303	-	-	-	-	-
5028	Engineering Studies	-	-	-	Unassigned	-	-	-	-	-
5030	Building Maintenance	-	-	-	51202	-	-	-	-	-
5034	Insurance: General	6,658	-	-	51301	-	-	-	-	-
5036	Legal-General	-	-	-	51302	-	-	-	-	-
5038	Materials and Supplies	10,508	6,781	6,081	51100	9,483	10,765	10,188	11,410	6%
	Uniforms	-	-	-	-	-	-	-	-	-
	Hand Tools	-	-	-	-	-	-	-	-	-
	Concrete	-	-	-	-	-	-	-	-	-
	Lumber	-	-	-	-	-	-	-	-	-
	Safety (PPE)	-	-	-	-	-	-	-	-	-
	Welding	-	-	-	-	-	-	-	-	-
	Electrical	-	-	-	-	-	-	-	-	-
	Electronics	-	-	-	-	-	-	-	-	-
	Plumbing	-	-	-	-	-	-	-	-	-
	Miscellaneous	-	-	-	-	-	-	-	-	-
5039	Rental/Durable	2,050	6,314	2,284	51101	300	344	1,800	3,200	830%
5040	Office Supplies	567	-	-	51102	259	297	272	304	-
	Computers	-	-	-	-	-	-	-	-	-
	Electronics	-	-	-	-	-	-	-	-	-
	Miscellaneous Office	-	-	-	-	-	-	-	-	-
5041	Staff Development and Safety Train	-	-	-	52100	-	-	-	750	-
5042	Travel-Conference	-	-	-	52101	-	-	-	-	-
5044	Utilities	3,995	4,230	4,755	52102	4,755	10,715	18,177	19,267	80%
5046	Vehicle & Equipment Maintenance	3,595	4,517	9,128	51200	5,186	4,632	5,273	5,589	21%
5048	Vehicle Fuel	6,236	6,839	6,509	51201	5,352	5,683	7,906	8,380	47%
5060	Bank Fees & Payroll Services	-	-	-	52103	-	-	-	-	-
12-5068	Retiree Health Premium	-	-	-	50104	-	-	-	-	-
5070	Director Stipends	-	-	-	50105	-	-	-	-	-
5076	Building Maintenance	-	-	-	51202	-	-	-	-	-
5080	Outside Service/Consultants	87,406	32,713	10,350	51300	32,615	37,359	79,468	84,236	125%
5084	Govt. Reg./Lab Fees	36,453	55,246	60,762	52105	122,742	60,000	79,434	80,000	33%
5090	Other: Cost of recruitment etc.	-	-	-	51101	-	-	-	-	-
5090	Other: County Tax Admin. Fees	17,900	-	-	52104	-	-	-	-	-
5089	Other: Memberships	310	-	775	52108	341	391	341	415	6%
5091	Other: Elections	-	-	-	52106	-	-	-	-	-
Subtotal Services		\$ 175,678	\$ 116,640	\$ 100,644		\$ 181,033	\$ 130,186	\$ 202,859	\$ 213,551	64%
Grand Total 10-5100		\$ 479,341	\$ 352,468	\$ 296,866		\$ 377,070	\$ 419,520	\$ 410,214	\$ 494,027	18%

5200 - Transmission & Distribution of Raw Water

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

TRANSMISSION & DISTRIBUTION RAW WATER (FUNDS 10,12 DEPARTMENT 5200) BUDGET										
Account	Description	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	Account	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Projected	FY 22-23 Proposed	% Increase 22-23
5010	Labor	\$ 254,422	\$ 275,371	\$ 273,837	50100	\$ 282,984	\$ 322,851	\$ 222,859	\$308,538	-4%
5019	Overtime	22,228	22,906	28,996	50102	27,179	20,648	30,552	20,252	-2%
5017	Standby	11,680	13,780	15,110	50103	14,280	13,260	14,460	13,260	0%
5011	Temporary Labor (not on payroll)	19,334	3,580	1,656	50101	952	1,065	952	976	
5013	PERS Unfunded Accrued Liability	167,911	155,583	211,683	50401	179,550	214,481	190,251	208,325	-3%
5014	PERS	24,165	26,952	28,846	50400	27,810	30,867	25,895	29,450	-5%
5015	Deferred Compensation	-	-	-	50403	-	1,460	-	1,330	-9%
5016	Payroll Taxes	22,202	22,937	25,398	50200	15,379	29,379	25,793	28,077	-4%
5018/71	Insurance: Health, Life, etc	85,146	106,715	90,420	50300	91,296	115,737	69,483	115,737	0%
5020	Insurance: Worker's Comp.	16,784	13,140	13,508	50302	8,034	15,689	6,672	15,285	-3%
5024	Insurance: D/O	-	-	-	Unassigned	-	-	-	-	
Subtotal Personnel Related		\$ 623,872	\$ 640,964	\$ 689,454		\$ 647,464	\$ 765,437	\$ 586,917	\$ 741,229	-3%
5027	Audit	-	-	-	51303	-	-	\$ -	-	
5028	Engineering Studies	-	-	-	Unassigned	-	-	-	-	
5030	Building Maintenance	-	-	-	51202	-	-	-	-	
5034	Insurance: General	16,139	-	-	51301	-	-	-	-	
5036	Legal--General	-	-	-	51302	-	-	-	-	
5038	Materials and Supplies	22,561	17,084	17,380	51100	73,632	18,000	31,790	25,000	39%
	Uniforms									
	Hand Tools									
	Concrete									
	Lumber									
	Safety (PPE)									
	Welding									
	Electrical									
	Electronics									
	Plumbing									
	Miscellaneous									
5039	Rental/Durable	3,859	2,161	657	51101	24,714	2,000	2,200	2,000	0%
5040	Office Supplies	722	-	-	51102	-	-	-	-	
	Computers									
	Electronics									
	Miscellaneous									
5041	Staff Development and Safety Traini	50	-	-	52100	128	147	80	750	410%
5042	Travel--Conference	-	-	-	52101	-	-	-	-	
5044	Utilities	1,417	1,175	1,284	52102	1,270	1,337	1,185	1,420	6%
5046	Vehicle & Equipment Maintenance	9,277	10,246	8,415	51200	5,705	6,152	9,635	10,213	66%
5048	Vehicle Fuel	15,117	17,521	14,622	51201	11,490	12,070	17,180	18,210	51%
5060	Bank Fees & Payroll Services	-	-	-	52103	-	-	-	-	
12-5068	Retiree Health Premium	-	-	-	50104	-	-	-	-	
5070	Director Stipends	-	-	-	50105	-	-	-	-	
5076	Building Maintenance	-	-	-	51202	-	-	-	-	
5080	Outside Service/Consultants	1,159	-	2,500	51300	2,055	2,354	5,464	5,984	154%
5084	Govt. Reg./Lab Fees	118	-	148	52105	104	119	54	57	
5090	Other: Cost of recruitment etc.	-	-	-	51101	-	-	-	-	
5090	Other: County Tax Admin. Fees	240	-	-	52104	-	-	-	-	
5089	Other: Memberships	-	-	108	52108	341	391	341	358	-8%
5091	Other: Elections	-	-	-	52106	-	-	-	-	
Subtotal Services		\$ 70,659	\$ 48,187	\$ 45,114		\$ 119,439	\$ 42,570	\$ 67,929	\$ 63,992	50%
Grand Total 10-5200		\$ 694,531	\$ 689,151	\$ 734,568		\$ 766,903	\$808,007	\$654,846	\$805,221	0%

5300 – Water Treatment

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

WATER TREATMENT (FUNDS 10,12 DEPARTMENT 5300) BUDGET										
Account	Description	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	Account	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Projected	FY 22-23 Proposed	% Increase 22-23
5010	Labor	\$ 138,048	\$ 166,600	\$ 204,928	50100	\$ 200,776	\$ 250,264	\$ 179,652	\$ 244,058	-2%
5019	Overtime	16,735	23,397	35,001	50102	33,216	25,118	30,471	25,097	0%
5017	Standby	15,470	15,710	15,960	50103	16,330	9,688	14,531	9,688	0%
5011	Temporary Labor (not on payroll)	-	-	-	50101	-	-	-	-	-
5013	PERS Unfunded Accrued Liability	17,105	28,508	54,277	50401	47,133	20,466	18,691	20,466	0%
5014	PERS	14,280	19,924	21,897	50400	23,952	32,592	20,948	31,790	-2%
5015	Deferred Compensation	-	-	-	50403	-	1,130	-	1,050	-7%
5016	Payroll Taxes	14,922	17,861	18,776	50200	18,600	22,774	16,936	22,209	-2%
5018/71	Insurance: Health, Life, etc	54,245	74,719	65,096	50300	69,925	64,914	70,320	64,914	0%
5020	Insurance: Worker's Comp.	5,461	5,059	5,670	50302	4,617	9,488	5,037	9,426	-1%
5024	Insurance: D/O	-	-	-	Unassigned	-	-	-	-	-
Subtotal Personnel Related		\$ 276,266	\$ 351,778	\$ 421,605		\$ 414,549	\$ 436,434	\$ 356,585	\$ 428,698	-2%
5027	Audit	-	-	-	51303	-	-	-	-	-
5028	Engineering Studies	-	-	-	Unassigned	-	-	-	-	-
5030	Building Maintenance	-	-	-	51202	-	-	289	-	-
5034	Insurance: General	8,844	-	-	51301	-	-	-	-	-
5036	Legal—General	-	-	-	51302	-	-	-	-	-
5038	Materials and Supplies	62,536	72,613	73,291	51100	73,692	72,000	80,591	85,426	19%
	Uniforms									
	Hand Tools									
	Concrete									
	Lumber									
	Safety (PPE)									
	Welding									
	Electrical									
	Electronics									
	Plumbing									
	Miscellaneous									
5039	Rental/Durable	-	5,640	5,161	51101	1,087	1,245	1,186	13,300	-
5040	Office Supplies	-	-	-	51102	-	-	-	-	-
	Computers									
	Electronics									
	Miscellaneous									
5041	Staff Development and Safety Train	250	250	912	52100	2,131	2,441	2,325	2,587	6%
5042	Travel—Conference	-	-	-	52101	-	-	-	-	-
5044	Utilities	160,724	199,026	205,552	52102	188,647	214,327	204,121	227,186	6%
5046	Vehicle & Equipment Maintenance	1,244	4,278	7,664	51200	5,486	6,284	5,985	17,134	173%
5048	Vehicle Fuel	5,457	6,740	11,802	51201	7,505	8,484	8,080	8,993	6%
5060	Bank Fees & Payroll Services	-	-	-	52103	-	-	-	-	-
12-5068	Retiree Health Premium	-	-	-	50104	-	-	-	-	-
5070	Director Stipends	-	-	-	50105	-	-	-	-	-
5076	Building Maintenance	-	-	-	51202	-	-	-	-	-
5080	Outside Service/Consultants	60,577	-	8,519	51300	7,523	8,617	8,207	24,135	180%
5084	Govt. Reg./Lab Fees	27,547	32,388	52,540	52105	22,957	26,311	25,058	26,311	0%
5090	Other: Cost of recruitment etc.	-	-	-	51101	-	-	-	-	-
5090	Other: County Tax Admin. Fees	-	-	-	52104	-	-	-	-	-
5089	Other: Memberships	310	-	775	52108	341	391	372	391	0%
5091	Other: Elections	-	-	-	52106	-	-	-	-	-
	Adjustments	-	-	-		-	-	12,869	-	-
Subtotal Services		\$ 327,489	\$ 320,935	\$ 366,216		\$ 309,369	\$ 340,100	\$ 349,083	\$ 405,463	19%
Grand Total 10-5300		\$ 603,755	\$ 672,713	\$ 787,821		\$ 723,918	\$ 776,534	\$ 705,668	\$ 834,160	7%

5400 – Transmission & Distribution of Treated Water

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

TRANSMISSION & DISTRIBUTION TREATED WATER (FUNDS 10,12 DEPARTMENT 5400) BUDGET										
Account	Description	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	Account	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Projected	FY 22-23 Proposed	% Increase 22-23
5010	Labor	\$ 306,325	\$ 311,409	\$ 360,215	50100	\$ 401,651	\$ 416,998	\$ 405,729	\$ 417,609	0%
5019	Overtime	30,565	24,057	25,147	50102	39,563	39,846	31,214	40,329	1%
5017	Standby	16,230	15,710	16,660	50103	16,330	20,030	15,710	20,030	0%
5011	Temporary Labor (not on payroll)	-	-	-	50101	-	-	-	-	-
5013	PERS Unfunded Accrued Liability	102,677	168,729	37,994	50401	77,580	90,000	34,147	90,000	0%
5014	PERS	28,131	29,833	35,329	50400	41,061	47,899	44,249	48,008	0%
5015	Deferred Compensation	-	-	-	50403	-	1,880	-	1,790	-5%
5016	Payroll Taxes	29,946	26,216	31,120	50200	35,122	37,947	35,401	38,002	0%
5018/71	Insurance: Health, Life, etc	11,562	116,862	109,344	50300	129,484	101,964	111,728	101,964	0%
5020	Insurance: Worker's Comp.	12,650	9,378	9,199	50302	6,429	17,175	6,405	17,342	1%
5024	Insurance: D/O	-	-	-	Unassigned	-	-	-	-	-
Subtotal Personnel Related		\$ 538,086	\$ 702,194	\$ 625,008		\$ 747,220	\$ 773,739	\$ 684,583	\$ 775,075	0%
5027	Audit	-	-	-	51303	-	-	-	-	-
5028	Engineering Studies	-	-	-	Unassigned	-	-	-	-	-
5030	Building Maintenance	-	-	-	51202	-	-	-	-	-
5034	Insurance: General	16,496	-	-	51301	-	-	-	-	-
5036	Legal-General	-	-	-	51302	-	-	-	-	-
5038	Materials and Supplies	96,488	69,825	89,710	51100	118,626	75,000	136,254	135,000	80%
	Uniforms									
	Hand Tools									
	Concrete									
	Lumbar									
	Safety (PPE)									
	Welding									
	Electrical									
	Electronics									
	Plumbing									
	Miscellaneous									
5039	Rental/Durable	932	2,161	1,000	51101	10,366	2,000	2,049	2,171	
5040	Office Supplies	758	-	-	51102	31	36	31	33	-10%
	Computers									
	Electronics									
	Miscellaneous									
5041	Staff Development and Safety Train	348	125	797	52100	167	191	205	750	293%
5042	Travel-Conference	-	-	-	52101	-	-	-	-	-
5044	Utilities	11,846	13,332	12,045	52102	15,280	17,267	18,392	19,495	13%
5046	Vehicle & Equipment Maintenance	9,538	11,325	10,231	51200	11,875	13,233	17,353	23,500	78%
5048	Vehicle Fuel	21,860	21,153	20,834	51201	18,097	19,535	26,903	28,517	46%
5060	Bank Fees & Payroll Services	-	-	-	52103	-	-	-	-	-
12-5068	Retiree Health Premium	-	-	-	50104	-	-	-	-	-
5070	Director Stipends	-	-	-	50105	-	-	-	-	-
5076	Building Maintenance	-	-	-	51202	-	-	-	-	-
5080	Outside Service/Consultants	197	-	-	51300	495	5,000	7,130	7,529	
5084	Govt. Reg./Lab Fees	6,296	6,915	9,333	52105	31,005	31,802	16,305	17,120	-46%
5090	Other: Cost of recruitment etc.	-	-	-	51101	-	-	-	-	-
5090	Other: County Tax Admin. Fees	-	-	-	52104	283	-	-	-	-
5089	Other: Memberships	919	-	1,123	52108	-	-	-	-	-
5091	Other: Elections	-	-	-	52106	-	-	-	-	-
Subtotal Services		\$ 165,678	\$ 124,836	\$ 145,073		\$ 206,225	\$ 164,064	\$ 224,622	\$ 234,115	
Grand Total 10-5400		\$ 703,764	\$ 827,030	\$ 770,081		\$ 953,445	\$ 937,803	\$ 909,205	\$ 1,009,190	8%

5500 – Customer Service

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

CUSTOMER SERVICE (FUNDS 10,12 DEPARTMENT 5500) BUDGET										
Account	Description	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	Account	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Projected	FY 22-23 Proposed	% Increase 22-23
5010	Labor	\$ 93,538	\$ 90,713	\$ 82,800	50100	\$ 106,874	\$ 139,282	\$ 114,697	\$ 153,231	10%
5019	Overtime	1,627	273	45	50102	851	-	-	-	-
5017	Standby	-	-	-	50103	-	-	-	-	-
5011	Temporary Labor (not on payroll)	29,510	26,773	21,117	50101	19,275	21,553	19,461	19,948	-
5013	PERS Unfunded Accrued Liability	7,587	12,843	10,855	50401	8,556	10,221	8,756	9,588	-6%
5014	PERS	8,044	9,025	6,736	50400	9,762	11,102	11,749	12,154	9%
5015	Deferred Compensation	-	-	-	50403	-	630	-	660	-
5016	Payroll Taxes	7,498	8,147	5,330	50200	8,223	12,675	8,882	13,944	10%
5018/71	Insurance: Health, Life, etc	32,725	36,464	22,652	50300	34,926	42,356	39,757	42,356	0%
5020	Insurance: Worker's Comp.	1,350	1,460	1,530	50302	1,049	1,598	1,053	1,711	7%
5024	Insurance: D/O	-	-	-	Unassigned	-	-	-	-	-
Subtotal Personnel Related		\$ 181,879	\$ 185,698	\$ 151,065		\$ 189,516	\$ 239,417	\$ 204,355	\$ 253,591	6%
5027	Audit	-	-	-	51303	-	-	-	-	-
5028	Engineering Studies	-	-	-	Unassigned	-	-	264	-	-
5030	Building Maintenance	-	-	-	51202	-	-	-	-	-
5034	Insurance: General	5,707	-	-	51301	-	-	-	-	-
5036	Legal-General	-	-	-	51302	-	-	-	-	-
5038	Materials and Supplies	-	-	-	51100	-	-	-	-	-
	Uniforms	-	-	-	-	-	-	-	-	-
	Hand Tools	-	-	-	-	-	-	-	-	-
	Concrete	-	-	-	-	-	-	-	-	-
	Lumbar	-	-	-	-	-	-	-	-	-
	Safety (PPE)	-	-	-	-	-	-	-	-	-
	Welding	-	-	-	-	-	-	-	-	-
	Electrical	-	-	-	-	-	-	-	-	-
	Electronics	-	-	-	-	-	-	-	-	-
	Plumbing	-	-	-	-	-	-	-	-	-
	Miscellaneous	-	-	-	-	-	-	-	-	-
5039	Rental/Durable	-	-	-	51101	-	-	-	-	-
5040	Office Supplies	23,471	21,429	19,583	51102	22,364	22,000	30,120	31,927	45%
	Computers	-	-	-	-	-	-	-	-	-
	Electronics	-	-	-	-	-	-	-	-	-
	Miscellaneous	-	-	-	-	-	-	-	-	-
5041	Staff Development and Safety Training	-	450	-	52100	-	-	-	-	-
5042	Travel-Conference	-	-	-	52101	-	-	-	-	-
5044	Utilities	4,441	6,558	7,959	52102	9,106	5,860	14,079	14,923	155%
5046	Vehicle & Equipment Maintenance	-	-	-	51200	-	21	20	21	-
5048	Vehicle Fuel	-	-	-	51201	-	-	-	-	-
5060	Bank Fees & Payroll Services	1,905	20	-	52103	-	-	-	-	-
12-5068	Retiree Health Premium	-	-	-	50104	-	-	-	-	-
5070	Director Stipends	-	-	-	50105	-	-	-	-	-
5076	Building Maintenance	-	-	-	51202	-	-	-	-	-
5080	Outside Service/Consultants	464	1,278	995	51300	15,674	35,000	3,051	5,000	-86%
5084	Govt. Reg./Lab Fees	-	-	-	52105	-	-	-	-	-
5090	Other: Cost of recruitment etc.	10	-	-	51101	-	-	-	-	-
5090	Other: County Tax Admin. Fees	-	-	170	52104	60	-	-	-	-
5089	Other: Memberships	-	-	34,637	52108	-	-	-	-	-
5091	Other: Elections	-	-	-	52106	-	-	-	-	-
Subtotal Services		\$ 35,998	\$ 29,735	\$ 63,344		\$ 47,204	\$ 62,881	\$ 47,534	\$ 51,871	-18%
Grand Total 10-5500		\$ 217,877	\$ 215,433	\$ 214,409		\$ 236,720	\$ 302,298	\$ 251,889	\$ 305,461	1%

5600 – General & Administration

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

ADMINISTRATION (FUNDS 10,12 DEPARTMENT 5600) BUDGET										
Account	Description	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	Account	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Projected	FY 22-23 Proposed	% Increase 22-23
5010	Labor	\$ 286,259	\$ 385,829	\$ 276,343	50100	\$ 328,755	\$ 347,744	\$ 352,487	\$ 394,543	13%
5019	Overtime	563	124	14,602	50102	16,166	2,624	3,700	2,734	4%
5017	Standby	-	-	-	50103	-	1,702	-	1,702	-
5011	Temporary Labor (not on payroll)	25,872	33,021	17,690	50101	-	1,129	8,392	-	-100%
5013	PERS Unfunded Accrued Liability	55,851	94,891	200,827	50401	128,583	153,598	180,494	197,641	29%
5014	PERS	26,467	36,200	37,091	50400	33,342	35,679	37,609	35,102	-2%
5015	Deferred Compensation	7,750	7,452	5,701	50403	-	1,570	3,027	1,690	8%
5016	Payroll Taxes	24,317	31,099	32,418	50200	28,670	31,645	32,184	35,903	13%
5018/71	Insurance: Health, Life, etc	51,650	86,670	83,095	50300	76,532	69,772	64,567	69,772	0%
5020	Insurance: Worker's Comp.	1,261	1,802	2,229	50302	1,149	4,670	1,067	4,672	0%
5024	Insurance: D/O	-	-	270,648	50402	-	-	-	-	-
Subtotal Personnel Related		\$ 479,990	\$ 677,088	\$ 940,644		\$ 613,197	\$ 650,133	\$ 683,527	\$ 743,759	14%
5027	Audit	16,773	24,510	21,950	51303	12,610	14,444	20,725	21,968	52%
5028	Engineering Studies	-	-	3,534	52107	36,086	-	36,076.00	-	-
5030	Building Maintenance	-	-	11,605	51202	6,308	-	7,334.00	-	-
5034	Insurance: General	5,178	76,605	79,001	51301	84,407	96,684	80,520.00	84,546	-13%
5036	Legal—General	200,384	191,998	124,947	51302	84,225	96,476	75,676.00	96,476	0%
5038	Materials and Supplies	-	-	3,840	51100	5,116	5,691	9,002.00	9,540	68%
	Uniforms									
	Hand Tools									
	Concrete									
	Lumbar									
	Safety (PPE)									
	Welding									
	Electrical									
	Electronics									
	Plumbing									
	Miscellaneous									
5039	Rental/Durable	2,437	2,536	2,366	51101	7,481	8,569	14,609.00	15,485	-
5040	Office Supplies	37,969	41,260	29,805	51102	33,745	37,815	25,468.00	32,000	-15%
	Computers									
	Electronics									
	Miscellaneous									
5041	Staff Development and Safety Train	5,726	4,080	1,881	52100	520	596	1,982.00	2,100	252%
5042	Travel—Conference	3,715	6,037	7,425	52101	1,866	2,137	3,871.00	4,103	92%
5044	Utilities	24,983	25,225	26,412	52102	32,198	35,236	30,731.00	37,350	6%
5046	Vehicle & Equipment Maintenance	103	406	115	51200	224	235	-	-	-
5048	Vehicle Fuel	50	920	297	51201	-	-	-	-	-
5060	Bank Fees & Payroll Services	3,294	134,309	44	52103	275	344	405.00	425	24%
12-5068	Retiree Health Premium	76,048	102,248	-	50104	641	22,827	9,498.00	9,973	-56%
5070	Director Stipends	24,031	23,600	23,234	50105	23,200	21,993	23,200.00	24,360	11%
5076	Building Maintenance	4,599	7,907	-	51202	6,308	-	-	-	-
5080	Outside Service/Consultants	165,199	124,860	145,868	51300	360,863	100,000	217,981.00	222,000	122%
5084	Govt. Reg./Lab Fees	6,722	413	4,727	52105	10,214	5,919	10,800.00	11,340	92%
5090	Other: Cost of recruitment etc.	-	-	-	51101	-	-	-	-	-
5090	Other: County Tax Admin. Fees	2,427	35,242	24,647	52104	23,854	-	24,637.00	25,869	-
5089	Other: Memberships	27,704	33,102	-	52108	29,690	33,972	55,182.00	57,941	71%
5091	Other: Elections	-	6,782	-	52106	8,951	10,253	8,951.00	9,399	-8%
Subtotal Services		\$ 590,569	\$ 817,530	\$ 489,748		\$ 756,172	\$ 493,191	\$ 656,648	\$ 664,875	35%
Grand Total 10-5600		\$ 1,087,332	\$ 1,519,128	\$ 1,452,342		\$ 1,381,979	\$ 1,143,324	\$ 1,340,175	\$ 1,408,633	23%

6700 – Wastewater (Zone)

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

ALT WASTEWATER ZONE (FUND 40, DEPARTMENT 6700) BUDGET											
Account	Description	FY 18-19			Account	FY 21-22		FY 21-22		FY 22-23 Proposed	% Increase 22-23
		FY 17-18 Actual	Actual	FY 19-20 Actual		FY 20-21 Actual	Budget	Projected			
5010 Labor		\$ 91,197	\$ 84,330	\$ 67,020	50100	\$ 86,991	\$ 101,660	\$76,200	\$80,789	-21%	
5019 Overtime		757	331	1,810	50102	1,104	5,689	764	1,047	-82%	
5017 Standby		-	-	-	50103	-	-	-	-	-	
5011 Temporary Labor (not on payroll)		-	-	-	50101	-	-	-	-	-	
5013 PERS Unfunded Accrued Liability		14,007	23,924	16,283	50401	11,356	11,788	12,388	14,634	24%	
5014 PERS		7,715	7,541	-	50400	8,082	9,658	7,070	7,944	-18%	
5015 Deferred Compensation		-	-	-	50403	-	250	-	-	-100%	
5016 Payroll Taxes		6,951	6,432	5,619	50200	6,806	10,166	5,979	6,326	-38%	
5018/71 Insurance: Health, Life, etc		27,261	28,670	20,880	50300	25,325	33,518	25,304	20,981	-37%	
5020 Insurance: Worker's Comp.		2,534	1,666	1,116	50302	1,086	3,404	1,185	1,088	-68%	
5024 Insurance: D/O		-	-	15,272	50402	-	-	-	-	-	
Subtotal Personnel Related		\$ 150,422	\$ 152,894	\$ 128,000		\$ 140,750	\$ 176,133	\$ 128,890	\$ 132,809	-25%	
5027 Audit		-	2,000	-	51303	-	-	-	-	-	
5028 Engineering Studies		-	-	-	Unassigned	-	-	-	-	-	
5030 Building Maintenance		-	-	-	51202	-	-	-	-	-	
5034 Insurance: General		3,633	5,002	4,647	51301	4,750	5,441	4,373	4,592	-16%	
5036 Legal-General		-	-	-	51302	-	-	-	-	-	
5038 Materials and Supplies		9,503	5,432	4,350	51100	6,672	7,632	5,497	8,089	6%	
Uniforms		-	-	-	-	-	-	-	-	-	
Hand Tools		-	-	-	-	-	-	-	-	-	
Concrete		-	-	-	-	-	-	-	-	-	
Lumber		-	-	-	-	-	-	-	-	-	
Safety (PPE)		-	-	-	-	-	-	-	-	-	
Welding		-	-	-	-	-	-	-	-	-	
Electrical		-	-	-	-	-	-	-	-	-	
Electronics		-	-	-	-	-	-	-	-	-	
Plumbing		-	-	-	-	-	-	-	-	-	
Miscellaneous		-	-	-	-	-	-	-	-	-	
5039 Rental/Durable		573	1,192	2,016	51101	2,560	2,932	390	3,107	6%	
5040 Office Supplies		1,772	1,797	2,174	51102	1,932	2,213	1,185	2,213	0%	
Computers		-	-	-	-	-	-	-	-	-	
Electronics		-	-	-	-	-	-	-	-	-	
Miscellaneous		-	-	-	-	-	-	-	-	-	
5041 Staff Development and Safety Traini		225	1,038	-	52100	-	315	275	333	6%	
5042 Travel-Conference		-	-	-	52101	-	-	-	-	-	
5044 Utilities		11,495	14,795	13,367	52102	14,622	14,000	15,559	16,492	18%	
5046 Vehicle & Equipment Maintenance		1,112	211	2,077	51200	2,235	2,220	2,442	4,788	116%	
5048 Vehicle Fuel		2,491	3,775	4,273	51201	5,918	6,387	6,139	6,770	6%	
5060 Bank Fees & Payroll Services		-	-	-	52103	-	-	-	-	-	
12-5068 Retiree Health Premium		-	-	-	50104	-	-	-	-	-	
5070 Director Stipends		-	-	-	50105	-	-	-	-	-	
5076 Building Maintenance		-	-	-	51202	-	-	-	-	-	
5080 Outside Service/Consultants		93,345	41,921	8,027	51300	9,732	11,012	11,414	150,000	1262%	
5084 Govt. Reg./Lab Fees		32,359	37,952	33,988	52105	32,154	36,831	32,591	34,221	-7%	
5090 Other: Cost of recruitment etc.		-	-	-	51101	-	-	-	-	-	
5090 Other: County Tax Admin. Fees		-	-	-	52104	-	-	-	-	-	
5089 Other: Memberships		-	-	-	52108	341	-	-	-	-	
5091 Other: Elections		-	-	-	-	-	-	-	-	-	
Adjustments								20,000			
Subtotal Services		\$ 156,508	\$ 115,115	\$ 74,919		\$ 80,916	\$ 88,983	\$ 99,865	\$ 230,604	159%	
Grand Total 40-6700		\$ 306,930	\$ 268,009	\$ 202,919		\$ 221,666	\$ 265,116	\$ 228,755	\$ 363,413	37%	

Consolidated Expenses

In some departments the amounts appear much higher from previous years. On the consolidated expense sheet, the bottom line is only 15% difference from the FY 21-22 budget. This in part is due to increase expenses because of inflation and it also represents a more accurate budget because of my familiarity with the different accounts. This year we will be tracking material and supplies with more categories.

GDPUD OPERATING BUDGET EXPENSE									
(FUNDS 10, 12, 40)									
Account Description	FY 17-18 Actual	FY 18-19 Actual	FY 19-20 Actual	FY 20-21 Actual	FY 21-22 Budget	FY 21-22 Projected	FY 22-23 Proposed	Amount Change	Percent Change
5010 Labor	1,304,940	1,428,413	1,368,054	1,513,107	1,742,153	1,463,451	1,755,937	\$13,784	1%
5019 Overtime	81,879	83,612	119,827	129,794	107,567	106,839	103,101	(\$4,466)	-4%
5017 Standby	49,630	55,940	55,940	54,050	56,547	61,792	56,547	(\$0)	0%
5011 Temporary Labor (not on payroll)	74,716	65,928	40,463	20,227	23,747	28,805	20,923	(\$2,824)	-12%
5013 PERS Unfunded Accrued Liability	448,959	503,668	542,774	462,742	512,480	454,483	551,337	\$38,857	8%
5014 PERS	121,491	141,681	140,909	156,326	182,020	160,961	177,916	(\$4,104)	-2%
5015 Deferred Compensation	7,750	7,452	5,701	-	7,660	3,027	7,200	(\$460)	-6%
5016 Payroll Taxes	117,084	123,156	128,477	122,326	159,451	135,034	158,764	(\$687)	0%
5018/71 Insurance: Health, Life, etc	301,784	499,857	424,250	463,337	480,121	411,879	467,584	(\$12,537)	-3%
5020 Insurance: Worker's Comp.	45,945	36,737	39,683	26,824	58,881	25,942	56,327	(\$2,554)	-4%
5024 Insurance: D/O	-	-	285,920	-	-	-	-	-	-
Subtotal Personnel Related	\$2,554,178	\$2,946,444	\$3,151,998	\$2,948,733	\$3,330,627	\$2,852,213	\$3,355,636	\$25,009	1%
5027 Audit	\$ 16,773	\$ 26,510	\$ 21,950	\$ 12,610	\$ 14,444	\$ 20,725	\$ 21,968	\$7,524	52%
5028 Engineering Studies	0	0	3,534	36,086	0	36,340	0	\$0	
5030 Water Fund Equip Maint T&D Treated Wtr	-	-	11,605	6,308	-	7,623	-	\$0	
5034 Insurance: General	62,655	81,607	83,648	89,157	102,125	84,893	89,138	(\$12,987)	-13%
5036 Legal--General	200,384	191,998	124,947	84,225	96,476	75,676	96,476	\$0	0%
5038 Materials and Supplies	201,596	171,735	194,652	287,221	189,088	273,322	274,465	\$85,377	45%
5039 Rental/Durable	9,851	20,004	13,484	46,508	17,090	22,234	39,263	\$22,173	130%
5040 Office Supplies	64,692	64,486	51,562	58,072	62,064	56,804	66,477	\$4,413	7%
5041 Staff Development and Safety Trainin	6,599	5,943	3,590	2,946	3,690	4,867	7,270	\$3,580	97%
5042 Travel--Conference	3,715	6,037	7,425	1,866	2,137	3,871	4,103	\$1,966	92%
5044 Utilities	218,901	264,341	271,374	265,878	298,742	302,244	336,133	\$37,391	13%
5046 Vehicle & Equipment Maintenance	24,869	30,983	37,630	30,711	32,777	40,707	61,245	\$28,467	87%
5048 Vehicle Fuel	51,211	56,948	58,337	48,362	52,159	66,208	70,870	\$18,711	36%
5060 Bank Fees & Payroll Services	5,199	134,329	44	275	344	405	425	\$81	24%
12-5068 Retiree Health Premium	76,048	102,248	0	641	22,827	9,498	9,973	(\$12,854)	-56%
5070 Director Stipends	24,031	23,600	23,234	23,200	21,993	23,200	24,360	\$2,367	11%
5076 Building Maintenance	4,599	7,907	0	6,308	0	0	0	\$0	
5080 Outside Service/Consultants	408,347	200,772	176,259	428,957	199,342	332,715	498,884	\$299,542	150%
5084 Govt. Reg./Lab Fees	109,495	132,914	161,498	219,176	160,982	164,242	169,049	\$8,067	5%
5090 Other: Cost of recruitment etc.	10	0	0	0	0	0	0	\$0	
5090 Other: County Tax Admin. Fees	20,567	35,242	24,817	24,197	0	24,637	25,869	\$25,869	
5089 Other: Memberships	29,243	33,102	37,418	31,054	35,145	56,236	59,105	\$23,960	68%
5091 Other: Elections	-	6,782	-	8,951	10,253	8,951	9,399	(\$854)	-8%
Subtotal Services	\$ 1,538,785	\$ 1,597,488	\$ 1,307,008	1,712,709	\$503,045	\$ 1,615,398	\$1,864,470	\$542,792	
Total Operating Expense	\$ 4,092,963	\$ 4,543,932	\$ 4,459,006	\$ 4,661,442	\$ 4,652,305	\$ 4,467,611	\$ 5,220,106	\$ 567,800	12%

DRAFT Fiscal Year 2022-2023 Budget								
Description	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	FY 21-22	FY 22-23	% Increase
	Actual	Actual	Actual	Actual	Budget	Projected	Proposed	22-23
Operating Expenses:								
Source of Supply (5100)	\$ 479,341	\$ 352,468	\$ 296,866	\$ 377,070	\$ 419,520	\$ 410,214	\$ 494,027	18%
Trans & Dist Raw Water (5200)	\$ 694,531	\$ 689,151	\$ 734,568	\$ 766,903	\$ 808,007	\$ 654,846	\$ 805,221	0%
Water Treatment (5300)	\$ 603,755	\$ 672,713	\$ 787,821	\$ 723,918	\$ 776,534	\$ 705,668	\$ 834,160	7%
Trans & Dist Treated Water (5400)	\$ 703,764	\$ 827,030	\$ 770,081	\$ 953,445	\$ 937,803	\$ 909,205	\$ 1,009,190	8%
Customer Service (5500)	\$ 217,877	\$ 215,433	\$ 214,409	\$ 236,720	\$ 302,298	\$ 251,889	\$ 305,461	1%
Admin & General (5600 & 5900)	\$ 1,087,332	\$ 1,519,128	\$ 1,452,342	\$ 1,381,979	\$ 1,143,324	\$ 1,340,175	\$ 1,408,633	23%
On-Site Wastewater Disposal Zone (6700)	\$ 306,930	\$ 268,009	\$ 202,919	\$ 221,666	\$ 265,116	\$ 228,755	\$ 363,413	37%
Total Operating Expenses	\$4,093,530	\$4,543,932	\$4,459,006	\$4,661,701	\$4,652,602	\$ 4,500,752	\$5,220,106	12%
Capital Improvement Plan	\$11,682,810	\$7,816,272	\$3,084,123	\$3,190,400	\$1,151,000		\$1,800,808	56%

VI. 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.

5 Year CIP Budget						
Project	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	TOTAL 2022-2027
Pump Station Retrofit	\$50,000	\$12,000	\$12,000	\$12,000	\$12,000	\$98,000
ALT 2,000,000 Water Tank	--	--	--	\$3,000,000		\$3,000,000
Tunnel Inspection and Lining	\$65,000					\$65,000
Infrastructure Replacement	\$225,000	\$10,000	\$10,000	\$10,000	\$10,000	\$265,000
Angel Camp Tank Recoating	--	\$366,800			--	\$366,800
Repair Safety Walkways	\$75,000	\$2,000	\$2,000	\$2,000	\$2,000	\$83,000
Treated Water Line Replacement	\$300,000	\$50,000	\$50,000	\$50,000	\$50,000	\$500,000
Pressure Regulating Valves	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
North Fork American River Pumping Plant E	--	--	--	--	--	\$0
Meter Replacement	\$97,458	\$97,458	\$97,458	\$97,458	\$97,458	\$487,290
Annual Canal Lining/ Canal Improvements	\$150,000	\$100,000	\$100,000	\$100,000	\$100,000	\$550,000
Develop Alternate Water Source	--	--	--	--	--	\$0
Paving	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$100,000
Water System Condition Assessment		--	--	--	--	\$0
Replace Air Release Valves	\$20,000	\$10,000	\$10,000	\$10,000	\$10,000	\$60,000
Asset Management Program	\$48,350	\$16,350	\$16,350	\$16,350	\$16,350	\$113,750
Lift Station Upgrade (CDS Reserve)	\$150,000		--	--	--	\$150,000
Master Meters	\$100,000					\$100,000
AMI Meter Infrastructure	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
Solar on Walton & Sweetwater	\$50,000	\$1,000,000				\$1,050,000
Water Wheel for Ditch	\$150,000					\$150,000
Parshall Flume	\$20,000					\$20,000
Plant Pressure Relief Valves	\$80,000					\$80,000
	\$1,800,808	\$1,884,608	\$517,808	\$3,517,808	\$517,808	\$8,238,840

GDPUD FUND SUMMARY
Fiscal Year 2022-2023

FUND	BUDGET	BUDGET	PROJECTED
	REVENUE 2022-2023	EXPENSES 2022-2023	Surplus 2022/2023
10 - GENERAL FUND			
REVENUE			
Water Operating Revenue	\$ 3,805,400		
Non-Operating Revenue	\$ 2,520,808		
Supplemental Charge	\$ 667,000		
<i>Total Revenue</i>	<i>\$ 6,993,208</i>		
EXPENSES			
5100		\$ 494,027	
5200		805,221	
5300		834,160	
5400		1,009,190	
5500		305,461	
5600		1,408,633	
<i>Total Expenses</i>		<i>4,856,692</i>	
TRANSFERS			
Transfer Supplemental Charge to SRF Fund 29		667,000	
Transfer from SMUD Fund		-	
<i>Total Transfers</i>		<i>-</i>	<i>667,000</i>
Subtotal General Fund	\$ 6,993,208	\$ 5,523,692	
40 - ALT ZONE FUND			
REVENUE			
Wastewater Operating	\$ 220,420		
<i>Total Revenue</i>	<i>\$ 220,420</i>		
EXPENSES			
6700		363,413	
<i>Total Expenses</i>		<i>363,413</i>	
Subtotal ALT Zone Fund(200)	931,415	220,420	788,422
Grand Total Revenues & Expenses	7,213,628	5,887,106	1,326,522
CIP Budget 2022/2023			
Project	Cost		
Pump Station Retrofit	\$50,000		
ALT 2,000,000 Water Tank	-		
Tunnel Inspection and Lining	\$65,000		
Infrastructure Replcement	\$225,000		
Angel Camp Tank Recoating	-		
Repair Safety Walkways	\$75,000		
Treated Water Line Replacement	\$300,000		
Pressure Regulating Valves	\$100,000		
North Fork American River Pumping Plant Eval	-		
Meter Replacement	\$97,458		
Annual Canal Lining/ Canal Improvements	\$150,000		
Develop Alternate Water Source	-		
Paving	\$20,000		
Water System Condition Assessment			
Replace Air Release Valves	\$20,000		
Asset Management Program	\$48,350		
Lift Station Upgrade (CDS Reserve)	\$150,000		
Master Meters	\$100,000		
AMI Meter Infrastructure	\$100,000		
Solar on Walton & Sweetwater	\$50,000		
Water Wheel for Ditch	\$150,000		
Parshall Flume	\$20,000		
Plant Pressure Relief Valves	\$80,000		
Total CIP 2022/2023	\$ 1,800,808		\$ (474,286)

REPORT TO THE FINANCE COMMITTEE
MEETING OF MAY 26th , 2022
Agenda Item No. 7.B.



AGENDA SECTION: OLD BUSINESS

**SUBJECT: REVIEW PROPOSED FY 2022-2023 OPERATING BUDGET AND
CAPITAL IMPROVEMENT PLAN**

PREPARED BY: Adam Coyan, General Manager

BACKGROUND

The draft Capital Improvement Plan (CIP) identifies anticipated capital improvement projects and funding sources for a five-year period beginning with Fiscal year 2022-2023 through FY 2026-2027 (Attachment 1) and is submitted for the ratepayer's review.

The CIP is a multi-year instrument to guide the construction of new facilities/ infrastructure, as well as the expansion, rehabilitation, or replacement of existing District assets. This Plan is presented as the guiding document for the prioritization of projects.

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

DISCUSSION

Upon adoption of the CIP, Staff will continue project planning to identify components of the work plan and initiate project management to track the project through completion. Attachment 2 is a sample project management form that describes the project, funding sources, and tracks expenses. It is expected that project data will be compiled through Tyler as well as the Asset Management software. Project updates can be provided to the Board and posted on the website for the public.

Further I have added in a 5 to 10 year CIP project list with attached documents.

RECOMMENDED ACTION

Staff recommends that the ratepayers receive the draft CIP and review.

ATTACHMENTS

- (1) Draft FY 2022/2023 to FY 2026/2027 Capital Improvement Plan
- (2) Sample Project Management Form



DRAFT
CAPITAL IMPROVEMENT PLAN
FY 2022/23 – FY 2026/27

Presented to the Board of Directors
May 26th, 2022

Adam Coyan, General Manager

Georgetown Divide Public Utility District

Proposed Capital Improvement Plan FY 2022/23 – FY 2026/27

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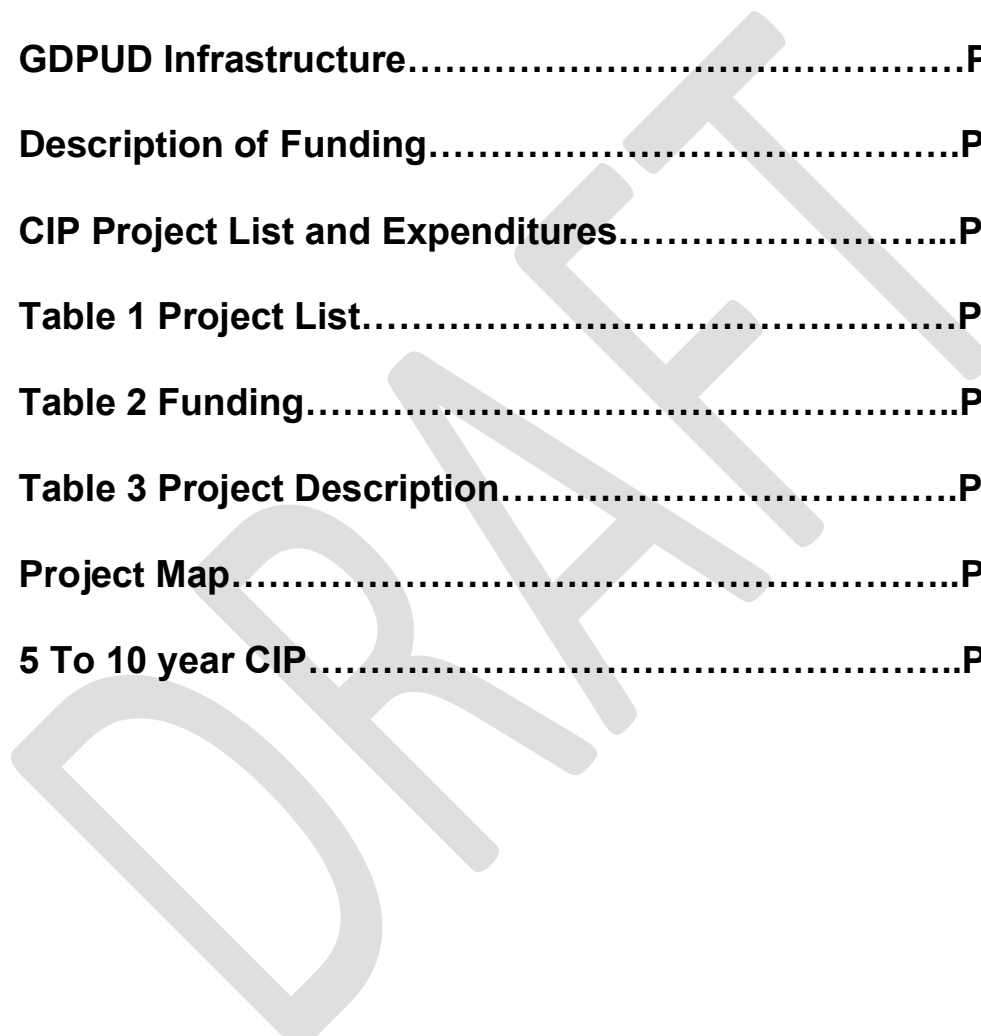
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I. Introduction

The Georgetown Divide Public Utility District's (District) Five-year Capital Improvement Plan (CIP) is a multi-year planning instrument to guide the construction of new facilities/infrastructure and the expansion, rehabilitation, or replacement of existing District assets. The Five-Year CIP is developed by Staff and adopted by the Board of Directors as the guiding document for the prioritization of projects.

The information included in the CIP is based on the current information available and updated regularly to reflect changing priorities, funding availability, and project completion. A new five-year CIP is submitted to the Board annually with recommended adjustments to project budgets, funding sources, descriptions, and/or schedules. Inclusion of a project in the CIP does not commit the District to specific expenditures or appropriations for any particular project.

Approximately \$1,808,823 in CIP programs and projects over the next five years have been identified.

II. GDPUD Infrastructure

District infrastructure includes the water and wastewater physical structures, systems, and facilities needed to provide services to customers and for the functioning of a company and its economy. Infrastructure impacts public health, safety, and the quality of life for District customers and residents. Decisions made regarding infrastructure projects are very important because they are generally large and expensive, and the assets created will require decades of public use.

The District is responsible for maintaining the following infrastructure:

- Over 70 miles of canal
- Over 200 miles of water pipeline
- Two (2) water treatment plants
- Ten (10) water storage tanks
- Five (5) pumping stations
- Three (3) reservoirs
- Two (2) State regulated dams
- Two (2) miles of sewer pipelines
- Five (5) community wastewater disposal fields
- Corporation yard and office building

III. Description of Funding Sources

The Five-Year CIP is funded by various unrestricted and restricted funds. Unrestricted funds are free from external restrictions and can be used for any purpose, as directed by the Board. For example, the District's General Fund is an unrestricted fund. The General Fund is primarily made up of funding from water sales, and property tax revenue. Restricted funds are legally required to be used for a specific purpose. For example, ALT Zone Funds can only be used to fund activities within the wastewater zone. Other examples of restricted funding sources include local, state, and federal grants and loans; and capital facility charges. The following chart provides a description of the various funding sources:

FUNDING SOURCES	DESCRIPTION AND RESTRICTIONS
Capital Reserve	<p>These are funds set aside at the Board's direction to fund capital improvements to the water system. The original source of these funds is water sales, property tax, and other General Fund revenues.</p> <p>Capital Reserve funds are not legally restricted however, they have been designated by the Board to be used to fund capital improvements to the water system.</p>
Capital Facility Charge	<p>In 2005, the District retained Stantec to prepare a Capital Facility Charge Study, analyzing the impact of the development on certain capital facilities and to calculate impact fees based on that analysis. The methods used to calculate impact fees in the study were intended to satisfy all legal requirements.</p> <p>By law, impact fees can only be collected to cover the impact of new development on existing infrastructure. Impact fees cannot be used to correct "existing deficiencies." This fund is used to accumulate funds from new or proposed development to pay for Water System Capital Improvements needed to support new development.</p>
Water Development Funds	<p>The Water Development Fund is a sub-fund account for the receipt and the development portion of the Capital Facilities Charge. It is a restricted account.</p>
ALT CDS Reserve	<p>These funds are collected from properties within the wastewater zone at Auburn Lake trails subdivision that are connected to the community disposal system (CDS).</p> <p>Funds collected in this fund can only be used to inspect, monitor, operate, and maintain the wastewater collection and disposal system.</p>
Grant and Loan Funding	<p>Some projects are entirely or partially funded by grants, reimbursements, or loans from the State and federal government, as well as other agencies.</p> <p>Funding restrictions related to grant and loan funding can vary greatly, and each grant will have specific project restrictions related to the funding source.</p>

IV. CIP Project List and Expenditures

The CIP includes projects that support the treatment and delivery of water throughout the District, upgrading infrastructure and improvements to existing water system; as well as collection and disposal of wastewater within the auburn Lake Trails subdivision. The District complies with all applicable local, state, and federal regulations related to water and wastewater. Funding for water projects is from water rates, property taxes bonds, grants, and development impact fees. Funding for wastewater projects is from fees collected from properties within the wastewater zone at Auburn Lake trails subdivision. The table below summarizes the funding source for projects by fiscal year.

The CIP consists of 23 projects, totaling approximately \$8.2 million and constrained against \$10.2 million of available funding over the next five years. All expenditures and revenues identified beyond Fiscal Year 2022/2023 have no direct fiscal impact at this time because the CIP is not a financial commitment by the Board, but rather a planning and forecasting tool.

Table 1 summarizes the CIP projects and expenditures by fiscal year. It includes values for loan repayment and does not represent total exposure. For example, the meter replacement loan amount is estimated to be \$1.7 million. The monthly payment is listed under meter replacement. The total project cost is not listed in Table 1.

TABLE 1 – Project List

PROJECT	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27	TOTAL
Alternate Water Source Development	--	--	--	--	--	--
AMI Meter Infrastructure	100,000	100,000	100,000	100,000	100,000	500,000
Angel Camp Tank Recoating	--	366,800	--	--	--	366,800
Annual Canal Lining/ Canal Improvements	150,000	100,000	100,000	100,000	100,000	550,000
Asset Management Plan	48,350	16,350	16,350	16,350	16,350	113,750
CDS Wastewater Lift Station Upgrade	150,000	--	--	--	--	150,000
Infrastructure Replacement	225,000	10,000	10,000	10,000	10,000	265,000
Master Meters	100,000	--	--	--	--	100,000
Meter Replacement Project	97,458	97,458	97,458	97,458	97,458	487,290
North Fork American River Pumping Station Evaluation	--	--	--	--	--	--
Parshall Flume	20,000	--	--	--	--	20,000
Paving Repairs	20,000	20,000	20,000	20,000	20,000	100,000
Pressure Regulating Valves	100,000	100,000	100,000	100,000	100,000	500,000
Pressure Regulating Valves at SWTP	80,000					80,000
Pump Station Retrofit/Generator	50,000	12,000	12,000	12,000	12,000	98,000
Repair Safety Walkways	75,000	2,000	2,000	2,000	2,000	83,000
Replace Air Release Valves	20,000	10,000	10,000	10,000	10,000	60,000
Solar on Walton and Sweetwater	50,000	1,000,000	--	--	--	1,050,000
Sweet Water Treatment Plant 2-Million Gallon Water Tank	--	--	--	3,000,000	--	3,000,000
Treated Water Line Replacement	300,000	50,000	50,000	50,000	50,000	500,000
Tunnel Inspection and Lining	65,000	--	--	--	--	65,000
Water System Condition Assessment	--	--	--	--	--	--
Water Wheel for Ditch	150,000	--	--	--	--	150,000
TOTALS	1,800,808	1,884,608	517,808	3,517,808	517,808	8,238,840

Table 2 summarizes the funding by fiscal year.

TABLE 2 – Funding Source

Fund	FY 22/23	FY 22/23	FY 23/24	FY24/25	FY25/26	TOTAL
Capital Reserve	3,132,622	1,350,000	1,350,000	1,350,000	1,350,000	8,532,622
Capital Facility Charge Restricted	433,073					433,073
Water Development Fund	412,283					412,283
TOTAL	3,977,978	1,350,000	1,350,000	1,350,000	1,350,000	10,282,849
Grant Funds						
SRF Loans						

Table 3 provides a brief description of the projects, the total estimated cost, the estimated completion fiscal year, and the status.

TABLE 3 – Project Descriptions

PROJECT	DESCRIPTION	EST. COST	EST. COMPLETION	STATUS
Alternate Water Source Development	This would tie into the North Fork of the American River Pumping Plant. If that plan proves unfeasible then develop an alternate source.	--	--	Planned
AMI Meter Infrastructure	AMI (Advanced Metering Infrastructure) is a two-way communication system to collect detailed metering information throughout a utility's service industry. AMI is typically automated and allows real time, on-demand interrogations with metering endpoints.	500,000	FY 26/27	Proposed
Angel Camp Tank Recoating	Project will clean and recoat Angel Camp Storage Tank to maintain high water quality. It is necessary to recoat the tanks as needed to keep them from degrading and then needing to be replaced.	366,800	FY 23/24	Planned
Annual Canal Lining	Prioritized repair and lining of water conveyance canals and ditches. An additional \$100,000 is allocated each fiscal year until 2025/2026. Canal lining is the cheapest options. If we piped the ditches, it would be more expensive initially but would save money in the long term due to maintenance costs. We would lose the natural fire break that the ditch provides either way.	550,000	FY 26/27	In Progress
Asset Management Plan	The purpose of the Asset Management Plan is to track, maintain and depreciate infrastructure for planned replacement.	113,750	FY 26/27	Proposed

Table 3 is continued on the following pages.

PROJECT	DESCRIPTION	EST. COST	EST. COMPLETION	STATUS
CDS Wastewater Lift Station Upgrade	Projects will include development of Water System Condition Assessment estimated at \$250,000 and Asset Management Plan estimated at \$80,000. This is the basis of a rate study and to be able to predict what future costs the district will need to pay.	150,000	FY 22/23	Planned
Infrastructure Replacement	Miscellaneous repairs/replacement projects.	265,000	FY 26/27	Proposed
Master Meters	The master meters are installed on the mains at the entrance to each subdivision to allow for the comparison of readings to the cumulative readings of all rate payer's meters in that area, as an indicator of lost water either through leaks or theft for that particular line.	100,000	FY 22/23	Proposed
Meter Replacement Project	The Automated Water Meter Replacement Project provides for the technology of automatically collecting consumption, diagnostic, and status data from devices with the ability to store and transfer data to a central database for billing purposes.	487,290	FY 26/27	In Progress
North Fork American River Pumping Station Evaluation	First phase of project would include water rights analysis, conceptual engineering design and evaluation of capital and operating costs. It is imperative to get another source of water. Having a single source puts the district in a very precarious position as we progress into drought conditions.	--	--	Planned
Parshall Flume Installation	Installation of a parshall flume, a fixed hydraulic structure in open channel flow metering device to measure the flow of surface waters and irrigation flows.	20,000		
Paving Repairs	Miscellaneous paving repairs as needed.	100,000	FY 26/27	In Progress
Pressure Regulating Valves	Projects will include replacement of pressure regulating valves. An additional \$100,000 is allocated each fiscal year until 2025/2026. The valves regulate the pressure in the system and protect the system from events that could damage lines and rate payer's houses.	500,000	FY 26/27	In Progress
Pressure Regulating Valve Installation at SWTP	Installation of Pressure Regulating Valve at the Sweet Water Treatment Plant.	80,000	FY 22/23	Proposed
Pump Station Retrofit/Generator	Pump stations in the system pump water to a tank that supplies pressure to the rate payers. Many of these stations do not have generators and if the power is off the tanks will drain and the people on that will run dry. For fire resiliency it is imperative to ensure that the tanks can maintain pressure.	\$98,000	FY 26/27	In Progress

PROJECT	DESCRIPTION	EST. COST	EST. COMPLETION	STATUS
Repair Safety Walkways	Install employee safety barriers at distribution, monitoring, and adjustment locations. Currently the walkways at some of the diversions and clean out locations are unsafe by OSHA standards and need to be fixed for insurance purposes and safety concerns with our crew.	83,000	FY 26/27	In Progress
Replace Air Release Valves	Projects will include replacement of air release valves. An additional \$10,000 is allocated each fiscal year until 2025/2026.	60,000	FY 26/27	In Progress
Solar on Walton and Sweetwater	Install solar panels at the two water treatment plants.	1,050,000	N/A	Proposed
Sweet Water Treatment Plant 2-Million Gallon Water Tank	Install a two-million-gallon storage tank adjacent to Sweetwater Treatment Plant. This is primarily for fire protection and to provide back up for the Angel Camp tank that is there. Currently in the summer the Angel camp turns over multiple times a day and only has one pipe into it so cannot get recoated unless another tank is in place. We would bring this project as close as possible to shovel ready and seek grants.	3,000,000	FY 25/26	Planned
Treated Water Line Replacement	Replace/upgrade treated water pipeline segments which have experienced a high rate of failures and repairs in recent years. Two segments include Kit Fox Court and Angel Camp Court in Cool, totaling approximately 1,350 linear feet.	500,000	FY 26/27	In Progress
Tunnel Inspection and Lining	Inspect and line Tunnel Hill raw water conveyance tunnel. An additional \$150,000 is allocated each fiscal year until 2025/2026. The last tunnel inspection was done over twenty years ago. All of the water that is used for residential and irrigation is conveyed through the tunnel. I am currently working with JPIA to get some insurance on the tunnel and to get the tunnel inspected for liability reasons. The lining would be dependent upon the report from the mining engineer that completed the inspection.	65,000	FY 22/23	Planned
Water System Condition Assessment	Projects will include development of Water System Condition Assessment estimated at \$250,000 and Asset Management Plan estimated at \$80,000. This is the basis of a rate study and to be able to predict what future costs the district will need to pay.	--		Planned
Water Wheel for Ditch Study	Conduct a study on the generation of energy through the installation of a water wheel in the ditches.	150,000	FY 22/23	Proposed

PROJECT MAP

The 2022/2023 CIP Map shows the location of the following projects:

- A – Pump Station Retrofit
- B – Infrastructure Replacement
- C – Repair Safety Walkways
- D – Treated Water Line Replacement
- E – Lift Station Upgrade
- F – Master Meters
- G – Solar on Walton & Sweetwater Treatment Plants
- H – Plant Pressure Relief Valves

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Projected 5-to-10-year CIP

Projects	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	Total Cost
Kaiser Siphon Hydroelectric Average Income: \$448,331/year	\$7,000,000					\$7,000,000
Sand Trap Siphon Hydroelectric Average Income: \$140,752/year	\$1,800,000					\$1,800,00
Buffalo Hill Siphon Hydroelectric Average Income: \$106,777/year	\$1,600,000					\$1,600,000
Stumpy Meadows Hydroelectric Average Income: \$204,724/year	\$3,985,203					\$3,985,203
Canyon Creek Reservoir	\$28,800,000	\$28,800,000	\$28,800,000	\$28,800,000	\$28,800,000	\$144,000,000
Treated Water Line Replacement	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$3,000,000	\$15,000,000
Enlarge Stumpy Meadows Reservoir	Further Investigation					
American River Pump Station and Tank and piping	\$9,000,000	\$9,000,000	\$3,000,000	\$5,000,000		\$26,000,000
Line ditches	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$5,000,000	\$25,000,000
Construct Rubicon River Diversion Conveyance System from South Fork of the Rubicon to Pilot Creek upstream of Stumpy. 59 million with tunnel 28 million with out.	\$7,400,000	\$7,400,000	\$7,400,000	\$7,400,000	\$7,400,000	\$37,000,000
<u>TOTAL</u>						\$261,385,203



GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT
CAPITAL IMPROVEMENT PLAN
FY 2022-2023 to FY 2027-2028
PROJECT MANAGEMENT FORM

2022-27 CAPITAL IMPROVEMENT PLAN

Project Summary

PROJECT NAME:
PROJECT DESCRIPTION:

PROJECT FINANCIAL SUMMARY			
Funded to Date:	\$	Expenditures through end of year:	\$
Spent to Date:	\$	2022-2026 Planned Expenditures:	\$
Cash Flow through end of year:	\$	Total Project Estimate:	
Project Balance:	\$	Additional Funding Required:	

DESCRIPTION OF WORK:	Estimated Annual Expenditures					
	2022	2023	2024	2025	2026	Total
Study/Planning						

ESTIMATED FUNDING SOURCES	Percentage	2022	Amount	Comments
Capital Reserve				
Capital Facility Charge Restricted				
Water Development Fund				
Grant Funding				
Other:				