



AGENDA

**GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT BOARD OF DIRECTORS
6425 MAIN STREET, GEORGETOWN, CALIFORNIA 95634**

SPECIAL MEETING OF THE FINANCE COMMITTEE

**THURSDAY, AUGUST 26, 2021
3:30 P.M.**

FINANCE COMMITTEE MEMBERS

Steve Miller, President
Marilyn Boehnke, Member
Andy Fisher, Member
Mitch MacDonald, Board Liaison
Mike Thornbrough, Board Liaison

MISSION STATEMENT

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

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

NOTICE: THIS MEETING WILL BE HELD IN ACCORDANCE WITH EXECUTIVE ORDER N-29-20, ISSUED BY CALIFORNIA GOVERNOR GAVIN NEWSOM ON MARCH 17, 2020, THE RALPH M. BROWN ACT (CALIFORNIA GOVERNMENT CODE SECTION 54950, ET SEQ.), AND THE FEDERAL AMERICANS WITH DISABILITIES ACT.

THIS MEETING WILL NOT BE PHYSICALLY OPEN TO THE PUBLIC. ALL MEMBERS OF THE PUBLIC MAY PARTICIPATE IN THE MEETING VIA VIDEO CONFERENCE AT

<https://us02web.zoom.us/j/87456614777?pwd=c2dMS0FJcVVhb1JYWlloVSs0UTJzZz09>

MEETING ID: **874 5661 4777** AND PASSWORD: **147355** OR VIA TELECONFERENCE BY CALLING 1-669-900-6833, MEETING ID: **874 5661 4777** AND PASSWORD: **147355** AND WILL BE GIVEN THE OPPORTUNITY TO PROVIDE PUBLIC COMMENT. PLEASE NOTE THAT ANY PERSON ATTENDING VIA TELECONFERENCE WILL BE SHARING THE PHONE NUMBER FROM WHICH THEY CALL IN WITH THE COMMITTEE AND THE PUBLIC.

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

1. CALL TO ORDER, ROLL CALL, AND PLEDGE OF ALLEGIANCE

2. ADOPTION OF AGENDA

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

4. APPROVAL OF MINUTES -- SPECIAL MEETING OF AUGUST 9, 2021

5. FINANCE COMMITTEE MEMBER COMMITTEE COMMENTS AND REPORTS

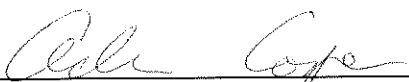
6. PROPOSED 2021 FY 2021-2022 BUDGET

Receive presentation by the General Manager on the proposed FY 2021-2022 replacement budget to provide feedback for Staff and the Board.

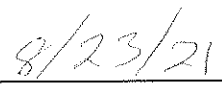
7. AGENDA ITEMS FOR NEXT FINANCE COMMITTEE MEETING

8. NEXT MEETING DATE AND ADJOURNMENT – The Finance Committee set the last Thursday of each month at 3:30 PM for regular committee meetings. The next Finance Committee Meeting is scheduled for Thursday, September 30, 2021, at 3:30 PM.

In compliance with the Americans with Disabilities Act, if you are a disabled person and you need a disability-related modification or accommodation to participate in this meeting, please contact the District Office by telephone at 530-333-4356 or by fax at 530-333-9442. Requests must be made as early as possible and at least one-full business day before the start of the meeting. In accordance with Government Code Section 54954.2(a), this agenda was posted on the District's bulletin board at the Georgetown Divide Public Utility District office, at 6425 Main Street, Georgetown, California, on August 23, 2021.



Adam Coyan, General Manager



Date

Finance Committee Meeting of 8/26/2021

AGENDA ITEM 4

Minutes of Special Meeting of 8/09/2021



MINUTES

**GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT BOARD OF DIRECTORS
6425 MAIN STREET, GEORGETOWN, CALIFORNIA 95634**

SPECIAL MEETING OF THE FINANCE COMMITTEE

**MONDAY, AUGUST 9, 2021
3:30 P.M.**

FINANCE COMMITTEE MEMBERS

Steve Miller, President
Margaret Bohenske, Member
Andy Fisher, Member
Mitch MacDonald, Board Liaison
Mike Thornbrough, Board Liaison

MISSION STATEMENT

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-

1. CALL TO ORDER, ROLL CALL, AND PLEDGE OF ALLEGIANCE

Steve Miller opened the meeting at 3:31 PM

Mr. Miller led in the Pledge of Allegiance.

MEMBERS PRESENT:

Public Members: Steve Miller, Marilyn Boehnke, Andy Fisher

Board Liaison: Mitch MacDonald, Mike Thornbrough

Mr. Miller invited the new General Manager, Adam Coyan, to introduce himself and provide a little background. Mr. Coyan stated he comes from Del Paso Water District and prior to that he was the general manager for a homeowner's association that provides a variety of services. He stated he was happy to be with the District. He is pleased to be able to work with collaborative team to look the finances and hopefully we can all work well to advise the Board.

2. ADOPTION OF AGENDA

Marilyn Boehnke discussed the agenda changes recommended by the Board Chair that included the following:

- *Delete Agenda Item 5A.*
- *Reword Agenda Item 5F to Discussion with Staff on Process and Procedure for Recommending the Use of Professional Service Agreements, and Contracts for Services.*
- *Reword Agenda Item 5G to Discussion of Irrigation Water and Revenues*

**MOTIONED BY STEVE MILLER TO APPROVE THE AGENDA WITH CHANGES.
SECONDED BY MARILYN BOEHNKE.**

THE MOTION PASSED UNANIMOUSLY.

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

4. FINANCE COMMITTEE MEMBER COMMITTEE COMMENTS AND REPORTS

No Reports.

5. NEW BUSINESS – Discussion of the following items:

A. Initiation of Prop 218 Process - DELETED

B. Monthly Financial Reports

Mr. Miller stated, since there has been some difficulty in the past, he would like to make arrangements with Staff to receive monthly revenue reports moving forward so when the budget review process approaches, the committee is well prepared with information.

C. Reserve Accounts, both existing and proposed

Mr. Miller stated he would like to work with staff to get list of all current reserve accounts and the balance in each. He described reserves as being there for repair and replace. Mr. Miller stated the committee needs to clarify for staff the kinds of reports we need to receive as we go, not quarterly or later, in order to proceed with a

clear picture of the financials.

D. Monthly Project Reports

Mr. Miller referenced the Capital Improvement Plan and stated the committee needs to receive monthly project reports on projects have been initiated and the status of each. He added the General Manager can report if something has been changed or adjusted.

E. Health Care and Pension Report

Mr. Miller stated the Finance Committee would like to see the health care and pension financials on an ongoing basis, adding the committee is not interested in who gets what, but interested in looking at the total package and a report on the monetary disbursements.

F. Outsourcing Tasks that Result in Reductions in Productivity Gains changed to Discussion with Staff on Process and Procedure for Recommending the Use of Professional Service Agreements, and Contracts for Services

Mr. Miller explained the intention behind this agenda item was to just take a look at what it cost to perform a job and consider whether outsourcing is a better option based on the health of the District.

Mr. Fisher stated outsourcing was one of the questions he raised when he came on committee having been through an exercise of that analysis as an employee of Placer County: What are the tasks within an organization that makes sense to contract out? What are the tasks in our organization that are done routinely that makes sense for a contractor? Where is the market? What are the tasks performed by staff that may be below their market rate?

Mr. Fisher emphasized that before making any such recommendation to the Board, the committee should make it clear that we stand behind existing employees; that when we're looking at labor, we're looking at it through attrition and not through letting folks go. We must take a long range view of our budget and when you look at the financial constraints, you acknowledge that you either need to raise revenue or you look at labor, because it is the biggest expense.

Mr. Fisher also referred to SB5 that contains restrictions on how, when and under what circumstances public agencies can hire contractors to do the work.

Mr. Miller reiterated the purpose of looking at outsourcing is not to replace currently held positions. The Finance Committee respects and honors the current staff.

Mr. Coyan stated a utility district must pay a prevailing wage and that adds to the cost of contractors, so a lot of times it pays to have an employee on staff performing the task when prevailing wage is involved.

Mr. Fisher added it needs to be analyzed well and it has to makes sense.

G. Survey of Irrigation Customers to Determine Barriers to Water Use changed to Discussion of Irrigation Water Usage and Revenues

Mr. Miller stated the District has lost quite a few of our irrigation customers, and the Board is putting together a committee to determine the impacts. The committee can look at financials as well as monitor irrigation water consumption and unusual changes in revenues to assist the Board.

6. AGENDA ITEMS FOR NEXT FINANCE COMMITTEE MEETING

NEXT MEETING DATE AND ADJOURNMENT – The next Finance Committee Meeting will be determined by the Committee.

Mr. Miller explained the intention behind Item 5A was to discuss and develop two time-line templates, should the Board ever contemplate the need for initiating a Proposition 218 review--one timeline template for the RFP process and one timeline template for the Sole Source process. Using these tools will enable the Board to understand the estimated time for each required step and the total time estimate between initiation of the process and completion. He would like to add this item to the next meeting with better wording.

Ms. Boehnke stated she would like to review monthly reports.

Mr. Fisher stated he would like to take a hard look at the budget,

Mr. Miller apologized for short notice on this meeting committing to a two-week notice.

Ms. Boehnke requested that a regular monthly meeting be scheduled. The committee determined they would meet on the last Thursday of each month at 3:30 PM. The next meeting was scheduled for Thursday, August 26, at 3:30 PM.

Mr. Fisher asked if the General Manager could arrange for tours of District facilities. Mr. Coyan responded this could be arranged adding tours will bridge the gap between the numbers and what is really happening.

MOTIONED BY ANDY FISHER TO ADJOURN. SECONDED BY MARILYN BOEHNKE.

THE MOTION PASSED BY ACCLAMATION.

The meeting was adjourned at 4:08 PM

Respectfully submitted,

Gloria Omania, Interim Board Clerk

Date

Finance Committee Meeting of 8/26/2021

AGENDA ITEM 5

**Memo from General Manager Regarding
Proposed FY 2021-2022 Operating Budget**



GEORGETOWN DIVIDE
PUBLIC UTILITY DISTRICT

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

Phone: (530) 333-4356
FAX: (530) 333-9442
www.gd-pud.org

MEMO

DATE: August 23, 2021

TO: Steven Miller, Chair
Finance Committee

SUBJECT: PROPOSED FY 2021-2022 OPERATIONING BUDGET

At the direction of the Board of Directors, I am presenting the attached proposed FY 2021-2022 Operating Budget to the Finance Committee for its review and feedback.

On June 24, 2021, the Board adopted an Interim Budget for FY 2021-2022 with the request that the Capital Outlay be removed and direction to Staff to provide additional information with the understanding that the interim Budget would require amendments.

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

I appreciate the opportunity to draw upon the expertise of the Finance Committee members to review this document and offer corrections and suggestions for changes and additions before I bring it back to the Board at their regular meeting of September 14, 2021.

I will also present the draft CIP Budget to the Board at the September meeting and expect the Board's direction will include a request for review by the Finance Committee.

Please find attached the proposed FY 2021-2022 Budget and a copy of the adopted FY 2021-2022 Interim Budget.

Respectfully,

Adam Coyan, General Manager

Attachments (2)

Bcc: Finance Committee Members
GDPUD Board of Directors

Finance Committee Meeting of 8/26/2021

AGENDA ITEM 5

Attachment 1

Proposed FY 2021-2022 Operating Budget

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT



FISCAL YEAR 2021-2022 OPERATING BUDGET



August 12, 2021

Georgetown Divide Public Utility District

Proposed Fiscal Year 2021-2022 Budget

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(Pages will be numbered after Finance Committee Review)

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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. A revised District organizational chart identifying one new position will be presented at a later time.

Figure 1 - Current GDPUD Organizational Chart

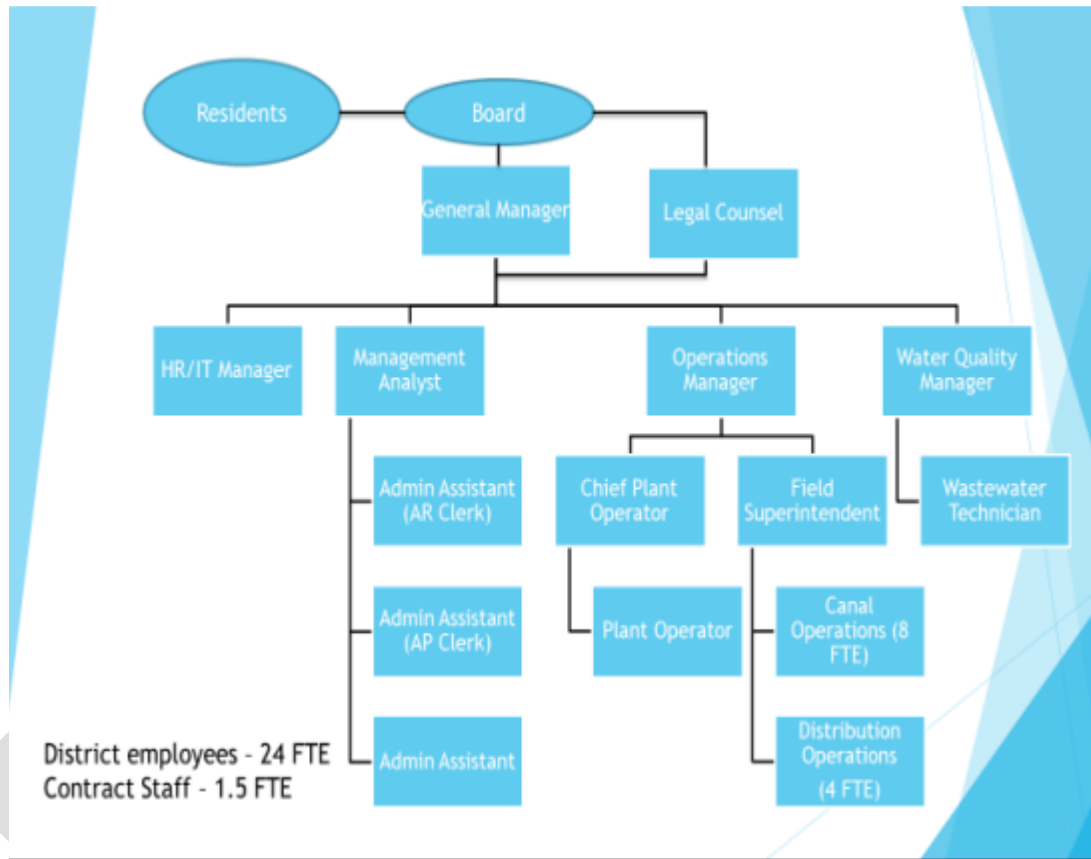


Figure 2. Revised Organizational Chart

Pending approval by the Board. ?????

DRAFT

II. Fund Summary

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

IV. Revenue Sources

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

A. Operating Revenue

Water Sales

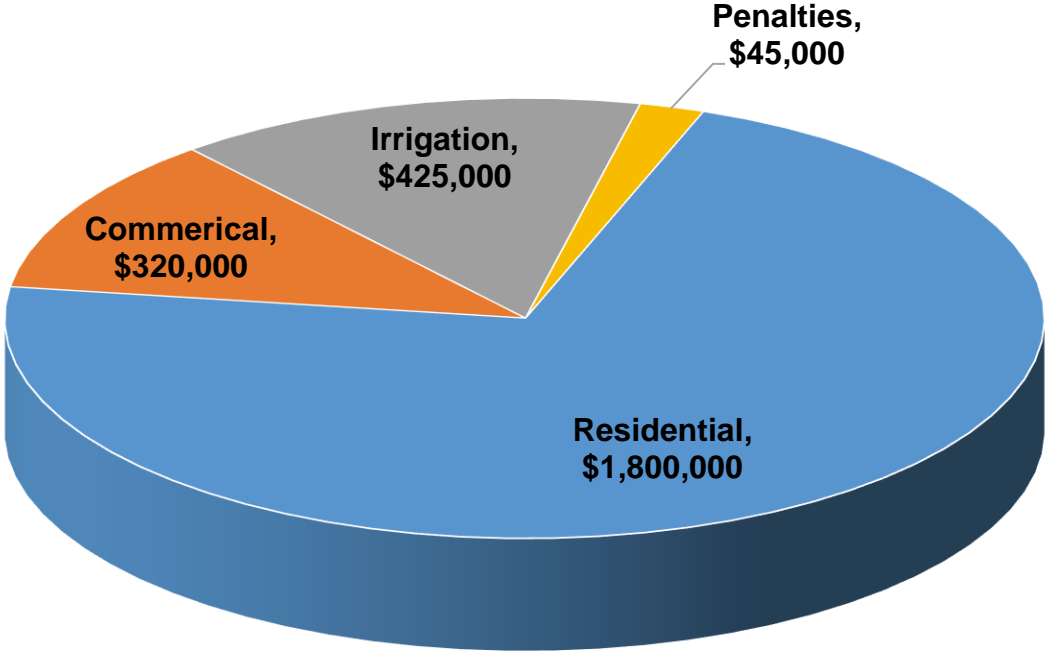
Water Operating Revenue includes all revenue generated by the sale of water and associated penalties. The District sells both treated water and untreated water. For budgeting purposes, treated water sales are divided into residential and commercial. The largest source of operating revenue is the sale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

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

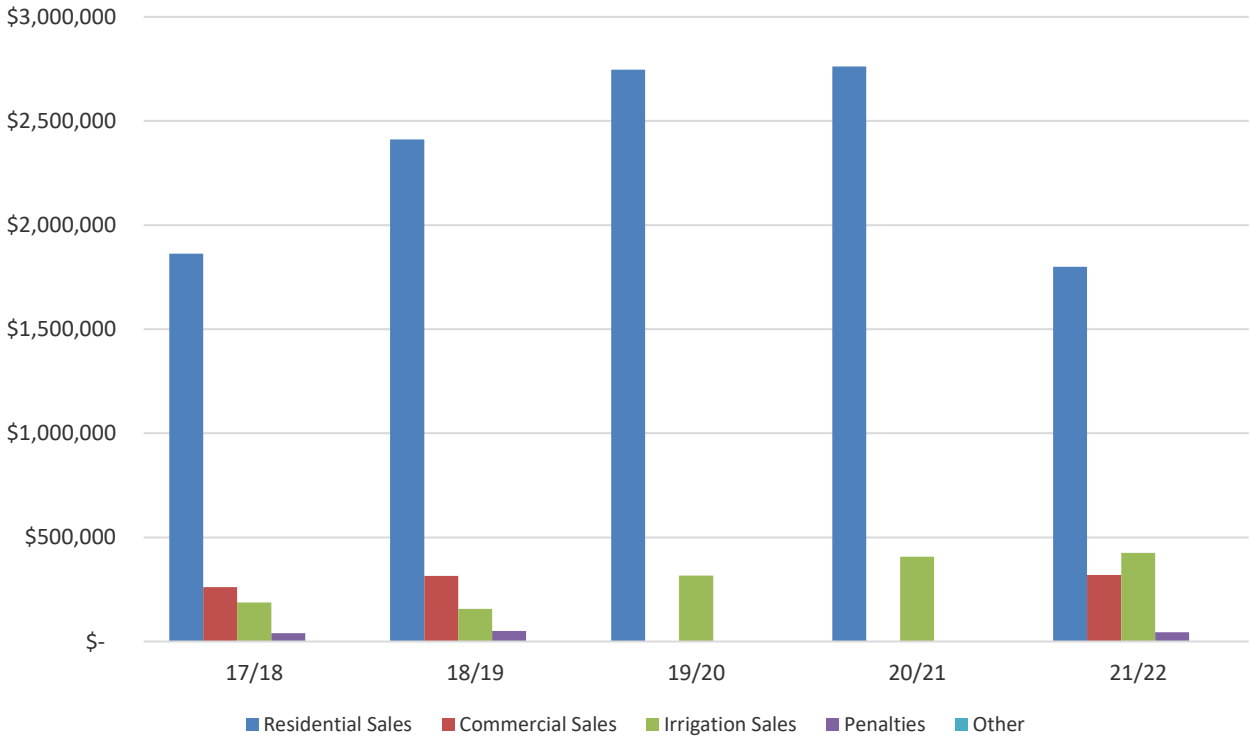
Untreated (irrigation) water sales are estimated to total approximately \$431,747 for FY 20-21, which is 22% of water operating revenues and 8% of total revenue. Since the population of the District is not growing and water rates are not increasing, the projected revenue from irrigation water sales in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

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

Water Operating Revenue FY21-22

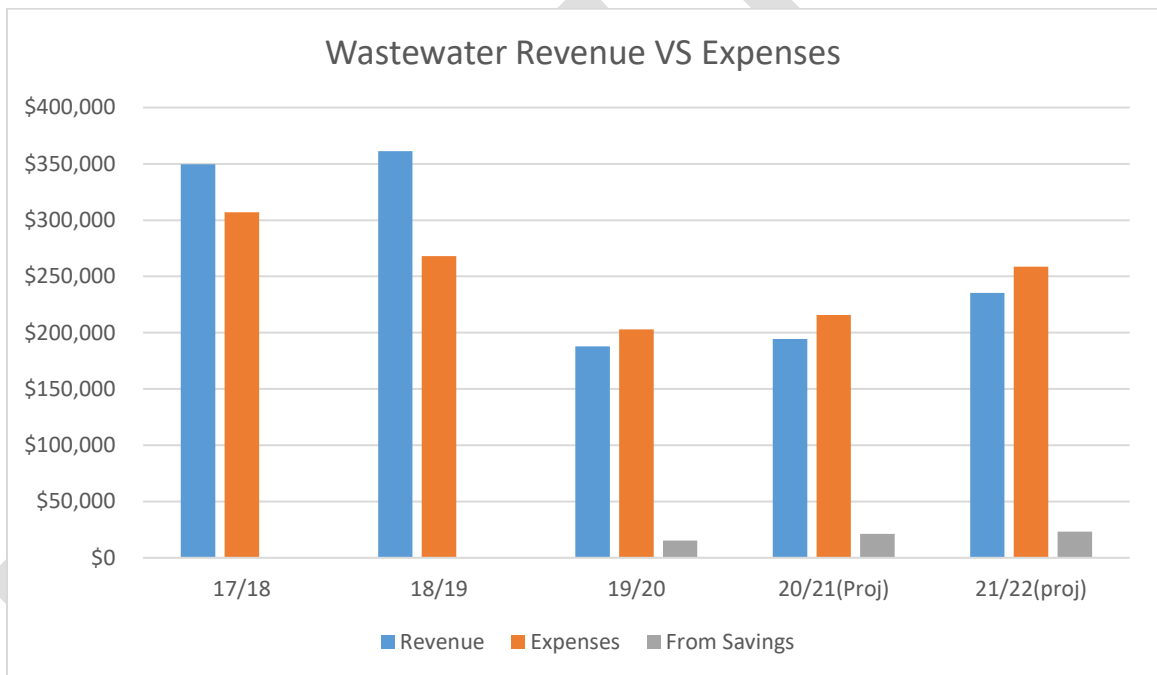


Water Operating



B. Wastewater Charges/Fees

Revenue collected and used for oversight of the Auburn Lake Trails On-Site Wastewater Disposal Zone is estimated to total \$194,437 for FY 20-21, which is roughly 3.6% of the total revenues. This revenue expected to stay about the same for FY 21-22 and the projected revenue is \$235,420. The revenue represents homeowners' bimonthly fees collected separate from residential water costs for the State mandated oversight of wastewater activities in the Auburn Lake Trails subdivision. The amount also includes a minor amount for additional fees related to homeowner requested activities. Wastewater operating revenues for FY 21-22 and the last four years are summarized below.



C. Non-Operating Revenue

Non-operating revenues include grant revenue, interest income, restricted benefit charges, hydroelectric payments, lease payments and general property tax revenues. Non-operating revenues are projected to total \$1,999,835 in FY 21-22.

Property Tax

The largest non-operating revenue source is property tax revenue. The District receives a portion of the ad valorem property tax from El Dorado County based on the assessed value of the properties within the District. The actual amount varies based on the tax rate that was established when each individual property annexed into the district. On average, the District receives about \$0.12 per \$100 of assessed property value within the District. Property tax revenue for FY 20-21 is estimated to be \$1,680,722 which is 87% of non-operating revenues, and 30% of total revenue. Based on information obtained from El Dorado County, it is anticipated that property tax revenue will increase modestly for FY 21-22 to \$1,758,035.

Sacramento Municipal Utility District (SMUD)

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

Interest, Leases, Hydroelectric

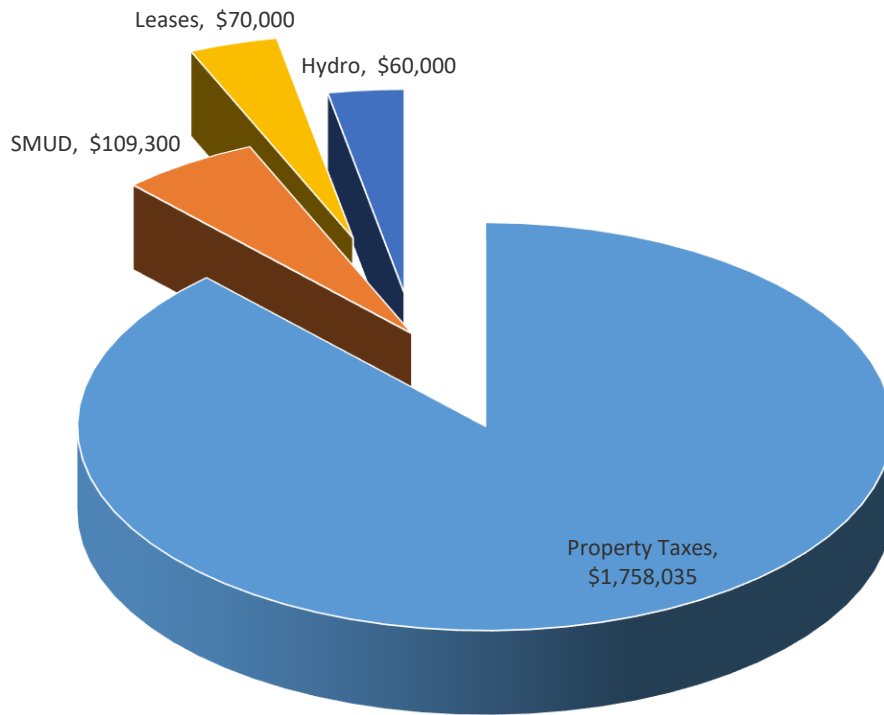
Interest income is earned on all general, restricted and designated funds. Interest income will be minimal due to lower interest rates this year.

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

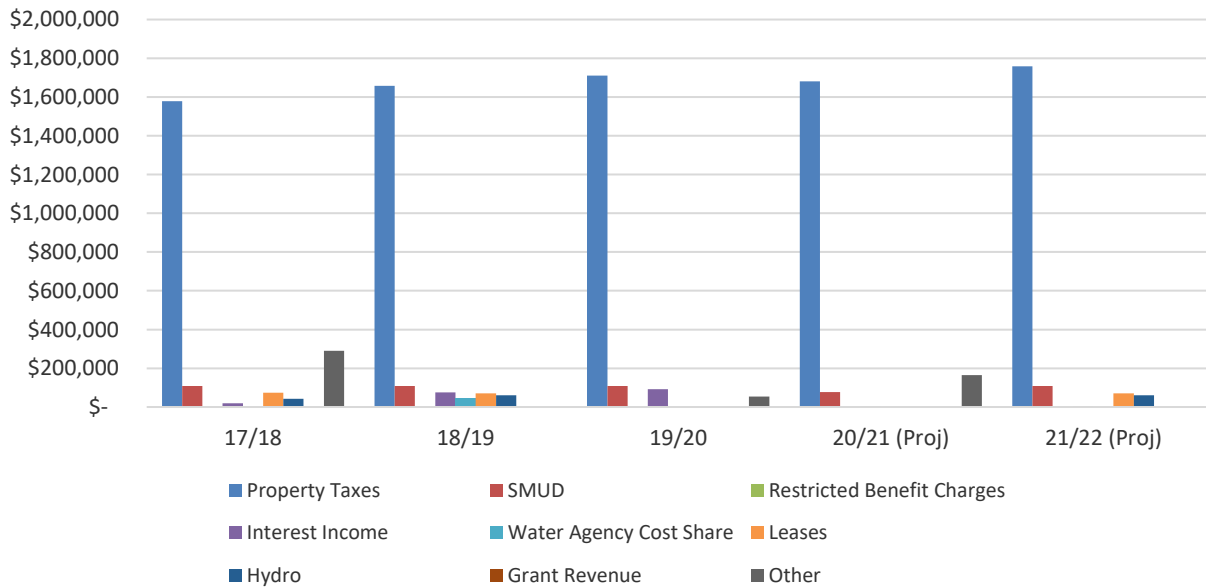
The district also receives hydroelectric royalty payments for the Buckeye and Tunnel Hill facilities. During FY 21-22, the hydroelectric royalty payments are estimated to be \$60,000, which is approximately 3% of non-operating revenues and 1% of total revenue.

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

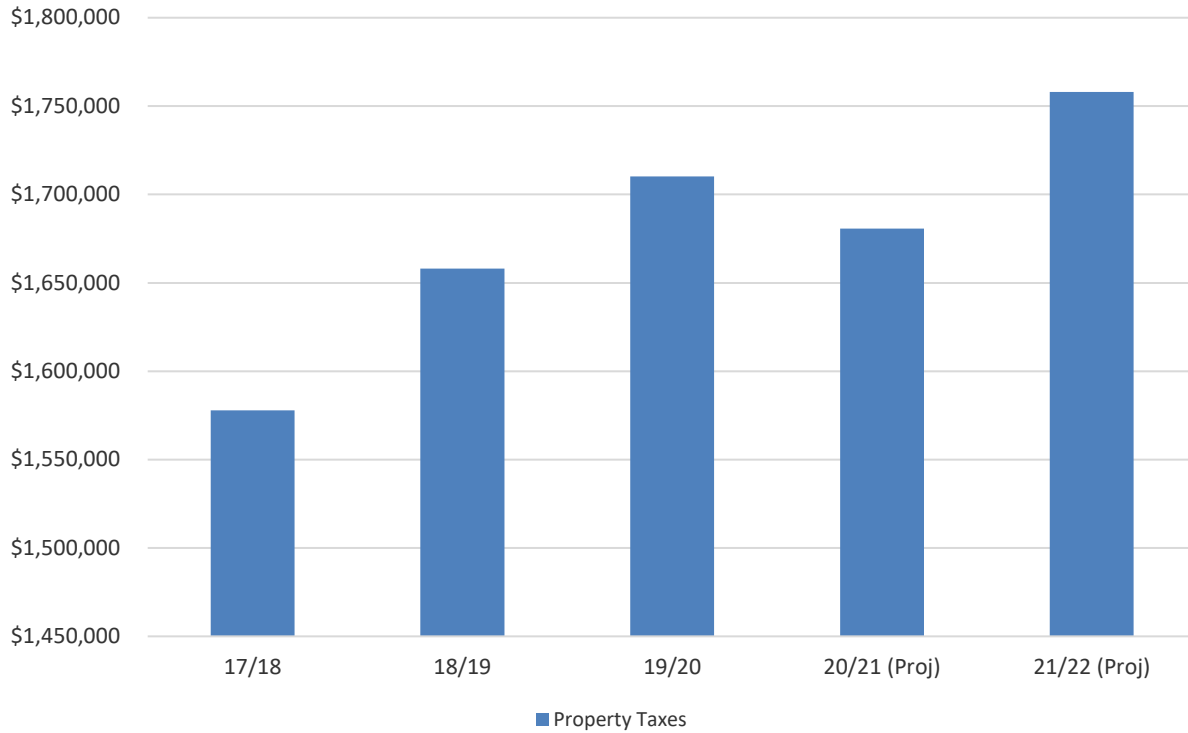
Non Operating Revenues 2021-2022



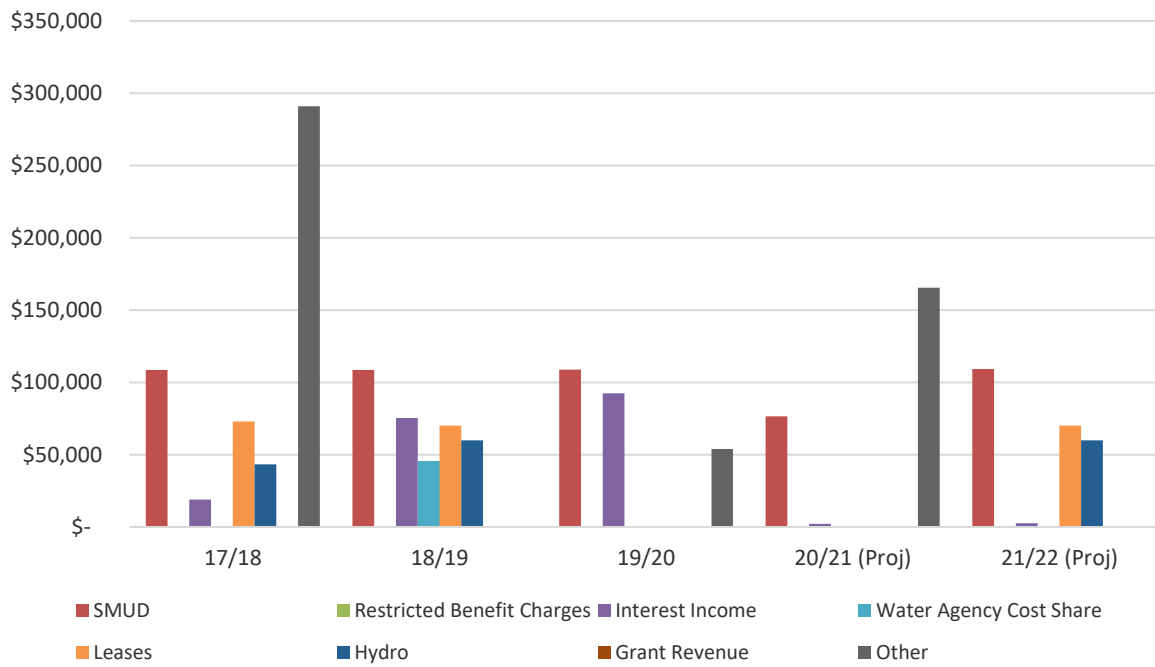
Non Operating Revenue 2021-2022



Non Operating - Property Tax Revunue 2021-2022

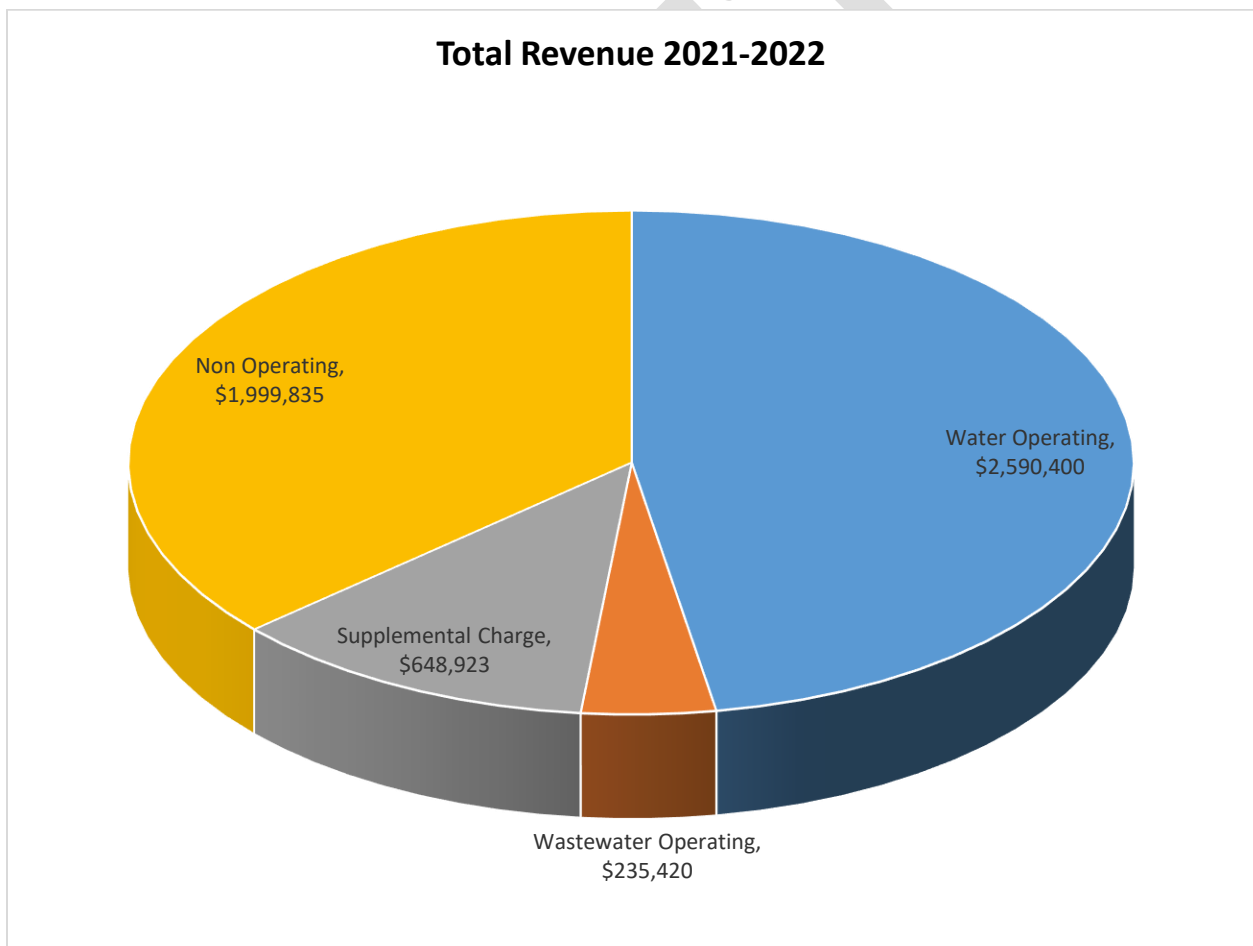


Non Operating - All Others Revenue 2021-2022



V. Supplemental Charge

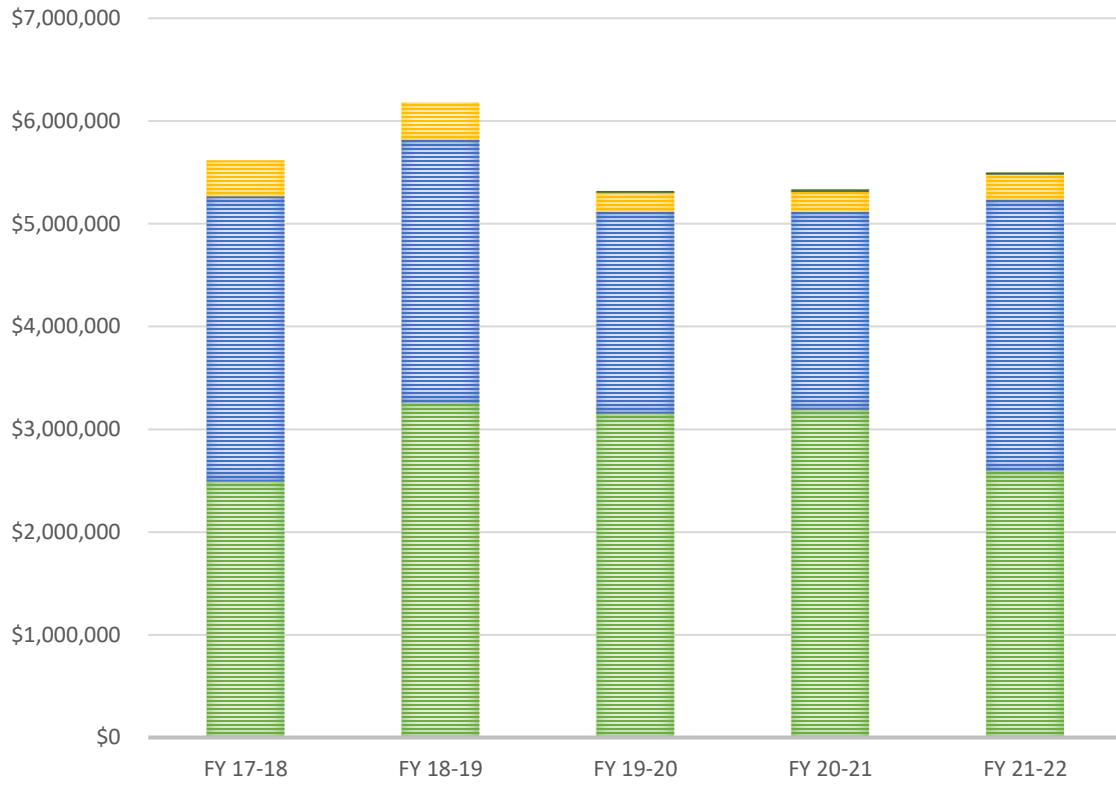
In 2015 the District conducted Proposition 218 proceedings and adopted a supplemental monthly charge in the amount of \$15.08 per month on treated water accounts. The Supplemental Charge is for the specific purpose of paying off a loan from the State Revolving Fund that is being used to finance construction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



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

TOTAL REVENUE

Operating Non-Operating Wastewater WasteWater deficit



GDPUD REVENUE BUDGET

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

Notes:

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

(2) - Other revenue are connection fees

(3) - Grant Revenue and other revenues restricted to capital projects are shown in the Restricted Funds Summary

VI. Expenses

A. Operating

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

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

DRAFT

| | Plan Category | Hourly Pay Rate | Overtime | Standby | Def Comp | Payroll Tax | Insurance: Health, Life & Other Premiums | Insurance: Worker's Comp. | Insurance: Worker's Comp. | Insurance: D/O | PERS Normal | PERS Normal | 5100 | 5100 (Source) | 5200 | 5200 (Dist-UN) | 5300 | 5300 (WTP) | 5400 | 5400 (Dist Tret) | 5500 | 5500 (Cust) | 5600 | 5600 (Admin) | 6700 | 6100 (WW) |
|--|---------------|-----------------|---------------|--------------|-------------|---------------|--|---------------------------|---------------------------|----------------|---------------|------------------|---------------|---------------|---------------|----------------|---------------|---------------|---------------|------------------|---------|-------------|---------|--------------|----------|-----------|
| General Manager | Classic | \$ 74.52 | \$ - | \$ - | \$ 7,750.08 | \$ 15,500.16 | \$ 908.00 | 0.86% | \$ 0.64 | | 7.59% | \$ 5.66 | 5% | \$ 3.73 | 5% | \$ 3.73 | 5% | \$ 3.73 | 5% | \$ 3.73 | 5% | \$ 3.73 | 68% | \$ 50.67 | 7% | \$ 5.22 |
| Office Manager (\$39) | PEPRA | \$ 39.00 | \$ - | \$ - | \$ - | \$ 8,112.00 | \$ 3,163.71 | 0.86% | \$ 0.34 | | 7.73% | \$ 3.02 | 10% | \$ 3.90 | 10% | \$ 3.90 | 5% | \$ 1.95 | 10% | \$ 3.90 | 50% | \$ 19.50 | 10% | \$ 3.90 | 5% | \$ 1.95 |
| Engineering Manager (Vacant)(\$45) | PEPRA | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.86% | \$ - | | 0.00% | \$ - | 0% | \$ - | \$ - | \$ - | 0% | \$ - | 0% | \$ - | \$ - | \$ - | 0% | \$ - | 0% | \$ - |
| HR/Payroll/IT Specialist | Tier II | \$ 40.23 | \$ - | \$ - | \$ - | \$ 8,368.10 | \$ 2,451.16 | 0.86% | \$ 0.35 | | 13.35% | \$ 5.37 | 0% | \$ - | \$ - | \$ - | 0% | \$ - | 0% | \$ - | \$ - | \$ - | 100% | \$ 40.23 | 0% | \$ - |
| Management Analyst (Vacant)(\$41.08) | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% | \$ - | | 0.00% | \$ - | 0% | \$ - | \$ - | \$ - | 0% | \$ - | 0% | \$ - | \$ - | \$ - | 0% | \$ - | 0% | \$ - |
| Operations Manager | Classic | \$ 65.17 | \$ - | \$ - | \$ - | \$ 13,555.26 | \$ 1,821.00 | 0.86% | \$ 0.56 | | 15.02% | \$ 9.79 | 18% | \$ 11.73 | 20% | \$ 13.03 | 20% | \$ 13.03 | 14% | \$ 9.12 | \$ - | \$ - | 25% | \$ 16.29 | 3% | \$ 1.96 |
| Field Superintendent | Tier II | \$ 49.33 | \$ 8,361.99 | \$ - | \$ - | \$ 10,261.32 | \$ 1,821.16 | 4.5% | \$ 2.22 | | 13.35% | \$ 6.59 | \$ - | 10% | \$ 4.93 | 10% | \$ 4.93 | 72% | \$ 35.52 | 8% | \$ 3.95 | \$ - | \$ - | \$ - | \$ - | |
| Water Treatment Plant Operator III | Tier II | \$ 41.92 | \$ 14,589.03 | \$ 5,236.67 | \$ - | \$ 8,719.88 | \$ 1,759.79 | 4.5% | \$ 1.89 | | 13.35% | \$ 5.60 | \$ - | \$ - | \$ - | 100% | \$ 41.92 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0% | \$ - | |
| Water Treatment Plant Operator II (Vacant) (\$23.98) | PEPRA | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0.00% | \$ - | | 0.00% | \$ - | 0% | \$ - | \$ - | \$ - | \$ - | 0% | \$ - | 0% | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Wastewater Technician II | PEPRA | \$ 26.50 | \$ 993.75 | \$ - | \$ - | \$ 5,512.00 | \$ 1,752.50 | 4.5% | \$ 1.20 | | 7.59% | \$ 2.01 | 0% | \$ - | \$ - | 0% | \$ - | 5% | \$ 1.33 | 5% | \$ 1.33 | \$ - | \$ - | 90% | \$ 23.85 | |
| Distribution Operator I | PEPRA | \$ 25.01 | \$ 4,877.28 | \$ 3,927.50 | \$ - | \$ 5,202.44 | \$ 940.77 | 4.5% | \$ 1.13 | | 13.35% | \$ 3.34 | \$ - | \$ - | \$ - | \$ - | 90% | \$ 22.51 | \$ - | \$ - | \$ - | 10% | \$ 2.50 | \$ - | \$ - | |
| Water Resources Manager | PEPRA | \$ 49.79 | \$ - | \$ - | \$ - | \$ 10,357.26 | \$ 2,369.60 | 0.9% | \$ 0.43 | | 7.59% | \$ 3.78 | 15% | \$ 7.47 | 15% | \$ 7.47 | 10% | \$ 4.98 | 10% | \$ 4.98 | \$ - | \$ - | 25% | \$ 12.45 | 25% | \$ 12.45 |
| Distribution Operator II | PEPRA | \$ 30.68 | \$ 4,601.74 | \$ 3,927.50 | \$ - | \$ 6,381.08 | \$ 908.33 | 4.5% | \$ 1.38 | | 7.59% | \$ 2.33 | 0% | \$ - | \$ - | \$ - | 0% | \$ - | 90% | \$ 27.61 | \$ - | \$ - | 10% | \$ 3.07 | 0% | \$ - |
| Distribution Operator II | Tier II | \$ 36.54 | \$ 7,892.91 | \$ 3,927.50 | \$ - | \$ 7,600.58 | \$ 1,765.08 | 4.5% | \$ 1.65 | | 13.35% | \$ 4.88 | \$ - | \$ - | \$ - | \$ - | \$ - | 90% | \$ 32.89 | \$ - | \$ - | 10% | \$ 3.65 | 0% | \$ - | |
| Water Treatment Plant Operator Lead | Tier II | \$ 46.13 | \$ 8,302.50 | \$ 3,927.50 | \$ - | \$ 9,594.00 | \$ 2,422.81 | 4.5% | \$ 2.08 | | 13.35% | \$ 6.16 | \$ - | \$ - | \$ - | 100% | \$ 46.13 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 10.00 | 0% | \$ - |
| Distribution Operator I | PEPRA | \$ 28.95 | \$ 6,253.63 | \$ 5,236.67 | \$ - | \$ 6,022.01 | \$ 924.15 | 4.5% | \$ 1.31 | | 7.59% | \$ 2.20 | \$ - | \$ - | \$ - | 0% | \$ - | 90% | \$ 26.06 | \$ - | \$ - | 10% | \$ 2.90 | 0% | \$ - | |
| Administrative Aide I | PEPRA | \$ 20.61 | \$ 92.76 | \$ - | \$ - | \$ 4,287.45 | \$ 924.00 | 0.86% | \$ 0.18 | | 7.59% | \$ 1.56 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 60% | \$ 12.37 | 30% | \$ 6.18 | 10% | \$ 2.06 | \$ - | |
| Administrative Aide I | PEPRA | \$ 20.61 | \$ 92.76 | \$ - | \$ - | \$ 4,287.45 | \$ 924.15 | 0.86% | \$ 0.18 | | 7.59% | \$ 1.56 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 60% | \$ 12.37 | 30% | \$ 6.18 | 10% | \$ 2.06 | \$ - | |
| Administrative Aide II | PEPRA | \$ 22.88 | \$ 514.85 | \$ - | \$ - | \$ 4,759.51 | \$ 933.66 | 0.86% | \$ 0.20 | | 7.59% | \$ 1.74 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 60% | \$ 13.73 | 40% | \$ 9.15 | 0% | \$ - | \$ - | |
| | | | | | | | | | | | 7.59% | | | | | | | | | | | | | | | |
| Maintenance Worker I | PEPRA | \$ 25.21 | \$ 5,294.10 | \$ 5,236.67 | \$ - | \$ 5,243.68 | \$ 908.71 | 4.5% | \$ 1.14 | | 7.59% | \$ 1.91 | 100% | \$ 25.21 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0% | \$ - | 0% | \$ - | \$ - |
| Canal Operator I | PEPRA | \$ 26.50 | \$ 8,347.50 | \$ 6,630.00 | \$ - | \$ 5,512.00 | \$ 2,368.00 | 7.3% | \$ 1.93 | | 7.59% | \$ 2.01 | 100% | \$ 26.50 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Canal Operator I | PEPRA | \$ 25.39 | \$ 7,998.42 | \$ 6,630.00 | \$ - | \$ 5,281.50 | \$ 2,439.32 | 7.3% | \$ 1.85 | | 7.59% | \$ 1.93 | \$ - | 100% | \$ 25.39 | \$ - | \$ - | 0% | \$ - | \$ - | \$ - | \$ - | \$ - | 0% | \$ - | |
| Maintenance Worker I | PEPRA | \$ 23.74 | \$ 2,492.77 | \$ - | \$ - | \$ 4,938.07 | \$ 908.79 | 4.5% | \$ 1.07 | | 7.59% | \$ 1.80 | \$ - | 100% | \$ 23.74 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0% | \$ - | |
| Maintenance Worker I | PEPRA | \$ 20.92 | \$ 1,255.37 | \$ - | \$ - | \$ 4,351.95 | \$ 923.10 | 4.5% | \$ 0.94 | | 7.59% | \$ 1.59 | \$ - | 100% | \$ 20.92 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0% | \$ - | 0% | \$ - | |
| Maintenance Worker I | PEPRA | \$ 20.84 | \$ 562.59 | \$ - | \$ - | \$ 4,334.00 | \$ 1,744.00 | 4.5% | \$ 0.94 | | 7.59% | \$ 1.58 | \$ - | 100% | \$ 20.84 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 0% | \$ - | 0% | \$ - | |
| Canal Operator I | Tier II | \$ 31.26 | \$ 7,503.00 | \$ 6,630.00 | \$ - | \$ 6,502.60 | \$ 2,366.00 | 7.3% | \$ 2.28 | | 13.35% | \$ 4.17 | \$ - | 100% | \$ 31.26 | \$ - | \$ - | 0% | \$ - | \$ - | \$ - | 0% | \$ - | 0% | \$ - | |
| Distribution Operator II | Tier II | \$ 36.49 | \$ 13,902.69 | \$ 5,236.67 | \$ - | \$ 7,589.92 | \$ 2,400.00 | 4.5% | \$ 1.65 | | 13.35% | \$ 4.87 | \$ - | \$ - | \$ - | 10% | \$ 3.65 | 90% | \$ 32.84 | \$ - | \$ - | 0% | \$ - | 0% | \$ - | |
| | | | | | | | \$ 39,847.79 | | | | | | | | | \$ - | | | | | \$ - | | | | | |
| | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Subtotal | | \$ 828.24 | \$ 103,929.63 | \$ 56,546.68 | \$ 7,750.08 | \$ 172,274.20 | \$ 478,173.48 | | \$ 27.51 | \$ - | \$ 85.44 | Wages | \$ 163,354.22 | \$ 322,850.89 | \$ 250,263.88 | \$ 416,998.38 | \$ 139,281.63 | \$ 347,744.23 | \$ 103,048.73 | | | | | | | |
| | | \$ 1,722,741.97 | | | | | | | \$ 57,218.76 | | \$ 177,714.03 | Overtime | \$ 13,641.60 | \$ 20,648.35 | \$ 25,118.00 | \$ 39,845.74 | \$ - | \$ 2,624.15 | \$ 912.93 | | | | | | | |
| | | | | | | | | | | | | Standby | \$ 11,866.67 | \$ 13,260.00 | \$ 9,687.84 | \$ 20,030.26 | \$ - | \$ 1,701.92 | \$ - | | | | | | | |
| | | | | | | | | | \$ 1,179.17 | | | PERS N | \$ 14,222.98 | \$ 30,866.76 | \$ 32,592.13 | \$ 47,898.98 | \$ 11,101.91 | \$ 35,678.75 | \$ 8,129.30 | | | | | | | |
| | | | | | | | | | | | | Payroll Tax | \$ 14,865.23 | \$ 29,379.43 | \$ 22,774.01 | \$ 37,946.85 | \$ 12,674.63 | \$ 31,644.73 | \$ 9,377.43 | | | | | | | |
| | | | | | | | | | | | | Insurance Health | \$ 51,860.41 | \$ 115,736.84 | \$ 64,913.54 | \$ 101,964.34 | \$ 42,355.91 | \$ 69,772.36 | \$ 31,570.09 | | | | | | | |
| | | | | | | | | | | | | Insurance WC | \$ 6,857.49 | \$ 15,689.21 | \$ 9,488.41 | \$ 17,156.95 | \$ 1,598.05 | \$ 4,669.82 | \$ 2,696.91 | | | | | | | |
| | | | | | | | | | | | | Def Comp | \$ 740.00 | \$ 1,460.00 | \$ 1,130.00 | \$ 1,880.00 | \$ 630.00 | \$ 1,570.00 | \$ 470.00 | | | | | | | |

5100 – Source of Supply

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

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

5200 - Transmission & Distribution of Raw Water

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

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

5300 – Water Treatment

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

| WATER TREATMENT (FUNDS 10,12 DEPARTMENT 5300) BUDGET | | | | | | | | | | |
|--|----------------------------------|--------------------|--------------------|--------------------|------------|--------------------|--------------------|-----------------------|----------------------|---------------------|
| Account | Description | FY 16-17 Actual | FY 17-18 Actual | FY 18-19 Actual | Account | FY 19-20 Actual | FY 20-21 Budget | FY 20-21 Projected | FY 21-22 Proposed | % Increase 21-22 |
| 5010 | Labor | \$ 121,849 | \$ 138,048 | \$ 166,600 | 50100 | \$ 204,928 | \$ 220,182 | \$ 179,652 | \$ 250,264 | 14% |
| 5019 | Overtime | 22,796 | 16,735 | 23,397 | 50102 | 35,001 | 30,000 | 30,471 | 25,118 | -16% |
| 5017 | Standby | 16,672 | 15,470 | 15,710 | 50103 | 15,960 | 15,710 | 14,531 | 9,688 | -38% |
| 5011 | Temporary Labor (not on payroll) | 517 | - | - | 50101 | - | - | - | - | - |
| 5013 | PERS Unfunded Accrued Liability | 49,291 | 17,105 | 28,508 | 50401 | 54,277 | 49,759 | 18,691 | 20,466 | -59% |
| 5014 | PERS | 13,428 | 14,280 | 19,924 | 50400 | 21,897 | 20,917 | 20,948 | 32,592 | 56% |
| 5015 | Deferred Compensation | - | - | - | 50403 | - | - | - | 1,130 | - |
| 5016 | Payroll Taxes | 13,325 | 14,922 | 17,861 | 50200 | 18,776 | 22,018 | 16,936 | 22,774 | 3% |
| 5018/71 | Insurance: Health, Life, etc | 45,404 | 54,245 | 74,719 | 50300 | 65,096 | 59,422 | 70,320 | 64,914 | 9% |
| 5020 | Insurance: Worker's Comp. | 4,818 | 5,461 | 5,059 | 50302 | 5,670 | 7,372 | 5,037 | 9,488 | 29% |
| 5024 | Insurance: D/O | - | - | - | Unassigned | - | - | - | - | - |
| <i>Subtotal Personnel Related</i> | | \$ 288,100 | \$ 276,266 | \$ 351,778 | | \$ 421,605 | \$ 425,380 | \$ 356,585 | \$ 436,434 | 3% |
| 5027 | Audit | - | - | - | 51303 | - | - | - | - | - |
| 5028 | Engineering Studies | 760 | - | - | Unassigned | - | - | - | - | - |
| 5030 | Building Maintenance | - | - | - | 51202 | - | 2,000 | 289 | - | -100% |
| 5034 | Insurance: General | 10,735 | 8,844 | - | 51301 | - | - | - | - | - |
| 5036 | Legal--General | - | - | - | 51302 | - | - | - | - | - |
| 5038 | Materials and Supplies | 63,286 | 62,536 | 72,613 | 51100 | 73,291 | 71,080 | 80,591 | 72,000 | 1% |
| 5039 | Rental/Durable | 2,985 | - | 5,640 | 51101 | 5,161 | - | 1,186 | 1,245 | - |
| 5040 | Office Supplies | 183 | - | - | 51102 | - | 300 | - | - | -100% |
| 5041 | Staff Development | - | 250 | 250 | 52100 | 912 | 1,500 | 2,325 | 2,441 | 63% |
| 5042 | Travel--Conference | - | - | - | 52101 | - | - | - | - | - |
| 5044 | Utilities | 149,812 | 160,724 | 199,026 | 52102 | 205,552 | 178,444 | 204,121 | 214,327 | 20% |
| 5046 | Vehicle & Equipment Maintenance | 5,937 | 1,244 | 4,278 | 51200 | 7,664 | 9,500 | 5,985 | 6,284 | -34% |
| 5048 | Vehicle Operations | 4,943 | 5,457 | 6,740 | 51201 | 11,802 | 15,000 | 8,080 | 8,484 | -43% |
| 5060 | Bank Fees & Payroll Services | - | - | - | 52103 | - | - | - | - | - |
| 12-5068 | Retiree Health Premium | - | - | - | 50104 | - | - | - | - | - |
| 5070 | Director Stipends | - | - | - | 50105 | - | - | - | - | - |
| 5076 | Building Maintenance | - | - | - | 51202 | - | - | - | - | - |
| 5080 | Outside Service/Consultants | 8,618 | 60,577 | - | 51300 | 8,519 | 2,500 | 8,207 | 8,617 | 245% |
| 5084 | Govt. Reg./Lab Fees | 58,677 | 27,547 | 32,388 | 52105 | 52,540 | 43,300 | 25,058 | 26,311 | -39% |
| 5090 | Other: Cost of recruitment etc. | - | - | - | 51101 | - | 10,000 | - | - | -100% |
| 5090 | Other: County Tax Admin. Fees | 81 | - | - | 52104 | - | - | - | - | - |
| 5089 | Other: Memberships | - | 310 | - | 52108 | 775 | 890 | 372 | 391 | -56% |
| 5091 | Other: Elections | - | - | - | 52106 | - | - | - | - | - |
| | 0 | - | - | - | | - | - | - | - | - |
| <i>Subtotal Services</i> | | \$ 306,017 | \$ 327,489 | \$ 320,935 | | \$ 366,216 | \$ 334,514 | \$ 336,214 | \$ 340,101 | 2% |
| Grand Total 10-5300 | | \$ 594,117 | \$ 603,755 | \$ 672,713 | | \$ 787,821 | \$ 759,894 | \$ 692,799 | \$ 776,534 | 2% |

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 16-17 Actual | FY 17-18 Actual | FY 18-19 Actual | Account | FY 19-20 Actual | FY 20-21 Budget | FY 20-21 Projected | FY 21-22 Proposed | % Increase 21-22 |
| 5010 | Labor | \$ 332,093 | \$ 306,325 | \$ 311,409 | 50100 | \$ 360,215 | \$ 389,363 | \$ 369,501 | \$ 416,998 | 7% |
| 5019 | Overtime | 25,483 | 30,565 | 24,057 | 50102 | 25,147 | 20,000 | 20,403 | 39,846 | 99% |
| 5017 | Standby | 15,760 | 16,230 | 15,710 | 50103 | 16,660 | 15,710 | 14,531 | 20,030 | 28% |
| 5011 | Temporary Labor (not on payroll) | - | - | - | 50101 | - | - | - | - | - |
| 5013 | PERS Unfunded Accrued Liability | 33,803 | 102,677 | 168,729 | 50401 | 37,994 | 81,307 | 84,633 | 90,000 | 11% |
| 5014 | PERS | 33,653 | 28,131 | 29,833 | 50400 | 35,329 | 36,989 | 36,904 | 47,899 | 29% |
| 5015 | Deferred Compensation | - | - | - | 50403 | - | - | - | 1,880 | - |
| 5016 | Payroll Taxes | 29,873 | 29,946 | 26,216 | 50200 | 31,120 | 38,936 | 31,167 | 37,947 | -3% |
| 5018/71 | Insurance: Health, Life, etc | 103,276 | 11,562 | 116,862 | 50300 | 109,344 | 101,205 | 128,160 | 101,964 | 1% |
| 5020 | Insurance: Worker's Comp. | 14,280 | 12,650 | 9,378 | 50302 | 9,199 | 13,036 | 7,013 | 17,157 | 32% |
| 5024 | Insurance: D/O | - | - | - | Unassigned | - | - | - | - | - |
| <i>Subtotal Personnel Related</i> | | <i>\$ 588,221</i> | <i>\$ 538,086</i> | <i>\$ 702,194</i> | | <i>\$ 625,008</i> | <i>\$ 696,546</i> | <i>\$ 692,313</i> | <i>\$ 773,721</i> | <i>11%</i> |
| 5027 | Audit | - | - | - | 51303 | - | - | - | - | - |
| 5028 | Engineering Studies | 484 | - | - | Unassigned | - | - | - | - | - |
| 5030 | Building Maintenance | 147 | - | - | 51202 | - | - | - | - | - |
| 5034 | Insurance: General | 16,737 | 16,496 | - | 51301 | - | - | - | - | - |
| 5036 | Legal--General | - | - | - | 51302 | - | - | - | - | - |
| 5038 | Materials and Supplies | 68,034 | 96,488 | 69,825 | 51100 | 89,710 | 90,800 | 124,380 | 75,000 | -17% |
| 5039 | Rental/Durable | 20,909 | 932 | 2,161 | 51101 | 1,000 | - | 11,227 | 2,000 | - |
| 5040 | Office Supplies | 3,218 | 758 | - | 51102 | - | 300 | 34 | 36 | -88% |
| 5041 | Staff Development | 3,034 | 348 | 125 | 52100 | 797 | 2,000 | 182 | 191 | -90% |
| 5042 | Travel--Conference | - | - | - | 52101 | - | - | - | - | - |
| 5044 | Utilities | 11,976 | 11,846 | 13,332 | 52102 | 12,045 | 19,409 | 16,444 | 17,267 | -11% |
| 5046 | Vehicle & Equipment Maintenance | 12,723 | 9,538 | 11,325 | 51200 | 10,231 | 12,000 | 12,603 | 13,233 | 10% |
| 5048 | Vehicle Operations | 17,324 | 21,860 | 21,153 | 51201 | 20,834 | 25,000 | 18,604 | 19,535 | -22% |
| 5060 | Bank Fees & Payroll Services | - | - | - | 52103 | - | - | - | - | - |
| 12-5068 | Retiree Health Premium | - | - | - | 50104 | - | - | - | - | - |
| 5070 | Director Stipends | - | - | - | 50105 | - | - | - | - | - |
| 5076 | Building Maintenance | - | - | - | 51202 | - | - | - | - | - |
| 5080 | Outside Service/Consultants | 31,808 | 197 | - | 51300 | - | - | 20,074 | 5,000 | - |
| 5084 | Govt. Reg./Lab Fees | 8,692 | 6,296 | 6,915 | 52105 | 9,333 | 12,150 | 30,288 | 31,802 | 162% |
| 5090 | Other: Cost of recruitment etc. | - | - | - | 51101 | - | - | - | - | - |
| 5090 | Other: County Tax Admin. Fees | - | - | - | 52104 | - | - | - | - | - |
| 5089 | Other: Memberships | 242 | 919 | - | 52108 | 1,123 | 890 | - | - | -100% |
| 5091 | Other: Elections | - | - | - | 52106 | - | - | - | - | - |
| <i>Subtotal Services</i> | | <i>\$ 195,328</i> | <i>\$ 165,678</i> | <i>\$ 124,836</i> | | <i>\$ 145,073</i> | <i>\$ 162,549</i> | <i>\$ 233,836</i> | <i>\$ 164,064</i> | |
| Grand Total 10-5400 | | \$ 783,549 | \$ 703,764 | \$ 827,030 | | \$ 770,081 | \$ 859,095 | \$ 926,149 | \$ 937,785 | 9% |

5500 – Customer Service

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

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

5600 – General & Administration

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

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

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

6700 – Wastewater (Zone)

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

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

Consolidated Expenses

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

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

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

a. Capital Improvement Projects

Initially some capital improvement projects were on the interim FY 21-22 budget. I pulled all of those projects out and plan on having them be placed on the CIP budget.

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

Finance Committee Meeting of 8/26/2021

AGENDA ITEM 5

Attachment 2

Interim FY 2021-2022 Budget

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

APPROVING THE ANNUAL BUDGET FOR FISCAL YEAR 2021-2022

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

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

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

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

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

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

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

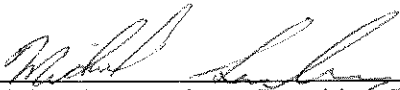
1. The Capital Outlay in the amount of \$261,699 be removed from the FY 2021-2022 Interim Budget; and
2. Staff provide additional information including a breakdown of office expenses and other line items spread across the departments.

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

AYES: THORNBROUGH, MACDONALD, SEAMAN, STEWART, SAUNDERS

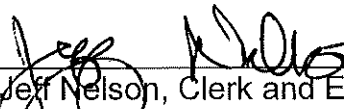
NOES: None

ABSENT/ABSTAIN: None



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


Attest:



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

CERTIFICATION

I hereby certify that the foregoing is a full, true and correct copy of Resolution 2021-25 duly and regularly adopted by the Board of Directors of the Georgetown Divide Public Utility District, County of El Dorado, State of California, on this twenty-fourth day of June 2021.



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

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



AGENDA SECTION: NEW BUSINESS

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

PREPARED BY: Jeff Nelson, PE, Interim General Manager

Introduction

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

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

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

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

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

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

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

Water Fund – Fund 100

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

Zone Fund – Fund 200

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

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

Figure 1 – Current GDPUD Organizational Chart

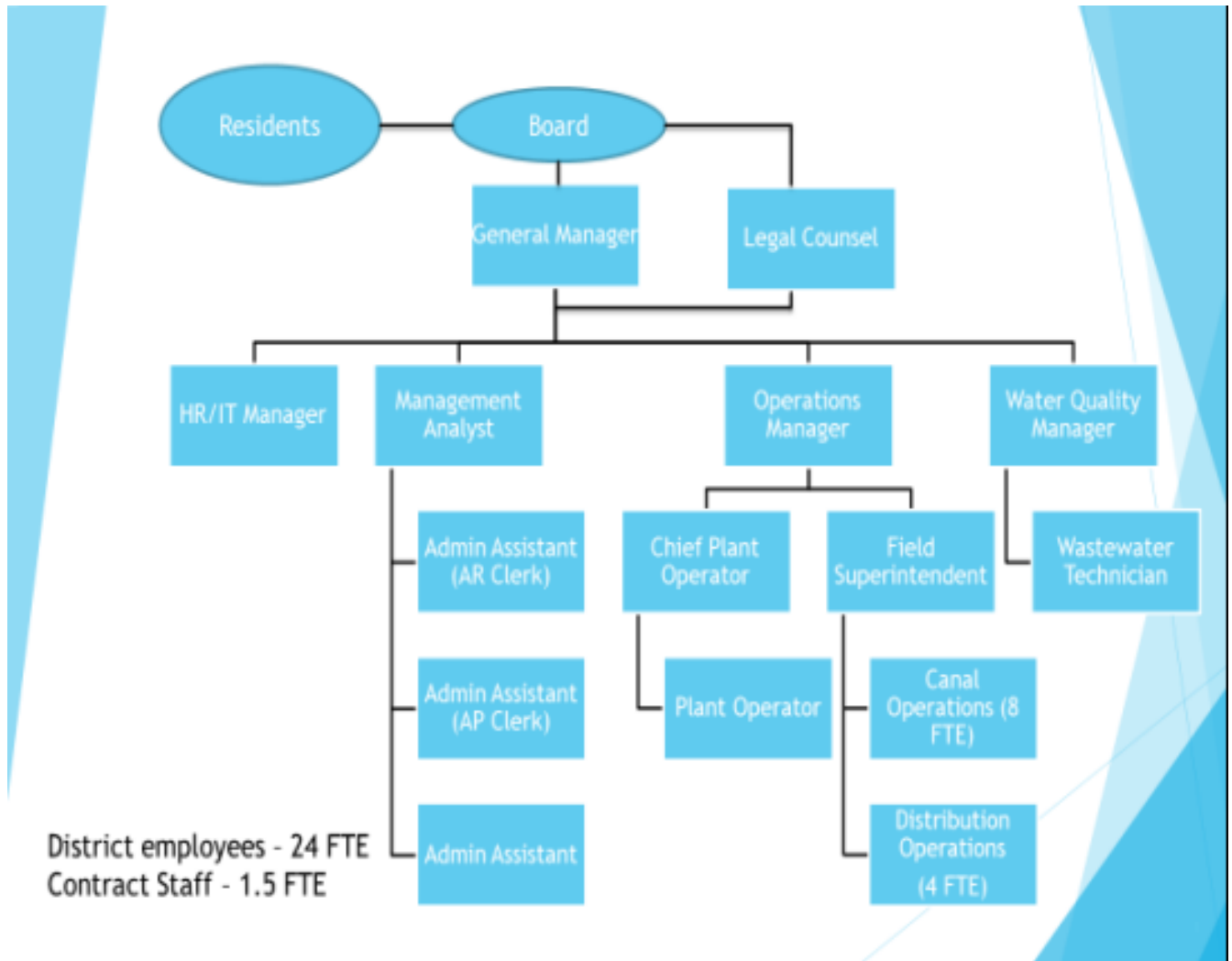
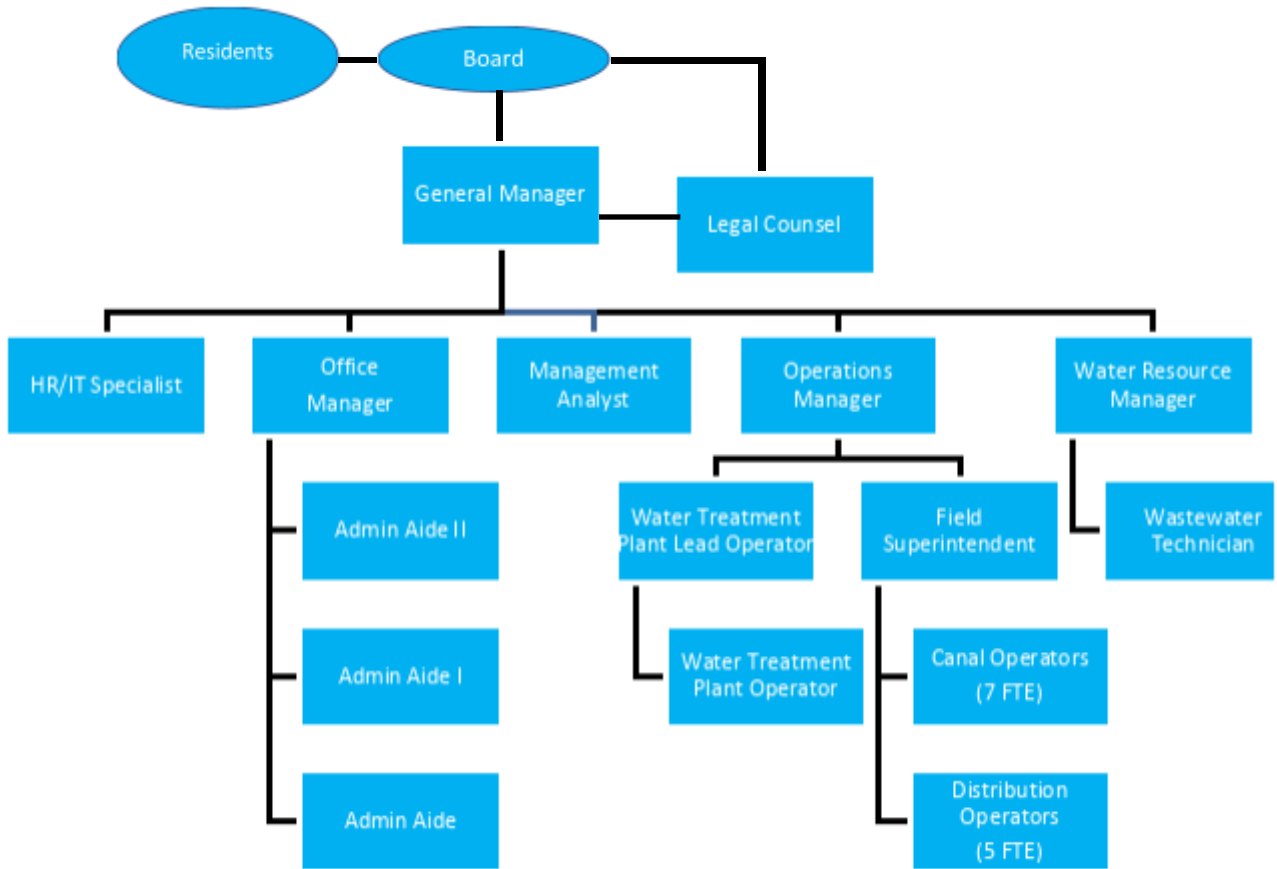


Figure 2 – Proposed GDPUD Organizational Chart

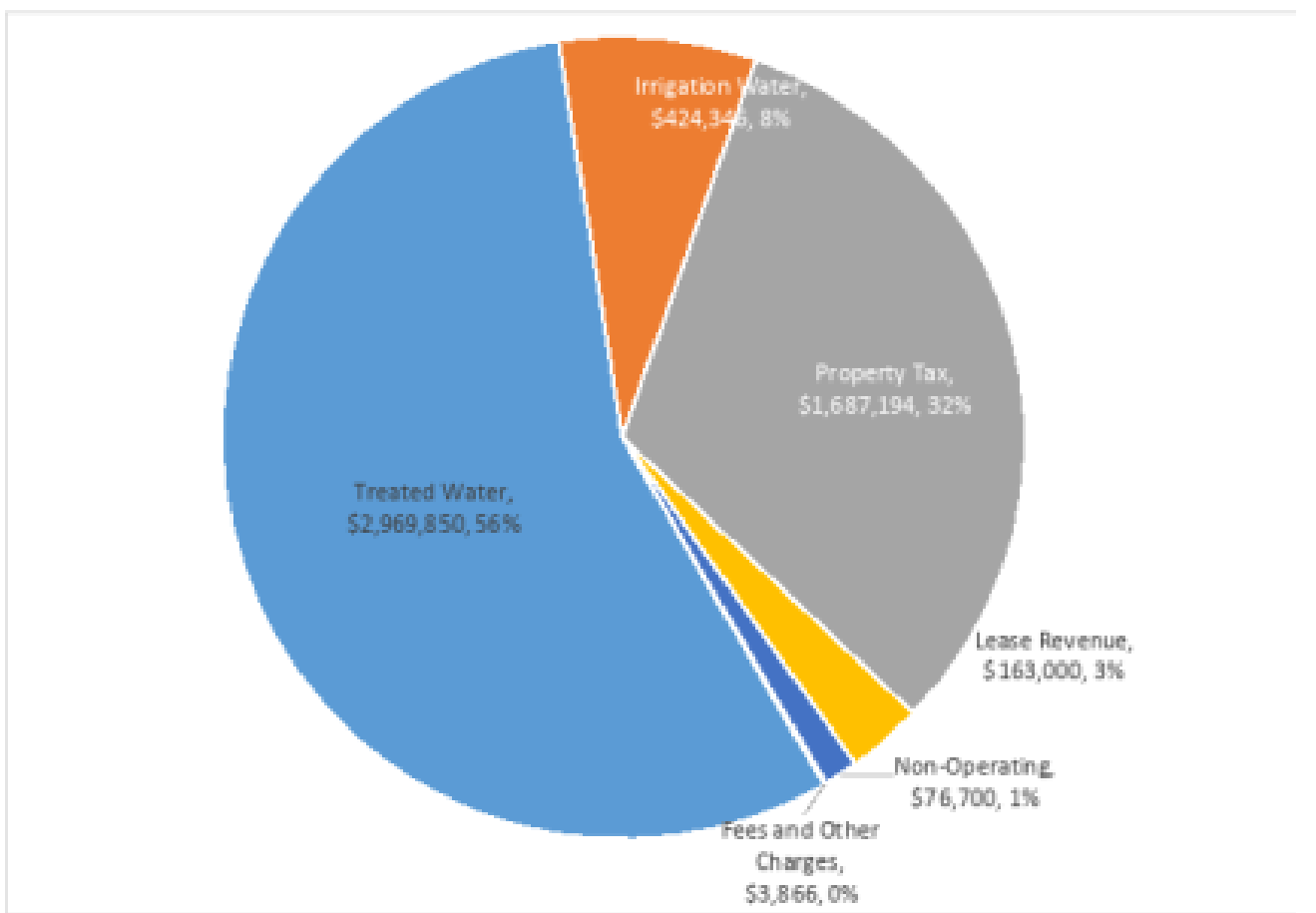


Summary of Revenues. The projected revenue for FY 2021/2022 is \$5,324,956. The breakdown of revenue sources is provided below in both tabular form (Figure 3) and graphically in a “pie” chart (Figure 4).

Figure 3 – Breakdown of Revenues by Category

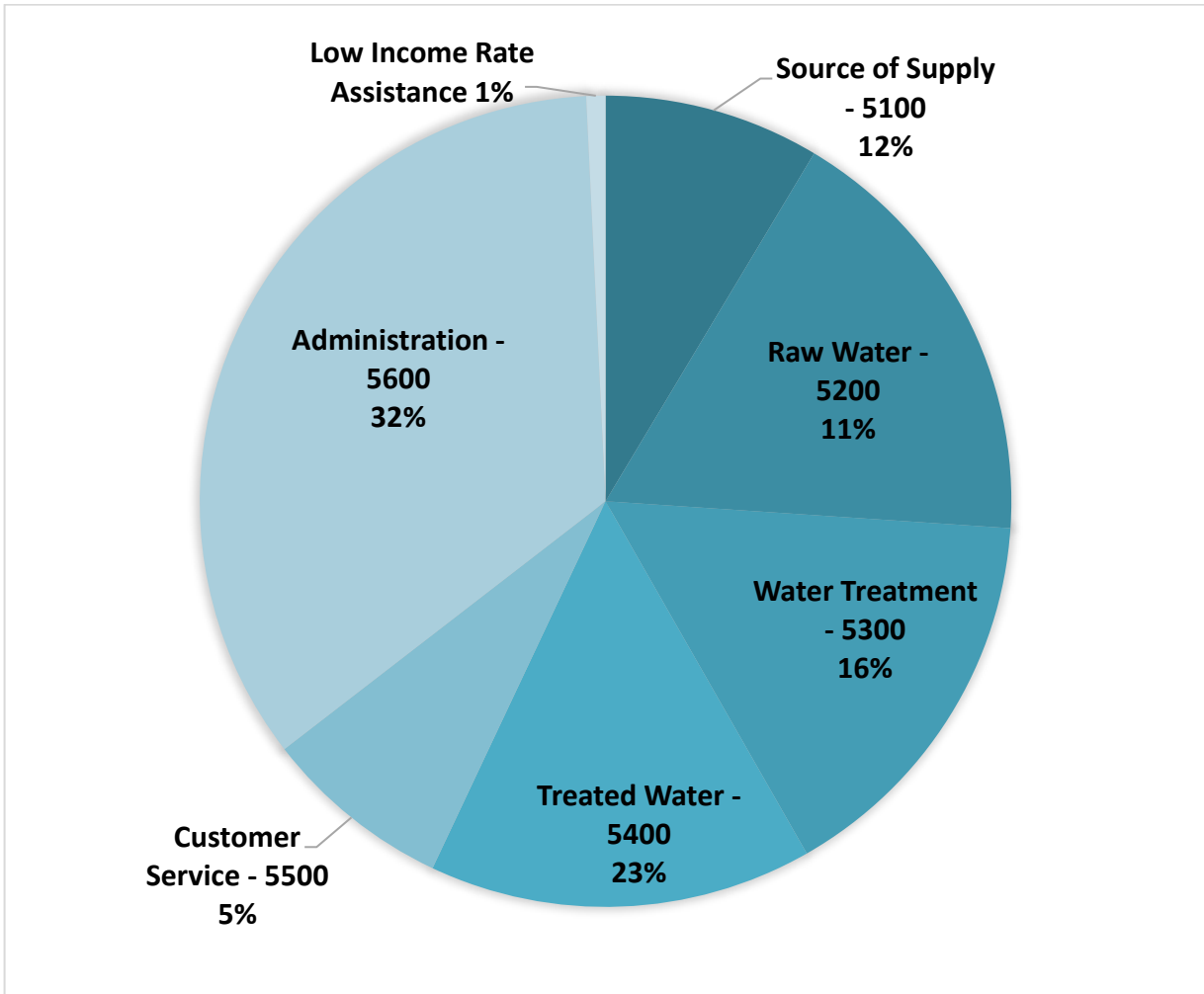
| Fund Category | 2019-2020 Total Activity | 2020-2021 YTD Activity Through May | Parent Budget 2020-2021 Adopted | Comparison 1 Budget 2021-2022 Requested | Comparison 1 to Parent Budget Increase/ (Decrease) |
|--|-------------------------------------|---|--|--|---|
| Category 40 – OPERATING REVENUE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

Figure 4 – Breakdown of Revenue



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

Figure 5 – Breakdown of Operating Costs



RECOMMENDED ACTION:

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

ATTACHMENTS:

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

AGENDA ITEM 4.A.

Attachment 1

Budget Comparison Reports

Fund Summary

Budget Comparison Report Fund Summary

Budget Comparison Report

Group Summary

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

Budget Comparison Report

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

Department Summary

Budget Comparison Report Department Summary

Budget Comparison Report

Group Summary

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

Budget Comparison Report

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

Budget Comparison Report

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

Budget Comparison Report

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

Budget Comparison Report

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

Account Summary

Budget Comparison Report Expense Detail



Georgetown Divide PUD

Budget Comparison Report Account Summary

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

Budget Comparison Report

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

Budget Comparison Report

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

Budget Comparison Report

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

Budget Comparison Report

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

Budget Comparison Report

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

Budget Comparison Report

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

Budget Comparison Report

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

Budget Comparison Report

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

Budget Comparison Report

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

Budget Comparison Report

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

Budget Comparison Report

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

Budget Comparison Report

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

Budget Comparison Report

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

Budget Comparison Report

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

Budget Comparison Report

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

AGENDA ITEM 4.A.

Attachment 2

Resolution 2021-22 (Draft)

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

APPROVING THE ANNUAL BUDGET FOR FISCAL YEAR 2021-2022

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

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

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

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

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

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

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

AYES:

NOES:

ABSENT/ABSTAIN:

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

Attest:

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

CERTIFICATION

I hereby certify that the foregoing is a full, true and correct copy of Resolution 2021-22 duly and regularly adopted by the Board of Directors of the Georgetown Divide Public Utility District, County of El Dorado, State of California, on this twenty-fourth day of June 2021.

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

AGENDA ITEM 4.A.

Attachment 3

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

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

Wastewater Zone

Revenues

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

Expenses

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

General Fund

Revenues

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

Expenses

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

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

5100 – Source of Supply

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

5200 – Raw Water Supply

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

5300 – Water Treatment

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

5400 – Treated Water

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

5500 – Customer Service

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

5600 -Administration

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

Capital Outlay

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

These expenditures need to explained/justified.