

**AGENDA
REGULAR MEETING
OF THE BOARD OF DIRECTORS OF THE
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT**

6425 Main Street,
Georgetown, California 95634

Teleconference Location

81 Verano Loop
Santa Fe, New Mexico 87508

**THURSDAY, OCTOBER 3, 2024
2:00 P. M.**

BOARD OF DIRECTORS

Mitch MacDonald, President

Donna Seaman, Vice President

Mike Thornbrough, Treasurer

Michael Saunders, Director

Robert Stovall, Director

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 person in the Board room of the Georgetown Divide Public Utility District office, located at 6425 Main Street in Georgetown. This meeting will be open to all members of the public. The public may also choose to observe via video conference at:

<https://us02web.zoom.us/j/81476655076?pwd=UIZJNEw4eVZ1STJNTHZ5TXFiNGp3Zz09>

Meeting ID: **814 7665 5076** and Passcode: **982328** or via teleconference by calling **1-669-900-6833**, Please note that any person attending via teleconference will be sharing the phone number from which they call with the Board and the public.

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

2. ADOPTION OF AGENDA

3. PUBLIC FORUM (Please review the below criteria before participating in the public forum.)

Pursuant to the Government Code Section 54954.3 (The Brown Act), members of the public shall be afforded the opportunity to speak on any agenda item. The Board President will call for public comment. Those wishing to address the Board on a matter that is not on the agenda, and within the jurisdictional authority of the District, may do so during the Public Forum. Follow the procedures for speaking:

- A. Public members desiring to provide comments, must raise their hand and wait to be recognized by the Board President, speak from the podium, and begin by stating their name.
- B. If participating via teleconference, please utilize the raise your hand feature. The President will call upon you by addressing you by the name or phone number indicated.
- C. Comments must be directed only to the Board.
- D. Disruptive conduct shall not be permitted at any Board meeting. Persistence in disruptive conduct shall be grounds for summary termination of the privilege to address the Board of Directors.
- E. There is a three (3)–minute time limit per speaker and/or 15 minutes in total.
- F. The Board is not permitted to take action on items addressed under the Public Forum.
- G. The Board President is responsible for maintaining an orderly meeting.

4. CONSENT CALENDAR

A. Approval of Minutes

- September 5, 2024

B. Adopt Resolution to Reappoint Finance Committee Members for Two-Year Terms

C. Adopt Resolution to Reappoint Irrigation Committee Members for Two-Year Terms

D. Approve Designation of Agent Resolution for Non-State Agencies (CalOES Form 130) authorizing General Manager to serve as such agent for purposes of grant funding

5. OFFICE/FINANCE MANAGER’S REPORT

- Financial Reports
- Investment Report
- Grant Report

6. INFORMATIONAL ITEMS

A. Board Reports

B. Operation Manager’s Report

- Monthly Water Demand Assessment

C. Water Resources Manager’s Report

D. General Manager’s Report

7. COMMITTEES

A. Irrigation Committee – Ray Griffiths, Chairman – Next October 15, 2024

- **Board Liaisons:** Directors Seaman and Thornbrough

B. Finance Committee – Andy Fisher, Chairman - Next October 24, 2024

- **Board Liaisons:** Directors MacDonald and Stovall

C. Ad-Hoc Labor Negotiations Committee- Meetings held as necessary.

- **Board Liaisons:** Directors Thornbrough and MacDonald

D. Ad-Hoc Strategic Planning Committee- Meetings held as necessary.

- **Board Liaisons:** Directors Seaman and Stovall

8. ACTION ITEMS

A. Receive Legislative Update and Develop District Positions

- **Possible Action-** Discuss and establish District positions on the presented legislation.

B. Approve Amendments to Policy 5030 Water Transfer Policy and Adopt

- **Possible Action-** Approve Resolution 2024-XX Adopting Amended Policy 5030 Water Transfer

C. Receive Georgetown Divide Public Utility District Water and ALT Zone Cost of Service and Rate Study and Authorize an Associated Public Hearing

- **Possible Action-** Receive the Cost of Service and Rate Study Report and Authorize a Public Hearing.

9. CLOSED SESSION

A. Conference with Legal Counsel-Existing Litigation (Gov. Code § 54956.9(d)(1))

Name of Case: Local 1 v. GDPUD, Unfair Practice Charge No. SA-CE-1266-M

B. Conference with Labor Negotiators (Gov. Code § 54957.6)

Agency Designated Representative: General Manager Schneider

Employee Organizations: Local 1

C. Public Employee Performance Evaluation (Gov Code § 54957)

Title: General Manager

D. Conference with Labor Negotiators (Gov. Code § 54957.6)

Agency Designated Representative: President MacDonald

Unrepresented Employee: General Manager

E. REPORT OUT OF CLOSED SESSION

10. BOARD MEMBER REQUESTS FOR ADDITIONS TO FUTURE MEETING AGENDAS

- A. Opportunity for Board members to discuss and provide input for future meetings.

11. NEXT MEETING DATE AND ADJOURNMENT

- A. The next Regular Meeting will be November 7, 2024, at 2:00 PM., at the Georgetown Divide Public Utility District, 6425 Main Street, Georgetown, California 95634.

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 September 27, 2024.

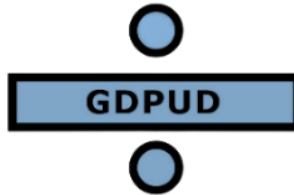
Nicholas Schneider, General Manager

Date

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, 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.

Public documents related to an item on the open session portion of this agenda, which are distributed to the Board less than 72 hours prior to the meeting, shall be available for public inspection at the office of the Georgetown Divide Public Utility District, 6425 Main Street, Georgetown, California 95634, and at the time of the meeting.

Unless otherwise noted below, Board actions include a determination they are not a "Project" under Section 15378 under the California Environmental Quality Act (CEQA) Guidelines.



**MINUTES
REGULAR MEETING
OF THE BOARD OF DIRECTORS OF THE
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT**

6425 Main Street,
Georgetown, California 95634

**THURSDAY, SEPTEMBER 5, 2024
2:00 P. M.**

BOARD OF DIRECTORS

Mitch MacDonald, President

Donna Seaman, Vice President

Michael Saunders, Director

Mike Thornbrough, Treasurer

Robert Stovall, Director

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.

A full record of this meeting is available on the District's channel:

<https://youtube.com/live/1nJTRwQ0-Fg>

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

President MacDonald called the meeting to order at 2:01 p.m.

Roll Call:

Present: Saunders, Stovall, Seaman, Thornbrough, and MacDonald

Absent: None

President McDonald led the Pledge of Allegiance.

2. ADOPTION OF AGENDA

Public Comment:

Cherie Carlyon

Director Stovall motioned to adopt the Agenda. Director Thornbrough seconded the motion.

President MacDonald called for the vote:

Ayes: Saunders, Stovall, Thornbrough, Seaman, and MacDonald

Nays: None

The motion passed **unanimously**.

3. PUBLIC FORUM

Steven Dowd
Steven Proe
Cherie Carlyon

4. CONSENT CALENDAR

A. Approval of Minutes

- August 1, 2024, Regular Meeting
- August 13, 2024, Town Hall
- August 14, 2024, Town Hall
- August 15, 2024, Town Hall

B. Approval of Surplus List Additions

Public Comment:

No comments were received.

Director Stovall motioned to adopt the Consent Calendar items. Director Saunders seconded the motion.

President MacDonald called for the vote:

Ayes: Saunders, Stovall, Thornbrough, Seaman, and MacDonald

Nays: None

The motion passed **unanimously**.

5. OFFICE/FINANCE MANAGER'S REPORT

- Financial Reports
- Investment Report
- Grant Report

Office Finance Manager Jessica Buckle shared that the FY 2023-24 financials continue to shore up. The revenue amounts will continue growth as past-due billing amounts are collected and processed.

Public Comment:

Cherie Carlyon

6. INFORMATIONAL ITEMS

A. Board Reports

Director Saunders the regional water authority will promote advocacy to the State Water Resource Control Board (SWRCB). The policy at the moment accounts for hotter and dryer, the advocacy will work to include hotter, dryer, and wetter, to account for stormwater, flooding, and excess water to allow for storage ability for reservoirs and the ability for flood control.

Director Stovall appreciates the District's collaboration with the community as demonstrated through a recent partnership with KFOK's Day on the Divide event. The Director shared his approaching attendance at a Special District Leadership Academy (SDF) training.

Director Seaman attended the National Night Out Event in Garden Valley and three Town Hall Meetings. The Director has begun the Strategic Planning process as a member of the Ad Hoc Strategic Planning Committee.

Director MacDonald shared his attendance at a recent Chamber of Commerce meeting at which he spoke about the cost-of-service analysis process. The Director also participated in the Water Rate Town Halls.

B. Operation Manager's Report

- Monthly Water Demand Assessment

General Manager Nicholas Schneider delivered the update. The Stumpy Meadows Reservoir is currently at approximately 85% of capacity. Recent repairs to the Lake Walton Dam were reviewed.

C. Water Resources Manager's Report

Alexis Elliott Water Resource Manager reported that the team performed 6 escrow and 2 new inspections and plan reviews during August. The 2nd Quarter Zone report was submitted. The District received .14 inches of rain. No new weather predictions have been developed.

D. General Manager's Report

General Manager Nicholas Schneider delivered the update. August had several events, including National Night Out, shortly after which the Crozier fire incident began.

Public Comment:

No comments were received.

7. COMMITTEES

A. Irrigation Committee – Ray Griffiths, Chairman – Next September 17, 2024

- **Board Liaisons:** Directors Seaman and Thornbrough

The meeting failed to achieve a quorum and was canceled thus no update is available.

B. Finance Committee – Andy Fisher, Chairman - Next September 26, 2024

- **Board Liaisons:** Directors MacDonald and Stovall

Director Stovall reported an informative past meeting. The Committee will begin assessment as the fiscal year-end reports become available evaluating the District's current financial standing. The Director continues to be impressed with the thoroughness of work and knowledge contributed by the members.

C. Ad-Hoc Labor Negotiations Committee- Meetings held as necessary.

- **Board Liaisons:** Directors Thornbrough and MacDonald

No developments were available to report.

D. Ad-Hoc Strategic Planning Committee- Meetings held as necessary.

- **Board Liaisons:** Directors Seaman and Stovall

Director Stovall shared that the Committee enjoyed a highly productive session. The Director is impressed with the project and sees value in the product which will be produced through the Committee's work.

8. ACTION ITEMS

A. Receive Legislative Update and Develop District Positions

Legislative Liaison Saunders shared the newest developments and discussed the legislation development processes. An Advocacy window remains before September 30th allowing for continued work on the State level.

Senate Bill 937 prescribes time frames during which agencies may collect fees, recently water was included in the bill language. The request is for a District opposition stance.

Public Comment:

Cherie Carlyon
Steven Dowd

Director Saunders motioned to accept the recommended District action on positions moving to a stance of opposition for SB 937 and join the CSDA and RWA coalition letters. Director Thornbrough seconded the motion

President MacDonald called for the vote:

Ayes: Saunders, Stovall, Thornbrough, Seaman, and MacDonald

Nays: None

The motion passed **unanimously**.

B. Review and Discuss the Cost of Service and Water and Wastewater Rate Analysis, Receive Community Input, and Provide Direction

Director Thornbrough shared his Alternate Rate Increase Presentation. The factors involved in determining the rates were examined. The coverage ratios were reviewed as a necessary component relative to debt. Sanjay Gaur of Water Resource Economics shared an interactive model to review the inflationary factors and various inputs impacting the rate proposal and factors involved in those determinations.

Board Discussion involved analysis of inflationary factors and their calculations into the analysis, reserve account requirements, the Capital Improvement Project Plans (CIP), the Auburn Lake Trails rates with past subsidy issues and the associated impacts to the reserve account, as well as the potential rate increase percentage proposals. Forecasting to account for future inflation and the factors included in that modeling were examined.

Provided Board Direction:

- Director Stovall supports what is established in the Water Resource Economics (WRE) proposal.
- Director Saunders shared his support for what was presented in the workshops by WRE.
- Director Thornbrough preferred his model which included an initial increase of 15% and 5% in the following years for both treated and raw water accounts.
- Director Seaman supports the original WRE proposal.
- Director MacDonald agreed with the WRE proposal with the option of annual analysis.

Public Comment

Steven Dowd
Cherie Carlyon
Steve Proe

C. Consider the Adopted Fiscal Year 2024-25 Operating Budget and Capital Improvement Plan (CIP) Discussion with CIP Adjustments

General Manager Nicholas Schneider introduced the review item of the operating budget and the Capital Improvement Plan (CIP). The purpose is to identify any suggestions for potential changes. Direction had been previously received from a Director requesting that revenue from the investment's earned interest be allocated to CIP. Staff request is for the direction from the Board.

The discussion item was turned over to Director Thornbrough as this was an agenda item he requested. The Director's requests included attribution of assets sales into the CIP account, revaluation of items in priority one, and foregoing priority two projects this year. Interest accrued on the CIP funds should remain with the CIP. The Growlersburg crew work and associated budget allocations were explained as being greater than needed. Utilization of funds only for purposes for which they are allocated such as the headquarters building moving forward was given as a direction. Director Seaman requested that the Finance Committee examine the budget utilization percentages for the fiscal year. Director Saunders requested the creation of a line item for CIP revenue contribution and reporting of grant offsets. This would reflect inputs and expenses facilitating accurate year-end calculations.

Public Comment:

Cherie Carlyon

D. Consider Annual Year-End Zero out of the Fiscal Year 2023-24 Capital Improvements Plan Remaining Balances

General Manager Nicholas Schneider explained the accounting need for this action. The District accountant identified remaining funds in accounts after past fiscal year closings which must be cleared for the auditing processes to occur. This is a standard practice to ensure the unrestricted fund numbers are correct.

Public Comment:

Cherie Carlyon

Director Thornbrough motioned to approve the recommended staff recommendation and adopt the resolution amending the Fiscal Year 2023-24 Capital Improvement Plan to a zero balance. Director Saunders seconded the motion

President MacDonald called for the vote:

Ayes: Saunders, Stovall, Thornbrough, Seaman, and MacDonald

Nays: None

The motion passed **unanimously**.

E. Consider Implementing an Ad Hoc Committee to Review and Update Board Member Reimbursement Related Policies and Approve ACWA Conference Related Expenses

Legal Counsel Frank Splendorio introduced the item and reviewed the contributing factors to the issue at hand. The existing policies contain language open to several interpretations which were examined. The decision to establish an Ad Hoc Committee to remove these issues so that moving forward the District procedures are clear of conflict was enacted.

Public Comment:

Steven Dowd

Cherie Carlyon

Director Thornbrough motioned for Directors Thornbrough and Saunders to be appointed to the Ad Hoc Policy Committee. There was no second to the motion.

Director Stovall motioned for Directors Saunders and Seaman to be appointed to the Ad Hoc Policy Committee. The motion was seconded by Director Seaman.

Director Saunders made a substitute motion that Director Thornbrough and Saunders be appointed to the Ad Hoc Committee. Director Thornbrough seconded the motion.

President MacDonald called for the vote:

Ayes: Saunders, Thornbrough, and MacDonald

Nays: Stovall, Seaman,

The motion **passed**.

Director Stovall motioned to approve the travel and lodging expenses incurred at the Spring ACWA Conference in Sacramento and approve any block registration and hotel expenses for the approaching ACWA and SDLF conferences' recommended hotels. Director Saunders seconded the motion.

President MacDonald called for the vote:

Ayes: Saunders, Stovall, Thornbrough, Seaman, and MacDonald

Nays: None

The motion passed **unanimously**.

9. PUBLIC HEARING

A. Ordinance 2024-03 Establishing Backflow Requirements

President MacDonald opened the public hearing at 5:48 p.m.

Adam Brown Operations Manager introduced the Ordinance providing background establishing its necessity. This Ordinance provides compliance authority ensuring the District's water supply is protected enabling backflow requirement enforcement.

Public Hearing:

Cherie Carlyon

President MacDonald closed the public hearing at 5:51 p.m.

Director Seaman motioned to adopt Ordinance 2024-02 Certification of Annual Direct Charges, Fees, and Assessments with the proposed amendments. Director Thornbrough seconded the motion.

President MacDonald called for the vote:

Ayes: Saunders, Stovall, Thornbrough, Seaman, and MacDonald

Nays: None

The motion passed **unanimously**.

President MacDonald adjourned the open session to a closed session at 6:00 p.m.

10. CLOSED SESSION

- A. **Public Employee Performance Evaluation (Gov Code § 54957)**
Title: General Manager
- B. **Conference with Labor Negotiators (Gov. Code § 54957.6)**
Agency Designated Representative: President MacDonald
Unrepresented Employee: General Manager
- C. **Conference with Legal Counsel-Existing Litigation (Gov. Code § 54956.9(d)(1))**
Name of Case: GDPUD v. PG&E
- D. **Conference with Legal Counsel-Existing Litigation (Gov. Code § 54956.9(d)(1))**
Name of Case: Local 1 v. GDPUD, Unfair Practice Charge No. SA-CE-1266-M
- E. **Conference with Legal Counsel-Anticipated Litigation**
Initiation of litigation pursuant Section 54956.9(d)(4): 1 case
- F. **Conference with Labor Negotiators (Gov. Code § 54957.6)**
Agency Designated Representative: General Manager Schneider
Employee Organizations: Local 1
- G. **REPORT OUT OF CLOSED SESSION-**
There was no report out of the Closed Session.

President MacDonald adjourned the closed session to an open session at 8:59 p.m.

11. BOARD MEMBER REQUESTS FOR ADDITIONS TO FUTURE MEETING AGENDAS

This item was executed prior to the Closed Session per a request from Director Saunders.

Director Saunders requested a Board approval process in December for the conferences in 2025.

12. NEXT MEETING DATE AND ADJOURNMENT

- A. The next Regular Meeting will be October 3, 2024, at 2:00 PM., at the Georgetown Divide Public Utility District, 6425 Main Street, Georgetown, California 95634.

Director Thornbrough motioned to adjourn the meeting. Director MacDonald seconded the motion.

President MacDonald called for the vote:

Ayes: Saunders, Stovall, Thornbrough, Seaman, and MacDonald

Nays: None

The motion passed **unanimously. The meeting adjourned at 9:00 p.m.**

Nicholas Schneider, General Manager

Date

Attachments:

- 1. Legislative Report Updated 2024_09_05

LEGISLATIVE REPORT

Director Saunders

August 2024

Requested Advocacy Position/Changes

State			
Bill	Brief Description	District Position	Recommended Position
SB 937 (Wiener)	This bill makes numerous changes to development fees . Limits when a local agency can collect development fees and connection fees. https://leginfo.legislature.ca.gov/faces/billTextClient.xhtml?bill_id=202320240SB937 Previously removed language affecting Water Agencies, language has since been put back in which includes water/sewer/wastewater districts. At the very least, their is unequivocabe exposure to water agencies. Current position (Neutral/Watch) Recommended Position: Oppose (other Agencies: CSDA, RWA)	Neutral/Watch	Oppose
9/4 - Presented to the Governor			

District Positions

Federal			updates
Bill	Brief Description	District Position	
S 3830 LIHWAP ACT	Would make the LIHWAP program permanent (US sunset - May 2024) https://www.congress.gov/bills/118th-congress/senate-bill/3830/text	Support	In Senate: referred to the Committee on Health, Education, Labor, and Pensions
H.R.8812 - Water Resources Development Act of 2024	GDPUD has a Bill amendment for \$20.5 million in the Bill.	Support	Passed House - 7/22 In Senate - 7/23

State			
Bill	Brief Description	District Position	updates
SB 1110 (Ashby)	Would specify that the Water Board can forgo strict enforcement of water efficiency requirements if there are lower cost water supply options and extends the timeline by two years. https://leginfo.legislature.ca.gov/faces/billCompareClient.xhtml?bill_id=202320240SB1110&showamends=false	Support	Passed Senate. August 15 hearing: Held in Assembly Approp committee and under submission (suspense file)
SB 1072 (Padilla)	Would amend and remedy issues with Prop 218. https://leginfo.legislature.ca.gov/faces/billTextClient.xhtml?bill_id=202320240SB1072	Support	Passed Assembly 8/28 Senate 8/29 Enrolled 8/29
AB 2257 (Wilson) ACWA sponsored	This bill would aid member agencies in defending against Proposition 218 lawsuits by requiring litigants to have participated and raised specific objections during the public administrative process. https://leginfo.legislature.ca.gov/faces/billTextClient.xhtml?bill_id=202320240AB2257	Support	Passed Senate 8/27. Enrolled 8/29
SB 1088 (Alvarado-Gil)	It is the intent of the Legislature to establish a Rural and Small Community Fire Resilience Program within the Office of Emergency Services to work in coordination with the Department of Water Resources, the State Water Resources Control Board, and other appropriate state entities to develop a program for the distribution of state matching funds to communities within the Wildland Urban Interface, or WUI, to improve water system infrastructure, including upgrading and upsizing waterlines, installing additional fire hydrants of water systems, and enhancing water system delivery to ensure adequate water flow for fire prevention and suppression activities https://leginfo.legislature.ca.gov/faces/billTextClient.xhtml?bill_id=202320240SB1088	Support	Passed Senate. August 15 hearing: Held in Assembly Approp committee and under submission (suspense file)
AB 1827 (Papan)	Would provide that the fees or charges for property-related water service imposed or increased, as specified, may include the incrementally higher costs of water service due to specified factors, including the higher water usage demand of parcels. https://leginfo.legislature.ca.gov/faces/billTextClient.xhtml?bill_id=202320240AB1827	Support	8/27 Passed, Enrolled to Governor

SB 1218 (Newman)	Would declare that it is the established policy of the state to encourage, but not mandate, the development of emergency water supplies, and to support their use during times of water shortage. https://leginfo.legislature.ca.gov/faces/billTextClient.xhtml?bill_id=202320240SB1218	Support	Passed Senate. August 15 hearing: Held in Assembly Approp committee and under submission (suspense file)
SB 1393 (Niello)	Would require the State Air Resource Control Board to establish the Advanced Clean Fleets Regulation Appeals Advisory Committee for purposes of reviewing appeals of denied requests for exemptions from the requirements of the Advanced Clean Fleets Regulation. https://leginfo.legislature.ca.gov/faces/billTextClient.xhtml?bill_id=202320240SB1393	Support	4/3 Failed Senate Environmental Quality Committee. Reconsideration Granted.
SB 867 (Dodd)	Climate Resiliency Bond https://leginfo.legislature.ca.gov/faces/billTextClient.xhtml?bill_id=202320240SB1393	Support	Passed. Approved by Governor 7/3/24; going to Nov Ballot
Advocacy Coalition	Join ACWA's Coalition to Maintain Funding for Agreements to Support Healthy Rivers and Landscapes	Support	
AB 1337 (Wicks)	This bill would authorize the board to issue a curtailment order for any diversion, regardless of basis of right, when water is not available under the diverter's priority of right. Violation would be considered a trespass. https://leginfo.legislature.ca.gov/faces/billTextClient.xhtml?bill_id=202320240AB1337	Oppose Unless Amended	Hearing cancelled by author
SB 1255	LIRA Program Bill. Water agencies - must have a Low Income Rate Assistance Program, and funding would be by customers that would not qualify. Customers would automatically be charged a fee unless they "Opt-out" of the contribution fee. Maximum of 10% voluntary contributions for administrative costs. https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill_id=202320240SB1255	Oppose Unless Amended	Passed Senate. August 15 hearing: Held in Assembly Approp committee and under submission (suspense file)

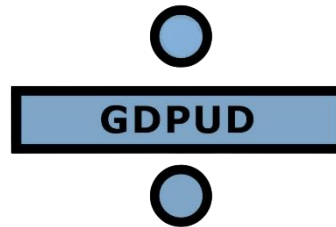
Neutral/Watch

AB 1820 (Schiavo)	This bill would authorize a development proponent that submits a preliminary application for a housing development project to request a preliminary fee and exaction estimate, as defined. The bill would require a local agency to comply with the request within 10 business days of the submission of the preliminary application. https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill_id=202320240AB1820		Passed Senate 8/27. Enrolled 8/29
AB 460 (Bauer-Kahan)	Was a water rights bill. Text amended now only refers to Fines and Penalties. https://leginfo.legislature.ca.gov/faces/billTextClient.xhtml?bill_id=202320240AB460		Passed Senate 8/29 enrolled 9/5

REPORT TO THE BOARD OF DIRECTORS

Board Meeting of October 3, 2024

Agenda Item No. 4. B.



AGENDA SECTION: Consent Calendar

SUBJECT: Consider Reappointments of Finance Advisory Committee Members for Two-Year Terms

PREPARED BY: Elizabeth Olson, Executive Assistant

Approved By: Nicholas Schneider, General Manager

BACKGROUND

The Finance Advisory Committee was established to advise the Board of Directors on matters related to District finances, budgeting, auditing, financial policies, and reports. Members are appointed to two-year terms. The Committee shall be comprised of no fewer than three (3) and no more than five (5) public members. The terms of office are two (2) years. Committee members may be reappointed to subsequent terms by the Board voting for the members' reappointed during a Board meeting.

DISCUSSION

The Board of Directors will consider the reappointment of Finance Advisory Committee members seeking another term. During the August 22nd Finance Committee Meeting, General Manager Nicholas Schneider announced that three of the current committee members' terms were due to expire or had recently expired. The members affirmed their interest in seeking reappointment for another term. Each member has demonstrated exemplary service and provided valuable contributions and expertise during their tenure. The members seeking appointments are:

- Andy Fisher 2021-Present
- Steve Miller 2019-Present
- M. Martha Helak 2022-Present

The Finance Committee has additional vacancies for which the District is seeking members. The selection process is outlined on the District's Finance Advisory Committee webpage.

FISCAL IMPACT

There is no direct fiscal impact associated with this action.

CEQA ASSESSMENT

This is not a CEQA project.

RECOMMENDED ACTION

Staff recommends the Board of Directors of the Georgetown Divide Public Utility District (GDPUD) consider the reappointment of the members through the adoption of the attached Resolution 2024-XX Re-Appointing Finance Committee Members.

ALTERNATIVES

The Board may (a) Request more information regarding the candidates and the appointment process prior to resolution adoption; (b) Reject the Resolution.

ATTACHMENTS

1. Resolution 2024-XX Reappointing Members to the Finance Committee

RESOLUTION NO. 2024-XX
OF THE BOARD OF DIRECTORS OF THE
FOR REAPPOINTMENT OF PUBLIC MEMBERS
TO THE FINANCE ADVISORY COMMITTEE OF THE
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

WHEREAS, the Board of Directors (Board) of the Georgetown Divide Public Utility District (District) Finance Committee to advise the Board on matters related to District finances; and

WHEREAS, on August 22, 2024, the committee members affirmed that they have or will have completed a two-year term as members of the Georgetown Divide Public Utility District's Finance Committee and have interests in reappointment for additional two-year terms; and

WHEREAS, Policy 4105.01 Role and Responsibilities of the Finance Committee, allows for reappointments of committee members; and

WHEREAS, the members have all been long-standing members of the committee, with continued demonstration of exemplary service and expertise, and are willing to continue as members of the committee; and

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT THAT HEREBY ACKNOWLEDGES AND MEMORIALIZES THE REAPPOINTMENTS TO THE FINANCE COMMITTEE OF:

- Andy Fisher
- Steve Miller
- M. Martha Helak

AND EXTENDS ITS APPRECIATION TO THE MEMBERS FOR THEIR CONTINUED SERVICE TO THE GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT AND THEIR COMMUNITY.

PASSED AND ADOPTED by the Board of Directors of the Georgetown Divide Public Utility District at a meeting of said Board held on the 3rd day of October 2024, by the following vote:

AYES:

NOES:

ABSENT/ABSTAIN:

Mitch MacDonald, President, Board of Directors
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Attest:

Nicholas Schneider, Clerk and Ex officio
Secretary, Board of Directors
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

CERTIFICATION

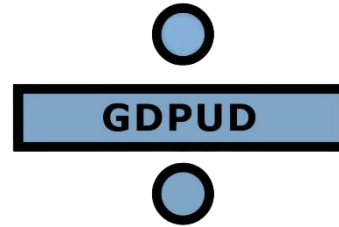
I hereby certify that the foregoing is a full, true, and correct copy of Resolution 2024-XX duly and regularly adopted by the Board of Directors of the Georgetown Divide Public Utility District, County of El Dorado, State of California, on this 3rd day of October 2024.

Nicholas Schneider, Clerk and Ex officio
Secretary, Board of Directors
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

REPORT TO THE BOARD OF DIRECTORS

Board Meeting of October 3, 2024

Agenda Item No. 4. C.



AGENDA SECTION: CONSENT CALENDAR

SUBJECT: Consider Reappointments of Irrigation Advisory Committee Members

PREPARED BY: Elizabeth Olson, Executive Assistant

Approved By: Nicholas Schneider, General Manager

BACKGROUND

The Irrigation Advisory Committee was established in 2020 to advise the Board of Directors on matters related to irrigation service and allow irrigation customers an opportunity to provide feedback to the committee. The Committee shall be comprised of no more than seven (7) public members. During a Regular Board meeting on February 8, 2022, members were appointed allowing the committee to begin its work. The term of office shall be two (2) years. Committee members may be reappointed to subsequent terms by the Board voting on the Committee members to be reappointed during a Board meeting.

DISCUSSION

The Board of Directors will consider reappointment of Irrigation Advisory Committee members seeking another term. During the September 16th Irrigation Committee Meeting, General Manager Nicholas Schneider announced that the current committee members' terms were due to expire or had recently expired. The members affirmed their interest in seeking reappointment for another term. Each member has demonstrated exemplary service and provided valuable contributions and expertise during their tenure. The members seeking appointments are listed in the table below.

Committee Member	Term	Appointment Resolution
Ray Griffiths-Chairman	March 2022-2024	2022-18
Bill Threkel	February 2022-2024	2022-10
Carla Sutton	March 2022-2024	2022-18
Alexandra Duarte	September 2022-2024	2022-61
Kristy McKay	February 2022-2024	2022-10
Fran Todd	September 2022-2024	2022-61

The Irrigation Committee has an additional vacancy for which the District is seeking a member of the public to fill the open seat. The selection process is outlined on the District's Irrigation Advisory webpage.

FISCAL IMPACT

There is no fiscal impact associated with this action.

CEQA ASSESSMENT

This is not a CEQA project.

RECOMMENDED ACTION

Staff recommends the Board of Directors of the Georgetown Divide Public Utility District (GDPUD) consider the reappointment of the members through the adoption of the attached Resolution 2024-XX Re-Appointing Irrigation Committee Members.

ALTERNATIVES

The Board may (a) Request substantive changes to the Resolution for staff to implement; (b) Reject the Resolution.

ATTACHMENTS

1. Resolution 2024-XX Reappointing Members to the Irrigation Committee

RESOLUTION NO. 2024- XX
OF THE BOARD OF DIRECTORS
FOR REAPPOINTMENT OF PUBLIC MEMBERS
TO THE IRRIGATION ADVISORY COMMITTEE OF THE
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

WHEREAS, the Board of Directors (Board) of the Georgetown Divide Public Utility District (District) established the Irrigation Committee to advise the Board on matters related to irrigation service; and

WHEREAS, on September 17, 2024, the committee members affirmed that they have or will have completed a two-year term as members of the Georgetown Divide Public Utility District's Irrigation Committee and have interests in reappointment for additional two-year terms; and

WHEREAS, Policy 4105.02 Irrigation Committee Role and Responsibilities, allows for reappointments of committee members; and

WHEREAS, the members have all been long-standing members of the committee, with continued demonstration of exemplary service and expertise, and are willing to continue as members of the committee; and

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT HEREBY ACKNOWLEDGES AND MEMORIALIZES THE REAPPOINTMENTS TO THE IRRIGATION COMMITTEE OF:

- | | |
|-------------------------|----------------------------|
| 1. Ray Griffiths | 4. Alexandra Duarte |
| 2. Bill Threkel | 5. Kristy McKay |
| 3. Carla Sutton | 6. Fran Todd |

AND EXTENDS ITS APPRECIATION TO THE MEMBERS FOR THEIR CONTINUED SERVICE TO THE GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT AND THEIR COMMUNITY.

the Georgetown Divide Public Utility District at a meeting of said Board held on the 3RD day of October 2024, by the following vote:

AYES:

NOES:

ABSENT/ABSTAIN:

Mitch MacDonald, President, Board of Directors
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Attest:

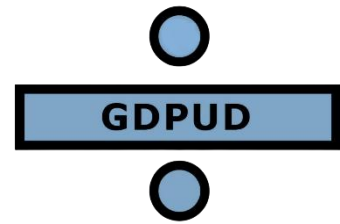
Nicholas Schneider, Clerk, and Ex officio
Secretary, Board of Directors
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

CERTIFICATION

I hereby certify that the foregoing is a full, true, and correct copy of Resolution 2024-XX 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 3rd day of October 2024.

Nicholas Schneider, Clerk, and Ex officio
Secretary, Board of Directors
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

**REPORT TO THE BOARD OF DIRECTORS
BOARD MEETING OF OCTOBER 3, 2024
AGENDA ITEM NO. 4. D.**



**AGENDA
SECTION:**

CONSENT CALENDAR

SUBJECT:

**CALIFORNIA OFFICE OF EMERGENCY SERVICES –
DESIGNATION OF APPLICANT’S AGENT RESOLUTION
NON-STATE AGENCIES**

PREPARED BY:

Adam Brown, Operations Manager

APPROVED BY:

Nicholas Schneider, General Manager

BACKGROUND

The District has been impacted by recent natural disasters; including 2022 Mosquito Fire and 2022/2023 winter storm damage in which emergency declarations were issued. Often Federal or State emergency funding is available as a result of emergency declarations and to receive funding reimbursement specific forms are required by funding agencies.

DISCUSSION

As a result of emergency declarations, the District has applied, in progress or completed multiple projects, associated with the California Office of Emergency Services (CalOES), including:

- Structure #5 Slide (Completed, Spring 2023);
- Upper Canal Silt Removal (Completed, Spring 2024);
- Walton Lake Dredging (Environmental Review); and
- Hazard Mitigation Grant Program (Applied Winter 2023).

The District is awaiting payment for the first two projects which are on hold pending the completion of CalOES Form 130, *Designation of Applicant’s Agent Resolution Non-State Agencies*. Form 130 will be applicable for funding associated with the above projects and for future potential emergency funding.

FISCAL IMPACT

District will be able to receive reimbursement for emergency funding projects.

CEQA ASSESSMENT

This item is a non-controversial requirement to receive funding from CalOES. No CEQA assessment is associated with completion of Form 130.

RECOMMENDED ACTION

Staff recommends that the Georgetown Divide Public Utility District Board of Directors execute CalOES form 130 to facilitate emergency funding reimbursement.

ATTACHMENTS

1. CalOES Form 130

**DESIGNATION OF APPLICANT'S AGENT RESOLUTION
FOR NON-STATE AGENCIES**

BE IT RESOLVED BY THE _____ OF THE _____
(Governing Body) (Name of Applicant)

THAT _____, OR
(Title of Authorized Agent)

_____, OR
(Title of Authorized Agent)

(Title of Authorized Agent)

is hereby authorized to execute for and on behalf of the _____, a public entity
(Name of Applicant)
established under the laws of the State of California, this application and to file it with the California Governor's Office of Emergency Services for the purpose of obtaining certain federal financial assistance under Public Law 93-288 as amended by the Robert T. Stafford Disaster Relief and Emergency Assistance Act of 1988, and/or state financial assistance under the California Disaster Assistance Act.

THAT the _____, a public entity established under the laws of the State of California,
(Name of Applicant)
hereby authorizes its agent(s) to provide to the Governor's Office of Emergency Services for all matters pertaining to such state disaster assistance the assurances and agreements required.

Please check the appropriate box below:

- This is a universal resolution and is effective for all open and future disasters up to three (3) years following the date of approval below.
- This is a disaster specific resolution and is effective for only disaster number(s) _____

Passed and approved this _____ day of _____, 20 _____

(Name and Title of Governing Body Representative)

(Name and Title of Governing Body Representative)

(Name and Title of Governing Body Representative)

CERTIFICATION

I, _____, duly appointed and _____ of
(Name) (Title)

_____, do hereby certify that the above is a true and correct copy of a
(Name of Applicant)

Resolution passed and approved by the _____ of the _____
(Governing Body) (Name of Applicant)

on the _____ day of _____, 20 _____.

(Signature)

(Title)

Cal OES Form 130 Instructions

A Designation of Applicant's Agent Resolution for Non-State Agencies is required of all Applicants to be eligible to receive funding. A new resolution must be submitted if a previously submitted Resolution is older than three (3) years from the last date of approval, is invalid or has not been submitted.

When completing the Cal OES Form 130, Applicants should fill in the blanks on page 1. The blanks are to be filled in as follows:

Resolution Section:

Governing Body: This is the group responsible for appointing and approving the Authorized Agents.

Examples include: Board of Directors, City Council, Board of Supervisors, Board of Education, etc.

Name of Applicant: The public entity established under the laws of the State of California. Examples include: School District, Office of Education, City, County or Non-profit agency that has applied for the grant, such as: City of San Diego, Sacramento County, Burbank Unified School District, Napa County Office of Education, University Southern California.

Authorized Agent: These are the individuals that are authorized by the Governing Body to engage with the Federal Emergency Management Agency and the Governor's Office of Emergency Services regarding grants applied for by the Applicant. There are two ways of completing this section:

1. **Titles Only:** If the Governing Body so chooses, the titles of the Authorized Agents would be entered here, not their names. This allows the document to remain valid (for 3 years) if an Authorized Agent leaves the position and is replaced by another individual in the same title. If "Titles Only" is the chosen method, this document must be accompanied by a cover letter naming the Authorized Agents by name and title. This cover letter can be completed by any authorized person within the agency and does not require the Governing Body's signature.
2. **Names and Titles:** If the Governing Body so chooses, the names **and** titles of the Authorized Agents would be listed. A new Cal OES Form 130 will be required if any of the Authorized Agents are replaced, leave the position listed on the document or their title changes.

Governing Body Representative: These are the names and titles of the approving Board Members.

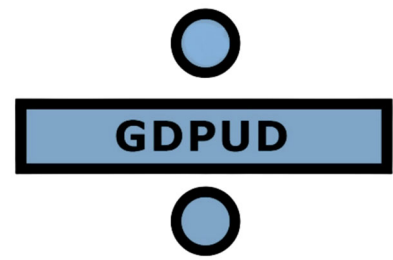
Examples include: Chairman of the Board, Director, Superintendent, etc. The names and titles **cannot** be one of the designated Authorized Agents, and a minimum of two or more approving board members need to be listed.

Certification Section:

Name and Title: This is the individual that was in attendance and recorded the Resolution creation and approval.

Examples include: City Clerk, Secretary to the Board of Directors, County Clerk, etc. This person **cannot** be one of the designated Authorized Agents or Approving Board Member (if a person holds two positions such as City Manager and Secretary to the Board and the City Manager is to be listed as an Authorized Agent, then the same person holding the Secretary position would sign the document as Secretary to the Board (not City Manager) to eliminate "Self Certification.")

**REPORT TO THE BOARD OF DIRECTORS
MEETING OF OCTOBER 3, 2024 AGENDA
ITEM NO. 5**



AGENDA SECTION: OFFICE/FINANCE MANAGERS REPORT

SUBJECT: Budget to Actuals, Check Report, Pooled Cash, Purchase Order Summary and FY25 Vendor Purchasing Report.

PREPARED BY: Jessica Buckle, Office Finance Manager

BACKGROUND

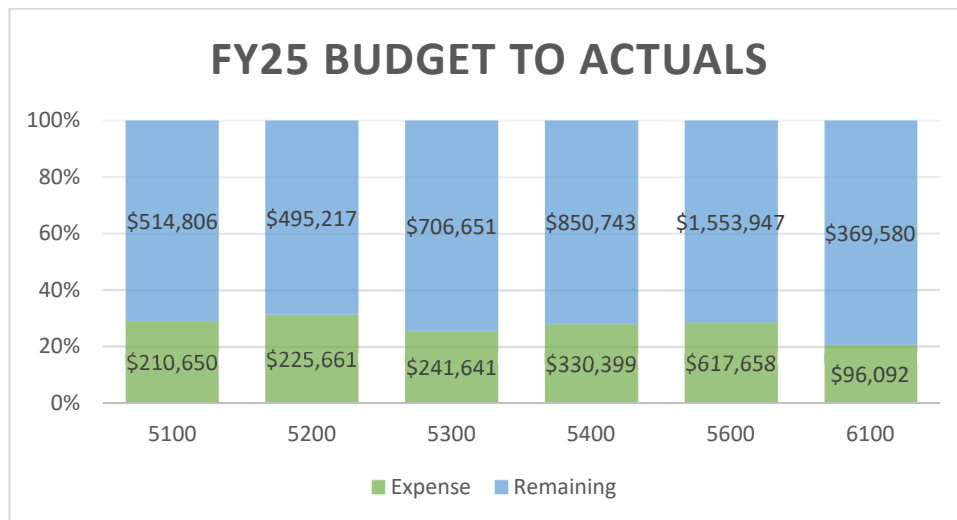
The monthly financial reports are a good indicator of how healthy the District is financially and are a key to successfully budgeting for the remainder of the year.

DISCUSSION

The financial reports included below are for Fiscal Year 24-25. The usual graphical representations of the remaining budget for each fund are shown below through August 31, 2024.

February Financial Reports

- Budget to Actuals
- Check Report
- Pooled Cash Report
- Purchase Order Summary
- Vendor Purchasing Report



List of Departments:

- 5100 - Source of Supply
- 5200 - Transmission & Distribution of Raw Water
- 5300 - Water Treatment
- 5400 - Transmission & Distribution of Treated Water
- 5600 - Administration & Customer Service
- 6100 - Auburn Lakes Trail Wastewater Zone



		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 100 - Water Fund							
Department: 0000 - Non-departmental							
100-0000-40101	Low Income Rate Assistance (LIRA) ...	0.00	0.00	0.00	0.00	0.00	0.00 %
100-0000-40102	Water Sales - Residential	0.00	2,625,000.00	611,645.34	611,970.16	-2,013,029.84	76.69 %
100-0000-40103	Water Sales - Irrigation	0.00	380,000.00	74,656.02	74,316.78	-305,683.22	80.44 %
100-0000-40104	Water Sales - Commercial	0.00	105,000.00	23,031.88	23,031.88	-81,968.12	78.06 %
100-0000-40105	Property Tax Revenue	0.00	2,100,000.00	0.00	63,382.18	-2,036,617.82	96.98 %
100-0000-40107	Lease Revenue	0.00	100,000.00	8,854.48	14,814.22	-85,185.78	85.19 %
100-0000-40108	Gain/Loss - Sale of Assets	0.00	0.00	0.00	115,212.41	115,212.41	0.00 %
100-0000-40109	Water Sales - Landscape	0.00	90,000.00	31,545.92	31,545.92	-58,454.08	64.95 %
100-0000-40110	Water Sales - Mult-Fam Residential	0.00	23,000.00	4,506.64	4,506.64	-18,493.36	80.41 %
100-0000-40111	Water Sales - Inst/Govt	0.00	0.00	42,591.59	42,591.59	42,591.59	0.00 %
100-0000-41100	Interest Income	0.00	350,000.00	8,455.59	12,652.04	-337,347.96	96.39 %
100-0000-41101	Unrealized Gain/Loss	0.00	0.00	72,977.33	72,977.33	72,977.33	0.00 %
100-0000-41200	Penalties	0.00	80,000.00	11,356.89	11,340.32	-68,659.68	85.82 %
100-0000-41300	New Meter Materials & Labor Char...	0.00	5,000.00	0.00	0.00	-5,000.00	100.00 %
100-0000-41301	Construction Meter Rental	0.00	2,500.00	1,848.00	1,928.00	-572.00	22.88 %
100-0000-41302	Installation Fee	0.00	20,000.00	4,852.22	5,219.22	-14,780.78	73.90 %
100-0000-42100	Miscellaneous Revenue	0.00	0.00	-12.65	-12.65	-12.65	0.00 %
100-0000-42101	Over/Short and Unreconciled	0.00	0.00	0.00	0.00	0.00	0.00 %
100-0000-42102	Grant Proceeds	0.00	0.00	0.00	0.00	0.00	0.00 %
100-0000-42200	Sale of Assets	0.00	20,000.00	0.00	0.00	-20,000.00	100.00 %
100-0000-49999	Transfer In	0.00	0.00	0.00	0.00	0.00	0.00 %
100-0000-50300	Health Insurance	0.00	0.00	0.00	0.00	0.00	0.00 %
100-0000-50402	Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00 %
100-0000-50403	Def Comp Retirement	0.00	0.00	-1,864.78	-1,864.78	1,864.78	0.00 %
100-0000-99999	Transfer Out	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 0000 - Non-departmental Surplus (Deficit):		0.00	5,900,500.00	898,174.03	1,087,340.82	-4,813,159.18	81.57 %
Department: 5100 - Source of Supply							
100-5100-50100	Salaries	0.00	251,403.00	18,567.31	28,250.85	223,152.15	88.76 %
100-5100-50101	Part-time/Temp Staff Wages	0.00	0.00	0.00	0.00	0.00	0.00 %
100-5100-50102	Overtime	0.00	14,000.00	4,964.40	6,889.83	7,110.17	50.79 %
100-5100-50103	Standby Pay	0.00	17,625.00	2,400.00	4,025.00	13,600.00	77.16 %
100-5100-50200	Payroll Taxes	0.00	23,883.00	1,912.91	2,898.25	20,984.75	87.86 %
100-5100-50300	Health Insurance	0.00	58,034.00	3,604.85	10,238.00	47,796.00	82.36 %
100-5100-50302	Insurance - Workers Compensation	0.00	7,563.00	0.00	0.00	7,563.00	100.00 %
100-5100-50400	PERS Retirement Expense	0.00	24,620.00	2,243.45	3,378.19	21,241.81	86.28 %
100-5100-50401	PERS UAL	0.00	71,528.00	0.00	69,364.57	2,163.43	3.02 %
100-5100-50402	Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00 %
100-5100-50403	Def Comp Retirement Expense	0.00	0.00	0.00	0.00	0.00	0.00 %
100-5100-51100	Materials & Supplies	0.00	21,600.00	432.40	432.40	21,167.60	98.00 %
100-5100-51101	Durables/Rentals/Leases	0.00	5,900.00	1,660.32	1,677.98	4,222.02	71.56 %
100-5100-51103	Safety/PPE Supplies	0.00	6,800.00	126.88	915.54	5,884.46	86.54 %
100-5100-51104	Software/Licenses	0.00	0.00	0.00	363.00	-363.00	0.00 %
100-5100-51200	Vehicle Maintenance	0.00	9,200.00	920.04	920.04	8,279.96	90.00 %
100-5100-51201	Vehicle Operating - Fuel	0.00	13,700.00	772.44	1,400.65	12,299.35	89.78 %
100-5100-51300	Professional Services	0.00	75,500.00	5,299.45	5,364.98	70,135.02	92.89 %
100-5100-52100	Staff Development/Certifications	0.00	1,000.00	0.00	0.00	1,000.00	100.00 %
100-5100-52102	Utilities	0.00	10,950.00	146.84	249.49	10,700.51	97.72 %
100-5100-52105	Government Regulation Fees	0.00	112,000.00	0.00	74,281.00	37,719.00	33.68 %
100-5100-52108	Membership/Subscriptions	0.00	150.00	0.00	0.00	150.00	100.00 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 08/31/2024

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
100-5100-71100	Capital Expenses	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 5100 - Source of Supply Total:		0.00	725,456.00	43,051.29	210,649.77	514,806.23	70.96 %
Department: 5200 - Raw Water							
100-5200-50100	Salaries	0.00	319,292.00	36,648.89	57,620.31	261,671.69	81.95 %
100-5200-50101	Part-time/Temp Staff Wages	0.00	5,000.00	3,008.93	3,008.93	1,991.07	39.82 %
100-5200-50102	Overtime	0.00	24,800.00	5,863.91	9,509.95	15,290.05	61.65 %
100-5200-50103	Standby Pay	0.00	28,125.00	5,350.00	8,875.00	19,250.00	68.44 %
100-5200-50200	Payroll Taxes	0.00	30,333.00	3,429.42	5,524.64	24,808.36	81.79 %
100-5200-50300	Health Insurance	0.00	84,069.00	7,971.85	23,241.34	60,827.66	72.35 %
100-5200-50302	Insurance - Workers Compensation	0.00	10,604.00	0.00	0.00	10,604.00	100.00 %
100-5200-50400	PERS Retirement Expense	0.00	33,039.00	4,018.59	6,431.20	26,607.80	80.53 %
100-5200-50401	PERS UAL	0.00	104,041.00	0.00	100,893.92	3,147.08	3.02 %
100-5200-50402	Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00 %
100-5200-50403	Def Comp Retirement Expense	0.00	0.00	0.00	0.00	0.00	0.00 %
100-5200-51100	Materials & Supplies	0.00	17,250.00	214.31	422.17	16,827.83	97.55 %
100-5200-51101	Durables/Rentals/Leases	0.00	0.00	0.00	17.66	-17.66	0.00 %
100-5200-51103	Safety/PPE Supplies	0.00	8,950.00	207.28	1,487.40	7,462.60	83.38 %
100-5200-51104	Software/Licenses	0.00	150.00	0.00	726.00	-576.00	-384.00 %
100-5200-51200	Vehicle Maintenance	0.00	11,275.00	753.64	1,476.33	9,798.67	86.91 %
100-5200-51201	Vehicle Operating - Fuel	0.00	29,300.00	2,681.63	4,957.34	24,342.66	83.08 %
100-5200-51300	Professional Services	0.00	10,000.00	632.60	698.13	9,301.87	93.02 %
100-5200-52100	Staff Development/Certifications	0.00	1,000.00	0.00	0.00	1,000.00	100.00 %
100-5200-52102	Utilities	0.00	3,500.00	509.56	770.68	2,729.32	77.98 %
100-5200-52105	Government Regulation Fees	0.00	0.00	0.00	0.00	0.00	0.00 %
100-5200-52108	Membership/Subscriptions	0.00	150.00	0.00	0.00	150.00	100.00 %
100-5200-71100	Capital Expenses	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 5200 - Raw Water Total:		0.00	720,878.00	71,290.61	225,661.00	495,217.00	68.70 %
Department: 5300 - Water Treatment							
100-5300-50100	Salaries	0.00	252,584.00	31,506.16	56,156.44	196,427.56	77.77 %
100-5300-50102	Overtime	0.00	28,000.00	3,422.76	5,854.54	22,145.46	79.09 %
100-5300-50103	Standby Pay	0.00	21,050.00	3,250.00	6,275.00	14,775.00	70.19 %
100-5300-50200	Payroll Taxes	0.00	23,995.00	2,818.95	5,059.75	18,935.25	78.91 %
100-5300-50300	Health Insurance	0.00	58,405.00	7,231.07	22,687.14	35,717.86	61.16 %
100-5300-50302	Insurance - Workers Compensation	0.00	5,426.00	0.00	0.00	5,426.00	100.00 %
100-5300-50400	PERS Retirement Expense	0.00	32,302.00	3,308.84	5,894.40	26,407.60	81.75 %
100-5300-50401	PERS UAL	0.00	78,030.00	0.00	75,670.44	2,359.56	3.02 %
100-5300-50402	Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00 %
100-5300-50403	Def Comp Retirement Expense	0.00	0.00	0.00	0.00	0.00	0.00 %
100-5300-51100	Materials & Supplies	0.00	85,500.00	13,407.65	20,556.92	64,943.08	75.96 %
100-5300-51101	Durables/Rentals/Leases	0.00	0.00	0.00	0.00	0.00	0.00 %
100-5300-51103	Safety/PPE Supplies	0.00	3,850.00	94.88	1,564.35	2,285.65	59.37 %
100-5300-51104	Software/Licenses	0.00	750.00	0.00	3,174.50	-2,424.50	-323.27 %
100-5300-51200	Vehicle Maintenance	0.00	4,450.00	344.50	369.50	4,080.50	91.70 %
100-5300-51201	Vehicle Operating - Fuel	0.00	8,750.00	667.38	1,235.10	7,514.90	85.88 %
100-5300-51202	Building Maintenance	0.00	5,000.00	0.00	0.00	5,000.00	100.00 %
100-5300-51300	Professional Services	0.00	28,000.00	0.00	760.00	27,240.00	97.29 %
100-5300-52100	Staff Development/Certifications	0.00	1,250.00	0.00	0.00	1,250.00	100.00 %
100-5300-52102	Utilities	0.00	302,700.00	35,454.01	36,202.93	266,497.07	88.04 %
100-5300-52105	Government Regulation Fees	0.00	8,250.00	90.00	180.00	8,070.00	97.82 %
100-5300-52108	Membership/Subscriptions	0.00	0.00	0.00	0.00	0.00	0.00 %
100-5300-71100	Capital Expenses	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 5300 - Water Treatment Total:		0.00	948,292.00	101,596.20	241,641.01	706,650.99	74.52 %
Department: 5400 - Treated Water							
100-5400-50100	Salaries	0.00	455,504.00	58,016.53	91,760.12	363,743.88	79.86 %
100-5400-50102	Overtime	0.00	32,000.00	3,938.42	8,380.42	23,619.58	73.81 %
100-5400-50103	Standby Pay	0.00	21,050.00	2,450.00	3,925.00	17,125.00	81.35 %
100-5400-50200	Payroll Taxes	0.00	43,273.00	4,756.33	7,815.83	35,457.17	81.94 %

Budget Report

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
100-5400-50300	Health Insurance	0.00	129,526.00	13,286.08	32,668.50	96,857.50	74.78 %
100-5400-50302	Insurance - Workers Compensation	0.00	10,445.00	0.00	0.00	10,445.00	100.00 %
100-5400-50400	PERS Retirement Expense	0.00	49,588.00	5,581.80	9,092.15	40,495.85	81.66 %
100-5400-50401	PERS UAL	0.00	143,056.00	0.00	138,729.14	4,326.86	3.02 %
100-5400-50402	Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00 %
100-5400-50403	Def Comp Retirement Expense	0.00	0.00	0.00	0.00	0.00	0.00 %
100-5400-51100	Materials & Supplies	0.00	144,500.00	18,407.97	20,513.57	123,986.43	85.80 %
100-5400-51101	Durables/Rentals/Leases	0.00	0.00	0.00	17.68	-17.68	0.00 %
100-5400-51103	Safety/PPE Supplies	0.00	9,000.00	1,689.51	3,857.11	5,142.89	57.14 %
100-5400-51104	Software/Licenses	0.00	0.00	0.00	726.00	-726.00	0.00 %
100-5400-51200	Vehicle Maintenance	0.00	22,250.00	767.59	767.59	21,482.41	96.55 %
100-5400-51201	Vehicle Operating - Fuel	0.00	42,250.00	2,256.93	5,026.79	37,223.21	88.10 %
100-5400-51202	Building Maintenance	0.00	1,250.00	0.00	0.00	1,250.00	100.00 %
100-5400-51300	Professional Services	0.00	11,000.00	0.00	365.54	10,634.46	96.68 %
100-5400-52100	Staff Development/Certifications	0.00	3,250.00	215.15	275.15	2,974.85	91.53 %
100-5400-52102	Utilities	0.00	16,600.00	1,449.28	2,757.25	13,842.75	83.39 %
100-5400-52105	Government Regulation Fees	0.00	46,500.00	306.00	3,720.94	42,779.06	92.00 %
100-5400-52108	Membership/Subscriptions	0.00	100.00	0.00	0.00	100.00	100.00 %
100-5400-71100	Capital Expenses	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 5400 - Treated Water Total:		0.00	1,181,142.00	113,121.59	330,398.78	850,743.22	72.03 %
Department: 5600 - Admin							
100-5600-50100	Salaries	0.00	727,176.00	87,405.95	144,452.29	582,723.71	80.14 %
100-5600-50101	Part-time/Temp Staff Wages	0.00	15,000.00	0.00	0.00	15,000.00	100.00 %
100-5600-50102	Overtime	0.00	100.00	2.47	2.47	97.53	97.53 %
100-5600-50103	Automobile Allowance	0.00	7,600.00	750.00	1,250.00	6,350.00	83.55 %
100-5600-50104	Retiree Benefit	0.00	52,608.00	4,134.70	9,878.58	42,729.42	81.22 %
100-5600-50105	Director Compensation	0.00	24,000.00	2,000.00	4,000.00	20,000.00	83.33 %
100-5600-50200	Payroll Taxes	0.00	69,082.00	6,601.68	10,998.17	58,083.83	84.08 %
100-5600-50300	Health Insurance	0.00	129,238.00	7,574.93	35,388.09	93,849.91	72.62 %
100-5600-50302	Insurance - Workers Compensation	0.00	3,657.00	0.00	0.00	3,657.00	100.00 %
100-5600-50400	PERS Retirement Expense	0.00	62,863.00	7,741.82	12,800.61	50,062.39	79.64 %
100-5600-50401	PERS UAL	0.00	208,081.00	0.00	201,787.84	6,293.16	3.02 %
100-5600-50402	Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00 %
100-5600-50403	Def Comp Retirement Expense	0.00	10,250.00	1,096.20	1,827.00	8,423.00	82.18 %
100-5600-51100	Materials & Supplies	0.00	13,275.00	797.10	1,061.03	12,213.97	92.01 %
100-5600-51101	Durables/Rentals/Leases	0.00	6,800.00	564.83	1,310.23	5,489.77	80.73 %
100-5600-51102	Office Supplies	0.00	23,600.00	2,892.80	4,932.19	18,667.81	79.10 %
100-5600-51103	Safety/PPE Supplies	0.00	1,000.00	0.00	0.00	1,000.00	100.00 %
100-5600-51104	Software/Licenses	0.00	68,750.00	1,297.23	27,730.01	41,019.99	59.67 %
100-5600-51200	Vehicle Maintenance	0.00	3,250.00	0.00	0.00	3,250.00	100.00 %
100-5600-51201	Vehicle Operating - Fuel	0.00	3,250.00	183.53	268.57	2,981.43	91.74 %
100-5600-51202	Building Maintenance	0.00	0.00	303.57	303.57	-303.57	0.00 %
100-5600-51300	Professional Services	0.00	130,350.00	25,191.95	56,072.28	74,277.72	56.98 %
100-5600-51301	Insurance - General Liability	0.00	93,300.00	0.00	40,708.98	52,591.02	56.37 %
100-5600-51302	Legal	0.00	85,000.00	7,668.20	7,668.20	77,331.80	90.98 %
100-5600-51303	Audit	0.00	20,000.00	0.00	0.00	20,000.00	100.00 %
100-5600-51304	Board Training/Travel	0.00	17,500.00	0.00	0.00	17,500.00	100.00 %
100-5600-51305	Accounting	0.00	160,000.00	15,917.70	15,917.70	144,082.30	90.05 %
100-5600-52100	Staff Development/Travel	0.00	29,600.00	2,395.79	4,975.31	24,624.69	83.19 %
100-5600-52102	Utilities	0.00	68,960.00	3,520.26	6,170.30	62,789.70	91.05 %
100-5600-52103	Bank Charges	0.00	1,800.00	347.64	545.55	1,254.45	69.69 %
100-5600-52104	Payroll Processing Fee	0.00	30,000.00	2,539.20	4,674.93	25,325.07	84.42 %
100-5600-52105	Government Regulation Fees	0.00	11,250.00	1,400.00	7,400.99	3,849.01	34.21 %
100-5600-52106	Elections	0.00	9,500.00	0.00	0.00	9,500.00	100.00 %
100-5600-52107	Other Miscellaneous Expense	0.00	1,500.00	-1,636.50	0.00	1,500.00	100.00 %
100-5600-52108	Membership/Subscriptions	0.00	45,265.00	310.95	13,896.95	31,368.05	69.30 %
100-5600-52109	Low Income Rate Assistance Progr...	0.00	35,000.00	0.00	0.00	35,000.00	100.00 %
100-5600-52110	Recruitment	0.00	3,000.00	0.00	0.00	3,000.00	100.00 %

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
100-5600-52111	Publications	0.00	0.00	1,636.50	1,636.50	-1,636.50	0.00 %
100-5600-71100	Capital Expenses	0.00	0.00	0.00	0.00	0.00	0.00 %
100-5600-71201	Interest Expense	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 5600 - Admin Total:		0.00	2,171,605.00	182,638.50	617,658.34	1,553,946.66	71.56 %
Department: 7100 - Capital Outlay							
100-7100-52107	Other Miscellaneous Expense	0.00	0.00	0.00	0.00	0.00	0.00 %
100-7100-71100	Capital Expenses	0.00	0.00	0.00	0.00	0.00	0.00 %
100-7100-71200	Principal Expense	0.00	0.00	0.00	0.00	0.00	0.00 %
100-7100-71300	Depreciation Expense	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 7100 - Capital Outlay Total:		0.00	0.00	0.00	0.00	0.00	0.00 %
Fund: 100 - Water Fund Surplus (Deficit):		0.00	153,127.00	386,475.84	-538,668.08	-691,795.08	451.78 %
Fund: 101 - Retiree Health Fund							
Department: 0000 - Non-departmental							
101-0000-40107	Reimbursements from Retirees	0.00	0.00	0.00	0.00	0.00	0.00 %
101-0000-41100	Interest Income	0.00	0.00	0.00	0.00	0.00	0.00 %
101-0000-41101	Unrealized Gain/Loss	0.00	0.00	0.00	0.00	0.00	0.00 %
101-0000-41200	Penalties	0.00	0.00	0.00	50.42	50.42	0.00 %
101-0000-42100	Other Revenue	0.00	0.00	0.00	0.00	0.00	0.00 %
101-0000-42110	Other Revenue	0.00	0.00	0.00	0.00	0.00	0.00 %
101-0000-50300	Health Insurance	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 0000 - Non-departmental Surplus (Deficit):		0.00	0.00	0.00	50.42	50.42	0.00 %
Department: 5500 - Customer Service							
101-5500-52104	Payroll Processing Fee	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 5500 - Customer Service Total:		0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 5600 - Admin							
101-5600-50104	Retiree Benefit	0.00	0.00	442.41	4,077.25	-4,077.25	0.00 %
101-5600-50300	Health Insurance	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 5600 - Admin Total:		0.00	0.00	442.41	4,077.25	-4,077.25	0.00 %
Fund: 101 - Retiree Health Fund Surplus (Deficit):		0.00	0.00	-442.41	-4,026.83	-4,026.83	0.00 %
Fund: 102 - SMUD Fund							
Department: 0000 - Non-departmental							
102-0000-40106	SMUD Revenue	0.00	135,000.00	0.00	0.00	-135,000.00	100.00 %
102-0000-41100	Interest Income	0.00	0.00	0.00	0.00	0.00	0.00 %
102-0000-41101	Unrealized Gain/Loss	0.00	0.00	0.00	0.00	0.00	0.00 %
102-0000-42102	Grant Proceeds	0.00	0.00	0.00	0.00	0.00	0.00 %
102-0000-99999	Transfer Out	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 0000 - Non-departmental Surplus (Deficit):		0.00	135,000.00	0.00	0.00	-135,000.00	100.00 %
Fund: 102 - SMUD Fund Surplus (Deficit):		0.00	135,000.00	0.00	0.00	-135,000.00	100.00 %
Fund: 103 - Hydroelectric Fund							
Department: 0000 - Non-departmental							
103-0000-40107	Lease Revenue	0.00	55,000.00	7,254.23	12,909.85	-42,090.15	76.53 %
103-0000-41100	Interest Income	0.00	0.00	0.00	0.00	0.00	0.00 %
103-0000-41101	Unrealized Gain/Loss	0.00	0.00	0.00	0.00	0.00	0.00 %
103-0000-41200	Penalties	0.00	0.00	0.00	0.00	0.00	0.00 %
103-0000-42102	Grant Proceeds	0.00	0.00	0.00	0.00	0.00	0.00 %
103-0000-42110	Other Revenue	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 0000 - Non-departmental Total:		0.00	55,000.00	7,254.23	12,909.85	-42,090.15	76.53 %
Department: 5200 - Raw Water							
103-5200-51100	Materials & Supplies	0.00	0.00	64.10	128.20	-128.20	0.00 %
103-5200-51103	Safety/PPE Supplies	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 5200 - Raw Water Total:		0.00	0.00	64.10	128.20	-128.20	0.00 %
Department: 5600 - Admin							
103-5600-50100	Salaries	0.00	0.00	0.00	0.00	0.00	0.00 %

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
103-5600-50101	Part-time/Temp Staff Wages	0.00	0.00	0.00	0.00	0.00	0.00 %
	Department: 5600 - Admin Total:	0.00	0.00	0.00	0.00	0.00	0.00 %
	Department: 5900 - 5900						
103-5900-50101	Part-time/Temp Staff Wages	0.00	0.00	0.00	0.00	0.00	0.00 %
103-5900-50200	Payroll Taxes	0.00	0.00	0.00	0.00	0.00	0.00 %
103-5900-50400	PERS Retirement Expense	0.00	0.00	0.00	0.00	0.00	0.00 %
103-5900-50402	PERS Retirement Expense	0.00	0.00	0.00	0.00	0.00	0.00 %
	Department: 5900 - 5900 Total:	0.00	0.00	0.00	0.00	0.00	0.00 %
	Department: 7100 - Capital Outlay						
103-7100-71100	Capital Expenses	0.00	0.00	0.00	0.00	0.00	0.00 %
	Department: 7100 - Capital Outlay Total:	0.00	0.00	0.00	0.00	0.00	0.00 %
	Fund: 103 - Hydroelectric Fund Surplus (Deficit):	0.00	55,000.00	7,190.13	12,781.65	-42,218.35	76.76 %
	Fund: 110 - Capital Replace Fund						
	Department: 0000 - Non-departmental						
110-0000-39999	Prior Period Adjustment	0.00	0.00	0.00	0.00	0.00	0.00 %
110-0000-41100	Interest Income	0.00	0.00	0.00	0.00	0.00	0.00 %
110-0000-41101	Unrealized Gain/Loss	0.00	0.00	0.00	0.00	0.00	0.00 %
110-0000-42102	Grant Proceeds	0.00	0.00	0.00	0.00	0.00	0.00 %
	Department: 0000 - Non-departmental Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00	0.00 %
	Department: 5300 - Water Treatment						
110-5300-52102	Utilities	0.00	0.00	0.00	0.00	0.00	0.00 %
	Department: 5300 - Water Treatment Total:	0.00	0.00	0.00	0.00	0.00	0.00 %
	Department: 5600 - Admin						
110-5600-50101	Part-time/Temp Staff Wages	0.00	0.00	0.00	0.00	0.00	0.00 %
	Department: 5600 - Admin Total:	0.00	0.00	0.00	0.00	0.00	0.00 %
	Department: 7100 - Capital Outlay						
110-7100-71100	Capital Expenses	0.00	0.00	0.00	0.00	0.00	0.00 %
	Department: 7100 - Capital Outlay Total:	0.00	0.00	0.00	0.00	0.00	0.00 %
	Fund: 110 - Capital Replace Fund Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00	0.00 %
	Fund: 111 - Capital Reserve Fund						
	Department: 0000 - Non-departmental						
111-0000-40107	Lease Revenue	0.00	0.00	0.00	0.00	0.00	0.00 %
111-0000-40109	WATER TRANSFER REVENUE	0.00	0.00	0.00	0.00	0.00	0.00 %
111-0000-41100	Interest Income	0.00	0.00	0.00	0.00	0.00	0.00 %
111-0000-41101	Unrealized Gain/Loss	0.00	0.00	0.00	0.00	0.00	0.00 %
111-0000-42102	Grant Proceeds	0.00	3,000,000.00	0.00	0.00	-3,000,000.00	100.00 %
111-0000-49999	Transfer In	0.00	0.00	0.00	0.00	0.00	0.00 %
111-0000-99999	Transfer Out	0.00	0.00	0.00	0.00	0.00	0.00 %
	Department: 0000 - Non-departmental Surplus (Deficit):	0.00	3,000,000.00	0.00	0.00	-3,000,000.00	100.00 %
	Department: 5100 - Source of Supply						
111-5100-51100	Materials & Supplies	0.00	0.00	0.00	0.00	0.00	0.00 %
111-5100-51103	Safety/PPE Supplies	0.00	0.00	0.00	0.00	0.00	0.00 %
	Department: 5100 - Source of Supply Total:	0.00	0.00	0.00	0.00	0.00	0.00 %
	Department: 5400 - Treated Water						
111-5400-41101	Unrealized Gain/Loss	0.00	0.00	0.00	0.00	0.00	0.00 %
	Department: 5400 - Treated Water Total:	0.00	0.00	0.00	0.00	0.00	0.00 %
	Department: 7100 - Capital Outlay						
111-7100-51300	Professional Services	0.00	0.00	0.00	0.00	0.00	0.00 %
111-7100-71100	Capital Expenses	0.00	645,850.00	21,996.88	21,996.88	623,853.12	96.59 %
	Department: 7100 - Capital Outlay Total:	0.00	645,850.00	21,996.88	21,996.88	623,853.12	96.59 %
	Fund: 111 - Capital Reserve Fund Surplus (Deficit):	0.00	2,354,150.00	-21,996.88	-21,996.88	-2,376,146.88	100.93 %
	Fund: 112 - Sweetwater Treatment Plant Fund						
	Department: 0000 - Non-departmental						
112-0000-40104	Supplemental Charge	0.00	665,000.00	108,380.12	108,412.72	-556,587.28	83.70 %

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		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
112-0000-41100	Interest Income	0.00	0.00	0.00	0.00	0.00	0.00 %
112-0000-41101	Unrealized Gain/Loss	0.00	0.00	0.00	0.00	0.00	0.00 %
112-0000-42102	Grant Proceeds	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 0000 - Non-departmental Total:		0.00	665,000.00	108,380.12	108,412.72	-556,587.28	83.70 %
Department: 7100 - Capital Outlay							
112-7100-71100	Capital Expenses	0.00	0.00	0.00	0.00	0.00	0.00 %
112-7100-71200	Principal Expense	0.00	0.00	0.00	0.00	0.00	0.00 %
112-7100-71201	Interest Expense	0.00	0.00	0.00	0.00	0.00	0.00 %
112-7100-71300	Depreciation Expense	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 7100 - Capital Outlay Total:		0.00	0.00	0.00	0.00	0.00	0.00 %
Fund: 112 - Sweetwater Treatment Plant Fund Surplus (Deficit):		0.00	665,000.00	108,380.12	108,412.72	-556,587.28	83.70 %
Fund: 113 - Caby Grant Fund							
Department: 0000 - Non-departmental							
113-0000-40107	Lease Revenue	0.00	0.00	0.00	0.00	0.00	0.00 %
113-0000-41100	Interest Income	0.00	0.00	0.00	0.00	0.00	0.00 %
113-0000-41101	Unrealized Gain/Loss	0.00	0.00	0.00	0.00	0.00	0.00 %
113-0000-42102	Grant Proceeds	0.00	0.00	0.00	0.00	0.00	0.00 %
113-0000-42110	Other Revenue	0.00	0.00	0.00	0.00	0.00	0.00 %
113-0000-49999	Transfer In	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 0000 - Non-departmental Total:		0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 5300 - Water Treatment							
113-5300-52102	Utilities	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 5300 - Water Treatment Total:		0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 5600 - Admin							
113-5600-50101	Part-time/Temp Staff Wages	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 5600 - Admin Total:		0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 7100 - Capital Outlay							
113-7100-71100	Capital Expenses	0.00	0.00	0.00	0.00	0.00	0.00 %
113-7100-71200	Principal Expense	0.00	0.00	0.00	0.00	0.00	0.00 %
113-7100-71201	Interest Expense	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 7100 - Capital Outlay Total:		0.00	0.00	0.00	0.00	0.00	0.00 %
Fund: 113 - Caby Grant Fund Surplus (Deficit):		0.00	0.00	0.00	0.00	0.00	0.00 %
Fund: 120 - State Revolving Fund							
Department: 0000 - Non-departmental							
120-0000-41100	Interest Income	0.00	0.00	246.75	479.75	479.75	0.00 %
120-0000-49999	Transfer In	0.00	0.00	0.00	0.00	0.00	0.00 %
120-0000-71201	Interest Expense	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 0000 - Non-departmental Surplus (Deficit):		0.00	0.00	246.75	479.75	479.75	0.00 %
Department: 7100 - Capital Outlay							
120-7100-71100	Capital Expenses	0.00	0.00	0.00	0.00	0.00	0.00 %
120-7100-71200	Principal Expense	0.00	0.00	0.00	0.00	0.00	0.00 %
120-7100-71201	Interest Expense	0.00	0.00	14,790.66	1,761.13	-1,761.13	0.00 %
Department: 7100 - Capital Outlay Total:		0.00	0.00	14,790.66	1,761.13	-1,761.13	0.00 %
Fund: 120 - State Revolving Fund Surplus (Deficit):		0.00	0.00	-14,543.91	-1,281.38	-1,281.38	0.00 %
Fund: 121 - SMER Fund							
Department: 0000 - Non-departmental							
121-0000-41100	Interest Income	0.00	0.00	0.00	0.00	0.00	0.00 %
121-0000-41101	Unrealized Gain/Loss	0.00	0.00	0.00	0.00	0.00	0.00 %
121-0000-42102	Grant Proceeds	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 0000 - Non-departmental Total:		0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 5100 - Source of Supply							
121-5100-51300	Professional Services	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 5100 - Source of Supply Total:		0.00	0.00	0.00	0.00	0.00	0.00 %
Fund: 121 - SMER Fund Surplus (Deficit):		0.00	0.00	0.00	0.00	0.00	0.00 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 08/31/2024

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 200 - Zone Fund							
Department: 0000 - Non-departmental							
200-0000-40107	Lease Revenue	0.00	0.00	0.00	0.00	0.00	0.00 %
200-0000-40108	Gain/Loss	0.00	0.00	0.00	0.00	0.00	0.00 %
200-0000-40200	Zone Charges	0.00	192,000.00	34,190.79	34,190.79	-157,809.21	82.19 %
200-0000-40201	Zone Excrow Fee	0.00	12,000.00	2,080.00	2,080.00	-9,920.00	82.67 %
200-0000-41100	Interest Income	0.00	10,000.00	0.00	0.00	-10,000.00	100.00 %
200-0000-41101	Unrealized Gain/Loss	0.00	0.00	0.00	0.00	0.00	0.00 %
200-0000-41200	Penalties	0.00	0.00	0.00	0.00	0.00	0.00 %
200-0000-41301	Septic Design Fee	0.00	3,000.00	0.00	0.00	-3,000.00	100.00 %
200-0000-42102	Grant Proceeds	0.00	0.00	0.00	0.00	0.00	0.00 %
200-0000-49999	Transfer In	0.00	0.00	0.00	0.00	0.00	0.00 %
200-0000-50402	Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00 %
200-0000-99999	Transfer Out	0.00	0.00	0.00	0.00	0.00	0.00 %
	Department: 0000 - Non-departmental Surplus (Deficit):	0.00	217,000.00	36,270.79	36,270.79	-180,729.21	83.29 %
Department: 5100 - Source of Supply							
200-5100-50200	Payroll Taxes	0.00	0.00	0.00	0.00	0.00	0.00 %
	Department: 5100 - Source of Supply Total:	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 5200 - Raw Water							
200-5200-50200	Payroll Taxes	0.00	0.00	0.00	0.00	0.00	0.00 %
	Department: 5200 - Raw Water Total:	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 5300 - Water Treatment							
200-5300-50200	Payroll Taxes	0.00	0.00	0.00	0.00	0.00	0.00 %
	Department: 5300 - Water Treatment Total:	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 5400 - Treated Water							
200-5400-50200	Payroll Taxes	0.00	0.00	0.00	0.00	0.00	0.00 %
	Department: 5400 - Treated Water Total:	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 5500 - Customer Service							
200-5500-50200	Payroll Taxes	0.00	0.00	0.00	0.00	0.00	0.00 %
	Department: 5500 - Customer Service Total:	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 5600 - Admin							
200-5600-50200	Payroll Taxes	0.00	0.00	0.00	0.00	0.00	0.00 %
	Department: 5600 - Admin Total:	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 6100 - ALT Zone Wastewater							
200-6100-50100	Salaries	0.00	168,209.00	19,340.92	32,240.90	135,968.10	80.83 %
200-6100-50101	Part-time/Temp Staff Wages	0.00	0.00	0.00	0.00	0.00	0.00 %
200-6100-50102	Overtime	0.00	400.00	0.00	0.00	400.00	100.00 %
200-6100-50200	Payroll Taxes	0.00	15,980.00	1,428.19	2,388.72	13,591.28	85.05 %
200-6100-50300	Health Insurance	0.00	39,795.00	3,705.21	10,220.33	29,574.67	74.32 %
200-6100-50302	Insurance - Workers Compensation	0.00	2,435.00	0.00	0.00	2,435.00	100.00 %
200-6100-50400	PERS Retirement Expense	0.00	13,289.00	1,676.56	2,781.61	10,507.39	79.07 %
200-6100-50401	PERS UAL	0.00	45,518.00	0.00	44,141.09	1,376.91	3.02 %
200-6100-50402	Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00 %
200-6100-50403	Def Comp Retirement Expense	0.00	0.00	0.00	0.00	0.00	0.00 %
200-6100-51100	Materials & Supplies	0.00	5,800.00	330.99	330.99	5,469.01	94.29 %
200-6100-51101	Durables/Rentals/Leases	0.00	1,200.00	0.00	0.00	1,200.00	100.00 %
200-6100-51103	Safety/PPE Supplies	0.00	2,900.00	350.78	541.41	2,358.59	81.33 %
200-6100-51104	Software/Licenses	0.00	715.00	59.00	299.50	415.50	58.11 %
200-6100-51200	Vehicle Maintenance	0.00	3,900.00	0.00	241.26	3,658.74	93.81 %
200-6100-51201	Vehicle Operating - Fuel	0.00	7,000.00	458.95	927.97	6,072.03	86.74 %
200-6100-51300	Professional Services	0.00	73,500.00	0.00	0.00	73,500.00	100.00 %
200-6100-51301	Insurance - General Liability	0.00	5,162.00	0.00	0.00	5,162.00	100.00 %
200-6100-52100	Staff Development/Certifications	0.00	2,669.00	0.00	0.00	2,669.00	100.00 %
200-6100-52102	Utilities	0.00	11,500.00	1,068.52	1,978.58	9,521.42	82.79 %
200-6100-52105	Government Regulation Fees	0.00	65,700.00	0.00	0.00	65,700.00	100.00 %
200-6100-52108	Membership/Subscriptions	0.00	0.00	0.00	0.00	0.00	0.00 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 08/31/2024

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
200-6100-71100 Capital Expenses	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 6100 - ALT Zone Wastewater Total:	0.00	465,672.00	28,419.12	96,092.36	369,579.64	79.36 %
Department: 7100 - Capital Outlay						
200-7100-71100 Capital Expenses	0.00	0.00	0.00	0.00	0.00	0.00 %
200-7100-71300 Depreciation Expense	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 7100 - Capital Outlay Total:	0.00	0.00	0.00	0.00	0.00	0.00 %
Fund: 200 - Zone Fund Surplus (Deficit):	0.00	-248,672.00	7,851.67	-59,821.57	188,850.43	75.94 %
Fund: 210 - CDS Capital Reserve Fund						
Department: 0000 - Non-departmental						
210-0000-41100 Interest Income	0.00	0.00	0.00	0.00	0.00	0.00 %
210-0000-41101 Unrealized Gain/Loss	0.00	0.00	0.00	0.00	0.00	0.00 %
210-0000-41200 Penalties	0.00	0.00	0.00	0.00	0.00	0.00 %
210-0000-42102 Grant Proceeds	0.00	0.00	0.00	0.00	0.00	0.00 %
210-0000-49999 Transfer In	0.00	0.00	0.00	0.00	0.00	0.00 %
210-0000-99999 Transfer Out	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 0000 - Non-departmental Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 6100 - ALT Zone Wastewater						
210-6100-51100 Materials & Supplies	0.00	0.00	0.00	0.00	0.00	0.00 %
210-6100-51101 Durables/Rentals/Leases	0.00	0.00	0.00	0.00	0.00	0.00 %
210-6100-51300 Professional Services	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 6100 - ALT Zone Wastewater Total:	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 7100 - Capital Outlay						
210-7100-71100 Capital Expenses	0.00	51,500.00	0.00	0.00	51,500.00	100.00 %
Department: 7100 - Capital Outlay Total:	0.00	51,500.00	0.00	0.00	51,500.00	100.00 %
Fund: 210 - CDS Capital Reserve Fund Surplus (Deficit):	0.00	-51,500.00	0.00	0.00	51,500.00	100.00 %
Fund: 211 - CDS M & O Fund						
Department: 0000 - Non-departmental						
211-0000-41100 Interest Income	0.00	0.00	0.00	0.00	0.00	0.00 %
211-0000-41101 Unrealized Gain/Loss	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 0000 - Non-departmental Total:	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 6100 - ALT Zone Wastewater						
211-6100-71400 Loan Expense	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 6100 - ALT Zone Wastewater Total:	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 7100 - Capital Outlay						
211-7100-71100 Capital Expenses	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 7100 - Capital Outlay Total:	0.00	0.00	0.00	0.00	0.00	0.00 %
Fund: 211 - CDS M & O Fund Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00	0.00 %
Fund: 400 - Capital Facility Charge Fund						
Department: 0000 - Non-departmental						
400-0000-40300 Capital Facility Charge	0.00	0.00	0.00	0.00	0.00	0.00 %
400-0000-40301 Pipeline Fund	0.00	0.00	0.00	0.00	0.00	0.00 %
400-0000-41100 Interest Income	0.00	0.00	0.00	0.00	0.00	0.00 %
400-0000-41101 Unrealized Gain/Loss	0.00	0.00	0.00	0.00	0.00	0.00 %
400-0000-41200 Penalties	0.00	0.00	0.00	0.00	0.00	0.00 %
400-0000-42102 Grant Proceeds	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 0000 - Non-departmental Total:	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 7100 - Capital Outlay						
400-7100-50200 Payroll Taxes	0.00	0.00	0.00	0.00	0.00	0.00 %
400-7100-50300 Health Insurance	0.00	0.00	0.00	0.00	0.00	0.00 %
400-7100-50400 PERS Retirement Expense	0.00	0.00	0.00	0.00	0.00	0.00 %
400-7100-71100 Capital Expenses	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 7100 - Capital Outlay Total:	0.00	0.00	0.00	0.00	0.00	0.00 %
Fund: 400 - Capital Facility Charge Fund Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00	0.00 %

Budget Report

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	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 401 - Water Development Fund						
Department: 0000 - Non-departmental						
401-0000-41100	Interest Income	0.00	0.00	0.00	0.00	0.00 %
401-0000-41101	Unrealized Gain/Loss	0.00	0.00	0.00	0.00	0.00 %
	Department: 0000 - Non-departmental Total:	0.00	0.00	0.00	0.00	0.00 %
Department: 5100 - Source of Supply						
401-5100-51300	Professional Services	0.00	0.00	0.00	0.00	0.00 %
	Department: 5100 - Source of Supply Total:	0.00	0.00	0.00	0.00	0.00 %
Department: 7100 - Capital Outlay						
401-7100-71100	Capital Expenses	0.00	0.00	0.00	0.00	0.00 %
	Department: 7100 - Capital Outlay Total:	0.00	0.00	0.00	0.00	0.00 %
	Fund: 401 - Water Development Fund Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00 %
Fund: 500 - Stewart Mine Fund						
Department: 0000 - Non-departmental						
500-0000-41100	Interest Income	0.00	0.00	0.00	0.00	0.00 %
500-0000-41101	Unrealized Gain/Loss	0.00	0.00	0.00	0.00	0.00 %
500-0000-51300	Professional Services	0.00	0.00	0.00	0.00	0.00 %
500-0000-52107	Other Miscellaneous Expense	0.00	0.00	0.00	0.00	0.00 %
500-0000-71201	Interest Expense	0.00	0.00	0.00	0.00	0.00 %
	Department: 0000 - Non-departmental Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00 %
Department: 7100 - Capital Outlay						
500-7100-71201	Interest Expense	0.00	0.00	0.00	-2,150.50	2,150.50 0.00 %
	Department: 7100 - Capital Outlay Total:	0.00	0.00	0.00	-2,150.50	2,150.50 0.00 %
	Fund: 500 - Stewart Mine Fund Surplus (Deficit):	0.00	0.00	0.00	2,150.50	2,150.50 0.00 %
Fund: 501 - Garden Valley Fund						
Department: 0000 - Non-departmental						
501-0000-41100	Interest Income	0.00	0.00	0.00	0.00	0.00 %
501-0000-41101	Unrealized Gain/Loss	0.00	0.00	0.00	0.00	0.00 %
	Department: 0000 - Non-departmental Total:	0.00	0.00	0.00	0.00	0.00 %
	Fund: 501 - Garden Valley Fund Total:	0.00	0.00	0.00	0.00	0.00 %
Fund: 502 - Kelsey North Fund						
Department: 0000 - Non-departmental						
502-0000-41100	Interest Income	0.00	0.00	0.00	0.00	0.00 %
502-0000-41101	Unrealized Gain/Loss	0.00	0.00	0.00	0.00	0.00 %
502-0000-51300	Professional Services	0.00	0.00	0.00	0.00	0.00 %
502-0000-52107	Other Miscellaneous Expense	0.00	0.00	0.00	0.00	0.00 %
502-0000-71201	Interest Expense	0.00	0.00	0.00	-836.00	836.00 0.00 %
	Department: 0000 - Non-departmental Surplus (Deficit):	0.00	0.00	0.00	836.00	836.00 0.00 %
Department: 7100 - Capital Outlay						
502-7100-52107	Other Miscellaneous Expense	0.00	0.00	0.00	0.00	0.00 %
502-7100-71100	Capital Expenses	0.00	0.00	0.00	0.00	0.00 %
502-7100-71201	Interest Expense	0.00	0.00	0.00	0.00	0.00 %
	Department: 7100 - Capital Outlay Total:	0.00	0.00	0.00	0.00	0.00 %
	Fund: 502 - Kelsey North Fund Surplus (Deficit):	0.00	0.00	0.00	836.00	836.00 0.00 %
Fund: 503 - Bayne Rd Bend Fund						
Department: 0000 - Non-departmental						
503-0000-41100	Interest Income	0.00	0.00	0.00	0.00	0.00 %
503-0000-41101	Unrealized Gain/Loss	0.00	0.00	0.00	0.00	0.00 %
	Department: 0000 - Non-departmental Total:	0.00	0.00	0.00	0.00	0.00 %
	Fund: 503 - Bayne Rd Bend Fund Total:	0.00	0.00	0.00	0.00	0.00 %
Fund: 504 - Kelsey South Fund						
Department: 0000 - Non-departmental						
504-0000-41100	Interest Income	0.00	0.00	0.00	0.00	0.00 %

Budget Report

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	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
504-0000-41101 Unrealized Gain/Loss	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 0000 - Non-departmental Total:	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 7100 - Capital Outlay						
504-7100-71100 Capital Expenses	0.00	0.00	0.00	0.00	0.00	0.00 %
504-7100-71201 Interest Expense	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 7100 - Capital Outlay Total:	0.00	0.00	0.00	0.00	0.00	0.00 %
Fund: 504 - Kelsey South Fund Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00	0.00 %
Fund: 506 - Pilot Hill South Fund						
Department: 0000 - Non-departmental						
506-0000-41100 Interest Income	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 0000 - Non-departmental Total:	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 7100 - Capital Outlay						
506-7100-71100 Capital Expenses	0.00	0.00	0.00	0.00	0.00	0.00 %
Department: 7100 - Capital Outlay Total:	0.00	0.00	0.00	0.00	0.00	0.00 %
Fund: 506 - Pilot Hill South Fund Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00	0.00 %
Report Surplus (Deficit):	0.00	3,062,105.00	472,914.56	-501,613.87	-3,563,718.87	116.38 %

Group Summary

Departmen...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 100 - Water Fund						
0000 - Non-departmental	0.00	5,900,500.00	898,174.03	1,087,340.82	-4,813,159.18	81.57 %
5100 - Source of Supply	0.00	725,456.00	43,051.29	210,649.77	514,806.23	70.96 %
5200 - Raw Water	0.00	720,878.00	71,290.61	225,661.00	495,217.00	68.70 %
5300 - Water Treatment	0.00	948,292.00	101,596.20	241,641.01	706,650.99	74.52 %
5400 - Treated Water	0.00	1,181,142.00	113,121.59	330,398.78	850,743.22	72.03 %
5600 - Admin	0.00	2,171,605.00	182,638.50	617,658.34	1,553,946.66	71.56 %
7100 - Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00 %
Fund: 100 - Water Fund Surplus (Deficit):	0.00	153,127.00	386,475.84	-538,668.08	-691,795.08	451.78 %
Fund: 101 - Retiree Health Fund						
0000 - Non-departmental	0.00	0.00	0.00	50.42	50.42	0.00 %
5500 - Customer Service	0.00	0.00	0.00	0.00	0.00	0.00 %
5600 - Admin	0.00	0.00	442.41	4,077.25	-4,077.25	0.00 %
Fund: 101 - Retiree Health Fund Surplus (Deficit):	0.00	0.00	-442.41	-4,026.83	-4,026.83	0.00 %
Fund: 102 - SMUD Fund						
0000 - Non-departmental	0.00	135,000.00	0.00	0.00	-135,000.00	100.00 %
Fund: 102 - SMUD Fund Surplus (Deficit):	0.00	135,000.00	0.00	0.00	-135,000.00	100.00 %
Fund: 103 - Hydroelectric Fund						
0000 - Non-departmental	0.00	55,000.00	7,254.23	12,909.85	-42,090.15	76.53 %
5200 - Raw Water	0.00	0.00	64.10	128.20	-128.20	0.00 %
5600 - Admin	0.00	0.00	0.00	0.00	0.00	0.00 %
5900 - 5900	0.00	0.00	0.00	0.00	0.00	0.00 %
7100 - Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00 %
Fund: 103 - Hydroelectric Fund Surplus (Deficit):	0.00	55,000.00	7,190.13	12,781.65	-42,218.35	76.76 %
Fund: 110 - Capital Replace Fund						
0000 - Non-departmental	0.00	0.00	0.00	0.00	0.00	0.00 %
5300 - Water Treatment	0.00	0.00	0.00	0.00	0.00	0.00 %
5600 - Admin	0.00	0.00	0.00	0.00	0.00	0.00 %
7100 - Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00 %
Fund: 110 - Capital Replace Fund Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00	0.00 %
Fund: 111 - Capital Reserve Fund						
0000 - Non-departmental	0.00	3,000,000.00	0.00	0.00	-3,000,000.00	100.00 %
5100 - Source of Supply	0.00	0.00	0.00	0.00	0.00	0.00 %
5400 - Treated Water	0.00	0.00	0.00	0.00	0.00	0.00 %
7100 - Capital Outlay	0.00	645,850.00	21,996.88	21,996.88	623,853.12	96.59 %
Fund: 111 - Capital Reserve Fund Surplus (Deficit):	0.00	2,354,150.00	-21,996.88	-21,996.88	-2,376,146.88	100.93 %
Fund: 112 - Sweetwater Treatment Plant Fund						
0000 - Non-departmental	0.00	665,000.00	108,380.12	108,412.72	-556,587.28	83.70 %
7100 - Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00 %
Fund: 112 - Sweetwater Treatment Plant Fund Surplus (Deficit):	0.00	665,000.00	108,380.12	108,412.72	-556,587.28	83.70 %
Fund: 113 - Caby Grant Fund						
0000 - Non-departmental	0.00	0.00	0.00	0.00	0.00	0.00 %
5300 - Water Treatment	0.00	0.00	0.00	0.00	0.00	0.00 %
5600 - Admin	0.00	0.00	0.00	0.00	0.00	0.00 %
7100 - Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00 %
Fund: 113 - Caby Grant Fund Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00	0.00 %
Fund: 120 - State Revolving Fund						
0000 - Non-departmental	0.00	0.00	246.75	479.75	479.75	0.00 %
7100 - Capital Outlay	0.00	0.00	14,790.66	1,761.13	-1,761.13	0.00 %
Fund: 120 - State Revolving Fund Surplus (Deficit):	0.00	0.00	-14,543.91	-1,281.38	-1,281.38	0.00 %
Fund: 121 - SMER Fund						
0000 - Non-departmental	0.00	0.00	0.00	0.00	0.00	0.00 %

Budget Report

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Department...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
5100 - Source of Supply	0.00	0.00	0.00	0.00	0.00	0.00 %
Fund: 121 - SMER Fund Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00	0.00 %
Fund: 200 - Zone Fund						
0000 - Non-departmental	0.00	217,000.00	36,270.79	36,270.79	-180,729.21	83.29 %
5100 - Source of Supply	0.00	0.00	0.00	0.00	0.00	0.00 %
5200 - Raw Water	0.00	0.00	0.00	0.00	0.00	0.00 %
5300 - Water Treatment	0.00	0.00	0.00	0.00	0.00	0.00 %
5400 - Treated Water	0.00	0.00	0.00	0.00	0.00	0.00 %
5500 - Customer Service	0.00	0.00	0.00	0.00	0.00	0.00 %
5600 - Admin	0.00	0.00	0.00	0.00	0.00	0.00 %
6100 - ALT Zone Wastewater	0.00	465,672.00	28,419.12	96,092.36	369,579.64	79.36 %
7100 - Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00 %
Fund: 200 - Zone Fund Surplus (Deficit):	0.00	-248,672.00	7,851.67	-59,821.57	188,850.43	75.94 %
Fund: 210 - CDS Capital Reserve Fund						
0000 - Non-departmental	0.00	0.00	0.00	0.00	0.00	0.00 %
6100 - ALT Zone Wastewater	0.00	0.00	0.00	0.00	0.00	0.00 %
7100 - Capital Outlay	0.00	51,500.00	0.00	0.00	51,500.00	100.00 %
Fund: 210 - CDS Capital Reserve Fund Surplus (Deficit):	0.00	-51,500.00	0.00	0.00	51,500.00	100.00 %
Fund: 211 - CDS M & O Fund						
0000 - Non-departmental	0.00	0.00	0.00	0.00	0.00	0.00 %
6100 - ALT Zone Wastewater	0.00	0.00	0.00	0.00	0.00	0.00 %
7100 - Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00 %
Fund: 211 - CDS M & O Fund Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00	0.00 %
Fund: 400 - Capital Facility Charge Fund						
0000 - Non-departmental	0.00	0.00	0.00	0.00	0.00	0.00 %
7100 - Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00 %
Fund: 400 - Capital Facility Charge Fund Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00	0.00 %
Fund: 401 - Water Development Fund						
0000 - Non-departmental	0.00	0.00	0.00	0.00	0.00	0.00 %
5100 - Source of Supply	0.00	0.00	0.00	0.00	0.00	0.00 %
7100 - Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00 %
Fund: 401 - Water Development Fund Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00	0.00 %
Fund: 500 - Stewart Mine Fund						
0000 - Non-departmental	0.00	0.00	0.00	0.00	0.00	0.00 %
7100 - Capital Outlay	0.00	0.00	0.00	-2,150.50	2,150.50	0.00 %
Fund: 500 - Stewart Mine Fund Surplus (Deficit):	0.00	0.00	0.00	2,150.50	2,150.50	0.00 %
Fund: 501 - Garden Valley Fund						
0000 - Non-departmental	0.00	0.00	0.00	0.00	0.00	0.00 %
Fund: 501 - Garden Valley Fund Total:	0.00	0.00	0.00	0.00	0.00	0.00 %
Fund: 502 - Kelsey North Fund						
0000 - Non-departmental	0.00	0.00	0.00	836.00	836.00	0.00 %
7100 - Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00 %
Fund: 502 - Kelsey North Fund Surplus (Deficit):	0.00	0.00	0.00	836.00	836.00	0.00 %
Fund: 503 - Bayne Rd Bend Fund						
0000 - Non-departmental	0.00	0.00	0.00	0.00	0.00	0.00 %
Fund: 503 - Bayne Rd Bend Fund Total:	0.00	0.00	0.00	0.00	0.00	0.00 %
Fund: 504 - Kelsey South Fund						
0000 - Non-departmental	0.00	0.00	0.00	0.00	0.00	0.00 %
7100 - Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00 %
Fund: 504 - Kelsey South Fund Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00	0.00 %
Fund: 506 - Pilot Hill South Fund						
0000 - Non-departmental	0.00	0.00	0.00	0.00	0.00	0.00 %

Budget Report

For Fiscal: 2024-2025 Period Ending: 08/31/2024

Departmen...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
7100 - Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00 %
Fund: 506 - Pilot Hill South Fund Surplus (Deficit):	0.00	0.00	0.00	0.00	0.00	0.00 %
Report Surplus (Deficit):	0.00	3,062,105.00	472,914.56	-501,613.87	-3,563,718.87	116.38 %

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
100 - Water Fund	0.00	153,127.00	386,475.84	-538,668.08	-691,795.08
101 - Retiree Health Fund	0.00	0.00	-442.41	-4,026.83	-4,026.83
102 - SMUD Fund	0.00	135,000.00	0.00	0.00	-135,000.00
103 - Hydroelectric Fund	0.00	55,000.00	7,190.13	12,781.65	-42,218.35
110 - Capital Replace Fund	0.00	0.00	0.00	0.00	0.00
111 - Capital Reserve Fund	0.00	2,354,150.00	-21,996.88	-21,996.88	-2,376,146.88
112 - Sweetwater Treatment Plant	0.00	665,000.00	108,380.12	108,412.72	-556,587.28
113 - Caby Grant Fund	0.00	0.00	0.00	0.00	0.00
120 - State Revolving Fund	0.00	0.00	-14,543.91	-1,281.38	-1,281.38
121 - SMER Fund	0.00	0.00	0.00	0.00	0.00
200 - Zone Fund	0.00	-248,672.00	7,851.67	-59,821.57	188,850.43
210 - CDS Capital Reserve Fund	0.00	-51,500.00	0.00	0.00	51,500.00
211 - CDS M & O Fund	0.00	0.00	0.00	0.00	0.00
400 - Capital Facility Charge Fund	0.00	0.00	0.00	0.00	0.00
401 - Water Development Fund	0.00	0.00	0.00	0.00	0.00
500 - Stewart Mine Fund	0.00	0.00	0.00	2,150.50	2,150.50
501 - Garden Valley Fund	0.00	0.00	0.00	0.00	0.00
502 - Kelsey North Fund	0.00	0.00	0.00	836.00	836.00
503 - Bayne Rd Bend Fund	0.00	0.00	0.00	0.00	0.00
504 - Kelsey South Fund	0.00	0.00	0.00	0.00	0.00
506 - Pilot Hill South Fund	0.00	0.00	0.00	0.00	0.00
Report Surplus (Deficit):	0.00	3,062,105.00	472,914.56	-501,613.87	-3,563,718.87



Georgetown Divide PUD

Check Report

By Check Number

Date Range: 08/01/2024 - 08/31/2024

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Bank Code: EDSB-El Dorado Savings Bank						
ADT02	THE ADT SECURITY CORPORATION	08/02/2024	Regular	0.00	209.36	36551
CAL17	STATE OF CA - DEPT OF FORESTRY AND FIRE PR	08/02/2024	Regular	0.00	454.16	36552
CAN02	CANN, BRIAN	08/02/2024	Regular	0.00	386.06	36553
CAR08	Carmody Software, Inc.	08/02/2024	Regular	0.00	59.00	36554
ELD16	EL DORADO DISPOSAL SERVICE	08/02/2024	Regular	0.00	485.19	36555
EXE01	EXELE INFORMATION SYSTEMS, INC.	08/02/2024	Regular	0.00	2,811.50	36556
FER01	FERRELLGAS	08/02/2024	Regular	0.00	12.00	36557
FSL01	Fidelity Security Life Insurance Company	08/02/2024	Regular	0.00	341.04	36558
GEO02	GEORGETOWN GAZETTE	08/02/2024	Regular	0.00	1,462.50	36559
GUT01	GUTIERREZ, ROBERT	08/02/2024	Regular	0.00	400.00	36560
HOM01	HOME DEPOT CREDIT SERVICE	08/02/2024	Regular	0.00	433.75	36561
PAC02	PACIFIC GAS & ELECTRIC	08/02/2024	Regular	0.00	378.98	36562
PAC02	PACIFIC GAS & ELECTRIC	08/02/2024	Regular	0.00	219.11	36563
PAC02	PACIFIC GAS & ELECTRIC	08/02/2024	Regular	0.00	367.10	36564
PRE01	PREMIER ACCESS INS CO	08/02/2024	Regular	0.00	3,255.84	36565
RAM01	RAMMCO	08/02/2024	Regular	0.00	176.79	36566
ROM01	ROMERO, JOSHUA	08/02/2024	Regular	0.00	353.34	36567
STE02	STEWART, ZACHARY	08/02/2024	Regular	0.00	1,412.45	36568
SWR03	STATE WATER RESOURCES CON	08/02/2024	Regular	0.00	60.00	36569
TIR01	TIREHUB, LLC	08/02/2024	Regular	0.00	697.69	36570
USA01	UNDERGROUND SERVICE ALERT	08/02/2024	Regular	0.00	775.14	36571
USA04	HD SUPPLY, INC	08/02/2024	Regular	0.00	173.75	36572
VEC01	Vectis DC LLC	08/02/2024	Regular	0.00	4,000.00	36573
VES01	Vestis Group, Inc(f/k/a Aramark)	08/02/2024	Regular	0.00	45.50	36574
WAL02	WALKER'S OFFICE SUPPLY	08/02/2024	Regular	0.00	767.01	36575
WEX01	Wex Bank	08/02/2024	Regular	0.00	6,795.56	36576
ACW05	ACWA/JPIA HEALTH	08/16/2024	Regular	0.00	54,121.44	36579
ADT01	ADT SECURITY SERVICES	08/16/2024	Regular	0.00	389.11	36580
ALL01	ALLEN KRAUSE	08/16/2024	Regular	0.00	170.04	36581
AND01	ANDERSON'S SIERRA PIPE CO	08/16/2024	Regular	0.00	323.58	36582
ATT02	AT&T	08/16/2024	Regular	0.00	128.20	36583
BES01	BEST, BEST & KRIEGER LLP	08/16/2024	Regular	0.00	7,668.20	36584
BST01	BST Services Inc	08/16/2024	Regular	0.00	2,018.75	36585
CLS01	CLS LABS	08/16/2024	Regular	0.00	243.00	36586
ECO01	ECORP CONSULTING, INC.	08/16/2024	Regular	0.00	11,946.25	36587
FER02	FERGUSON ENTERPRISES INC	08/16/2024	Regular	0.00	2,377.86	36588
GEN01	Genuine Parts Company	08/16/2024	Regular	0.00	225.01	36589
GEO02	GEORGETOWN GAZETTE	08/16/2024	Regular	0.00	1,001.30	36590
GEO04	DIVIDE SUPPLY ACE HARDWARE	08/16/2024	Regular	0.00	546.46	36591
HAR03	HARRIS INDUSTRIAL GASES	08/16/2024	Regular	0.00	74.52	36592
ICM03	ICMA	08/16/2024	Regular	0.00	1,864.78	36593
IFS01	Infosend, Inc.	08/16/2024	Regular	0.00	3,060.36	36594
INF01	Infinity Technologies	08/16/2024	Regular	0.00	747.50	36595
IUO01	IUOE, LOCAL 39	08/16/2024	Regular	0.00	421.60	36596
IUO02	AFSCME District Council 57	08/16/2024	Regular	0.00	386.00	36597
KAI01	Kaiser Permanente	08/16/2024	Regular	0.00	119.00	36598
LSL01	LANCE, SOLL & LUNGHARD, LLP	08/16/2024	Regular	0.00	15,917.70	36599
OPT01	OPTIMIZED INVESTMENT PARTNERS	08/16/2024	Regular	0.00	868.63	36600
PAC02	PACIFIC GAS & ELECTRIC	08/16/2024	Regular	0.00	80.60	36601
PAC02	PACIFIC GAS & ELECTRIC	08/16/2024	Regular	0.00	28,221.61	36602
PAC02	PACIFIC GAS & ELECTRIC	08/16/2024	Regular	0.00	6,370.34	36603
RAM01	RAMMCO	08/16/2024	Regular	0.00	353.58	36604
SAF01	Safety-Kleen Systems Inc.	08/16/2024	Regular	0.00	320.20	36605
SIE10	SIERRA SAFETY	08/16/2024	Regular	0.00	1,482.19	36606

Check Report

Date Range: 08/01/2024 - 08/31/2024

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
UNI06	UNITEDHEALTHCARE INSURANCE	08/16/2024	Regular	0.00	782.40	36607
USA04	HD SUPPLY, INC	08/16/2024	Regular	0.00	433.00	36608
USB06	U.S. BANK EQUIPMENT FINANCE	08/16/2024	Regular	0.00	871.31	36609
VER01	VERIZON WIRELESS	08/16/2024	Regular	0.00	68.22	36610
VER02	Verizon Connect Fleet USA LLC	08/16/2024	Regular	0.00	284.25	36611
VES01	Vestis Group, Inc(f/k/a Aramark)	08/16/2024	Regular	0.00	91.00	36612
WAL03	WALSH, JACOB	08/16/2024	Regular	0.00	215.15	36613
WAT01	WATER RESOURCES ECONOMICS	08/16/2024	Regular	0.00	25,380.77	36614
WES08	WESTERN HYDROLOGICS, LLP	08/16/2024	Regular	0.00	4,430.60	36615
WIL01	Wilkinson Portables Inc.	08/16/2024	Regular	0.00	314.66	36616
ZAN01	ZANJERO, INC.	08/16/2024	Regular	0.00	3,032.50	36617
ACW01	ACWA/JPIA	08/30/2024	Regular	0.00	1,695.00	36618
AFL01	AMERICAN FAMILY LIFE INS	08/30/2024	Regular	0.00	1,124.96	36619
ALL01	ALLEN KRAUSE	08/30/2024	Regular	0.00	1,539.08	36620
AMP01	AMPRA'S Staffing Services, Inc	08/30/2024	Regular	0.00	3,008.93	36621
AND01	ANDERSON'S SIERRA PIPE CO	08/30/2024	Regular	0.00	8.71	36622
ATT01	AT&T CORPORATION	08/30/2024	Regular	0.00	1,232.09	36623
BEN04	BENNETT ENGINEERING SERVICES	08/30/2024	Regular	0.00	5,360.63	36624
BLU01	ANTHEM BLUE CROSS	08/30/2024	Regular	0.00	784.75	36625
BLU06	BLUE SHIELD OF CALIFORNIA	08/30/2024	Regular	0.00	350.00	36626
BUC01	Buckmaster Office Solutions	08/30/2024	Regular	0.00	20.00	36627
BUC02	BUCKLE. JESSICA	08/30/2024	Regular	0.00	83.15	36628
CLS01	CLS LABS	08/30/2024	Regular	0.00	153.00	36629
CWS01	CORBIN WILLITS SYS. INC.	08/30/2024	Regular	0.00	608.28	36630
DIV05	PLACERVILLE AUTO PARTS, INC.	08/30/2024	Regular	0.00	184.29	36631
ECO01	ECORP CONSULTING, INC.	08/30/2024	Regular	0.00	20,368.75	36632
FER02	FERGUSON ENTERPRISES INC	08/30/2024	Regular	0.00	15,543.62	36633
GEN01	Genuine Parts Company	08/30/2024	Regular	0.00	19.47	36634
GEO01	GEORGETOWN HARDWARE	08/30/2024	Regular	0.00	196.29	36635
GEO09	GEOTECH ENVIRONMENTAL EQUIPMENT, INC.	08/30/2024	Regular	0.00	239.25	36636
GUT01	GUTIERREZ, ROBERT	08/30/2024	Regular	0.00	400.00	36637
HOL03	HOLT OF CALIFORNIA	08/30/2024	Regular	0.00	1,660.32	36638
ICM03	ICMA	08/30/2024	Regular	0.00	1,864.78	36639
IUO01	IUOE, LOCAL 39	08/30/2024	Regular	0.00	420.84	36640
IUO02	AFSCME District Council 57	08/30/2024	Regular	0.00	386.00	36641
MAS01	MASTERS TELECOM, LLC	08/30/2024	Regular	0.00	15.84	36642
PAC02	PACIFIC GAS & ELECTRIC	08/30/2024	Regular	0.00	222.34	36643
PAC02	PACIFIC GAS & ELECTRIC	08/30/2024	Regular	0.00	227.51	36644
PAC02	PACIFIC GAS & ELECTRIC	08/30/2024	Regular	0.00	31.51	36645
PAC02	PACIFIC GAS & ELECTRIC	08/30/2024	Regular	0.00	372.76	36646
PAC02	PACIFIC GAS & ELECTRIC	08/30/2024	Regular	0.00	10.07	36647
PAC02	PACIFIC GAS & ELECTRIC	08/30/2024	Regular	0.00	56.74	36648
PAC02	PACIFIC GAS & ELECTRIC	08/30/2024	Regular	0.00	26.63	36649
PAC02	PACIFIC GAS & ELECTRIC	08/30/2024	Regular	0.00	1,490.46	36650
PAC02	PACIFIC GAS & ELECTRIC	08/30/2024	Regular	0.00	152.91	36651
PAC02	PACIFIC GAS & ELECTRIC	08/30/2024	Regular	0.00	414.17	36652
PAC02	PACIFIC GAS & ELECTRIC	08/30/2024	Regular	0.00	24.64	36653
PRE01	PREMIER ACCESS INS CO	08/30/2024	Regular	0.00	3,386.72	36654
PRY01	Pryor Learning LLC	08/30/2024	Regular	0.00	299.00	36655
RAM01	RAMMCO	08/30/2024	Regular	0.00	353.58	36656
ROC02	KENNETH D WELSH	08/30/2024	Regular	0.00	945.00	36657
SWR04	STATE WATER RESOURCES CON	08/30/2024	Regular	0.00	72,934.19	36658
TEI01	A. TEICHERT & SON, INC	08/30/2024	Regular	0.00	397.80	36659
THA01	THATCHER COMPANY OF CALIF	08/30/2024	Regular	0.00	10,288.80	36660
USA04	HD SUPPLY, INC	08/30/2024	Regular	0.00	113.21	36661
USB05	U.S. BANK CORPORATE PAYMENT SYSTEMS	08/30/2024	Regular	0.00	4,526.71	36662
	Void	08/30/2024	Regular	0.00	0.00	36663
VER01	VERIZON WIRELESS	08/30/2024	Regular	0.00	1,851.48	36664
VES01	Vestis Group, Inc(f/k/a Aramark)	08/30/2024	Regular	0.00	91.00	36665
VOL01	Saba Holding Co, LLC	08/30/2024	Regular	0.00	573.81	36666
WEL02	WELLS FARGO BANK	08/30/2024	Regular	0.00	4,176.28	36667

Check Report

Date Range: 08/01/2024 - 08/31/2024

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
WEX01	Wex Bank	08/30/2024	Regular	0.00	7,020.86	36668

Bank Code EDSB Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	184	115	0.00	371,140.70
Manual Checks	0	0	0.00	0.00
Voided Checks	0	1	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	184	116	0.00	371,140.70

All Bank Codes Check Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	184	115	0.00	371,140.70
Manual Checks	0	0	0.00	0.00
Voided Checks	0	1	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	184	116	0.00	371,140.70

Fund Summary

Fund	Name	Period	Amount
999	Pooled Cash Fund	8/2024	371,140.70
			371,140.70



Pooled Cash Report

Georgetown Divide PUD
For the Period Ending 8/31/2024

ACCOUNT #	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE	
CLAIM ON CASH					
100-0000-10999	Water Fund	367,322.95	(266,223.41)	101,099.54	
101-0000-10999	Retiree Health	334,204.02	(174.39)	334,029.63	
102-0000-10999	SMUD Fund	936,332.92	0.00	936,332.92	
103-0000-10999	Hydroelectric	986,602.42	12,545.75	999,148.17	
110-0000-10999	Capital Replacement	(31,171.29)	0.00	(31,171.29)	
111-0000-10999	Capital Reserve	1,899,775.89	(42,458.13)	1,857,317.76	
112-0000-10999	SWTP Supplemental Charge (Restricted)	953,694.02	21,636.52	975,330.54	
113-0000-10999	Caby Grant Fund (Restricted)	(39,066.57)	0.00	(39,066.57)	
114-0000-10999	EPA Grant Sweet water Plant (Restricted)	(90,530.11)	0.00	(90,530.11)	
120-0000-10999	State Revolving Fund (Restricted)	1,048,996.72	(77,110.47)	971,886.25	
121-0000-10999	Stumpy Meadows Emergency Reserve Fund	1,096,989.72	0.00	1,096,989.72	
200-0000-10999	Zone Fund	522,806.91	(20,537.87)	502,269.04	
210-0000-10999	CDS Reserve Fund (Restricted)	167,245.17	0.00	167,245.17	
211-0000-10999	CDS M & O Fund (Restricted)	42,041.15	0.00	42,041.15	
400-0000-10999	Capital Facility Charge Fund (Restricted)	531,566.29	0.00	531,566.29	
401-0000-10999	Water Development Fund (Restricted)	421,586.53	0.00	421,586.53	
500-0000-10999	Stewart Mine Fund (Restricted)	42,298.05	0.00	42,298.05	
501-0000-10999	Garden Valley Fund (Restricted)	77,124.30	0.00	77,124.30	
502-0000-10999	Kelsey North Fund (Restricted)	132,071.20	0.00	132,071.20	
TOTAL CLAIM ON CASH		<u>9,399,890.29</u>	<u>(372,322.00)</u>	<u>9,027,568.29</u>	
CASH IN BANK					
Cash in Bank					
999-0000-10100	EDSB - Disbursements	37,405.38	(203.73)	37,201.65	
999-0000-10101	EDSB - Receipts	606,903.26	(453,252.00)	153,651.26	
999-0000-10106	CA CLASS IVESTMENT POOL	780,590.78	3,575.27	784,166.05	
999-0000-10108	INVESTMENT SECURITIES	7,892,076.39	72,977.33	7,965,053.72	
999-0000-10109	US BANK SAFEKEEPING	53,328.20	4,581.13	57,909.33	
999-0000-10110	LAIF	29,586.28	0.00	29,586.28	
TOTAL: Cash in Bank		<u>9,399,890.29</u>	<u>(372,322.00)</u>	<u>9,027,568.29</u>	
TOTAL CASH IN BANK		<u>9,399,890.29</u>	<u>(372,322.00)</u>	<u>9,027,568.29</u>	
DUE TO OTHER FUNDS					
999-0000-23100	Due To Fund	9,399,890.29	(372,322.00)	9,027,568.29	
TOTAL DUE TO OTHER FUNDS		<u>9,399,890.29</u>	<u>(372,322.00)</u>	<u>9,027,568.29</u>	
Claim on Cash	9,027,568.29	Claim on Cash	9,027,568.29	Cash in Bank	9,027,568.29
Cash in Bank	9,027,568.29	Due To Other Funds	9,027,568.29	Due To Other Funds	9,027,568.29
Difference	<u>0.00</u>	Difference	<u>0.00</u>	Difference	<u>0.00</u>

ACCOUNT #	ACCOUNT NAME	BEGINNING BALANCE	CURRENT ACTIVITY	CURRENT BALANCE	
<u>ACCOUNTS PAYABLE PENDING</u>					
	TOTAL ACCOUNTS PAYABLE PENDING	47,652.48	(47,652.48)	0.00	
<u>DUE FROM OTHER FUNDS</u>					
	TOTAL DUE FROM OTHER FUNDS	(47,652.48)	47,652.48	0.00	
<u>ACCOUNTS PAYABLE</u>					
	TOTAL ACCOUNTS PAYABLE	47,652.48	(47,652.48)	0.00	
AP Pending	0.00	AP Pending	0.00	Due From Other Funds	0.00
Due From Other Funds	0.00	Accounts Payable	0.00	Accounts Payable	0.00
Difference	0.00	Difference	0.00	Difference	0.00



Georgetown Divide PUD

Purchase Order Summary Report

Purchase Order Detail

Issued Date Range 08/01/2024 - 08/31/2024

PO Number	Description	Status	Issue Date	Trade Discount	Total
PO-2118711	Vendor DSOD Walton Dam Maintenance HOL03 - HOLT OF CALIFORNIA	Ship To Completed Walton Treatment Plant	Delivery Date 8/1/2024 8/15/2024	0.00	3,372.37

Items

Description	Part Number	Units	Price	Tax	Shipping	Discount	Total
D5K/D3 Dozer		0.00	0.00	0.00	1,088.77	0.00	3,372.37

Distributions

Account Number	Account Name	Project Account Key	Separate Sales Tax	Percent	Dist Amount
100-5100-51101	Durables/Rentals/Leases			100.00%	3,372.37

PO-2118715	Hydraulic Fluid VOL01 - Saba Holding Co, LLC	Completed Office	8/14/2024 8/28/2024	0.00	565.89
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Items

Description	Part Number	Units	Price	Tax	Shipping	Discount	Total
Hydraulic Fluid (ECR88)	11988314	0.00	0.00	38.25	0.00	0.00	565.89

Distributions

Account Number	Account Name	Project Account Key	Separate Sales Tax	Percent	Dist Amount
100-5200-51200	Vehicle Maintenance			50.00%	282.94
100-5100-51200	Vehicle Maintenance			50.00%	282.95

PO-2118716	Track Barrow HOM01 - HOME DEPOT CREDIT SERVICE	Completed Office	8/12/2024 8/26/2024	0.00	3,216.43
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Items

Description	Part Number	Units	Price	Tax	Shipping	Discount	Total
YD8105 TtrackBbarrow w/Hydraulic Assist	1004591575	0.00	0.00	217.43	0.00	0.00	3,216.43

Distributions

Account Number	Account Name	Project Account Key	Separate Sales Tax	Percent	Dist Amount
111-7100-71100	Capital Expenses	2501		100.00%	3,216.43

PO-2118717	CALPELRA conference CPE01 - CALIFORNIA PUBLIC EMPLOYERS LABOR RELATI	Outstanding Office	8/21/2024 9/4/2024	0.00	2,000.00
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Items

Description	Part Number	Units	Price	Tax	Shipping	Discount	Total
2024 CALPELRA conference		0.00	0.00	0.00	0.00	0.00	2,000.00

Distributions

Account Number	Account Name	Project Account Key	Separate Sales Tax	Percent	Dist Amount
100-5600-52100	Staff Development/Travel			100.00%	2,000.00

PO-2118718	Weed Trimmer Blade Sharpening ROC02 - KENNETH D WELSH	Completed Office	8/21/2024 9/4/2024	0.00	945.00
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Items

Description	Part Number	Units	Price	Tax	Shipping	Discount	Total
9" Steel Trim Sharpen - 105 @ \$9ea.		0.00	0.00	0.00	0.00	0.00	945.00

Distributions

Account Number	Account Name	Project Account Key	Separate Sales Tax	Percent	Dist Amount
100-5100-51300	Professional Services			50.00%	472.50
100-5200-51300	Professional Services			50.00%	472.50

Purchase Order Summary Report

Issued Date Range 08/01/2024 - 08/31/2024

PO Number	Description	Status	Issue Date	Trade Discount	Total
PO-2118719	CALPERLA conference Lodging	Outstanding	8/21/2024	0.00	1,020.60
	USB05 - U.S. BANK CORPORATE PAYMENT SYSTEMS	Office	9/4/2024		

Items

Description	Part Number	Units	Price	Tax	Shipping	Discount	Total
CALPERLA lodging - SBeck & JBuckle		0.00	0.00	0.00	0.00	0.00	1,020.60

Account Number	Account Name	Project Account Key	Separate Sales Tax	Percent	Dist Amount
100-5600-52100	Staff Development/Travel			100.00%	1,020.60

PO-2118720	Federal Snow Sampling Tubes	Completed	8/9/2024	0.00	1,871.02
	USB05 - U.S. BANK CORPORATE PAYMENT SYSTEMS	Office	8/23/2024		

Items

Description	Part Number	Units	Price	Tax	Shipping	Discount	Total
Federal Snow Sampling Tube First Section		0.00	0.00	0.00	0.00	0.00	1,017.44

Account Number	Account Name	Project Account Key	Separate Sales Tax	Percent	Dist Amount
100-5100-51100	Materials & Supplies			100.00%	1,017.44

Account Number	Account Name	Project Account Key	Separate Sales Tax	Percent	Dist Amount
100-5100-51100	Materials & Supplies			100.00%	853.58

PO-2118721	JPIA Training	Completed	8/21/2024	0.00	1,695.00
	ACW01 - ACWA/JPIA	Office	9/4/2024		

Items

Description	Part Number	Units	Price	Tax	Shipping	Discount	Total
JPIA Leadership Essentials		0.00	0.00	0.00	0.00	0.00	1,695.00

Account Number	Account Name	Project Account Key	Separate Sales Tax	Percent	Dist Amount
100-5600-52100	Staff Development/Travel			100.00%	1,695.00

PO-2118722	New Tires for Unit #31	Completed	8/29/2024	0.00	560.41
	TIR01 - TIREHUB, LLC	Office	9/12/2024		

Items

Description	Part Number	Units	Price	Tax	Shipping	Discount	Total
New Goodyear Tires for Unit #31	GY 480042856	0.00	0.00	44.41	0.00	0.00	560.41

Account Number	Account Name	Project Account Key	Separate Sales Tax	Percent	Dist Amount
100-5300-51200	Vehicle Maintenance			100.00%	560.41

PO-2118724	Replacement Chlorine injection pump	Completed	8/28/2024	0.00	2,324.40
	RYA01 - RYAN PROCESS, INC	Office	9/11/2024		

Items

Description	Part Number	Units	Price	Tax	Shipping	Discount	Total
LMI 48GPD 100PSI PUMP (001) JLW B921-		1.00	2,097.34	152.06	75.00	0.00	2,324.40

Account Number	Account Name	Project Account Key	Separate Sales Tax	Percent	Dist Amount
100-5300-51100	Materials & Supplies			100.00%	2,324.40

PO-2118739	2024 CSDA Board Clerk Conference - EO	Completed	8/22/2024	0.00	1,005.00
	USB05 - U.S. BANK CORPORATE PAYMENT SYSTEMS	Office	9/5/2024		

Items

Description	Part Number	Units	Price	Tax	Shipping	Discount	Total
2024 CSDA Board Clerk Conference - Elizal		0.00	0.00	0.00	0.00	0.00	1,005.00

Account Number	Account Name	Project Account Key	Separate Sales Tax	Percent	Dist Amount
100-5600-52100	Staff Development/Travel			100.00%	1,005.00

Purchase Order Summary Report

Issued Date Range 08/01/2024 - 08/31/2024

PO Number	Description Vendor	Status Ship To	Issue Date Delivery Date	Trade Discount	Total
PO-2118741	CSDA Leadership Academy - RS USB05 - U.S. BANK CORPORATE PAYMENT SYSTEMS	Completed Office	8/23/2024 9/6/2024	0.00	720.00

Items

Description	Part Number	Units	Price	Tax	Shipping	Discount	Total
CSDA Leadership Academy - RS		0.00	0.00	0.00	0.00	0.00	720.00
Distributions							
Account Number	Account Name	Project Account Key	Separate Sales Tax	Percent	Dist Amount		
100-5600-51304	Board Training/Travel			100.00%	720.00		

PO-2118742	ACWA 2024 Fall Conference & Expo - AB USB05 - U.S. BANK CORPORATE PAYMENT SYSTEMS	Completed Office	8/20/2024 9/3/2024	0.00	899.00
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Items

Description	Part Number	Units	Price	Tax	Shipping	Discount	Total
ACWA 2024 Fall Conference & Expo - AB		0.00	0.00	0.00	0.00	0.00	899.00
Distributions							
Account Number	Account Name	Project Account Key	Separate Sales Tax	Percent	Dist Amount		
100-5600-52100	Staff Development/Travel			100.00%	899.00		

PO-2118743	ACWA 2024 Fall Conference & Expo - NS USB05 - U.S. BANK CORPORATE PAYMENT SYSTEMS	Completed Office	8/20/2024 9/3/2024	0.00	899.00
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Items

Description	Part Number	Units	Price	Tax	Shipping	Discount	Total
ACWA 2024 Fall Conference & Expo - NS		0.00	0.00	0.00	0.00	0.00	899.00
Distributions							
Account Number	Account Name	Project Account Key	Separate Sales Tax	Percent	Dist Amount		
100-5600-52100	Staff Development/Travel			100.00%	899.00		

Purchase Order Count: (14) Total Trade Discount: 0.00 Total: 21,094.12



Georgetown Divide PUD

Vendor Purchasing Report

For Date Range 07/01/2024 - 08/31/2024

Vendor Set: Vendor Set 01

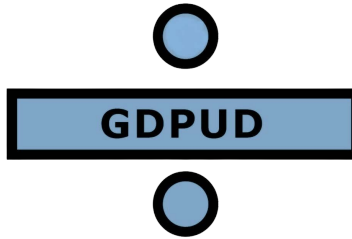
Vendor	Name	Volume
ACW01	ACWA/JPIA	51,200.39
ACW05	ACWA/JPIA HEALTH	105,005.92
ADT01	ADT SECURITY SERVICES	768.04
ADT02	THE ADT SECURITY CORPORATION	418.72
AFL01	AMERICAN FAMILY LIFE INS	2,249.92
ALL01	ALLEN KRAUSE	2,660.75
AMP01	AMPRA'S Staffing Services, Inc	3,008.93
AND01	ANDERSON'S SIERRA PIPE CO	309.83
ATT01	AT&T CORPORATION	2,464.18
ATT02	AT&T	256.40
AWW01	AMERICAN WATER WORKS ASSN	501.00
BEN04	BENNETT ENGINEERING SERVICES	82,923.80
BES01	BEST, BEST & KRIEGER LLP	16,121.28
BJP01	BRUCE R. JOHNSON	1,140.00
BLU01	ANTHEM BLUE CROSS	1,569.50
BLU06	BLUE SHIELD OF CALIFORNIA	700.00
BST01	BST Services Inc	1,923.38
BUC01	Buckmaster Office Solutions	20.00
BUC02	BUCKLE. JESSICA	83.15
CAL17	STATE OF CA - DEPT OF FORESTRY AND FIRE PROTECTIC	454.16
CAN02	CANN, BRIAN	386.06
CAR08	Carmody Software, Inc.	118.00
CLS01	CLS LABS	1,613.00
CWS01	CORBIN WILLITS SYS. INC.	1,216.56
DIV05	PLACERVILLE AUTO PARTS, INC.	171.83
DMI01	DENNIS M. IRVIN	300.00
DOR01	DOROSH, LINDSAY	3,660.00
ECO01	ECORP CONSULTING, INC.	40,726.25
ELD05	EDC AUDITOR-CONTROLLER	5,649.99
ELD16	EL DORADO DISPOSAL SERVICE	936.54
ENV01	ENVIRO TECH SERVICES COMPANY, INC.	103.20
EXE01	EXELE INFORMATION SYSTEMS, INC.	2,811.50
FER01	FERRELLGAS	12.00
FER02	FERGUSON ENTERPRISES INC	19,949.94
FSL01	Fidelity Security Life Insurance Company	680.21
GAR02	GARDEN VALLEY FEED & HDW.	203.44
GEN01	Genuine Parts Company	227.78
GEO01	GEORGETOWN HARDWARE	380.51
GEO02	GEORGETOWN GAZETTE	2,637.80
GEO04	DIVIDE SUPPLY ACE HARDWARE	1,135.44
GEO09	GEOTECH ENVIRONMENTAL EQUIPMENT, INC.	220.00
GUT01	GUTIERREZ, ROBERT	1,300.00
HAN04	HANGTOWN FIRE CONTROL	1,703.00
HAR03	HARRIS INDUSTRIAL GASES	122.48
HOL03	HOLT OF CALIFORNIA	730.00
HOM01	HOME DEPOT CREDIT SERVICE	625.18
HOR01	HORNE LLP	1,387.61
ICM03	ICMA	7,155.48
IFS01	Infosend, Inc.	8,053.93
INF01	Infinity Technologies	2,480.00
IUO01	IUOE, LOCAL 39	1,644.28
IUO02	AFSCME District Council 57	1,529.88

Vendor Purchasing Report

For Date Range 07/01/2024 - 08/31/2024

Vendor Set: Vendor Set 01

Vendor	Name	Volume
KAI01	Kaiser Permanente	238.00
KEY01	KEYS PLUS	194.95
KLA02	KLAHN, CHRISTIAN	184.01
LSL01	LANCE, SOLL & LUNGHARD, LLP	25,652.70
MAS01	MASTERS TELECOM, LLC	31.68
OCC01	OCCU-MED, LTD	445.75
OPT01	OPTIMIZED INVESTMENT PARTNERS	1,815.76
PAC02	PACIFIC GAS & ELECTRIC	73,737.47
PRE01	PREMIER ACCESS INS CO	18,896.76
PRY01	Pryor Learning LLC	299.00
PUL01	PULFER, JEFF	182.23
RAM01	RAMMCO	1,680.99
ROC02	KENNETH D WELSH	945.00
ROI01	ROI SAFETY SERVICES	1,925.00
ROM01	ROMERO, JOSHUA	353.34
SAF01	Safety-Kleen Systems Inc.	300.38
SCH03	SCHNEIDER, NICHOLAS	1,029.52
SIE10	SIERRA SAFETY	1,595.95
SIG01	SIGNAL SERVICE INC	300.00
STE02	STEWARD, ZACHARY	1,412.45
STR01	STREAMLINE	4,500.00
SWR03	STATE WATER RESOURCES CON	60.00
SWR04	STATE WATER RESOURCES CON	72,934.19
TEI01	A. TEICHERT & SON, INC	1,766.20
THA01	THATCHER COMPANY OF CALIF	25,570.23
TIR01	TIREHUB, LLC	651.00
TYL02	TYLER TECHNOLOGIES, INC	500.00
UNI06	UNITEDHEALTHCARE INSURANCE	1,564.80
USA01	UNDERGROUND SERVICE ALERT	3,261.94
USA04	HD SUPPLY, INC	992.95
USB05	U.S. BANK CORPORATE PAYMENT SYSTEMS	12,358.79
USB06	U.S. BANK EQUIPMENT FINANCE	1,748.34
VEC01	Vectis DC LLC	8,000.00
VER01	VERIZON WIRELESS	3,547.84
VER02	Verizon Connect Fleet USA LLC	568.50
VES01	Vestis Group, Inc(f/k/a Aramark)	386.46
VOL01	Saba Holding Co, LLC	527.64
WAL02	WALKER'S OFFICE SUPPLY	715.16
WAL03	WALSH, JACOB	215.15
WAT01	WATER RESOURCES ECONOMICS	36,285.77
WEL02	WELLS FARGO BANK	6,264.42
WES08	WESTERN HYDROLOGICS, LLP	7,810.90
WEX01	Wex Bank	13,816.42
WIL01	Wilkinson Portables Inc.	629.32
ZAN01	ZANJERO, INC.	3,202.50
Vendor Set Vendor Set 01 Total:		722,750.70



FINANCE DEPARTMENT

DATE: July 16, 2024
TO: Board of Directors
VIA: Nicholas Schneider, General Manager
FROM: Jessica Buckle, Finance Manager
SUBJECT: **INVESTMENT REPORT FOR THE QUARTER ENDED
JUNE 30, 2024**

Attached for your information is the quarterly report of investments as of June 30, 2024.

The total cash and investment portfolio book value (cost) held by the District as of June 30, 2024 was \$9,910,704 and total cash and investments held by the trustees was \$55,280.

The cash and investments held by the District include the following components: Managed Investment Portfolio (\$7,815,310), State of CA Local Agency Investment Fund (\$29,256), Class Investment Fund Balance (\$1,626,774), Cash/Time Deposits (\$372,196), and accrued interest on investments (\$67,168). *(Earned interest is the interest earned on investments over a specific time period, accrued interest is the interest that an investment has earned, but hasn't yet been received, and paid interest is the interest that has already been received as payment).*

Cash and investments held by the District and the trustees continue to be invested in accordance with the Government Code and the Board Investment Policy.

During the quarter, one Treasury Bill matured in the amount of \$400,000. One Federal Agency Bond was purchased in the amount of \$400,000 and one Certificate of Deposit was purchased in the amount of \$235,000.

Two-year Treasuries yielding 4.59% at the beginning of the quarter ended higher at the end of the quarter at 4.71%, which was an increase of 12 basis points for the quarter.

As of June 30, 2024, the Weighted Yield to Maturity on the Managed Investment Portfolio was 4.64%.

At the end of this quarter, the Weighted Average Maturity of the Managed Investment Portfolio was 2.43 years.

The Federal Open Market Committee (FOMC) meets approximately every six weeks and determines the level of the Federal Funds Rate. **At the June 12th meeting, the FOMC voted to maintain the Federal Funds Rate target range at its current level of 5.25-5.50%.**

Summary from the June 12th meeting:

“Recent indicators suggest that economic activity has continued to expand at a solid pace. Job gains have remained strong, and the unemployment rate has remained low. Inflation has eased over the past year but remains elevated. In recent months, there has been modest further progress toward the Committee’s 2 percent inflation objective.

The Committee seeks to achieve maximum employment and inflation at the rate of 2 percent over the longer run. The Committee judges that the risks to achieving its employment and inflation goals have moved toward better balance over the past year. The economic outlook is uncertain, and the Committee remains highly attentive to inflation risks.

In support of its goals, the Committee decided to maintain the target range for the federal funds rate at 5-1/4 to 5-1/2 percent. In considering any adjustments to the target range for the federal funds rate, the Committee will carefully assess incoming data, the evolving outlook, and the balance of risks. The Committee does not expect it will be appropriate to reduce the target range until it has gained greater confidence that inflation is moving sustainably toward 2 percent. In addition, the Committee will continue reducing its holdings of Treasury securities and agency debt and agency mortgage-backed securities. The Committee is strongly committed to returning inflation to its 2 percent objective.

In assessing the appropriate stance of monetary policy, the Committee will continue to monitor the implications of incoming information for the economic outlook. The Committee would be prepared to adjust the stance of monetary policy as appropriate if risks emerge that could impede the attainment of the

Committee's goals. The Committee's assessments will take into account a wide range of information, including readings on labor market conditions, inflation pressures and inflation expectations, and financial and international developments."

Finance staff hired Optimized Investment Partners in February 2023 to help improve the investment returns for the district and to ensure compliance with California Government Code by ensuring safety of principal and sufficient liquidity for operations. Ongoing portfolio management activity will continue to be performed in partnership with Optimized Investment Partners, the Finance Manager and the General Manager.

Considering the projected timing of cash receipts and disbursements and the structure of the Pooled Investment Portfolio, the District will be able to comfortably meet overall cash flow needs over the next six months.

If you have any questions, please feel free to contact me at (530) 333-4356.

Georgetown Divide PUD Community Services District
Summary of Cash and Investments for the Quarter Ended June 30, 2024

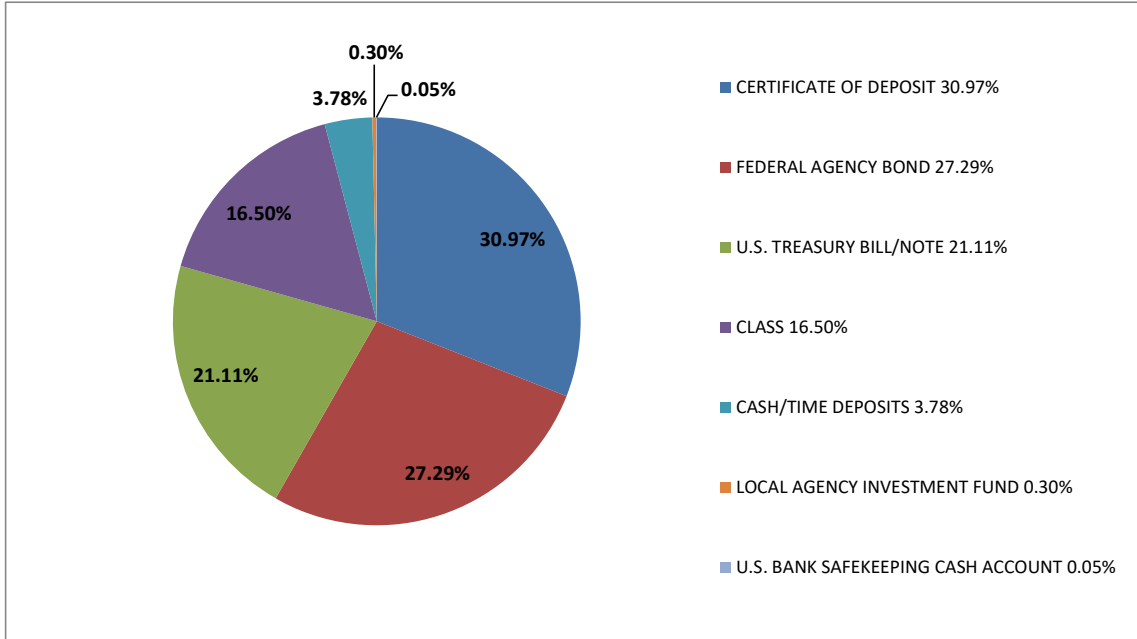
Portfolio Assets	Par Value (1)	Market Value (2)	Book Value (3)	% of Portfolio
Cash & Investments Held by District				
Investment Portfolio				
Managed Investments				
U.S. Treasury Bill/ Note	2,155,000	2,081,425	2,067,902	21.01%
Federal Agency Bond	2,740,000	2,690,462	2,677,594	27.20%
Certificate of Deposit	3,065,000	3,053,614	3,065,000	31.14%
U.S. Bank Safekeeping Cash Account	\$ 4,814	\$ 4,814	\$ 4,814	0.05%
Managed Investments Subtotal	\$ 7,964,814	\$ 7,830,315	\$ 7,815,310	79.40%
Pooled Investments				
State of CA Local Agency Investment Fund	\$ 29,256	\$ 29,256	\$ 29,256	0.30%
Class	1,626,774	1,626,774	1,626,774	16.53%
Pooled Investments Subtotal	\$ 1,656,030	\$ 1,656,030	\$ 1,656,030	16.82%
Investment Portfolio Subtotal	\$ 9,620,844	\$ 9,486,345	\$ 9,471,340	96.22%
Cash/Time Deposits	\$ 372,196	\$ 372,196	\$ 372,196	3.78%
Funds Available for Investment	\$ 9,993,040	\$ 9,858,541	\$ 9,843,536	100.00%
Accrued Interest	\$ 67,168	\$ 67,168	\$ 67,168	
Total Cash & Investments Held by District	\$ 10,060,208	\$ 9,925,709	\$ 9,910,704	
Cash & Investments Held by Trustee				
Investment Agreements				
Cash with Fiscal Agents	55,280	55,280	55,280	
Restricted Cash				
U.S. Government				
Total Cash & Investments Held by Trustee	\$ 55,280	\$ 55,280	\$ 55,280	
Total Portfolio				
	\$ 10,115,487	\$ 9,980,988	\$ 9,965,983	

Notes:

1. Par value is the principal amount of the investment on maturity.
2. Market values contained herein are received from sources we believe are reliable; however, we do not guarantee their accuracy.
3. Book value is par value of the security plus or minus any premium or discount on the security.

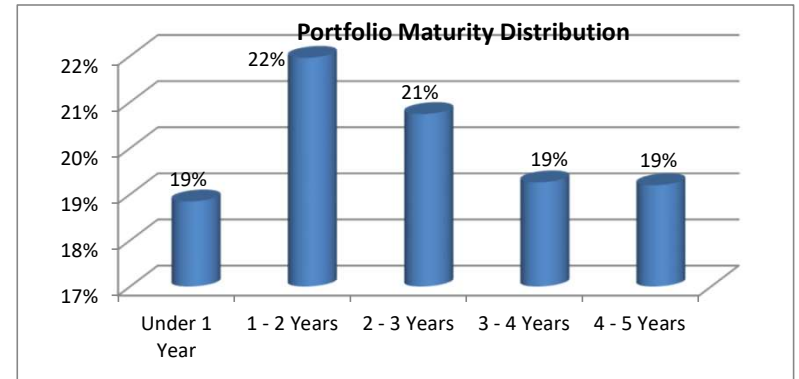
**Georgetown Divide PUD Community Services District
Investment Report for the Quarter Ended June 30, 2024**

Investment Portfolio Summary and Key Statistics



Portfolio Key Statistics	
PAR Value	\$ 9,620,844
Book Value (COST)	\$ 9,471,340
Market Value	\$ 9,486,345
Weighted Average Maturity (in years)	2.43
Weighted Yield to Maturity*	4.64%

*Note: Cash/time deposits not included in WYTM



Excludes Pooled Investments and U.S. Bank Custodial Cash Account

U.S. Treasury Yields - Quarterly Comparison

Maturity	Jun 2024	Mar 2024	Change
3-Month	5.48%	5.46%	0.02%
1-Year	5.09%	5.03%	0.06%
2-Year	4.71%	4.59%	0.12%
3-Year	4.52%	4.40%	0.12%
5-Year	4.33%	4.21%	0.12%
10-Year	4.36%	4.20%	0.16%

2-Year U.S. Treasury Yield - Historical Data

Jun 2024	Jun 2023	Jun 2022	Jun 2021
4.71%	4.87%	2.92%	0.25%

Portfolio Maturity	PAR Maturing	% Maturing
Under 1 Year	\$ 1,500,000	19%
1 - 2 Years	\$ 1,748,000	22%
2 - 3 Years	\$ 1,651,000	21%
3 - 4 Years	\$ 1,533,000	19%
4 - 5 Years	\$ 1,528,000	19%
Total	\$ 7,960,000	100%

Interest Earnings	FY2023	FY2024	Change
Apr	\$	37,345	\$ 37,345
May	\$	37,830	\$ 37,830
Jun	\$	38,293	\$ 38,293
Total for Quarter	\$ -	\$ 113,469	\$ 113,469

Note: Interest Earnings figures do not include capital gains or losses

Grant Tracking Sheet

Agency	Grant Amount	District Match	Description
Grants Awarded			
US Bureau of Reclamation	\$160,000	\$80,000	Upcountry canal lining * 1500 feet (below Tunnel Hill)
CalFire Wildfire Grant Program	\$1,200,000	\$0	Fire mitigation: vegetation clearing, equipment
State Appropriation (Senator Alvarado-Gil)	\$250,000	\$0	AMI upgrades, pump station permanent generators
Congressional Appropriation (Congressman Kiley)	\$1,250,000	\$0	Water Tank
Total	\$2,860,000	\$80,000	
Grants/Funding Submitted			
CalOES Hazard Mitigation Assistance Grants (HMPG)	\$3,000,000	\$900,000	Impacts of Mosquito Fire
USDA Rural Assistance	\$9,000,000	\$0	Up Country Canal Piping
Federal Appropriations	\$7,000,000	\$0	Hydroelectric Facility
State Appropriations	\$500,000	\$500,000	Onion Creek
Water Resource Development Act (WRDA)	\$20,500,000	\$0	Water Supply Reliability
Total	\$37,000,000	\$1,400,000	
Grants/Funding Possibilities			
CalOES Hazard Mitigation Assistance Grants (HMPG)			
Building Resilient Infrastructure and Communities (BRIC)			
USBR WaterSMART Grant Program	\$5,000,000	50% Match	
Solar Grants for Sweetwater Treatment Plant	\$2,667,000	\$1,333,000	Offsert energy costs
WaterSmart Energy Efficiency Grant			AMI project
Projects for Future Grants			
Community Solar Project at Headquarters	TBD		Generate lease income and offset power at the HQ.
Lining canals	\$1,000,000		
Pump Station 16	\$1,000,000		USDA Water and Waste Disposal Loan and Grant
Fix Access Roads	\$6,500,000		
Treated pipeline repair and upgrades	\$12,500,000		
Dredging of Holding Reservoirs	\$6,500,000		
New Reservoir	\$100,000,000		
North Fork American Pumping Plant	\$35,000,000		



El Dorado County LAFCO

Commissioner Meeting (Placerville) - 9/25

Regional Water Authority

Board Meeting -(Fair Oaks) -9/12

Executive Board Meeting (RWA Sacramento) -9/24

Association of California Water Agencies

ACWA Region 3

Pre-Board Meeting - 9/17

ACWA Board Meeting

Sacramento - 9/20

ACWA Committees

Membership Committee - 9/10

ACWA City and County Planning Nexus Subcommittee - 9/16

Headwaters Workgroup - 9/27

GDPUD

Ad Hoc Travel Policy - 9/17, 9/27

ALT Zone Town Hall - 9/24

Community and Other Events:

Divide Chamber of Commerce - 9/3

California State Grange Convention - 9/25 to 9/30

Chair - Water Policy Committee

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Operations Report for September 2024

Presented to the GDPUD Board of Directors
by Operations Manager: Adam Brown

Informational Item
October 3, 2024

Stumpy Meadows Historical Capacity Chart



Note: Full Pool – 21,206 acre feet | September 26, 2024 – 17,928 acre feet

Treatment Operations

Walton Lake Treatment Plant - August

34.4 mg | 1,096,774 average gpd

- ✓ No operational shutdowns

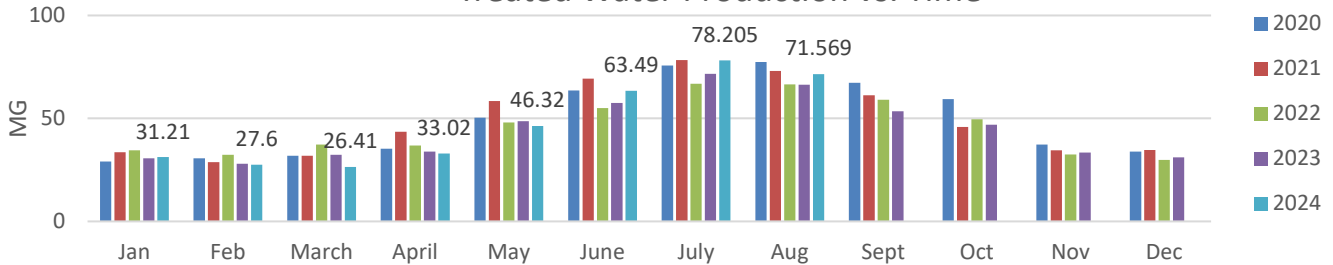
Sweetwater Treatment Plant - August

37.1 | 1,196,774 average gpd

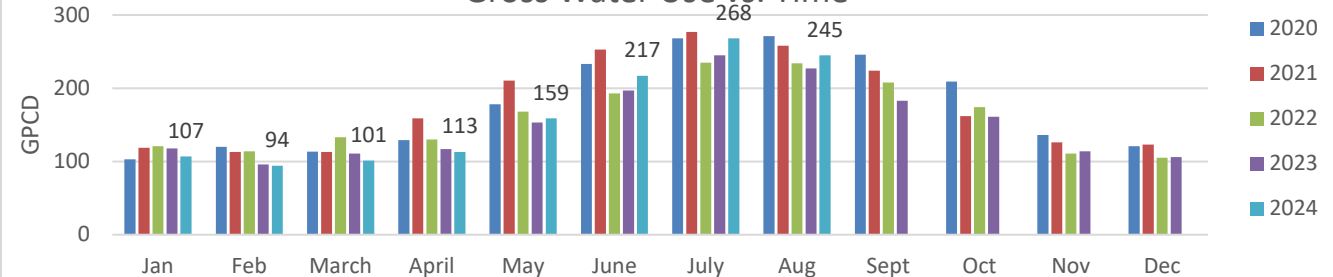
Water Quality Monitoring:

- ✓ All finished water was in compliance with drinking water standards.
- ✓ Collected routine bacteria distribution and quarterly disinfection by products samples.
- ✓ Distribution monitoring samples were absent of bacteriological contamination indicating adequate disinfection.

Treated Water Production vs. Time



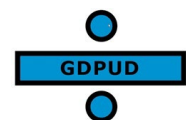
Gross Water Use vs. Time



Notes:

GPCD – Gallons per Capita per Day

MG – millions gallons



GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Operations Report for September 2024

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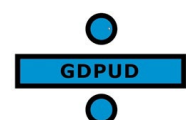
Informational Item
October 3, 2024

Summary of Field Work Activities

Activity	Department	Events	Labor Hours	Total Cost
Water Main/Lateral Break Repair	5400	18	211	\$20,443
Underground Service Alert Response	5400	337	42	\$2,688
Flush	All	3	3	\$162
Filter Backwash	5300	21	18	\$1,232
Leak Detection	All	2	8	\$354
Enforcement	All	21	29	\$1,734
AMR Download	5400	19	12	\$720
Clean	All	3	5	\$302
Escrow Read	5400	5	4	\$227
Improvement	All	7	31	\$1,799
Inspect	All	28	17	\$886
Install	All	6	38	\$2,702
Investigate	All	19	40	\$2,412
Locate	5400	4	4	\$259
Repair	All	4	4	\$16,008
Meter Read	5400	3	17	\$1,103
Main Ditch Checks	5200	26	109	\$5,117
Maintenance	All	14	147	\$8,946
Pump Station Checks	5400	3	13	\$812
Replace	All	3	9	\$1,342
Run Upper Ditch	5100	6	39	\$2,155
Sample	5300/5400	20	18	\$1,251
Treatment Plants Checks	5300	52	104	\$12,432
Kelsey Ditch Checks	5200	26	150	\$7,943
Up Country Canal Checks	5100	21	126	\$6,860
Walk Ditch	5100/5200	1	2	\$65
Vegetation Clearing	All	23	119	\$6,346
Customer Requests	All	34	-	\$6,170

Notes:

- 5100 – Source and Supply
- 5200 – Raw Water Conveyance
- 5300 – Treatment
- 5400 – Treated Water Distribution
- 5600 – Corporation Yard



GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Operations Report for September 2024

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by Operations Manager: Adam Brown

Informational Item
October 3, 2024

September Activities Photo Documentation



Stumpy Spillway Underdrain Deflectors/Concrete Repair – 12 Labor Hours | Service Truck



Hydrant Lateral Repair – 72 Labor Hours | Service Trucks, Excavators, Dump Trucks, Vacuum Trailer

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Operations Report for September 2024

Presented to the GDPUD Board of Directors
by Operations Manager: Adam Brown

Informational Item
October 3, 2024



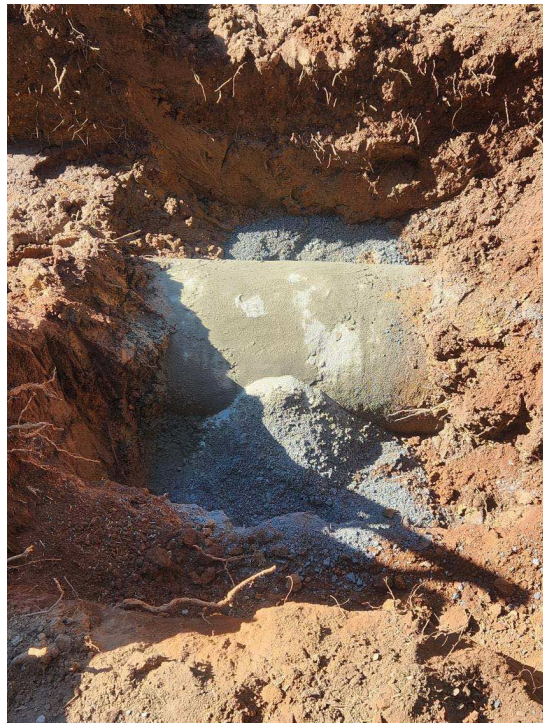
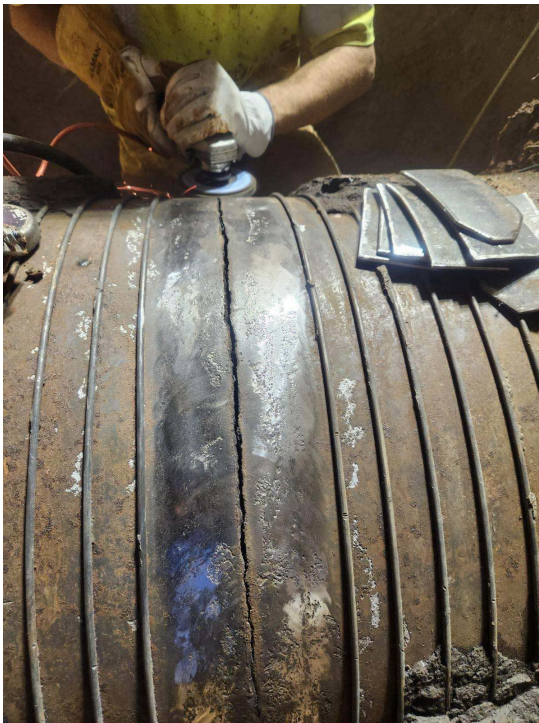
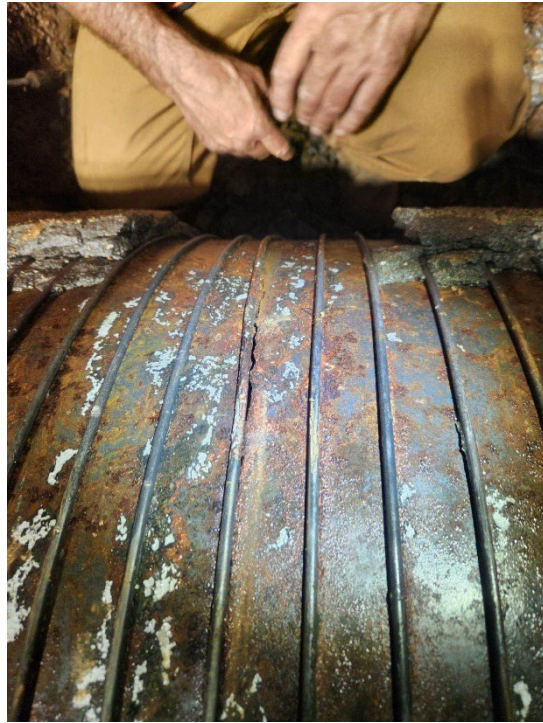
Garden Valley Master Meter Install – 48 Labor Hours | Service Trucks, Excavator, Dump Truck, Vacuum Trailer

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Operations Report for September 2024

Presented to the GDPUD Board of Directors
by Operations Manager: Adam Brown

Informational Item
October 3, 2024



Buckeye Conduit Emergency Repair – 154 Labor Hours | Service Trucks, Mobile Welder, Light Trailer, Excavators, Dump Trucks, Vacuum Trailer

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Operations Report for September 2024

Presented to the GDPUD Board of Directors
by Operations Manager: Adam Brown

Informational Item
October 3, 2024



Water Main Break – 35 Labor Hours | Service Trucks, Excavators, Dump Trucks, Vacuum Trailer



Vegetation Clearing – 47 Labor Hours | Service Trucks, Excavators, Dump Trucks, Hand Tools

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Operations Report for September 2024

Presented to the GDPUD Board of Directors
by Operations Manager: Adam Brown

Informational Item
October 3, 2024

Capital Improvement Program – 2024/2025

Distribution Tank

- Cathodic Protection Request for Bid

Master Meters

- Five of Eight Installed
 - Cherry Acres | Marshall Road | Reservoir Road | Black Oak Mine | Garden Valley Road

Pump Station Retrofit

- Backup Generator Installation - In Progress
- Pump Rehabilitation – October

Tunnel Inspection

- October

Equipment Purchases

General Activities

CalFire Grant

- Field Visit, Plan Develop, Right of Entry Agreements

Irrigation Season Operations

Health and Safety Compliance

FEMA Projects

- Cat C – Road Repair, awaiting payment
- Cat D – Canal Silt Removal in Final Approval
- Cat D – Walton Lake Dredging in Environmental

General Customer Service

GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

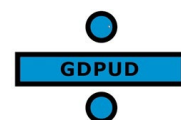
Operations Report for September 2024

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Informational Item
October 3, 2024

Monthly Water Demand Assessment

Month	2021		2022		2023		2024	
	Gallons per Capita per Day (GPCD)							
	Gross Water Use	Residential	Gross Water Use	Residential	Gross Water Use	Residential	Gross Water Use	Residential
January	119	107	121	72	118	49	107	49
February	113	98	114	80	96	54	94	54
March	112	119	133	109	111	49	101	77
April	159	123	130	113	117	80	113	80
May	211	186	168	133	153	142	159	142
June	253	192	193	161	197	147	217	147
July	276	233	235	193	245	188	268	210
August	257	215	234	192	227	205	245	205
September	222	155	207	172	183	147		
October	161	150	174	141	161	153		
November	126	83	111	86	114	86		
December	122	60	105	83	106	83		



GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Auburn Lake Trails Wastewater Management Zone Report for September 2024

6C Presented to the GDPUD Board of Directors by: Alexis Elliott

October 3, 2024

Zone activities are completed in accordance with California Regional Water Quality Control Board Central Valley Region, *Waste Discharge Requirements for Georgetown Divide Public Utility District Auburn Lake Trails On-Site Wastewater Disposal Zone* Order No. R5-2002-0031.

- **Community Disposal System (CDS) Lots - 137**
- **Individual Wastewater Disposal System Lots - 903**

Field Activities

- ✓ Routine Inspections: 63
- ✓ Property Transfer Processing: 2 Initial
8e Follow Up
2a Follow Up
- ✓ New Inspection 1042,1654
 - Plan Review 1042,1654
- ✓ Weekly CDS Operational 8
 - New Wastewater System 0
 - New CDS Tank 0
 - New Pump Tank 0

Reporting

The monthly *Sanitary Sewer Overflow (SSO) – No Spill Certification* was submitted electronically to California Regional Water Quality Control Board on California Integrated Water Quality System (CIWQS) on September 2, 2024. CSDA Conference, 3rd Quarter samples, and ALT townhall.

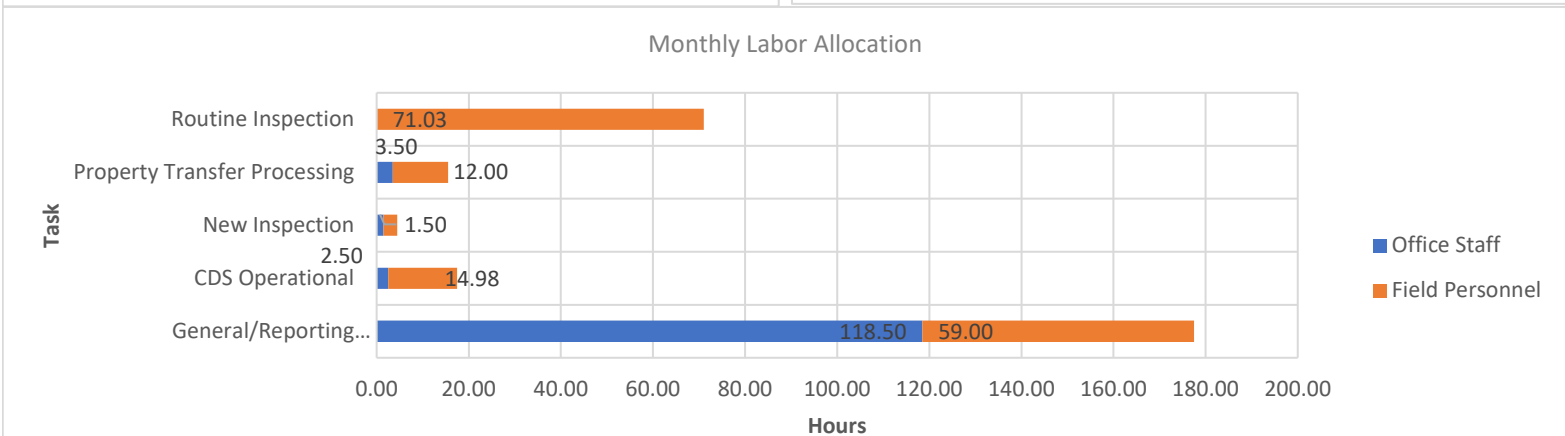
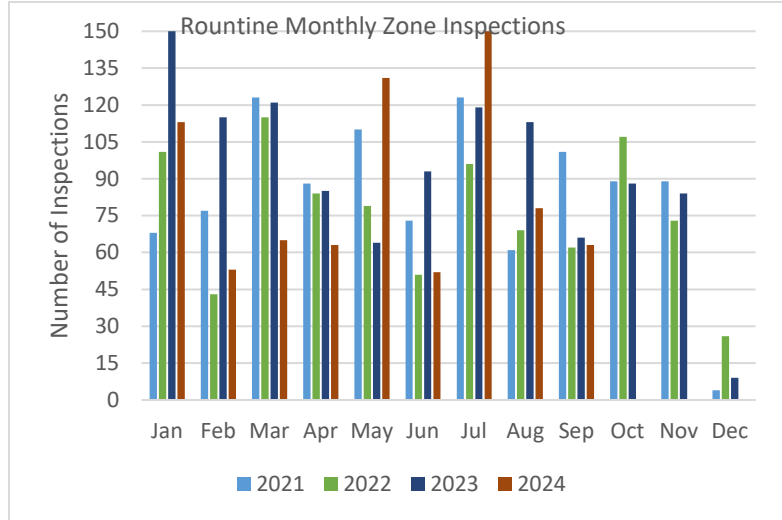
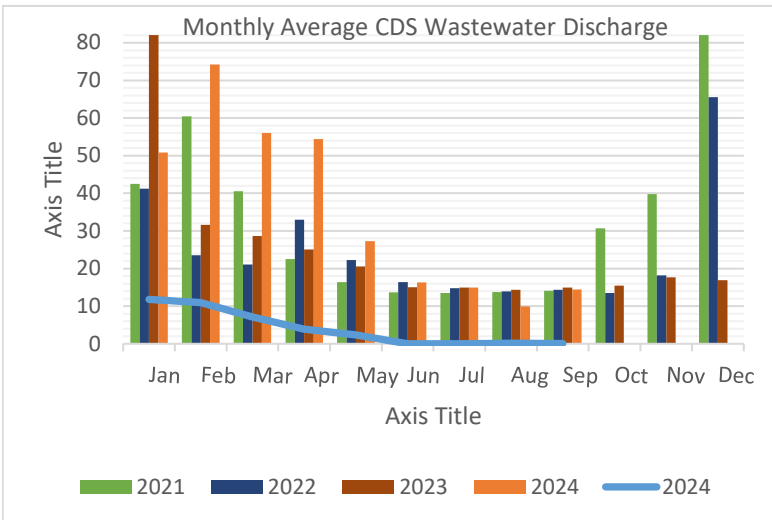
Notes: This monthly report is from 8/28/2024-9/23/2024. See Monthly tracking sheet.

CDS – Wastewater Discharge

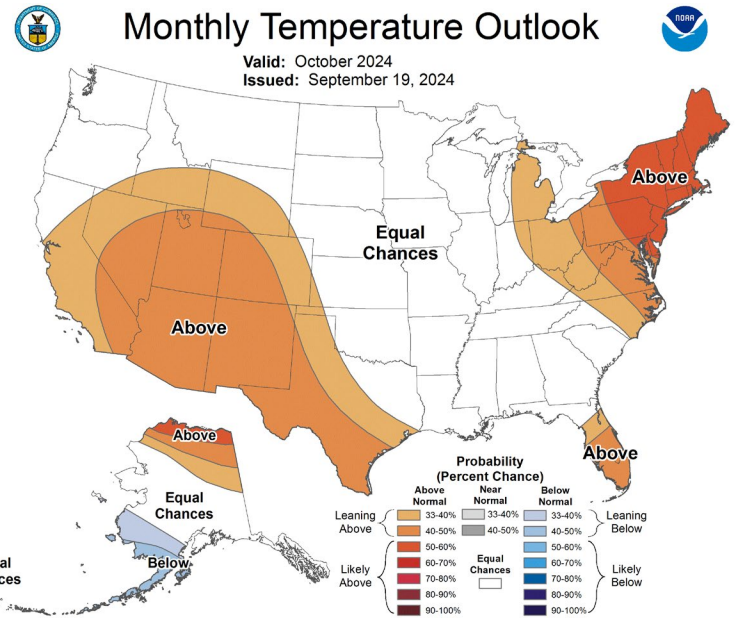
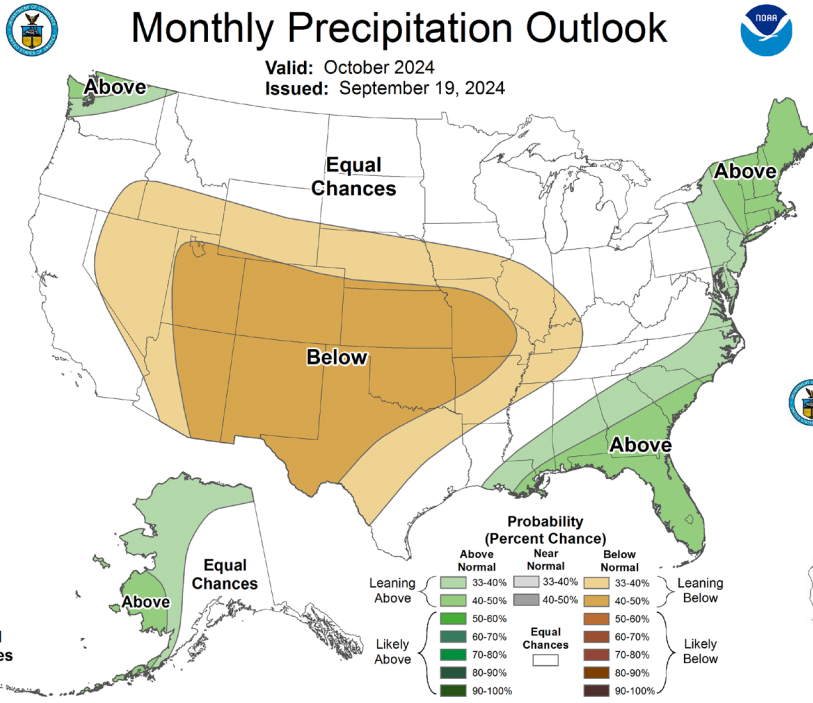
374,300 gallons / 14,396 gallon/day average

Rainfall

0.02



La Niña is favored to emerge in September-November (71% chance) and is expected to persist through January-March 2025.

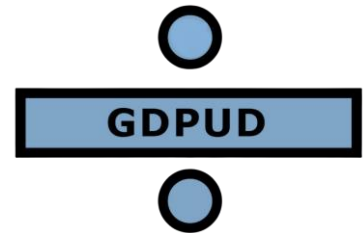


5 Year Rainfall History Per District Records

Rainfall	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
2024	11.79	10.93	7.12	3.93	2.38	0	0	0.14	0.02				36.31
2023	14.66	8.05	15	0.33	1.23	0.07	0	0.17	0.68	2.76	2.70	3.65	49.30
2022	0.69	0.17	1.6	7.54	0.41	0.99	0	0	1.2	0.07	4.45	24.12	41.24
2021	9.10	4.72	4.30	0.14	0.01	0.00	0.02	0.00	0.93	14.29	2.84	16.59	52.94
2020	5.26	0.00	10.15	5.49	2.84	0.06	0.00	0.00	0.00	0.00	4.64	3.51	31.95
2019	10.00	18.09	6.89	2.02	6.50	0.00	0.00	0.00	1.30	0.40	1.88	11.13	58.21

Georgetown Divide Public Utility District
6425 Main Street P.O. Box 4240, Georgetown, CA 95634 • (530) 333-4356 • www.gd-pud.org
Nicholas Schneider, General Manager

**REPORT TO THE BOARD OF DIRECTORS
BOARD MEETING OF September 5, 2024.
AGENDA ITEM NO. 6. D.**



AGENDA SECTION: INFORMATIONAL ITEMS

SUBJECT: GENERAL MANAGERS REPORT

PREPARED BY: Nicholas Schneider, General Manager

SUMMARY OF ACTIVITIES

Week of September 1-7

- Held a District Tour for Director MacDonald and Director Saunders.
- Held a Board Meeting on September 5th.

Week of September 8-14

- Attended the CSDA Conference in Indian Wells from 9-9-24 thru 9-12-24.
- Attended the JPIA Leadership Essential Workshop on 9-13-24.

Week of September 15-21

- Attended ACWA Federal Affairs Committee on 9-18-24.
- Attended the CSDA Quarterly Luncheon for the Gold Country Chapter on 9-19-24.

Week of September 22-28

- Attended the ALT Townhall on September 24th.

GOOD NEWS UPDATES

- The District received the District Transparency Certificate from CSDA at the Annual Conference.
 - o Need to have the last three Directors complete training in order to receive District of Distinction Certification.

UPCOMING ACTIVITIES

- Will be finishing up my JPIA Leadership Essentials Training on 11-6-24.
- RWA Board Meeting on 11-14-24.
- ACWA Conference December 2-5-24.



District Transparency Certificate Award from the California Special Districts Association (CSDA) at the Annual Conference.



LEGISLATIVE REPORT October 2024

Vectis D.C. Federal Update

October Legislative Update

Both the House & Senate were in recess the entire month of August. The aptly named “Lame Duck” Session has been scheduled for November 12 to Christmas. Currently, both chambers are expected to be in recess the entire month of October to focus on individual member campaigns as well as the Presidential election.

Fiscal Year 2025 Appropriations

The GOP leadership’s six-month Continuing Resolution proposal that would have extended each of the dozen annual appropriations bills through March 2025 to the floor last week. Attached to this bill was the “SAVE Act” which would mandate, at the federal level, proof of citizenship prior to voting. As predicted, the Continuing Resolution failed. After which Speaker Johnson turned to his self-described “Plan B”. He introduced a 3-month extension of funding at current levels through December 20. The bill will likely go to a full House vote later this week.

Lame Duck Session (November & December) Outlook

Regardless of the November election results, the House and Senate will come back to Capitol Hill on November 12 and are scheduled for a five-week session through December 20. During this time, it is expected that all remaining “must-pass” bills of the 118th Congress will be debated with an eye on enactment before leaving town for Christmas.

In addition to the 12 FY 2026 Appropriations bills, Congress is focused, before year-end, on passing the Farm Bill, Water Resources Development Act (WRDA), expanded anti-drone authority, energy legislation, cryptocurrency regulation, and additional VA and Secret Service funding.

The 119th Congress swears in on January 3, 2025, and any legislation that has not been acted upon will need to be reintroduced and go back through the committee process of hearings, mark-ups, and floor debate.

ACWA and Headwaters Federal Updates

House Passes Forest Health Legislation Supported by ACWA

On 9/24/24 the U. S. House of Representatives passed H.R. 8790, the bipartisan Fix Our Forests Act by a vote of 268-151. ACWA worked with the office of Congressman Scott Peters (D-CA) the lead democrat cosponsor of the bill and coordinated a national coalition letter expressing support for the bill. The letter was signed by the American Farm Bureau, the American Forest Resource Council, ACWA, the California Farm Bureau, the Family Farm Alliance, the Federal Forest Resource Coalition, and the National Association of Counties. A copy of the letter of support is attached.

During the amendment process another bill supported by ACWA (H.R.4018, the Headwaters Protection Act) was added to the underlying text of the Fix Our Forests Act.

The Fix Our Forests Act and Headwaters Protection Act will improve forest health conditions and help protect watersheds that are critical to water supply. Following House passage the bill will head to the Senate and await further action.

CSDA - actions

Fix Our Forests Act

At the request of the National Special Districts Coalition (NSDC), of which CSDA is a founding member, U.S. Representatives John Garamendi (D-CA) and Pat Fallon (R-TX) have submitted an amendment to Fix Our Forests Act (H.R. 8790) making clear that **special districts** are explicitly included in the definition of “local government” and eligible to participate in the wildfire-related programs authorized under the Healthy Forests Restoration Act of 2003. It also expands the Good Neighbor Authority (GNA) to special districts.

The GNA is a land management tool used by the USFS and BLM to plan and execute cross-jurisdictional restoration work. Under current law, only states, counties, and tribes are able to enter into such agreements.

Although there is bipartisan support for the measure, some Democrats have expressed concerns that the proposed reforms would weaken bedrock environmental laws. There is a letter from an 85 environmental organization coalition outlining these concerns and their strong opposition to the bill. The Biden administration has issued a Statement of Administration Policy that “strongly opposes” the bill, though it should be noted that the president did not issue a veto threat.

Other New Law Updates

CSDA efforts to oppose Assembly Bill 2561 were unsuccessful; this was signed into law 9/22 and takes effect Jan 1, 2025. CSDA and partners were able to help remove a meet and confer requirement, as well as the inclusion of language which harmonizes the public hearing requirement with multi year budgeting. New Law information

Assembly Bill 2561 (McKinnor) **Local public employees: vacant positions.** This bill, which will go into effect on January 1, 2025, will require every local agency (even agencies without represented workforces) to present the status of vacancies and recruitment and retention efforts during a public hearing before the governing board at least once per fiscal year. The recognized employee organization for a bargaining unit shall be entitled to make a presentation at the public hearing at which the public agency presents the status of vacancies and recruitment and retention efforts for positions within that bargaining unit. Agencies with high vacancy rates of 20 percent or more of the total number of authorized full-time positions shall, upon request by the recognized employee organization, provide additional detailed information at the public hearing, as specified.

LEGISLATIVE REPORT

Director Saunders

October 2024

Requested Advocacy Position

Federal

Bill	Brief Description	Recommended Position	updates
H.R. 8790 Fix Our Forest Act	Federal https://www.congress.gov/bill/118th-congress/house-bill/8790	Support	Passed House 9/24 (268-151)

District Positions

Federal

Bill	Brief Description	District Position	updates
S 3830 LIHWAP ACT	Would make the LIHWAP program permanent (US sunset - May 2024) https://www.congress.gov/bill/118th-congress/senate-bill/3830/text	Support	In Senate: referred to the Committee on Health, Education, Labor, and Pensions
H.R.8812 - Water Resources Development Act of 2024	This bill authorizes, deauthorizes, and modifies various water resources feasibility studies and projects of the U.S. Army Corps of Engineers. GDPUD has a Bill amendment for \$20.5 million. https://www.congress.gov/bill/118th-congress/house-bill/8812	Support	Passed House - 7/22 (359-13) In Senate - 7/23

State

Bill	Brief Description	District Position	updates
SB 867 (Dodd)	Climate Resiliency Bond - Proposition 4 https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill_id=202320240SB867	Support	Chaptered 7/3/24; going to Nov Ballot
SB 1072 (Padilla)	Amends and remedies issues with Prop 218. https://leginfo.legislature.ca.gov/faces/billTextClient.xhtml?bill_id=202320240SB1072	Support	Chaptered - 9/20
AB 2257 (Wilson) ACWA sponsored	Aids member agencies in defending against Proposition 218 lawsuits by requiring litigants to have participated and raised specific objections during the public administrative process. https://leginfo.legislature.ca.gov/faces/billTextClient.xhtml?bill_id=202320240AB2257	Support	Chaptered - 9/25
AB 1827 (Papan)	Provides that the fees or charges for property-related water service imposed or increased, as specified, may include the incrementally higher costs of water service due to specified factors, including the higher water usage demand of parcels. https://leginfo.legislature.ca.gov/faces/billTextClient.xhtml?bill_id=202320240AB1827	Support	Chaptered - 9/22
SB 937 (Wiener)	This bill makes numerous changes to development fees . Limits when a local agency can collect development fees and connection fees. https://leginfo.legislature.ca.gov/faces/billTextClient.xhtml?bill_id=202320240SB937	Oppose	Chaptered - 9/19
AB 1820 (Schiavo)	This bill would authorize a development proponent that submits a preliminary application for a housing development project to request a preliminary fee and exaction estimate, as defined. The bill would require a local agency to comply with the request within 10 business days of the submission of the preliminary application. https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill_id=202320240AB1820	Neutral	Chaptered - 9/22
AB 460 (Bauer-Kahan)	Was a water rights bill. Text amended now only refers to Fines and Penalties. https://leginfo.legislature.ca.gov/faces/billTextClient.xhtml?bill_id=202320240AB460	Neutral	Chaptered - 9/22
SB 1110 (Ashby)	Would specify that the Water Board can forgo strict enforcement of water efficiency requirements if there are lower cost water supply options and extends the timeline by two years. https://leginfo.legislature.ca.gov/faces/billCompareClient.xhtml?bill_id=202320240SB1110&showamends=false	Support	Passed Senate. August 15 hearing: Held in Assembly Approp committee and under submission (suspense file)

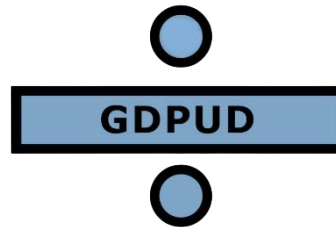
SB 1088 (Alvarado-Gil)	It is the intent of the Legislature to establish a Rural and Small Community Fire Resilience Program within the Office of Emergency Services to work in coordination with the Department of Water Resources, the State Water Resources Control Board, and other appropriate state entities to develop a program for the distribution of state matching funds to communities within the Wildland Urban Interface, or WUI, to improve water system infrastructure, including upgrading and upsizing waterlines, installing additional fire hydrants of water systems, and enhancing water system delivery to ensure adequate water flow for fire prevention and suppression activities https://leginfo.legislature.ca.gov/faces/billTextClient.xhtml?bill_id=202320240SB1088	Support	Passed Senate. August 15 hearing: Held in Assembly Approp committee and under submission (suspense file)
SB 1218 (Newman)	Would declare that it is the established policy of the state to encourage, but not mandate, the development of emergency water supplies, and to support their use during times of water shortage. https://leginfo.legislature.ca.gov/faces/billTextClient.xhtml?bill_id=202320240SB1218	Support	Passed Senate. August 15 hearing: Held in Assembly Approp committee and under submission (suspense file)
SB 1393 (Niello)	Would require the State Air Resource Control Board to establish the Advanced Clean Fleets Regulation Appeals Advisory Committee for purposes of reviewing appeals of denied requests for exemptions from the requirements of the Advanced Clean Fleets Regulation. https://leginfo.legislature.ca.gov/faces/billTextClient.xhtml?bill_id=202320240SB1393	Support	4/3 Failed Senate Environmental Quality Committee. Reconsideration Granted.
AB 1337 (Wicks)	This bill would authorize the board to issue a curtailment order for any diversion, regardless of basis of right, when water is not available under the diverter's priority of right. Violation would be considered a trespass. https://leginfo.legislature.ca.gov/faces/billTextClient.xhtml?bill_id=202320240AB1337	Oppose Unless Amended	Hearing cancelled by author
SB 1255	LIRA Program Bill. Water agencies - must have a Low Income Rate Assistance Program, and funding would be by customers that would not qualify. Customers would automatically be charged a fee unless they "Opt-out" of the contribution fee. Maximum of 10% voluntary contributions for administartive costs. https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill_id=202320240SB1255	Oppose Unless Amended	Passed Senate. August 15 hearing: Held in Assembly Approp committee and under submission (suspense file)
Advocacy Coalition	Join ACWA's Coalition to Maintain Funding for Agreements to Support Healthy Rivers and Landscapes	Support	

Neutral/Watch

REPORT TO THE BOARD OF DIRECTORS

Board Meeting of October 3, 2024

Agenda Item No. 8. B.



AGENDA SECTION: ACTION ITEMS

SUBJECT: Consider Amendments to Policy 5030 Water Transfer

PREPARED BY: Elizabeth Olson, Executive Assistant

Approved By: Nicholas Schneider, General Manager

BACKGROUND

A water transfer is “a voluntary sale of water proposed and initiated by willing sellers who have legal rights to a supply of water to an interested buyer.” The Division of Water Rights of the State Department of Water Resources manages the Water Transfers Program covered by Water Code Sections 1725, temporary transfers. The ability of the District to engage in the water transfer market is a way to generate additional revenue. This revenue can be used to maintain and upgrade District infrastructure. All transfers must be reviewed and approved by the Board of Directors.

The development and implementation of a Water Transfer Policy is in no way a guarantee of any future transfers of District Water. This policy guides the staff and the Board in determining if it is appropriate to engage in a water transfer.

DISCUSSION

Policy 5030 Water Transfer was adopted on July 11th, 2023. The policy was developed through the collaborative work of consultants Zanjero Inc. and the Ad Hoc Policy Committee. The Committee recommended the policy to the Board of Directors for adoption.

The policy has been amended to ensure all potential deadlines can be met in the application of a water sale. The policy as previously adopted laid out a timeline that needed to be followed in order to participate in a water transfer sale. In FY 2023-24 the District experienced a bit of an aberrational water year and did not receive a transfer notice from any interested parties until after some of the deadlines had passed. This led to the need to reassess this policy and offer a bit of flexibility in fulfilling this policy in the future. Staff in conjunction with the District water transfer consultants at Zanjero Inc., and legal counsel have worked to amend the policy.

FISCAL IMPACT

The future fiscal impact of this policy will allow for a net gain of revenue in the District.

CEQA ASSESSMENT

This is not a CEQA Project. However, due to the nature of water transfers, an environmental review will be done with all future associated water transfers.

RECOMMENDED ACTION

Staff recommends the Board of Directors of the Georgetown Divide Public Utility District (GDPUD) approve the attached Resolution 2024-XX adopting amended Policy 5030 Water Transfer.

ALTERNATIVES

The Board may (a) Request substantive changes to the Resolution and associated policy amendments for staff to implement; (b) Reject the Resolution and maintain Policy 5030 in its current adopted form.

ATTACHMENTS

1. Relined Policy 5030 Water Transfer
2. Resolution 2024-XX
3. Exhibit A to Resolution 2024-XX Amended Policy 5030 Water Transfer



GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Policy and Procedures Manual

Policy Title: WATER TRANSFER POLICY

Policy Number: 5030

Date Approved: July 11, 2023

Date Amended:

5030.01 – PURPOSE:

The Georgetown Divide Public Utility District Board of Directors seeks to voluntarily transfer water to interested buyers when such opportunities to transfer water occur in a manner that appropriately protects customers and other fiduciary responsibilities of the District (see Attachment for more information). This policy provides guidance for evaluating when to pursue water transfer opportunities.

5030.02 – DEFINITIONS

For the purposes of this policy, unless otherwise apparent from the context, certain words and phrases used in this policy are defined as follows:

Transfer Water – shall refer to water provided to a Buyer pursuant to a Purchase Agreement between the Buyer and the District whereby the water provided is derived from water rights or water supply entitlements the District controls.

Seller – shall refer to the Georgetown Divide Public Utility District.

Buyer – shall refer to the legal entity purchasing the Transfer Water.

Transfer Period – shall mean when Seller will make Transfer Water available to Buyers at the Point of Transfer.

Point of Transfer – refers to the location where Seller delivers the Transfer Water to the Buyers.

Transfer Amount – means the total maximum amount of Transfer Water provided before any losses.

Purchase Agreement – means the agreement signed by both Seller and Buyers for the purchase of Transfer Water.

Reclamation – means the United States Department of the Interior Bureau of Reclamation.

Reservoir Refill Agreement – means the agreement signed by the Seller, Reclamation, and Department of Water Resources defining the refill criteria and refill impacts accounting procedure that pertain to full refill of the Vacated Storage in a Stumpy Meadows storage-based transfer, when the Transfer Water is derived from water stored in Stumpy Meadows.

Vacated Storage – means the reduction in water storage of Stumpy Meadows Reservoir resulting from making Transfer Water available in a storage-based transfer.

5030.03 – GUIDING PRINCIPLES

Guiding principles to support the District's evaluation and implementation of water transfer opportunities are as follows:

GDPUD POLICIES AND PROCEDURES

- 1) **Protect Customer Water Supply:** ensure a water transfer does not increase customer water shortage risks.
- 2) **Optimize Water Resources:** utilize water resources assets to benefit the District and the community.
- 3) **Facilitate Economic Stability:** optimize economic benefits of water transfers to the District.
- 4) **Strive for Certainty:** support long-term planning and business decisions by minimizing the potential for significant changes to policies and procedures.
- 5) **Allow for Adaptability:** allow for periodic adjustments to reflect changing conditions and improved understanding, while minimizing disruptions to certainty.
- 6) **Target Simplicity:** create policies that are easy to understand and implement.
- 7) **Ensure Transparency:** provide a full and straightforward accounting of all facts, information, and context to the Board and customers to ensure an informed and equitable decision-making process.
- 8) **Encourage Engagement:** Support and encourage interested participants working together with ongoing discussions where differences are explored, and a shared vision of water transfers can emerge.

5030.04 – WATER TRANSFER DETERMINATION PROCESS

When considering a Water Transfer, the first priority for the District is to ensure adequate water availability for the customers. The following additional provisions apply:

- 1) Prior to January 31 of each potential water transfer year, and out of an abundance of caution to ensure the right is reserved should a potential water transfer become potentially available, the GM shall file with the State Water Resources Control Board a notice of Potential Temporary Transfer pursuant to Water Code Section 1727.
- 2) At ~~the a~~ January or February Board meeting, Aan agendized item will be presented to the Board so theyit can ~~decides~~ whether to direct General Manager to hold initial discussions that water might be available.
- 3) At or before ~~the an~~ April Board meeting the General Manager and staff shall:
 - a) As part of the Water Year declaration, staff will Ppresent information, as part of the annual Water Year declaration, regarding the risk to customer shortfalls at various potential Transfer Water quantities based upon current and projected supply conditions, including Stumpy Meadows storage forecast, and projected customer demand by customer classification.
 - b) Update the Board regarding any discussions with potential buyers.
- 4) To be agendizedAs a separately agendized open session item, Aat or before ~~the a~~ June Board meeting:
 - a) The General Manager and staff shall present sufficient information to allow the Board to approve or deny ~~make a decision whether or not to a~~ transfer water transfer that year. Information could include, without limitation, a draft Purchase Agreement, petition to the State Water Resources Control Board for temporary transfer, and a draft Reservoir Refill Agreement with Reclamation. Should an interested transfer partner approach for a late-year transfer, the General Manager shall present the information to the Board 2 weeks prior to the potential action.

GDPUD POLICIES AND PROCEDURES

- b) If it is determined that water will seek to be transferred through the normal water availability process held by the District, schedule a public workshop targeted to occur between April and June. The objective of the workshop is to inform the public of the possible water transfer and be available to communicate the water transfer process with the public.
 - c) Direct the General Manager to pay the required State Water Resources Control Board Water Transfer processing fee and the California Department of Fish and Wildlife fee.
 - d) Authorize General Manager to execute a final Purchase Agreement when such is finalized.
 - e) A Reservoir Refill Agreement may be completed after the final Purchase Agreement has been finalized.
- 5) The General Manager will provide ~~an update~~updates as a separate, standing action open session -item on the Water Transfer at all future Board meetings until the Water Transfer is complete including any Reservoir Refill Agreement criteria that might exist.

5030.05 – ENVIRONMENTAL PROTECTION

The District shall comply with all applicable laws and regulations including but not limited to the California Environmental Quality Act (CEQA), the National Environmental Policy Act (NEPA) and the federal and state endangered and threatened species guidelines. The District shall secure any required consents, permits, reports, and orders prior to transferring water under this Policy.

5030.06 – REVENUE RECEIVED

Revenue received from the Water Transfer will be directed by the Board to best serve the needs of the District in meeting operating and maintenance expenses. This could include providing funding for the District's capital improvement program or other District expenses helping water rate stabilization.

5030.07 – VOLUNTARY SETTLEMENT AGREEMENT (VSA):

Voluntary Settlement Agreements (VSA) are agreements that the State Water Resources Control Board (SWRCB) could consider in its Water Quality Control Plan update for the San Francisco Bay/Sacramento-San Joaquin Delta Estuary and Watershed in lieu of its "unimpaired flow" approach to achieve multiple water quality, water supply, and sustainable water management objectives. The District is currently in VSA discussions that could include modification to Stumpy Meadows operation. The District will ensure that all VSA terms protect the District's water supply availability and do not interfere with this Water Transfer Policy.

CERTIFICATION

I hereby certify that the foregoing is a full, true, and correct copy of Policy 5030 adopted by the Board of Directors of the Georgetown Divide Public Utility District on the 1st Day of August, 2024.

Nicholas Schneider, Clerk and Ex-Officio
Secretary, Board of Directors
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Policy Title: WATER TRANSFER POLICY

Policy Number: 5030

Date Approved: July 11, 2023

Date Amended:

ATTACHMENT

Water Transfer Year Types:

Water transfers can occur in all hydrologic year types, with the ability to transfer water more available during wetter years. Year types are based on the forecasted runoff into Stumpy Meadows Reservoir. Generally, anticipated water transfers for different water year types are as follows:

Critically Dry Years: A Water Transfer is unlikely to occur during a critically dry year as the District water supply is needed to meet its water supply demands. This is especially the case if the critical year includes a Reservoir Refill requirement from a previous year Water Transfer.

Dry Years: A Water Transfer could occur in a dry year type if water is available in an amount greater than that required to meet District water demands. This would be unlikely if the dry year includes a Reservoir Refill requirement from a previous year Water Transfer.

Below Normal, Above Normal Year: A Water Transfer could occur in below normal and above normal year types. In these water year types; the District likely has water supply greater than needed to meet its water supply requirements. This may be the case even if the year includes a Reservoir Refill requirement from a previous year Water Transfer.

Wet Years: A Water Transfer could occur as the District has plenty of water supply. There may be a limited transfer market. A Water Transfer could utilize the potential for groundwater recharge or other beneficial uses during wet years allowing for a Water Transfer.

**RESOLUTION NO. 2024-XX
OF THE BOARD OF DIRECTORS OF THE
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT
AMENDING POLICY 5030, WATER TRANSFER POLICY**

WHEREAS, a water transfer is a voluntary sale of water proposed and initiated by willing sellers who have legal rights to a supply of water to an interested buyer; and

WHEREAS, The Division of Water Rights of the State Department of Water Resources manages the Water Transfers Program covered by Water Code Sections 1725, temporary transfers. The ability of the District to engage in the water transfer market is a way to generate additional revenue. This revenue can be used to maintain and upgrade District infrastructure. All transfers must be reviewed and approved by the Board of Directors; and

WHEREAS, on July 11th, 2023, Policy 5030 Water Transfer was originally adopted and developed in conjunction with District consultants Zanjero, Inc., the Ad Hoc Policy Committee, and staff to help guide future water transfer opportunities; and

WHEREAS, the policy stipulated strict adherence to confined noticing and response periods which placed prohibitive limitations negating considerations of transfers outside of early season considerations. It was determined that amendments to the adopted policy were necessary; and

WHEREAS, in conjunction with the consultants at Zanjero Inc. and District Legal Counsel, and staff, a proposed, amended Policy 5030, Water Transfer Policy (Exhibit A) was reviewed, amended, and recommended for adoption by the Board of Directors.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT THAT Policy 5030, Water Transfer Policy, as herein amended be adopted, and the General Manager shall be authorized to certify the policy and include it in the District's Policy and Procedures Manual.

PASSED AND ADOPTED by the Board of Directors of the Georgetown Divide Public Utility District at a meeting of said Board held on the 3rd day of October by the following vote:

AYES:

NOES:

ABSENT/ABSTAIN:

Mitch MacDonald, President, Board of Directors
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Attest:

Nicholas Schneider, 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 2024-XX 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 3rd day of October 2024.

Nicholas Schneider, Clerk, and Ex Officio
Secretary, Board of Directors
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

ATTACHMENT:

Exhibit A – Policy 5030 – Water Transfer Policy



GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Policy and Procedures Manual

Policy Title: WATER TRANSFER POLICY

Policy Number: 5030 **Date Approved:** July 11, 2023 **Date Amended:** October 3, 2024

5030.01 – PURPOSE:

The Georgetown Divide Public Utility District Board of Directors seeks to voluntarily transfer water to interested buyers when such opportunities to transfer water occur in a manner that appropriately protects customers and other fiduciary responsibilities of the District (see Attachment for more information). This policy provides guidance for evaluating when to pursue water transfer opportunities.

5030.02 – DEFINITIONS

For the purposes of this policy, unless otherwise apparent from the context, certain words and phrases used in this policy are defined as follows:

Transfer Water – shall refer to water provided to a Buyer pursuant to a Purchase Agreement between the Buyer and the District whereby the water provided is derived from water rights or water supply entitlements the District controls.

Seller – shall refer to the Georgetown Divide Public Utility District.

Buyer – shall refer to the legal entity purchasing the Transfer Water.

Transfer Period – shall mean when Seller will make Transfer Water available to Buyers at the Point of Transfer.

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Secretary, Board of Directors
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ATTACHMENT

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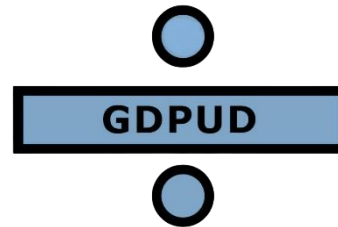
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REPORT TO THE BOARD OF DIRECTORS

Board Meeting of October 3, 2024

Agenda Item No. 8. C.



AGENDA SECTION: ACTION ITEMS

SUBJECT: Receive Georgetown Divide Public Utility District Water and ALT Zone Cost of Service and Rate Study and Authorize an Associated Public Hearing

PREPARED BY: Elizabeth Olson, Executive Assistant

Approved By: Nicholas Schneider, General Manager

BACKGROUND

Public water agencies in California typically conduct a cost-of-service study to ensure that customers are appropriately charged for utility service and to reestablish the cost-of-service nexus that is required by Proposition 218. The District's existing water rate structure was developed in a 2017 study, and the existing ALT Zone rate structure was developed in a 2019 study.

The Georgetown Divide Public Utility District (the "District") is obligated to collect revenue sufficient to cover the cost of operating and maintaining the water and wastewater enterprises. These revenues enable the District to protect public health and safety and reliably convey and treat both water and wastewater. The communities the District serves depend on safe and reliable service for commercial and residential uses, as well as fire protection. Costs that must be covered through rate revenue include, among other things, infrastructure, electricity, equipment and supplies, debt service, and regulatory compliance to ensure current and future generations can depend on GDPUD's services.

DISCUSSION

Every five years, a Cost-of-Service and Rate Design Study is conducted for the water and wastewater enterprises to ensure fair and equitable rates for all GDPUD users and to generate sufficient revenue to meet operating and capital costs. The District contracted with Water Resource Economics to develop a financial plan, a Cost-of-Service Analysis, and Rate Design to ensure that the utility remains a viable community resource. The analysis utilized inputs of necessary data including a five-year operations and maintenance budget estimate, a long-term Capital Improvement Plan (CIP) identifying funding sources, debt service payment schedules, projected water demands, billed water and wastewater revenues, and water and wastewater asset lists. This study utilized industry-standard rate-setting methodology in accordance with guidelines developed by the American Water Works Association and incorporated guidance provided by the District's Board of Directors. Once this report has been received the Board will need to send out a notice to customers and allow for a minimum 45-day window to make comments on this report. The District will need to set a date to receive oral comments and meet with the constituents regarding this report.

Conducting the study ensures that service rates are based upon the real costs of treating and delivering water. The associated costs are described using the best available information, along with an evaluation of the fair and equitable replenishment assessment necessary to cover those costs. Rates must keep up with the costs to run the water system and the study and analysis provided a preview of the District's financial future and the water and wastewater rates necessary to maintain service. The study was conducted with the following objectives:

- Project a five-year financial plan to meet financial performance targets for Fiscal Year (FY) 2025 through FY 2029.
- Conduct a cost-of-service analysis based on the operating budget, capital improvement plan (CIP), and customer data to equitably allocate costs to the District's customers.
- Evaluate potential water and ALT Zone rate structure changes to meet the District's policy objectives.
- Develop a five-year water and ALT Zone rate schedule for FY 2025 through FY 2029, with implementation in January of each year.

PREVIOUS TIMES THIS HAS BEEN DISCUSSED

Development of the Cost-of-Service Analysis and Rate Structure involved a process which incorporated active involvement of the Board of Directors, as well as the Finance and Irrigation Advisory Committees. In addition, community outreach was conducted providing the public with information and education regarding the recommended rate adjustments. The timeline of the process utilized was as follows:

• 2024_03_07 Board of Directors Meeting	Selection of Water Resource Economics
• 2024_05_02 Board of Directors Meeting	Initial Presentation of Process and Direction Request
• 2024_07_10 Board of Directors Meeting	Financial Plan and Preliminary Rates Presentation
• 2024_08_13 Town Hall Meeting	Water Rate Analysis Presentation
• 2024_08_14 Town Hall Meeting in Cool	Water Rate Analysis Presentation
• 2024_08_15 Town Hall in Garden Valley	Water Rate Analysis Presentation and Final Report Authorization
• 2024_08_22 Finance Committee	Water Rate Analysis Review
• 2024_09_05 Board of Directors Meeting	Review Analysis, Community Input and Provide Direction
• 2024_09_17 Irrigation Committee	Irrigation Rate Analysis Review
• 2024_09_23 ALT Town Hall	Water Rate Analysis Review

FISCAL IMPACT

The study and analysis have identified insufficient revenue in the Water and Wastewater Funds. Water Resource Economics is recommending that the Board of Directors accept this rate analysis. The recommended rate analysis would result in additional revenue of approximately \$145,305 for FY 2024-2025.

CEQA ASSESSMENT

This is not a CEQA project.

RECOMMENDED ACTION

Staff recommends the Board of Directors of the Georgetown Divide Public Utility District (GDPUD):

- Receive this written report and oral presentation by Water Resource Economics.
- Review and approve the final water, and wastewater financial analysis included within the report.
- Authorize staff to mail a Notice of Public Hearing and call a Public Hearing tentatively on December 12th (or some other date at least 45 days after the mailing of the Notice of Public Hearing).

ALTERNATIVES

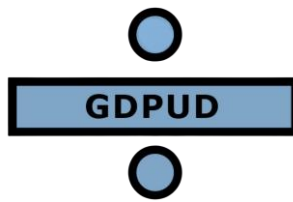
The Board of Directors has the option to provide alternate direction to staff in regard to the Cost-of-Service Analysis and Rate Study Report.

ATTACHMENTS

1. Georgetown Divide Public Utility District Water and ALT Zone Cost of Service and Rate Study
2. Notice of Public Hearing

8. C. Attachment 1

The Georgetown Divide Public Utility District Water and ALT Zone Cost of Service and Rate Study will be available Monday, September 30th as it is currently pending District Legal Counsel review.



Notice of Public Hearing
Pursuant to Proposition 218
Relating to Water and ALT Zone Fees and Charges

NOTICE IS HEREBY GIVEN that the Board of Directors of the Georgetown Divide Public Utility District (the "District") will hold a public hearing on or after [REDACTED] **PM on December [REDACTED], 2024**, or as soon as possible thereafter, **at the District's offices located at 6425 Main Street, Georgetown, California 95634**, to consider adopting increases to the rates for water and ALT Zone wastewater fees within the District (collectively, the "Fees"). Said public hearing will be held to consider all oral testimony and written protests to, and the adoption of the proposed rate increases. Notice is further given that, should the District determine to adopt the rates for the Fees set forth herein, there is a 120 day statute of limitations to challenge the Fees, which shall commence from the date the resolution adopting the Fees is adopted, as further described in Government Code section 53759.

Reason for the Proposed Fee Increases

The District continually strives to provide safe, clean, and efficient water service, and to provide wastewater-related services to parcels within the ALT Zone, at the lowest possible cost. In order to maintain prudent reserves, ensure capital projects are funded and maintained, keep pace with inflation, and account for costs associated with collection, treatment, and delivery of water and/or wastewater, the District is proposing to increase the rates for the Fees.

To that end, the District retained an independent consultant to prepare a cost of service analysis and rate study, which is available for inspection at the District's offices. The proposed rates are the result of this analysis.

How are the Fees Calculated?

Water

The District's water rate structure includes rates for treated (potable) water customers, and rates for raw water customers. Treated water service fees are comprised of three components: (1) a monthly base charge (the "Base Charge"), which is based on the size of the meter serving the parcel, and which collects a portion of the District's fixed costs associated with providing treated water service; a "Supplemental Charge" which is currently charged as at a uniform rate for all customers, and which recovers the costs associated with the District's State Revolving Fund (SRF) Loan for the Sweetwater Treatment Plant Project; and (3) a uniform usage rate ("Usage Rate"), which is a volumetric rate charged on the number of units of water consumed by a parcel, measured in cubic feet. The District is proposing to maintain the same structure for the Base Charge and the Usage Rate, and is further proposing to adjust the Supplemental Charge to be imposed based on the size of the meter serving the parcel.

The District's raw water service fees is imposed as a fixed monthly base charge per miner's inch ("MI"). Raw water customers with property within the District are charged a reduced rate to account for a 1% ad valorem property tax offset. Parcels outside the District receiving raw water do not receive a share of the 1% ad valorem property tax, and therefore pay the full cost of raw water service.

Finally, certain customers that qualify as “low income” pursuant to the District’s rules and regulations are subject to a reduced Base Charge. The reduced rate is subsidized with the District’s share of the 1% ad valorem property tax and other unrestricted revenues, and is not funded with rates paid by other customers.

Sewer

The District provides certain wastewater-related services to parcels within the District’s service area. Specifically, parcels within the Community Disposal System (“CDS”) share a system that collect wastewater from individual septic tanks and pump such wastewater to a leach field for disposal. The District incurs certain costs associated with disposal of CDS wastewater, including operating and maintenance costs, and passes those costs along to parcels within the CDS.

The District also incurs reasonable regulatory costs associated with issuing permits mandated by the State related to use of septic tanks, and passes those costs on to its customers that are within the CDS, as well as customers that are outside of the CDS. Rates for these regulatory costs, referred to as Permit Management Charges, are not subject to Proposition 218, and are shown in this notice for reference purposes only.

Proposed Rates

The proposed rates are set forth below. The rates for the Fees are proposed to take effect for service commencing on and after January 1, 2025, and to increase each January 1 thereafter through and including January 1, 2029, all as set forth in more detail in the tables below.

Proposed Treated Water Monthly Base Charges

Proposed Treated Water Rates	Effective 1/1/2025	Effective 1/1/2026	Effective 1/1/2027	Effective 1/1/2028	Effective 1/1/2029
Monthly Base Charge					
5/8 inch	\$36.21	\$39.84	\$43.83	\$48.22	\$53.05
3/4 inch	\$36.21	\$39.84	\$43.83	\$48.22	\$53.05
1 inch	\$56.50	\$62.15	\$68.37	\$75.21	\$82.74
1.5 inch	\$107.25	\$117.98	\$129.78	\$142.76	\$157.04
2 inch	\$168.16	\$184.98	\$203.48	\$223.83	\$246.22
3 inch	\$361.02	\$397.13	\$436.85	\$480.54	\$528.60
4 inch	\$645.25	\$709.78	\$780.76	\$858.84	\$944.73
Low Income Base Charge					
5/8 inch	\$18.11	\$19.92	\$21.92	\$24.11	\$26.53
3/4 inch	\$18.11	\$19.92	\$21.92	\$24.11	\$26.53
1 inch	\$28.25	\$31.08	\$34.19	\$37.61	\$41.37

Proposed Treated Water Supplemental Charges

Proposed Treated Water Rates	Effective 1/1/2025	Effective 1/1/2026	Effective 1/1/2027	Effective 1/1/2028	Effective 1/1/2029
Supplemental Charge					
5/8 inch	\$11.82	\$11.82	\$11.82	\$11.82	\$11.82
3/4 inch	\$11.82	\$11.82	\$11.82	\$11.82	\$11.82
1 inch	\$19.69	\$19.69	\$19.69	\$19.69	\$19.69
1.5 inch	\$39.38	\$39.38	\$39.38	\$39.38	\$39.38
2 inch	\$63.00	\$63.00	\$63.00	\$63.00	\$63.00
3 inch	\$137.82	\$137.82	\$137.82	\$137.82	\$137.82
4 inch	\$248.06	\$248.06	\$248.06	\$248.06	\$248.06

Proposed Treated Water Usage Rate

Proposed Treated Water Rates	Effective 1/1/2025	Effective 1/1/2026	Effective 1/1/2027	Effective 1/1/2028	Effective 1/1/2029
Usage Rate (per CF)					
All Customers	\$0.0311	\$0.0343	\$0.0378	\$0.0416	\$0.0458

Proposed Raw Water Charges

Proposed Raw Water Rates	Effective 1/1/2025	Effective 1/1/2026	Effective 1/1/2027	Effective 1/1/2028	Effective 1/1/2029
Inside District					
1/2 Miner's Inch (per month)	\$92.48	\$101.73	\$111.91	\$123.11	\$135.43
Per 1 Miner's Inch (per MI/month)	\$184.96	\$203.46	\$223.81	\$246.20	\$270.82
Outside District					
1/2 Miner's Inch (per month)	\$151.79	\$166.97	\$183.67	\$202.04	\$222.25
Per 1 Miner's Inch (per MI/month)	\$303.58	\$333.94	\$367.34	\$404.08	\$444.49

Proposed ALT Zone Rates	Effective 1/1/2025	Effective 1/1/2026	Effective 1/1/2027	Effective 1/1/2028	Effective 1/1/2029
Bi-Monthly ALT Zone Rate					
CDS Customers	\$127.83	\$134.22	\$140.93	\$147.97	\$155.37
Non-CDS Customers ¹	\$31.63	\$33.21	\$34.87	\$36.61	\$38.44
Bi-Monthly Permit Fee¹					
All Customers	\$18.55	\$19.48	\$20.46	\$21.49	\$22.57

¹ Non-CDS Customers and Bi-Monthly Permit Fees relate to regulatory activity provided to the permit holder, and conducting investigations relating thereto. These rates are not subject to Proposition 218, but are included for reference purposes.

Protest Procedure

Owners of record and tenants that are directly liable to the District for payment of the Fees may submit a written protest against the proposed rate increase for water and/or sewer service. Pursuant to Government Code section 53755 (b), only one written protest will be counted per identified parcel. Any written protest must include: (1) the name of the person submitting the protest and their interest in the property (i.e. owner or tenant), (2) identification of the property by either the assessor's parcel number or street address, (3) a statement of protest ("I/we protest" will suffice) indicating whether the protest is directed at water rates, sewer rates, or both, and (4) the original signature of the protesting owner or tenant (photocopies will not be accepted). Written protests may be mailed or hand delivered to the Board Secretary at 6425 Main Street, Georgetown, California 95634, provided that such protest must be received by the Board Secretary prior to the close of the public hearing. Written Protests may also be submitted in person at the public hearing, provided such protests are received by the Board Secretary prior to the close of the public hearing. Any protest not received by the close of the public hearing, regardless of date mailed or date of postmark, will not be counted. Any protest submitted via e-mail or other electronic means will not be accepted. Please identify on the front of the envelope for any written protest, whether mailed or submitted in person to the Board Secretary, Attn: Proposition 218 Public Hearing. The Board of Directors cannot adopt the proposed rate increases if, at the close of the public hearing, written protests are submitted by a majority of the water or sewer customers of record subject to the proposed rate increases.

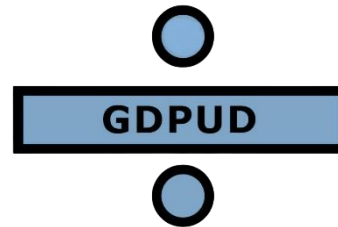
Questions

For questions about the proposed rate increases please contact the District at (530) 333-4356.

REPORT TO THE BOARD OF DIRECTORS

Board Meeting of October 3, 2024

Agenda Item No. 8. B.



AGENDA SECTION: ACTION ITEMS

SUBJECT: Consider Amendments to Policy 5030 Water Transfer

PREPARED BY: Elizabeth Olson, Executive Assistant

Approved By: Nicholas Schneider, General Manager

BACKGROUND

A water transfer is “a voluntary sale of water proposed and initiated by willing sellers who have legal rights to a supply of water to an interested buyer.” The Division of Water Rights of the State Department of Water Resources manages the Water Transfers Program covered by Water Code Sections 1725, temporary transfers. The ability of the District to engage in the water transfer market is a way to generate additional revenue. This revenue can be used to maintain and upgrade District infrastructure. All transfers must be reviewed and approved by the Board of Directors.

The development and implementation of a Water Transfer Policy is in no way a guarantee of any future transfers of District Water. This policy guides the staff and the Board in determining if it is appropriate to engage in a water transfer.

DISCUSSION

Policy 5030 Water Transfer was adopted on July 11th, 2023. The policy was developed through the collaborative work of consultants Zanjero Inc. and the Ad Hoc Policy Committee. The Committee recommended the policy to the Board of Directors for adoption.

The policy has been amended to ensure all potential deadlines can be met in the application of a water sale. The policy as previously adopted laid out a timeline that needed to be followed in order to participate in a water transfer sale. In FY 2023-24 the District experienced a bit of an aberrational water year and did not receive a transfer notice from any interested parties until after some of the deadlines had passed. This led to the need to reassess this policy and offer a bit of flexibility in fulfilling this policy in the future. Staff in conjunction with the District water transfer consultants at Zanjero Inc., and legal counsel have worked to amend the policy.

FISCAL IMPACT

The future fiscal impact of this policy will allow for a net gain of revenue in the District.

CEQA ASSESSMENT

This is not a CEQA Project. However, due to the nature of water transfers, an environmental review will be done with all future associated water transfers.

RECOMMENDED ACTION

Staff recommends the Board of Directors of the Georgetown Divide Public Utility District (GDPUD) approve the attached Resolution 2024-XX adopting amended Policy 5030 Water Transfer.

ALTERNATIVES

The Board may (a) Request substantive changes to the Resolution and associated policy amendments for staff to implement; (b) Reject the Resolution and maintain Policy 5030 in its current adopted form.

ATTACHMENTS

1. Relined Policy 5030 Water Transfer
2. Resolution 2024-XX
3. Exhibit A to Resolution 2024-XX Amended Policy 5030 Water Transfer



GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Policy and Procedures Manual

Policy Title: WATER TRANSFER POLICY

Policy Number: 5030

Date Approved: July 11, 2023

Date Amended:

5030.01 – PURPOSE:

The Georgetown Divide Public Utility District Board of Directors seeks to voluntarily transfer water to interested buyers when such opportunities to transfer water occur in a manner that appropriately protects customers and other fiduciary responsibilities of the District (see Attachment for more information). This policy provides guidance for evaluating when to pursue water transfer opportunities.

5030.02 – DEFINITIONS

For the purposes of this policy, unless otherwise apparent from the context, certain words and phrases used in this policy are defined as follows:

Transfer Water – shall refer to water provided to a Buyer pursuant to a Purchase Agreement between the Buyer and the District whereby the water provided is derived from water rights or water supply entitlements the District controls.

Seller – shall refer to the Georgetown Divide Public Utility District.

Buyer – shall refer to the legal entity purchasing the Transfer Water.

Transfer Period – shall mean when Seller will make Transfer Water available to Buyers at the Point of Transfer.

Point of Transfer – refers to the location where Seller delivers the Transfer Water to the Buyers.

Transfer Amount – means the total maximum amount of Transfer Water provided before any losses.

Purchase Agreement – means the agreement signed by both Seller and Buyers for the purchase of Transfer Water.

Reclamation – means the United States Department of the Interior Bureau of Reclamation.

Reservoir Refill Agreement – means the agreement signed by the Seller, Reclamation, and Department of Water Resources defining the refill criteria and refill impacts accounting procedure that pertain to full refill of the Vacated Storage in a Stumpy Meadows storage-based transfer, when the Transfer Water is derived from water stored in Stumpy Meadows.

Vacated Storage – means the reduction in water storage of Stumpy Meadows Reservoir resulting from making Transfer Water available in a storage-based transfer.

5030.03 – GUIDING PRINCIPLES

Guiding principles to support the District's evaluation and implementation of water transfer opportunities are as follows:

GDPUD POLICIES AND PROCEDURES

- 1) **Protect Customer Water Supply:** ensure a water transfer does not increase customer water shortage risks.
- 2) **Optimize Water Resources:** utilize water resources assets to benefit the District and the community.
- 3) **Facilitate Economic Stability:** optimize economic benefits of water transfers to the District.
- 4) **Strive for Certainty:** support long-term planning and business decisions by minimizing the potential for significant changes to policies and procedures.
- 5) **Allow for Adaptability:** allow for periodic adjustments to reflect changing conditions and improved understanding, while minimizing disruptions to certainty.
- 6) **Target Simplicity:** create policies that are easy to understand and implement.
- 7) **Ensure Transparency:** provide a full and straightforward accounting of all facts, information, and context to the Board and customers to ensure an informed and equitable decision-making process.
- 8) **Encourage Engagement:** Support and encourage interested participants working together with ongoing discussions where differences are explored, and a shared vision of water transfers can emerge.

5030.04 – WATER TRANSFER DETERMINATION PROCESS

When considering a Water Transfer, the first priority for the District is to ensure adequate water availability for the customers. The following additional provisions apply:

- 1) Prior to January 31 of each potential water transfer year, and out of an abundance of caution to ensure the right is reserved should a potential water transfer become potentially available, the GM shall file with the State Water Resources Control Board a notice of Potential Temporary Transfer pursuant to Water Code Section 1727.
- 2) At ~~the a~~ January or February Board meeting, Aan agendized item will be presented to the Board so theyit can ~~decides~~ whether to direct General Manager to hold initial discussions that water might be available.
- 3) At or before ~~the an~~ April Board meeting the General Manager and staff shall:
 - a) As part of the Water Year declaration, staff will Ppresent information, as part of the annual Water Year declaration, regarding the risk to customer shortfalls at various potential Transfer Water quantities based upon current and projected supply conditions, including Stumpy Meadows storage forecast, and projected customer demand by customer classification.
 - b) Update the Board regarding any discussions with potential buyers.
- 4) To be agendizedAs a separately agendized open session item, Aat or before ~~the a~~ June Board meeting:
 - a) The General Manager and staff shall present sufficient information to allow the Board to approve or deny ~~make a decision whether or not to a~~ transfer water transfer that year. Information could include, without limitation, a draft Purchase Agreement, petition to the State Water Resources Control Board for temporary transfer, and a draft Reservoir Refill Agreement with Reclamation. Should an interested transfer partner approach for a late-year transfer, the General Manager shall present the information to the Board 2 weeks prior to the potential action.

GDPUD POLICIES AND PROCEDURES

- b) If it is determined that water will seek to be transferred through the normal water availability process held by the District, schedule a public workshop targeted to occur between April and June. The objective of the workshop is to inform the public of the possible water transfer and be available to communicate the water transfer process with the public.
 - c) Direct the General Manager to pay the required State Water Resources Control Board Water Transfer processing fee and the California Department of Fish and Wildlife fee.
 - d) Authorize General Manager to execute a final Purchase Agreement when such is finalized.
 - e) A Reservoir Refill Agreement may be completed after the final Purchase Agreement has been finalized.
- 5) The General Manager will provide ~~an update~~updates as a separate, standing action open session -item on the Water Transfer at all future Board meetings until the Water Transfer is complete including any Reservoir Refill Agreement criteria that might exist.

5030.05 – ENVIRONMENTAL PROTECTION

The District shall comply with all applicable laws and regulations including but not limited to the California Environmental Quality Act (CEQA), the National Environmental Policy Act (NEPA) and the federal and state endangered and threatened species guidelines. The District shall secure any required consents, permits, reports, and orders prior to transferring water under this Policy.

5030.06 – REVENUE RECEIVED

Revenue received from the Water Transfer will be directed by the Board to best serve the needs of the District in meeting operating and maintenance expenses. This could include providing funding for the District's capital improvement program or other District expenses helping water rate stabilization.

5030.07 – VOLUNTARY SETTLEMENT AGREEMENT (VSA):

Voluntary Settlement Agreements (VSA) are agreements that the State Water Resources Control Board (SWRCB) could consider in its Water Quality Control Plan update for the San Francisco Bay/Sacramento-San Joaquin Delta Estuary and Watershed in lieu of its "unimpaired flow" approach to achieve multiple water quality, water supply, and sustainable water management objectives. The District is currently in VSA discussions that could include modification to Stumpy Meadows operation. The District will ensure that all VSA terms protect the District's water supply availability and do not interfere with this Water Transfer Policy.

CERTIFICATION

I hereby certify that the foregoing is a full, true, and correct copy of Policy 5030 adopted by the Board of Directors of the Georgetown Divide Public Utility District on the 1st Day of August, 2024.

Nicholas Schneider, Clerk and Ex-Officio
Secretary, Board of Directors
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Policy Title: WATER TRANSFER POLICY

Policy Number: 5030

Date Approved: July 11, 2023

Date Amended:

ATTACHMENT

Water Transfer Year Types:

Water transfers can occur in all hydrologic year types, with the ability to transfer water more available during wetter years. Year types are based on the forecasted runoff into Stumpy Meadows Reservoir. Generally, anticipated water transfers for different water year types are as follows:

Critically Dry Years: A Water Transfer is unlikely to occur during a critically dry year as the District water supply is needed to meet its water supply demands. This is especially the case if the critical year includes a Reservoir Refill requirement from a previous year Water Transfer.

Dry Years: A Water Transfer could occur in a dry year type if water is available in an amount greater than that required to meet District water demands. This would be unlikely if the dry year includes a Reservoir Refill requirement from a previous year Water Transfer.

Below Normal, Above Normal Year: A Water Transfer could occur in below normal and above normal year types. In these water year types; the District likely has water supply greater than needed to meet its water supply requirements. This may be the case even if the year includes a Reservoir Refill requirement from a previous year Water Transfer.

Wet Years: A Water Transfer could occur as the District has plenty of water supply. There may be a limited transfer market. A Water Transfer could utilize the potential for groundwater recharge or other beneficial uses during wet years allowing for a Water Transfer.

**RESOLUTION NO. 2024-XX
OF THE BOARD OF DIRECTORS OF THE
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT
AMENDING POLICY 5030, WATER TRANSFER POLICY**

WHEREAS, a water transfer is a voluntary sale of water proposed and initiated by willing sellers who have legal rights to a supply of water to an interested buyer; and

WHEREAS, The Division of Water Rights of the State Department of Water Resources manages the Water Transfers Program covered by Water Code Sections 1725, temporary transfers. The ability of the District to engage in the water transfer market is a way to generate additional revenue. This revenue can be used to maintain and upgrade District infrastructure. All transfers must be reviewed and approved by the Board of Directors; and

WHEREAS, on July 11th, 2023, Policy 5030 Water Transfer was originally adopted and developed in conjunction with District consultants Zanjero, Inc., the Ad Hoc Policy Committee, and staff to help guide future water transfer opportunities; and

WHEREAS, the policy stipulated strict adherence to confined noticing and response periods which placed prohibitive limitations negating considerations of transfers outside of early season considerations. It was determined that amendments to the adopted policy were necessary; and

WHEREAS, in conjunction with the consultants at Zanjero Inc. and District Legal Counsel, and staff, a proposed, amended Policy 5030, Water Transfer Policy (Exhibit A) was reviewed, amended, and recommended for adoption by the Board of Directors.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT THAT Policy 5030, Water Transfer Policy, as herein amended be adopted, and the General Manager shall be authorized to certify the policy and include it in the District's Policy and Procedures Manual.

PASSED AND ADOPTED by the Board of Directors of the Georgetown Divide Public Utility District at a meeting of said Board held on the 3rd day of October by the following vote:

AYES:

NOES:

ABSENT/ABSTAIN:

Mitch MacDonald, President, Board of Directors
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Attest:

Nicholas Schneider, Clerk, and Ex officio
Secretary, Board of Directors
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

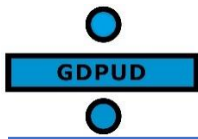
CERTIFICATION

I hereby certify that the foregoing is a full, true, and correct copy of Resolution 2024-XX 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 3rd day of October 2024.

Nicholas Schneider, Clerk, and Ex Officio
Secretary, Board of Directors
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

ATTACHMENT:

Exhibit A – Policy 5030 – Water Transfer Policy



GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

Policy and Procedures Manual

Policy Title: WATER TRANSFER POLICY

Policy Number: 5030 **Date Approved:** July 11, 2023 **Date Amended:** October 3, 2024

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GDPUD POLICIES AND PROCEDURES

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CERTIFICATION

I hereby certify that the foregoing is a full, true, and correct copy of Policy 5030 adopted by the Board of Directors of the Georgetown Divide Public Utility District on the 3rd Day of October, 2024.

Nicholas Schneider, Clerk, and Ex-Officio
Secretary, Board of Directors
GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT

ATTACHMENT

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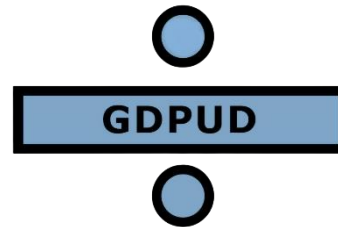
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REPORT TO THE BOARD OF DIRECTORS

Board Meeting of October 3, 2024

Agenda Item No. 8. C.



AGENDA SECTION: ACTION ITEMS

SUBJECT: Receive Georgetown Divide Public Utility District Water and ALT Zone Cost of Service and Rate Study and Authorize an Associated Public Hearing

PREPARED BY: Elizabeth Olson, Executive Assistant

Approved By: Nicholas Schneider, General Manager

BACKGROUND

Public water agencies in California typically conduct a cost-of-service study to ensure that customers are appropriately charged for utility service and to reestablish the cost-of-service nexus that is required by Proposition 218. The District's existing water rate structure was developed in a 2017 study, and the existing ALT Zone rate structure was developed in a 2019 study.

The Georgetown Divide Public Utility District (the "District") is obligated to collect revenue sufficient to cover the cost of operating and maintaining the water and wastewater enterprises. These revenues enable the District to protect public health and safety and reliably convey and treat both water and wastewater. The communities the District serves depend on safe and reliable service for commercial and residential uses, as well as fire protection. Costs that must be covered through rate revenue include, among other things, infrastructure, electricity, equipment and supplies, debt service, and regulatory compliance to ensure current and future generations can depend on GDPUD's services.

DISCUSSION

Every five years, a Cost-of-Service and Rate Design Study is conducted for the water and wastewater enterprises to ensure fair and equitable rates for all GDPUD users and to generate sufficient revenue to meet operating and capital costs. The District contracted with Water Resource Economics to develop a financial plan, a Cost-of-Service Analysis, and Rate Design to ensure that the utility remains a viable community resource. The analysis utilized inputs of necessary data including a five-year operations and maintenance budget estimate, a long-term Capital Improvement Plan (CIP) identifying funding sources, debt service payment schedules, projected water demands, billed water and wastewater revenues, and water and wastewater asset lists. This study utilized industry-standard rate-setting methodology in accordance with guidelines developed by the American Water Works Association and incorporated guidance provided by the District's Board of Directors. Once this report has been received the Board will need to send out a notice to customers and allow for a minimum 45-day window to make comments on this report. The District will need to set a date to receive oral comments and meet with the constituents regarding this report.

Conducting the study ensures that service rates are based upon the real costs of treating and delivering water. The associated costs are described using the best available information, along with an evaluation of the fair and equitable replenishment assessment necessary to cover those costs. Rates must keep up with the costs to run the water system and the study and analysis provided a preview of the District’s financial future and the water and wastewater rates necessary to maintain service. The study was conducted with the following objectives:

- Project a five-year financial plan to meet financial performance targets for Fiscal Year (FY) 2025 through FY 2029.
- Conduct a cost-of-service analysis based on the operating budget, capital improvement plan (CIP), and customer data to equitably allocate costs to the District’s customers.
- Evaluate potential water and ALT Zone rate structure changes to meet the District’s policy objectives.
- Develop a five-year water and ALT Zone rate schedule for FY 2025 through FY 2029, with implementation in January of each year.

PREVIOUS TIMES THIS HAS BEEN DISCUSSED

Development of the Cost-of-Service Analysis and Rate Structure involved a process which incorporated active involvement of the Board of Directors, as well as the Finance and Irrigation Advisory Committees. In addition, community outreach was conducted providing the public with information and education regarding the recommended rate adjustments. The timeline of the process utilized was as follows:

• 2024_03_07 Board of Directors Meeting	Selection of Water Resource Economics
• 2024_05_02 Board of Directors Meeting	Initial Presentation of Process and Direction Request
• 2024_07_10 Board of Directors Meeting	Financial Plan and Preliminary Rates Presentation
• 2024_08_13 Town Hall Meeting	Water Rate Analysis Presentation
• 2024_08_14 Town Hall Meeting in Cool	Water Rate Analysis Presentation
• 2024_08_15 Town Hall in Garden Valley	Water Rate Analysis Presentation and Final Report Authorization
• 2024_08_22 Finance Committee	Water Rate Analysis Review
• 2024_09_05 Board of Directors Meeting	Review Analysis, Community Input and Provide Direction
• 2024_09_17 Irrigation Committee	Irrigation Rate Analysis Review
• 2024_09_23 ALT Town Hall	Water Rate Analysis Review

FISCAL IMPACT

The study and analysis have identified insufficient revenue in the Water and Wastewater Funds. Water Resource Economics is recommending that the Board of Directors accept this rate analysis. The recommended rate analysis would result in additional revenue of approximately \$145,305 for FY 2024-2025.

CEQA ASSESSMENT

This is not a CEQA project.

RECOMMENDED ACTION

Staff recommends the Board of Directors of the Georgetown Divide Public Utility District (GDPUD):

- Receive this written report and oral presentation by Water Resource Economics.
- Review and approve the final water, and wastewater financial analysis included within the report.
- Authorize staff to mail a Notice of Public Hearing and call a Public Hearing tentatively on December 12th (or some other date at least 45 days after the mailing of the Notice of Public Hearing).

ALTERNATIVES

The Board of Directors has the option to provide alternate direction to staff in regard to the Cost-of-Service Analysis and Rate Study Report.

ATTACHMENTS

1. Georgetown Divide Public Utility District Water and ALT Zone Cost of Service and Rate Study
2. Notice of Public Hearing

Georgetown Divide Public Utility District

Water and ALT Zone Cost-of-Service and Rate Study
Final Report – September 2024

Prepared by: Water Resources Economics, LLC



**Water Resources
Economics**

PROMOTING THE VALUE AND PRICE OF
WATER SERVICE

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September 30, 2024

Nicholas Schneider
General Manager
Georgetown Divide Public Utility District
6425 Main Street
Georgetown, CA 95634

Subject: Georgetown Divide Public Utility District Rate Study Report

Dear Mr. Schneider,

Water Resources Economics, LLC (WRE) is pleased to submit this Water and ALT Zone Cost-of-Service and Rate Study Report to the Georgetown Divide Public Utility District (District). This report documents the results and recommendations of the District's water and ALT Zone rate study. The goal of the study was to develop a five-year schedule of water and ALT Zone rates that will sufficiently fund the District's water and ALT Zone system expenses, allow the District to meet its financial goals within the study period, and comply with cost-of-service principles.

This study utilized industry-standard rate-setting methodology in accordance with guidelines developed by the American Water Works Association and incorporates guidance provided by the District's Board of Directors. Our project team has a proven track record of developing fair and equitable rates for numerous public utility agencies in California over the past 25 years. We are confident in our ability to develop sound rates that satisfy the requirements of Proposition 218.

It has been a pleasure assisting the District, and we appreciate the support provided by yourself, the Board of Directors, and other District staff during this study.

Sincerely,

A handwritten signature in black ink, appearing to read "Sanjay Gaur".

Sanjay Gaur
Founder / President

A handwritten signature in black ink, appearing to read "Nancy Phan".

Nancy Phan
Principal Consultant

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1. EXECUTIVE SUMMARY

1.1 SYSTEM OVERVIEW

The Georgetown Divide Public Utility District (District) provides treated water, raw water, and wastewater disposal services to communities across approximately 72,000 acres in western El Dorado County. The District’s service population is approximately 10,000 people across 3,800 connections. Treated and raw water service is available to communities within District boundaries. The District’s main source of water is from Pilot Creek and from other tributary water rights; water is stored in the Stumpy Meadows Reservoir. Wastewater disposal service is available to communities within the Auburn Lake Trails (ALT) Zone. For the purposes of this report, “water” refers to treated and raw water service, and “ALT Zone” refers to wastewater disposal service.

1.2 RATE STUDY OVERVIEW

The District’s existing water rate structure was developed in a 2017 study, and the existing ALT Zone rate structure was developed in a 2019 study.

The District engaged Water Resources Economics, LLC (WRE) in 2024 to conduct a comprehensive Water and ALT Zone Cost-of-Service and Rate Study, which included the following objectives:

- Project a five-year financial plan to meet financial performance targets for Fiscal Year (FY) 2025¹ through FY 2029
- Conduct a cost-of-service analysis based on the operating budget, capital improvement plan (CIP), and customer data to equitably allocate costs to the District’s customers
- Evaluate potential water and ALT Zone rate structure changes to meet the District’s policy objectives
- Develop a five-year water and ALT Zone rate schedule for FY 2025 through FY 2029, with implementation in January of each year

1.3 LEGAL REQUIREMENTS

Legal considerations relating to retail water rates in California focus heavily on Proposition 218, which was enacted in 1996 and is now reflected in Article XIII C and Article XIII D of the California Constitution. Proposition 218 states that “property related fees and charges” (which include retail water and wastewater rates) may not exceed the proportional cost of providing the service to the customer and may not be used for any purpose other than providing said service. The practical implication is that public retail water and wastewater agencies in California must demonstrate a sufficient nexus between the costs incurred by the agency to provide service and the rates charged to customers. The primary means by which retail agencies address this requirement is by conducting a “cost-of-service analysis.”

¹ FY 2025 is the year starting July 1, 2024 and ending June 30, 2025.

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Proposition 218 also affects the rate adoption process by requiring agencies to hold a public hearing to adopt rates. The agency must mail public hearing notices to all customers no fewer than 45 days prior to the public hearing. If a majority of customers submit a protest, the proposed rate changes cannot be adopted.

1.4 RATE-SETTING METHODOLOGY

This study was conducted using industry-standard methodology outlined by the American Water Works Association (AWWA) in its *Manual of Water Supply Practices M1: Principles of Water Rates, Fees and Charges, Seventh Edition* (M1 Manual), to the extent applicable to rate-setting under Proposition 218. The rate study process includes the following steps:

1. **Financial Plan:** Annual revenues and expenses are projected over the rate-setting period to determine the magnitude of rate increases needed to maintain financial sufficiency. Financial policies, such as reserve targets, are also evaluated and updated if necessary.
2. **Cost-of-Service Analysis:** Costs are allocated to customers in proportion to use of and burden on the system. The overall goal is to establish a robust nexus between the costs incurred by an agency and the rates charged to customers, as required by Proposition 218.
3. **Rate Design:** The existing rate structure is evaluated, and potential changes are identified. A multi-year proposed rate schedule is then calculated directly from the results of the financial plan and cost-of-service analysis.
4. **Rate Study Documentation:** A rate study report is developed to document the proposed rate development process. This provides transparency and enhances legal defensibility in light of Proposition 218 requirements. This document serves as the report for this rate study.

1.5 ADDITIONAL INFORMATION AND DISCLAIMERS

This report summarizes the data, analyses, processes, and results of the District's water and ALT Zone rate study. Some important information to keep in mind when reading the report includes the following:

- All study projections are based on the best available data as of September 2024.
- All table values are rounded to the nearest digit shown unless stated otherwise. However, all calculations are based on precise values. Attempting to manually recreate the calculations described in this report from the values displayed in tables may therefore produce slightly different results.
- All current and proposed rates and charges in this report are shown on a monthly basis for water and on a bi-monthly basis for ALT Zone (wastewater).

1.6 CURRENT WATER RATES

Table 1-1 shows the District’s current treated water rates, which include the following components:

- Fixed monthly base charges, by meter size
- Fixed discounted monthly base charges for low income customers, by meter size
- Fixed monthly supplemental charge, by customer
- Variable usage rate, by cubic feet (CF) of water use

Table 1-1: Current Treated Water Rates

Current Treated Water Rates	As of 1/1/2019
Monthly Base Charge	
5/8 inch	\$30.88
3/4 inch	\$30.88
1 inch	\$30.88
1.5 inch	\$102.92
2 inch	\$164.67
3 inch	\$329.34
4 inch	\$514.60
Low Income Base Charge	
5/8 inch	\$23.16
3/4 inch	\$23.16
1 inch	\$23.16
Supplemental Charge	
All Customers	\$15.08
Usage Rate (per CF)	
All Customers	\$0.0268

Table 1-2 shows the District’s current raw water rates, which are charged to Irrigation customers that use untreated water. The raw water rates consist of a fixed monthly base charge per miner’s inch (MI); raw water service is available to Irrigation customers for five months of the year, from May 1 to September 30.

Table 1-2: Current Raw Water Rates

Current Raw Water Rates	As of 1/1/2018
Monthly Base Charge	
1/2 Miner's Inch (per month)	\$77.00
Per 1 Miner's Inch (per MI/month)	\$154.20

1.7 WATER FINANCIAL PLAN

WRE worked closely with District staff and the District’s Board of Directors to determine the financial plan scenario that best suits the needs of the District’s water system. The results and recommendations of the rate study are driven by the District’s financial performance, input from District staff, and feedback and direction from the Board.

FACTORS AFFECTING FINANCIAL PERFORMANCE

The water system’s financial performance is driven by the ability of the current water rates to meet the District’s funding needs. To maintain financial sufficiency, water rates must fully fund operations and maintenance (O&M) costs, capital improvement plan (CIP) expenditures, and any relevant financial policies, which typically include target reserve balances and debt coverage.

The key factors affecting financial performance include:

- **Capital investments from FY 2025 to FY 2029** – The District plans to invest approximately \$3.9 million into its capital program in the next five years to repair, replace, and improve key water system infrastructure. Key projects include the Distribution Tank Coating, Vehicle Replacement, Raw Water Reliability, and Distribution Facility Reliability projects.
- **Debt coverage requirements:** The District’s existing debt covenants require a coverage ratio of 120% (net operating revenues to annual debt service payments). Without additional water rate revenues, the District will fall under this requirement and be in technical default.
- **Reserve policy targets:** Reserves allow the District to maintain cash on hand to meet short-term or unexpected cash flow requirements, to execute CIP projects, to meet debt covenants, and to be prepared for potential emergencies. **Table 1-3** shows the District’s water reserve policy, which include targets for operating, capital, and emergency reserves. Although the District’s reserves are greater than the policy targets at the end of FY 2025, they will be depleted by the end of FY 2029 without additional water rate revenues.

Table 1-3: Water Reserve Policy Targets

Reserve Policy	Policy Targets	FY 2025
Operating	33% of operating expenses	\$1,855,743
Capital Replacement	5-year average replacement CIP	\$606,238
Emergency	est. cost of replacing major asset	\$2,000,000
Total Reserves		\$4,461,981
Projected Reserves (Before Increases)		\$4,723,703

STATUS QUO FINANCIAL PLAN

The first step in evaluating the District’s financial position is to develop a “status quo” financial plan, which is the scenario in which the District does not increase its water rate revenues. This exercise is to determine whether the District’s current water rates are sufficient to meet key financial performance metrics, such as fund balances and debt coverage.

Georgetown Divide PUD Water and ALT Zone Rate Study

Figure 1-1 shows the projected fund balances under the status quo scenario. The green bars represent the ending balances for unrestricted funds, and the dashed line represents the reserve policy targets detailed in **Table 1-3**. In this scenario, the District will not meet its reserve targets at the end of FY 2026, and fund balances will be negative at the end of FY 2029.

Figure 1-1: Water Fund Balance Projections (Status Quo)

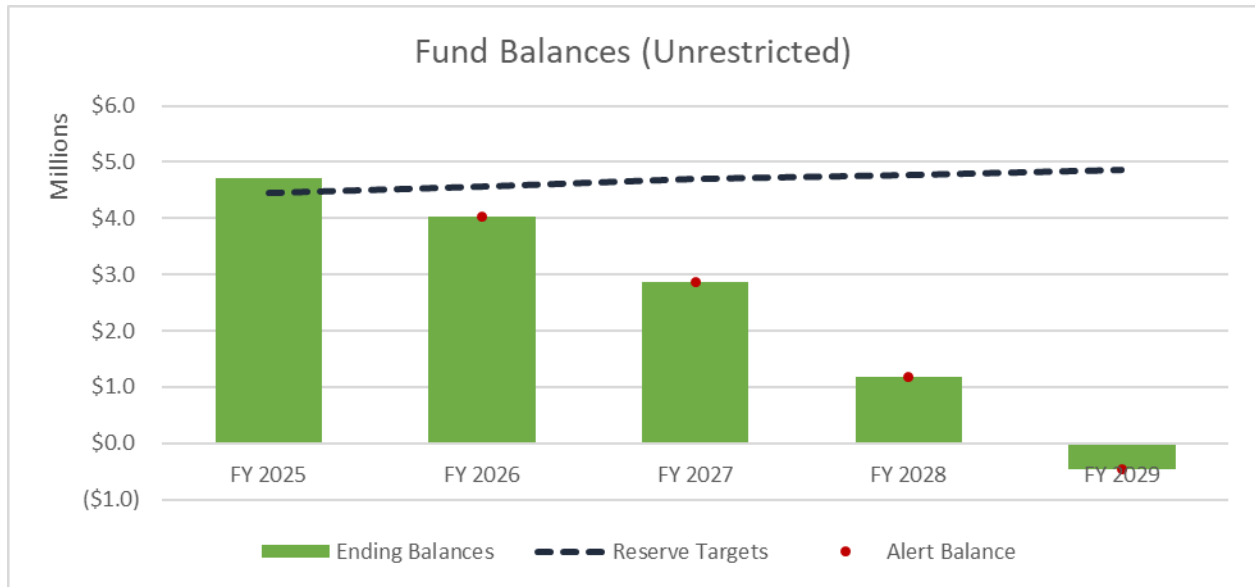
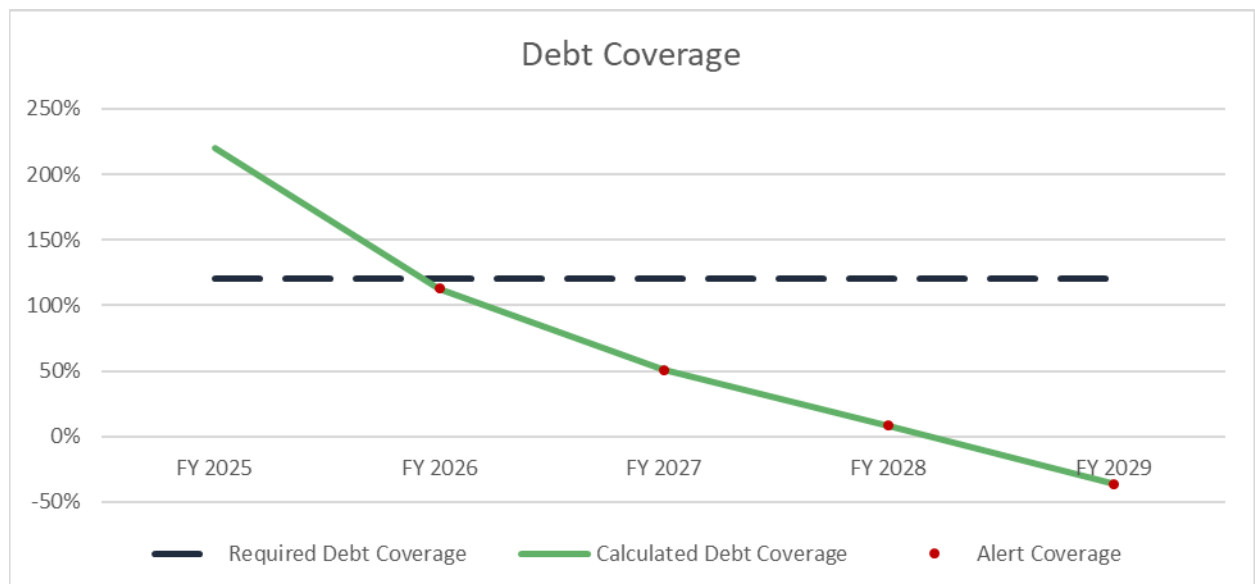


Figure 1-2 shows the projected debt coverage under the status quo scenario. Debt coverage is calculated by dividing the net operating revenue (revenues less O&M expenses) by annual debt service payments. The green line represents the calculated debt coverage of 120%; the dashed line represents the required debt coverage. In this scenario, the District will not meet its debt coverage requirements in FY 2026 and will be in technical default.

Figure 1-2: Water Debt Coverage Projections (Status Quo)



PROPOSED REVENUE ADJUSTMENTS

Overall annual increases in water rate revenues resulting from rate increases are referred to as “revenue adjustments.” WRE worked closely with the Board and District staff to determine the most appropriate financial plan scenario, which is shown in **Table 1-4**. The proposed financial plan scenario includes five years of revenue adjustments, which are required to maintain financial sufficiency, to meet reserve policy targets, and to meet debt coverage requirements. The proposed revenue adjustments are effective in January of each FY.

Table 1-4: Water Revenue Adjustments (Proposed)

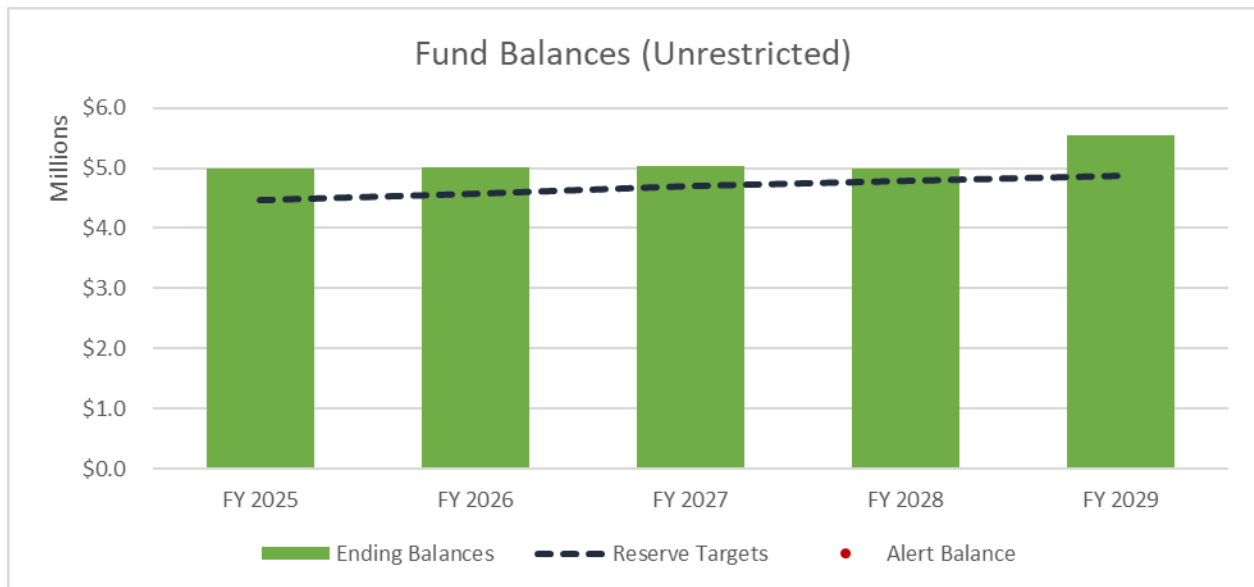
Fiscal Year	Revenue Adjustments	Effective Month
FY 2025	15%	January
FY 2026	10%	January
FY 2027	10%	January
FY 2028	10%	January
FY 2029	10%	January

PROPOSED FINANCIAL PLAN

The proposed financial plan applies the revenue adjustments in **Table 1-4** to reevaluate the District’s financial performance based on the same two metrics: fund balances and debt coverage.

Figure 1-3 shows the projected water fund balances under the proposed scenario. In this scenario, the District is expected to meet its reserve policy targets for all years of the study period.

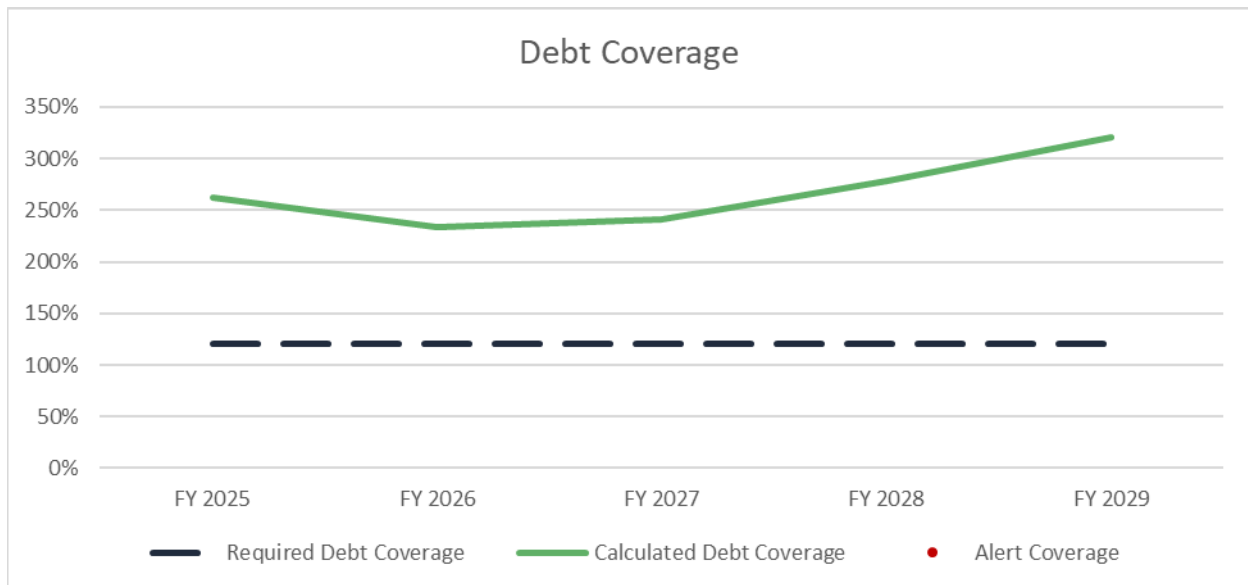
Figure 1-3: Water Fund Balance Projections (Proposed)



Georgetown Divide PUD Water and ALT Zone Rate Study

Figure 1-4 shows the projected debt coverage under the proposed scenario. In this scenario, the District is expected to meet its required debt coverage for all years of the study period.

Figure 1-4: Water Debt Coverage Projections (Proposed)



1.8 PROPOSED WATER RATES

The proposed water rates reflect the proportional cost of service for each parcel. Additionally, the proposed water rates that were developed in this study are the result of technical analyses (proposed financial plan scenario analysis and cost-of-service analysis) and policy objectives prioritized by the Board and District staff. WRE worked closely with the Board and District staff to determine the most appropriate water rate structure that best meets the District’s needs and objectives.

The cost-of-service analysis is a technical process used to determine the cost of providing water service to the District’s customers based on each customer’s use of and burden on the water system. The cost-of-service analysis demonstrates the substantive requirements of Proposition 218 are met.

PROPOSED RATE STRUCTURE CHANGES

The main objectives of the study are to conduct a cost-of-service analysis that clearly and equitably allocates water system costs to the District’s customers and to evaluate recommended modifications to the existing water rate structure.

The District’s current treated water rates include:

- **Monthly base charge:** Currently, meters that are 1” and smaller are charged the same monthly base charge. WRE recommends that the District separate the 1” meters and keep the 5/8” and 3/4” meters combined for the monthly base charges. 1” meters typically require

Georgetown Divide PUD Water and ALT Zone Rate Study

more capacity in the water system. Within the District's water system, 5/8" and 3/4" meters serve similar customers with similar water demands.

- **Monthly low income base charge:** Currently, low income customers receive a 25% discount on their monthly base charges. WRE recommends that the District increase the discount to 50% for low income customers to assist with affordability. The District must ensure that these discounts are funded through unrestricted, non-rate revenues as required by Proposition 218. Further, the District must ensure that no ratepayers are subsidizing the cost of the low income discount, and that no low income discount is paid for from ratepayer revenues.
- **Supplemental charge:** Currently, all treated water customers are charged a flat supplemental charge, which funds the District's State Revolving Fund (SRF) Loan for the Sweetwater Treatment Plant (SWTP) project. WRE recommends that the District change its supplemental charge to be based on meter size. Larger meters require more capacity in the water system (especially as it pertains to treatment plant capacity), which should be reflected in the supplemental charges.
- **Uniform usage rate:** Currently, the usage rate is a uniform rate that is charged based on CF of usage. WRE does not recommend a change to the uniform usage rate structure.

The District's current raw water rates include:

- **Monthly base charge per MI:** Currently, all raw water customers pay the same rates based on MI per monthly bill for five months of each year. WRE recommends that the District maintain billing based on MI, but charge differentiated raw water rates for customers Inside District and Outside District. To support the differential rates, the District should apply the entire property tax revenue offset to Inside District customers. This is because Outside District customers do not pay property taxes, so it is more equitable to return the property taxes through the revenue offset to Inside District customers.

PROPOSED FIVE-YEAR WATER RATE SCHEDULE

The proposed five-year water rate schedules in this section are based on the proposed water rate structure and methodology changes, the results of the cost-of-service analysis, and the proposed revenue adjustments in **Table 1-4**.

Table 1-5, **Table 1-6**, and **Table 1-7** show the current and proposed treated water rates for the monthly base charges, supplemental charges, and usage rates, respectively. Note that the proposed supplemental charges do not increase throughout the five-year study period; the supplemental charge funds the District's SRF Loan payment, which does not increase annually. The rate schedule shows the proposed treated water rates to be implemented in January 2025 through January 2029.

Georgetown Divide PUD Water and ALT Zone Rate Study

Table 1-5: Proposed Treated Water Monthly Base Charges

Proposed Treated Water Rates	As of 1/1/2019	Effective 1/1/2025	Effective 1/1/2026	Effective 1/1/2027	Effective 1/1/2028	Effective 1/1/2029
Monthly Base Charge						
5/8 inch	\$30.88	\$36.21	\$39.84	\$43.83	\$48.22	\$53.05
3/4 inch	\$30.88	\$36.21	\$39.84	\$43.83	\$48.22	\$53.05
1 inch	\$30.88	\$56.50	\$62.15	\$68.37	\$75.21	\$82.74
1.5 inch	\$102.92	\$107.25	\$117.98	\$129.78	\$142.76	\$157.04
2 inch	\$164.67	\$168.16	\$184.98	\$203.48	\$223.83	\$246.22
3 inch	\$329.34	\$361.02	\$397.13	\$436.85	\$480.54	\$528.60
4 inch	\$514.60	\$645.25	\$709.78	\$780.76	\$858.84	\$944.73
Low Income Base Charge						
5/8 inch	\$23.16	\$18.11	\$19.92	\$21.92	\$24.11	\$26.53
3/4 inch	\$23.16	\$18.11	\$19.92	\$21.92	\$24.11	\$26.53
1 inch	\$23.16	\$28.25	\$31.08	\$34.19	\$37.61	\$41.37

Table 1-6: Proposed Treated Water Supplemental Charges

Proposed Treated Water Rates	As of 1/1/2019	Effective 1/1/2025	Effective 1/1/2026	Effective 1/1/2027	Effective 1/1/2028	Effective 1/1/2029
Supplemental Charge						
5/8 inch	\$15.08	\$11.82	\$11.82	\$11.82	\$11.82	\$11.82
3/4 inch	\$15.08	\$11.82	\$11.82	\$11.82	\$11.82	\$11.82
1 inch	\$15.08	\$19.69	\$19.69	\$19.69	\$19.69	\$19.69
1.5 inch	\$15.08	\$39.38	\$39.38	\$39.38	\$39.38	\$39.38
2 inch	\$15.08	\$63.00	\$63.00	\$63.00	\$63.00	\$63.00
3 inch	\$15.08	\$137.82	\$137.82	\$137.82	\$137.82	\$137.82
4 inch	\$15.08	\$248.06	\$248.06	\$248.06	\$248.06	\$248.06

Table 1-7: Proposed Treated Water Usage Rate

Proposed Treated Water Rates	As of 1/1/2019	Effective 1/1/2025	Effective 1/1/2026	Effective 1/1/2027	Effective 1/1/2028	Effective 1/1/2029
Usage Rate (per CF)						
All Customers	\$0.0268	\$0.0311	\$0.0343	\$0.0378	\$0.0416	\$0.0458

Table 1-8 shows the current and proposed raw water rates for Inside and Outside District customers. The rate schedule shows the proposed raw water rates to be implemented in January 2025 through January 2029.

Georgetown Divide PUD Water and ALT Zone Rate Study

Table 1-8: Proposed Raw Water Irrigation Rates

Proposed Raw Water Rates	As of 1/1/2018	Effective 1/1/2025	Effective 1/1/2026	Effective 1/1/2027	Effective 1/1/2028	Effective 1/1/2029
Inside District						
1/2 Miner's Inch (per month)	\$77.00	\$92.48	\$101.73	\$111.91	\$123.11	\$135.43
Per 1 Miner's Inch (per MI/month)	\$154.20	\$184.96	\$203.46	\$223.81	\$246.20	\$270.82
Outside District						
1/2 Miner's Inch (per month)	\$77.00	\$151.79	\$166.97	\$183.67	\$202.04	\$222.25
Per 1 Miner's Inch (per MI/month)	\$154.20	\$303.58	\$333.94	\$367.34	\$404.08	\$444.49

CUSTOMER IMPACTS

Table 1-9 shows the monthly customer impacts of the proposed treated water rate changes for a customer with a 5/8" meter using various amounts of water in CF per month. The District's customer base is mostly residential, and over 80% of customers have a 5/8" meter. An average customer using 1,300 CF per month of water will see a \$7.35 increase in their monthly bill starting in January 2025.

Table 1-9: Treated Water Monthly Customer Impacts

Treated Water Customer (5/8")	CF per month	Current Bill	Proposed Bill	Difference (\$)	Difference (%)
Very Low Usage (10th Percentile)	119	\$49.15	\$51.73	\$2.58	5.3%
Low Usage (25th Percentile)	335	\$54.94	\$58.45	\$3.51	6.4%
Median Usage	660	\$63.65	\$68.56	\$4.91	7.7%
Average Usage	1,300	\$80.80	\$88.46	\$7.66	9.5%
High Usage (75th Percentile)	1,320	\$81.34	\$89.08	\$7.75	9.5%
Very High Usage (90th Percentile)	2,633	\$116.52	\$129.92	\$13.39	11.5%

Table 1-10 shows the monthly customer impacts of the proposed raw water rate changes for Inside and Outside District customers. Approximately 99% of raw water customers are Inside District; these customers will see an increase of \$29.53 per monthly bill per MI starting in January 2025. Outside District customers do not pay property taxes, and therefore do not benefit from the revenue offsets derived from property tax revenues.

Table 1-10: Raw Water Monthly Customer Impacts

Raw Water Customer	MI per month	Current Bill	Proposed Bill	Difference (\$)	Difference (%)
Inside District	1	\$154.20	\$184.96	\$30.76	19.9%
Outside District	1	\$154.20	\$303.58	\$149.38	96.9%

1.9 CURRENT ALT ZONE RATES

The Community Disposal System (CDS) is a shared system that collects wastewater from individual septic tanks and pumps it to a leach field for disposal. Non-CDS customers have their own septic tanks and are responsible for their own wastewater disposal. The ALT Zone is operated by the District

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under a series of Waste Discharge Requirements (WDRs) issued by the California Regional Water Quality Board. Compliance with the WDRs includes monitoring and reporting of surface and groundwater within the Zone to protect water quality. The scope of the WDRs encompasses all lots, since both undeveloped and developed land use may degrade surface water or groundwater. Therefore, fees have historically been collected from all lots.

The District's current ALT Zone rates, shown in **Table 1-11**, includes the following components:

- Bi-monthly fee for Community Disposal System (CDS) customers on developed and undeveloped lots
- Bi-monthly fee for non-CDS customers on developed and undeveloped lots

Table 1-11: Current ALT Zone Rates

Current ALT Zone Rates	As of 7/1/2022
Bi-Monthly Fees - CDS	
Developed Lot	\$99.77
Undeveloped Lot	\$35.20
Bi-Monthly Fees - Non-CDS	
Developed Lot	\$22.19
Undeveloped Lot	\$19.35

1.10 ALT ZONE FINANCIAL PLAN

WRE worked closely with District staff and the District's Board of Directors to determine the financial plan scenario that best suits the needs of the District's ALT Zone system. The results and recommendations of the rate study are driven by the District's financial performance, input from District staff, and feedback and direction from the Board.

FACTORS AFFECTING FINANCIAL PERFORMANCE

The ALT Zone system's financial performance is driven by the ability of the current ALT Zone rates to meet the District's funding needs. To maintain financial sufficiency, ALT Zone rates must fully fund O&M costs, CIP expenditures, and any relevant financial policies, which typically include target reserve balances.

The key factors affecting financial performance include:

- **Insufficient revenues for operating expenses:** The District's current ALT Zone revenues can fund, on average, approximately 45% of annual O&M expenses. Without an increase in ALT Zone rate revenues, the District cannot afford to operate its wastewater disposal system.
- **Reserve policy targets:** Reserves allow the District to maintain cash on hand to meet short-term or unexpected cash flow requirements, to execute CIP projects, to meet debt covenants, and to be prepared for potential emergencies. **Table 1-12** shows the District's ALT Zone reserve policy, which include targets for operating, capital, and emergency reserves.

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Although the District’s reserves are greater than the policy targets at the end of FY 2025, they will be depleted by the end of FY 2027 without additional ALT Zone rate revenues.

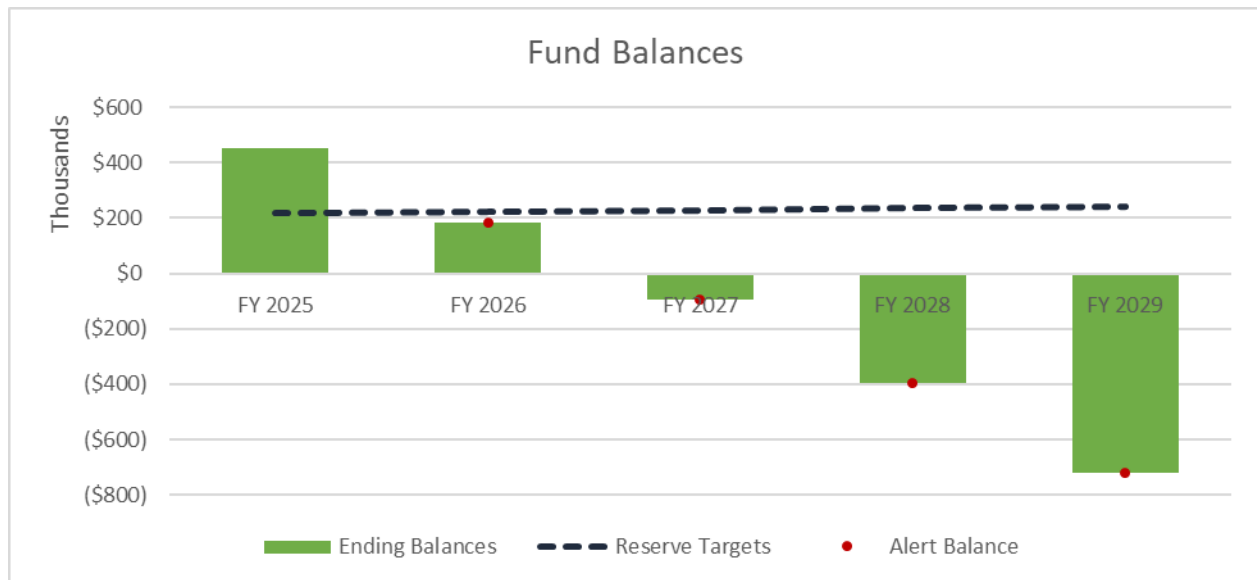
Table 1-12: ALT Zone Reserve Policy Targets

Reserve Policy	Policy Targets	FY 2025
Operating	33% of operating expenses	\$153,098
Capital Replacement	5-year average replacement CIP	\$12,875
Emergency	est. cost of replacing major asset	\$50,000
Total Reserves		\$215,973
Projected Reserves (Before Increases)		\$453,840

STATUS QUO FINANCIAL PLAN

Figure 1-5 shows the projected fund balances under the status quo scenario. The green bars represent the ending balances for ALT Zone funds, and the dashed line represents the reserve policy targets detailed in **Table 1-12**. In this scenario, the District will not meet its reserve targets at the end of FY 2026, and fund balances will be negative at the end of FY 2027.

Figure 1-5: ALT Zone Fund Balance Projections (Status Quo)



PROPOSED REVENUE ADJUSTMENTS

WRE worked closely with the Board and District staff to determine the most appropriate financial plan scenario, which is shown in **Table 1-13**. The proposed financial plan scenario includes five years of revenue adjustments, which are required to maintain financial sufficiency, to meet reserve policy targets, and to meet debt coverage requirements. The proposed revenue adjustments are effective in January of each FY.

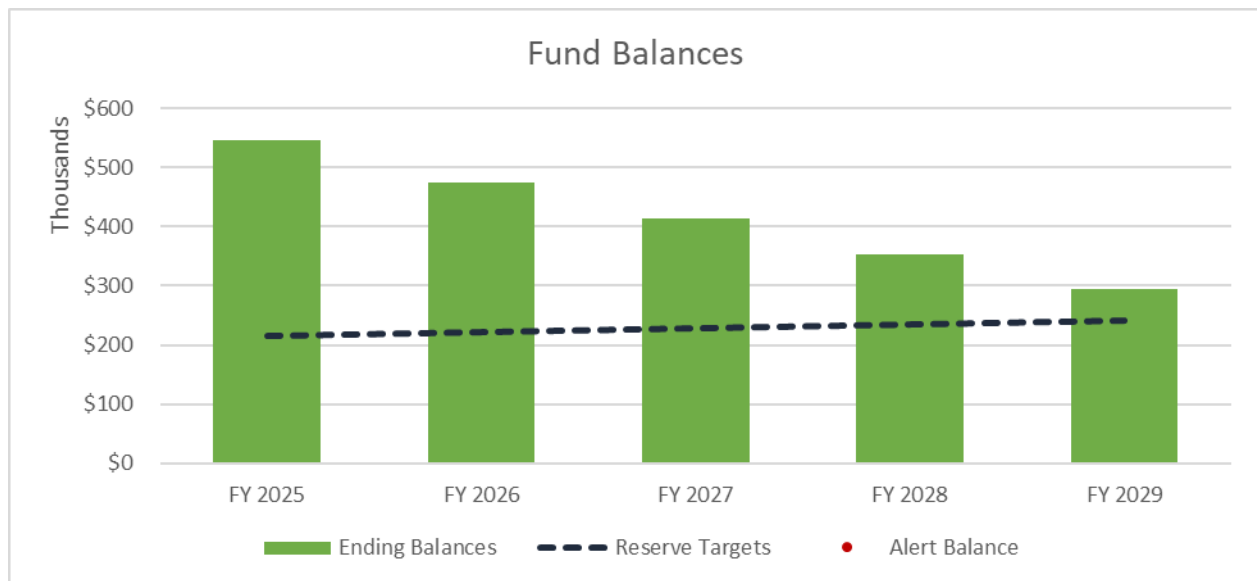
Table 1-13: ALT Zone Revenue Adjustments (Proposed)

Fiscal Year	Revenue Adjustments	Effective Month
FY 2025	90%	January
FY 2026	5%	January
FY 2027	5%	January
FY 2028	5%	January
FY 2029	5%	January

PROPOSED FINANCIAL PLAN

Figure 1-6 shows the projected fund balances under the proposed scenario. In this scenario, the District will meet its reserve policy targets for every year of the study period.

Figure 1-6: ALT Zone Fund Balance Projections (Proposed)



1.11 PROPOSED ALT ZONE RATES

WRE worked closely with the Board and District staff to determine the most appropriate ALT Zone rate structure that meets the District’s needs.

PROPOSED RATE STRUCTURE CHANGES

The proposed ALT Zone rates will be updated based on the results of the financial plan and cost-of-service analysis. However, WRE does not recommend any changes to the District’s ALT Zone rate structure, which consists of bi-monthly fees for CDS and non-CDS customers that are on developed and undeveloped lots.

PROPOSED FIVE-YEAR ALT ZONE RATE SCHEDULE

Table 1-14 shows the current and proposed ALT Zone rates for CDS and non-CDS customers. The rate schedule shows the proposed ALT Zone rates to be implemented in January 2025 through January 2029.

Table 1-14: Proposed ALT Zone Rates

Proposed ALT Zone Rates	As of 7/1/2022	Effective 1/1/2025	Effective 1/1/2026	Effective 1/1/2027	Effective 1/1/2028	Effective 1/1/2029
Bi-Monthly Fees - CDS						
Developed Lot	\$99.77	\$146.38	\$153.70	\$161.39	\$169.46	\$177.94
Undeveloped Lot	\$35.20	\$18.55	\$19.48	\$20.46	\$21.49	\$22.57
Bi-Monthly Fees - Non-CDS						
Developed Lot	\$22.19	\$50.18	\$52.69	\$55.33	\$58.10	\$61.01
Undeveloped Lot	\$19.35	\$18.55	\$19.48	\$20.46	\$21.49	\$22.57

CUSTOMER IMPACTS

Table 1-15 shows the bi-monthly customer impacts of the proposed ALT Zone rates for CDS and non-CDS customers. Approximately 82% of ALT Zone customers are non-CDS customers on developed lots; these customers will see an increase of \$27.99 per bi-monthly bill starting in January 2025.

Table 1-15: ALT Zone Bi-Monthly Customer Impacts

ALT Zone Impacts	Proposed Bill	Current Bill	Difference (\$)	Difference (%)
CDS Customer				
Developed Lot	\$146.38	\$99.77	\$46.61	47%
Undeveloped Lot	\$18.55	\$35.20	(\$16.65)	-47%
Non-CDS Customer				
Developed Lot	\$50.18	\$22.19	\$27.99	126%
Undeveloped Lot	\$18.55	\$19.35	(\$0.80)	-4%

2. WATER FINANCIAL PLAN

2.1 FINANCIAL PLAN METHODOLOGY

The purpose of a financial plan is to project revenues, expenses, cash flows, reserve balances, and debt coverage over a multi-year period to assess financial sufficiency and performance and to determine the amount of required rate revenue to meet those performance metrics. For this study, the planning period is from FY 2025 through FY 2029; data for FY 2024 are shown when needed to represent budgeted data inputs. The key steps in developing a financial plan are below:

- **Revenue projections:** Annual revenues from rates and other miscellaneous sources are projected over the planning period. Rate revenues are projected based on current rates to establish baseline revenues from which the need for additional rate increases can be evaluated.
- **Expense projections:** Annual expenses are projected over the study period, including O&M expenses, debt service, and CIP costs. CIP funding options (grants, debt, etc.) are evaluated.
- **Financial policy evaluation:** Key financial policies include debt coverage requirements and reserve targets. Debt coverage requirements are typically explicitly stated in official agreements on outstanding debt issuances. Reserve targets are typically set by an agency’s elected officials and may need to be periodically evaluated and updated.
- **Status quo financial plan projections:** Cash flow, reserve balances, and debt coverage are projected over the study period in the absence of additional rate increases (this scenario is called the “status quo”). Projected reserve balances and debt coverage are then compared to the agency’s financial policy requirements and targets. The status quo financial plan provides a baseline to evaluate the need for rate increases.
- **Proposed financial plan projections:** The magnitude and timing of annual proposed revenue increases over the study period are evaluated and determined based on the agency’s financial policies, financial performance, and policy objectives. Proposed rate increases (referred to as “revenue adjustments”) should generate sufficient revenue to recover the agency’s expenses, maintain adequate reserves, and meet all debt coverage requirements. The proposed financial plan determines the total annual rate revenue requirement over the study period.

2.2 REVENUES

CURRENT WATER RATES

The District’s current treated water rates, shown in **Table 2-1**, include a monthly base charge based on meter size, a discounted monthly low income base charge based on meter size, a flat supplemental charge for all customers, and a uniform usage rate per CF of water usage.

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Table 2-1: Current Treated Water Rates

Current Treated Water Rates	As of 1/1/2019
Monthly Base Charge	
5/8 inch	\$30.88
3/4 inch	\$30.88
1 inch	\$30.88
1.5 inch	\$102.92
2 inch	\$164.67
3 inch	\$329.34
4 inch	\$514.60
Low Income Base Charge	
5/8 inch	\$23.16
3/4 inch	\$23.16
1 inch	\$23.16
Supplemental Charge	
All Customers	\$15.08
Usage Rate (per CF)	
All Customers	\$0.0268

The District's current raw water rates, shown in **Table 2-2**, include a monthly base charge per MI in 1/2 inch or 1 inch increments. Raw water customers are charged for five months of each year, from May to September.

Table 2-2: Current Raw Water Rates

Current Raw Water Rates	As of 1/1/2018
Monthly Base Charge	
1/2 Miner's Inch (per month)	\$77.00
Per 1 Miner's Inch (per MI/month)	\$154.20

CUSTOMER ACCOUNTS AND USAGE

Table 2-3 shows the projected treated water meters and water usage for the study period. WRE received customer data from District staff for FY 2024; the District does not expect any growth in treated water customer accounts or usage during the study period.

Georgetown Divide PUD Water and ALT Zone Rate Study

Table 2-3: Treated Water Customer Accounts and Usage

Customer Data (Treated Water)	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Accounts						
5/8 inch	2,909	2,909	2,909	2,909	2,909	2,909
3/4 inch	415	415	415	415	415	415
1 inch	266	266	266	266	266	266
1.5 inch	13	13	13	13	13	13
2 inch	6	6	6	6	6	6
3 inch	2	2	2	2	2	2
4 inch	5	5	5	5	5	5
Total	3,616	3,616	3,616	3,616	3,616	3,616
Low Income						
5/8 inch	137	137	137	137	137	137
3/4 inch	24	24	24	24	24	24
1 inch	7	7	7	7	7	7
Total	168	168	168	168	168	168
Usage (CF)						
All Customers	59,529,286	59,529,286	59,529,286	59,529,286	59,529,286	59,529,286
Total	59,529,286	59,529,286	59,529,286	59,529,286	59,529,286	59,529,286

Table 2-4 shows the projected raw water customers for the study period, differentiated between customers that are Inside District and Outside District. WRE received customer data from District staff for FY 2024; the District does not expect any growth in raw water customer accounts during the study period.

Table 2-4: Raw Water Customer Data

Customer Data (Raw Water)	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
Inside District						
1/2 Miner's Inch (per month)	63	63	63	63	63	63
Per 1 Miner's Inch (per MI/month)	452	452	452	452	452	452
Total	515	515	515	515	515	515
Outside District						
1/2 Miner's Inch (per month)	1	1	1	1	1	1
Per 1 Miner's Inch (per MI/month)	7	7	7	7	7	7
Total	8	8	8	8	8	8

Georgetown Divide PUD Water and ALT Zone Rate Study

REVENUES FROM CURRENT RATES

Table 2-5 shows the calculated water rate revenues, based on the current treated water and raw water rates in **Table 2-1** and **Table 2-2** and customer data from **Table 2-3** and **Table 2-4**.

Monthly base charge revenues (Line 2-3) are calculated by multiplying the monthly base charge by the treated water accounts for 12 months out of the year. Raw water base charge revenues (Line 4) are calculated by multiplying the raw water base charge by the raw water customer accounts for 5 months out of the year. Supplemental charge revenues (Line 5) are calculated by multiplying the supplemental charges by the total number of treated water accounts, including low income accounts by 12 months. Usage rate revenues (Line 6) are calculated by multiplying the treated water usage in CF by the usage rate. Treated water revenues (Line 10) consist of the monthly base charge (Line 2), low income base charge (Line 3), and usage rate revenues (Line 6).

Table 2-5: Calculated Water Rate Revenues

Line	Calculated Revenues	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
1	Rate Revenues						
2	Monthly Base Charge	\$1,397,002	\$1,397,002	\$1,397,002	\$1,397,002	\$1,397,002	\$1,397,002
3	Low Income Base Charge	\$46,691	\$46,691	\$46,691	\$46,691	\$46,691	\$46,691
4	Raw Water Base Charge	\$378,529	\$378,529	\$378,529	\$378,529	\$378,529	\$378,529
5	Supplemental Charge	\$684,753	\$684,753	\$684,753	\$684,753	\$684,753	\$684,753
6	Usage Rate (per CF)	\$1,595,385	\$1,595,385	\$1,595,385	\$1,595,385	\$1,595,385	\$1,595,385
7	Total	\$4,102,359	\$4,102,359	\$4,102,359	\$4,102,359	\$4,102,359	\$4,102,359
8							
9	Rate Revenue Summary						
10	Treated Water	\$3,039,078	\$3,039,078	\$3,039,078	\$3,039,078	\$3,039,078	\$3,039,078
11	Raw Water (Irrigation)	\$378,529	\$378,529	\$378,529	\$378,529	\$378,529	\$378,529
12	Supplemental Charge	\$684,753	\$684,753	\$684,753	\$684,753	\$684,753	\$684,753
13	Total	\$4,102,359	\$4,102,359	\$4,102,359	\$4,102,359	\$4,102,359	\$4,102,359

REVENUE PROJECTIONS

Table 2-6 shows the water revenue projections for the study period. Water sales (Lines 1-3) and supplemental charges (Lines 15-16) are equal to the calculated treated water, raw water, and supplemental charge revenues (**Table 2-5**, Lines 10, 11, and 12), respectively. District staff provided budgeted revenue data for FY 2024 and FY 2025. Non-operating revenues (Lines 4-14) are projected to remain level after FY 2025, with the exception of interest income (Line 8), which is calculated using projected fund balances and a 1% interest rate.

Georgetown Divide PUD Water and ALT Zone Rate Study

Table 2-6: Water Revenue Projections

Line	Revenues	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
1	Water Sales						
2	Treated Water	\$3,039,078	\$3,039,078	\$3,039,078	\$3,039,078	\$3,039,078	\$3,039,078
3	Raw Water (Irrigation)	\$378,529	\$378,529	\$378,529	\$378,529	\$378,529	\$378,529
4	Non-Operating						
5	Penalties	\$68,000	\$80,000	\$80,000	\$80,000	\$80,000	\$80,000
6	Property Taxes	\$2,000,000	\$2,100,000	\$2,100,000	\$2,100,000	\$2,100,000	\$2,100,000
7	Leases	\$80,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
8	Interest Income	\$250,000	\$350,000	\$49,786	\$50,061	\$49,934	\$52,430
9	Meter Materials & Labor	\$1,854	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
10	Construction Meter Rental	\$768	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
11	New Meter Installation	\$13,368	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
12	Sale of Assets	\$40,191	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
13	SMUD	\$110,000	\$135,000	\$135,000	\$135,000	\$135,000	\$135,000
14	Hydro	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000
15	Supplemental Charge						
16	Supplemental Charge	\$684,753	\$684,753	\$684,753	\$684,753	\$684,753	\$684,753
17	Total - Revenues	\$6,721,540	\$6,969,859	\$6,669,645	\$6,669,920	\$6,669,793	\$6,672,290

Table 2-7 provides a summary of water revenues for the study period, based on the detailed revenue projections (**Table 2-6**).

Table 2-7: Water Revenue Summary

Line	Revenue Summary	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
1	Water Sales	\$3,417,607	\$3,417,607	\$3,417,607	\$3,417,607	\$3,417,607	\$3,417,607
2	Hydro Revenues	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000
3	Property Taxes	\$2,000,000	\$2,100,000	\$2,100,000	\$2,100,000	\$2,100,000	\$2,100,000
4	Non-Operating	\$314,181	\$362,500	\$362,500	\$362,500	\$362,500	\$362,500
5	Supplemental Charge	\$684,753	\$684,753	\$684,753	\$684,753	\$684,753	\$684,753
6	Interest Income	\$250,000	\$350,000	\$49,786	\$50,061	\$49,934	\$52,430
7	Total - Revenues	\$6,721,540	\$6,969,859	\$6,669,645	\$6,669,920	\$6,669,793	\$6,672,290

2.3 OPERATING EXPENSES

INFLATIONARY ASSUMPTIONS

WRE worked with District staff to determine the annual inflationary assumptions to apply to the District's O&M expense budget. District staff provided the budgeted O&M expenses for FY 2024 and FY 2025; all other years are projected based on the inflationary assumptions shown in **Table 2-8**.

The annual inflationary assumptions are based on industry standards, known cost increases, the Consumer Price Index (CPI), and the Construction Cost Index (CCI). General inflation is based on estimated average CPI increases of 3%. Salaries are inflated based on known cost increases from the District's negotiations with its labor unions; latter years are based on industry standard cost of

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living adjustments. Benefits are inflated at a higher rate than Salaries and are estimated to be 5% per year. Utilities are inflated by the estimated increase in electricity and other utility costs, which tend to be more volatile; Utilities are estimated to increase by 5% per year. Capital inflation is based on estimated average CCI increase of 4%; capital inflation tends to outpace general inflation.

Table 2-8: Water Expense Inflationary Assumptions

Expense Inflation	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
General	<i>Budgeted</i>	<i>Budgeted</i>	3%	3%	3%	3%
Salaries	<i>Budgeted</i>	<i>Budgeted</i>	8%	8%	4%	4%
Benefits	<i>Budgeted</i>	<i>Budgeted</i>	5%	5%	5%	5%
Utilities	<i>Budgeted</i>	<i>Budgeted</i>	5%	5%	5%	5%
Capital	<i>Budgeted</i>	<i>Budgeted</i>	4%	4%	4%	4%
Non-Inflated	<i>Budgeted</i>	<i>Budgeted</i>	0%	0%	0%	0%

OPERATING EXPENSE PROJECTIONS

Table 2-9 shows the summary of O&M expenses for each department from FY 2024 through FY 2029. Detailed O&M expenses are shown in **Table 6-1** in the Appendix.

Table 2-9: Water Operating Expense Summary

Line	Expense Summary	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
1	Source of Supply	\$666,717	\$725,456	\$769,130	\$815,827	\$846,612	\$878,589
2	Raw Water	\$668,546	\$670,878	\$719,467	\$771,770	\$802,173	\$833,785
3	Water Treatment	\$851,897	\$948,080	\$1,005,803	\$1,067,383	\$1,112,513	\$1,159,601
4	Treated Water T&D	\$1,143,549	\$1,181,142	\$1,257,244	\$1,338,796	\$1,390,987	\$1,445,258
5	Admin & Customer Service	\$2,036,566	\$2,118,997	\$2,241,342	\$2,371,939	\$2,460,254	\$2,551,948
6	Total - Expenses	\$5,367,275	\$5,644,552	\$5,992,986	\$6,365,715	\$6,612,539	\$6,869,180

2.4 DEBT SERVICE

EXISTING AND PROPOSED DEBT SERVICE

Table 2-10 shows the District's existing annual debt service payments. The District's water enterprise has two outstanding loans, both from the State Water Resources Control Board (SWRCB). One of the SRF Loans (Line 1) was used to fund projects related to advanced meter reading (AMR) and the Sweetwater Treatment Plant; these debt payments are funded via the supplemental charge and the restricted SWTP Supplemental Charge Fund. The other loan (Line 2) was used to fund projects related to the Walton Lake plant; these debt payments are funded via the State Revolving Fund.

Table 2-10: Existing Water Debt Service

Line	Existing Debt Service	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
1	SWRCB Loan (AMR and SWTP)	\$587,357	\$587,357	\$587,357	\$587,357	\$587,357	\$587,357
2	SWRCB Loan (Walton)	\$25,058	\$25,058	\$25,058	\$25,058	\$25,058	\$25,058
3	Total - Existing Debt Service	\$612,414	\$612,414	\$612,414	\$612,414	\$612,414	\$612,414

The District is not issuing new debt during the study period.

2.5 CAPITAL IMPROVEMENT PLAN

CAPITAL EXPENSE PROJECTIONS

Table 2-11 shows the projected CIP expenses for the study period, based on project type. Priority 1-3 projects are replacement CIP; reliability study CIP (Line 4) consists of raw water and distribution facility projects that were identified as part of the District’s water reliability study. A detailed capital project list is included in **Table 6-2** in the Appendix. Capital projects are inflated for future years based on the Capital escalation factor (**Table 2-8**) starting in FY 2025. The District plans to cash-fund all capital projects, using water rates and/or reserves.

Table 2-11: Water Capital Expense Projections

Line	CIP Summary	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
1	Priority 1	\$555,982	\$446,004	\$232,544	\$101,238	\$46,794	\$0
2	Priority 2	\$14,500	\$215,280	\$229,299	\$412,825	\$292,465	\$0
3	Priority 3	\$10,500	\$10,400	\$227,136	\$236,221	\$0	\$0
4	Reliability Study CIP	\$0	\$0	\$0	\$0	\$702,386	\$702,386
5	Total	\$580,982	\$671,684	\$688,979	\$750,284	\$1,041,645	\$702,386

2.6 FINANCIAL POLICIES

RESERVE POLICY

The District’s reserve policy² maintains cash on hand to meet short-term cash imbalances, to execute CIP projects, and to respond to potential emergencies. The reserve target for the study period ranges from approximately \$4.5 to \$4.9 million in the District’s unrestricted reserve funds.

The District’s recommended reserve policy consists of the following components:

- Operating Reserve Target: 33% of annual operating expenses
- Capital Replacement Reserve Target: 100% of five-year average replacement CIP costs (Priority 1-3 projects)
- Emergency Reserve Target: \$2 million

² The District’s reserve policy targets are based on the Financial Reserve Policy and Procedures that were adopted by the District in November 2018 and amended April 2024.

DEBT COVERAGE REQUIREMENT

The District’s debt coverage requirement is 120% of annual debt service. To meet coverage requirements, net revenues (revenues less operating expenses) must be 120% or more of annual debt service.

2.7 STATUS QUO FINANCIAL PLAN

STATUS QUO FINANCIAL PLAN SCENARIO

Table 2-12 shows the status quo financial plan scenario, which assumes no revenue adjustments for the study period. This scenario is used to evaluate the ability of the current water rates to meet the District’s financial targets and to determine the need for revenue adjustments³.

Table 2-12: Water Revenue Adjustments (Status Quo)

Fiscal Year	Revenue Adjustments	Effective Month
FY 2025	0%	January
FY 2026	0%	January
FY 2027	0%	January
FY 2028	0%	January
FY 2029	0%	January

STATUS QUO CASH FLOW PROJECTIONS

Table 2-13 shows the cash flow projections for the status quo financial plan. Revenues⁴ (Lines 1-9) are from **Table 2-7**. O&M expenses (Lines 11-17) are from **Table 2-9**. Net operating revenue (Line 19) is equal to revenues (Line 9) less O&M expenses (Line 17). Debt service (Lines 21-23) is from **Table 2-10**. Capital projects (Lines 25-27) are from **Table 2-11**. Net cash flow (Line 29) is equal to net operating revenue (Line 19) less debt service (Line 23) and capital projects (Line 27). Net cash flow is negative from FY 2026 to FY 2029, meaning that the District will draw from its reserves to fund its operating, debt, and capital costs.

³ Note that revenue adjustments are not applied to supplemental charge revenues, which fund fixed SRF Loan payments, and thus do not need to be increased.

⁴ Interest income (Line 8) is different in the status quo financial plan scenario because it is based on projected fund balances. The status quo scenario results in lower fund balances; therefore, the District has less projected interest income. **Table 2-7** shows the interest income for the proposed financial plan scenario.

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Table 2-13: Water Cash Flow Projections (Status Quo)

Line	Cash Flow Projections	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
1	Revenues						
2	Rate Revenues at Existing Rates	\$3,417,607	\$3,417,607	\$3,417,607	\$3,417,607	\$3,417,607	\$3,417,607
3	Revenue Adjustments	\$0	\$0	\$0	\$0	\$0	\$0
4	Hydro Revenues	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000
5	Property Taxes	\$2,000,000	\$2,100,000	\$2,100,000	\$2,100,000	\$2,100,000	\$2,100,000
6	Non-Operating	\$314,181	\$362,500	\$362,500	\$362,500	\$362,500	\$362,500
7	Supplemental Charge	\$684,753	\$684,753	\$684,753	\$684,753	\$684,753	\$684,753
8	Interest Income	\$250,000	\$370,668	\$65,101	\$56,836	\$43,628	\$28,010
9	Subtotal - Revenues	\$6,721,540	\$6,990,527	\$6,684,960	\$6,676,696	\$6,663,488	\$6,647,870
10							
11	Expenses						
12	Source of Supply	\$666,717	\$725,456	\$769,130	\$815,827	\$846,612	\$878,589
13	Raw Water	\$668,546	\$670,878	\$719,467	\$771,770	\$802,173	\$833,785
14	Water Treatment	\$851,897	\$948,080	\$1,005,803	\$1,067,383	\$1,112,513	\$1,159,601
15	Treated Water T&D	\$1,143,549	\$1,181,142	\$1,257,244	\$1,338,796	\$1,390,987	\$1,445,258
16	Admin & Customer Service	\$2,036,566	\$2,118,997	\$2,241,342	\$2,371,939	\$2,460,254	\$2,551,948
17	Subtotal - Expenses	\$5,367,275	\$5,644,552	\$5,992,986	\$6,365,715	\$6,612,539	\$6,869,180
18							
19	Net Operating Revenue	\$1,354,265	\$1,345,975	\$691,974	\$310,980	\$50,949	(\$221,310)
20							
21	Debt Service						
22	Existing Debt Service	\$612,414	\$612,414	\$612,414	\$612,414	\$612,414	\$612,414
23	Subtotal - Debt Service	\$612,414	\$612,414	\$612,414	\$612,414	\$612,414	\$612,414
24							
25	Capital Projects						
26	Rate Funded CIP	\$580,982	\$671,684	\$688,979	\$750,284	\$1,041,645	\$702,386
27	Subtotal - Capital Projects	\$580,982	\$671,684	\$688,979	\$750,284	\$1,041,645	\$702,386
28							
29	Net Cash Flow	\$160,869	\$61,877	(\$609,420)	(\$1,051,718)	(\$1,603,110)	(\$1,536,110)

STATUS QUO FUND BALANCE PROJECTIONS

Table 2-14 shows the projected unrestricted water fund balances for the status quo scenario. Based on the sources (revenues) and uses (O&M expenses, debt service, and CIP) of funds, the District’s fund balances will be negative at the end of FY 2029.

Table 2-14: Water Unrestricted Fund Balance Projections (Status Quo)

Line	Fund Balance Projections	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
1	Unrestricted Water Funds						
2	Beginning Balance	\$4,666,302	\$4,754,833	\$4,723,703	\$4,020,347	\$2,873,754	\$1,174,819
3							
4	Sources of Funds						
5	Rate Revenues at Existing Rates	\$3,417,607	\$3,417,607	\$3,417,607	\$3,417,607	\$3,417,607	\$3,417,607
6	Revenue Adjustments	\$0	\$0	\$0	\$0	\$0	\$0
7	Hydro Revenues	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000
8	Property Taxes	\$2,000,000	\$2,100,000	\$2,100,000	\$2,100,000	\$2,100,000	\$2,100,000
9	Non-Operating	\$314,181	\$362,500	\$362,500	\$362,500	\$362,500	\$362,500
10	Interest Income	\$250,000	\$350,000	\$43,503	\$34,299	\$20,142	\$3,566
11	Subtotal - Sources of Funds	\$6,036,788	\$6,285,107	\$5,978,609	\$5,969,406	\$5,955,249	\$5,938,673
12							
13	Uses of Funds						
14	Source of Supply	\$666,717	\$725,456	\$769,130	\$815,827	\$846,612	\$878,589
15	Raw Water	\$668,546	\$670,878	\$719,467	\$771,770	\$802,173	\$833,785
16	Water Treatment	\$851,897	\$948,080	\$1,005,803	\$1,067,383	\$1,112,513	\$1,159,601
17	Treated Water T&D	\$1,143,549	\$1,181,142	\$1,257,244	\$1,338,796	\$1,390,987	\$1,445,258
18	Admin & Customer Service	\$2,036,566	\$2,118,997	\$2,241,342	\$2,371,939	\$2,460,254	\$2,551,948
19	Rate Funded CIP	\$580,982	\$671,684	\$688,979	\$750,284	\$1,041,645	\$702,386
20	Subtotal - Uses of Funds	\$5,948,257	\$6,316,236	\$6,681,965	\$7,116,000	\$7,654,184	\$7,571,566
21							
22	Ending Balance	\$4,754,833	\$4,723,703	\$4,020,347	\$2,873,754	\$1,174,819	(\$458,074)

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Table 2-15 shows the projected restricted water fund balances for the status quo scenario. The District’s restricted water funds include the SWP Supplemental Charge Fund and the State Revolving Fund, which pay for the SWTP SWRCB Loan and the Walton SWRCB Loan, respectively.

Table 2-15: Water Restricted Fund Balance Projections (Status Quo)

Line	Fund Balance Projections	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
1	SWTP Supplemental Charge Fund						
2	Beginning Balance	\$811,476	\$908,872	\$1,015,844	\$1,123,885	\$1,233,007	\$1,343,220
3							
4	Sources of Funds						
5	Supplemental Charge	\$684,753	\$684,753	\$684,753	\$684,753	\$684,753	\$684,753
6	Interest Income	\$0	\$9,576	\$10,645	\$11,726	\$12,817	\$13,919
7	Uses of Funds						
8	SWRCB Loan (AMR and SWTP)	(\$587,357)	(\$587,357)	(\$587,357)	(\$587,357)	(\$587,357)	(\$587,357)
9							
10	Ending Balance	\$908,872	\$1,015,844	\$1,123,885	\$1,233,007	\$1,343,220	\$1,454,535
11							
12	State Revolving Fund						
13	Beginning Balance	\$1,146,817	\$1,121,760	\$1,107,794	\$1,093,689	\$1,079,443	\$1,065,055
14							
15	Sources of Funds						
16	Interest Income	\$0	\$11,092	\$10,953	\$10,812	\$10,669	\$10,525
17	Uses of Funds						
18	SWRCB Loan (Walton)	(\$25,058)	(\$25,058)	(\$25,058)	(\$25,058)	(\$25,058)	(\$25,058)
19							
20	Ending Balance	\$1,121,760	\$1,107,794	\$1,093,689	\$1,079,443	\$1,065,055	\$1,050,522

STATUS QUO FINANCIAL PERFORMANCE

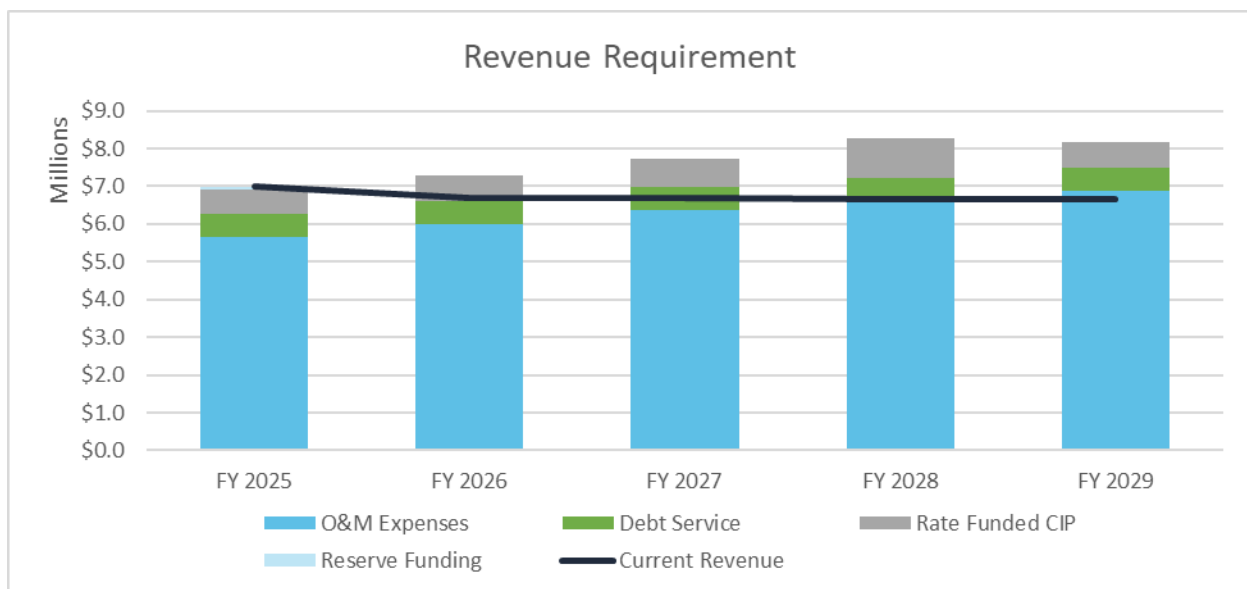
The District’s financial performance is evaluated based on the reserve policy targets and debt coverage requirements, as shown in **Table 2-16**. In the status quo scenario, the District will not meet its reserve target or its debt coverage requirement from FY 2026 to FY 2029.

Table 2-16: Water Financial Performance (Status Quo)

Line	Financial Performance	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
1	Reserve Policy						
2	Operating	\$1,764,584	\$1,855,743	\$1,970,297	\$2,092,838	\$2,173,985	\$2,258,361
3	Capital Replacement	\$606,238	\$606,238	\$606,238	\$606,238	\$606,238	\$606,238
4	Emergency	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000
5	Combined Target	\$4,370,821	\$4,461,981	\$4,576,535	\$4,699,076	\$4,780,223	\$4,864,598
6	Unrestricted Reserves	\$4,754,833	\$4,723,703	\$4,020,347	\$2,873,754	\$1,174,819	(\$458,074)
7	Meets Target?	Yes	Yes	No	No	No	No
8							
9	Debt Coverage						
10	Required Coverage	120%	120%	120%	120%	120%	120%
11	Calculated Coverage	221%	220%	113%	51%	8%	-36%
12	Meets Target?	Yes	Yes	No	No	No	No

Figure 2-1 shows the revenue requirements and revenues for the status quo scenario. The stacked bars represent the revenue requirements (costs). The solid line represents the current revenues without additional revenue adjustments. Current revenues are lower than revenue requirements, meaning that revenues are insufficient to fund necessary costs.

Figure 2-1: Water Revenue Requirements and Revenues (Status Quo)



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Figure 2-2 shows the projected debt coverage under the status quo scenario. Debt coverage is calculated by dividing the net operating revenue (revenues less O&M expenses) by annual debt service payments. The green line represents the calculated debt coverage of 120%; the dashed line represents the required debt coverage. In this scenario, the District will not meet its debt coverage requirements in FY 2026 and will be in technical default.

Figure 2-2: Water Debt Coverage Projections (Status Quo)

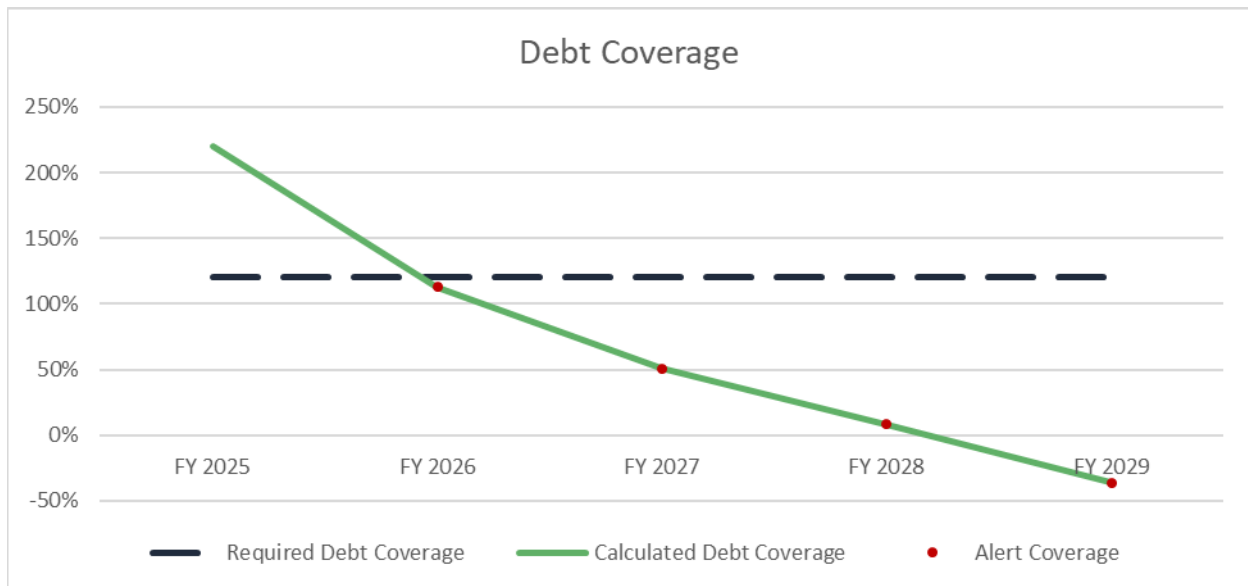
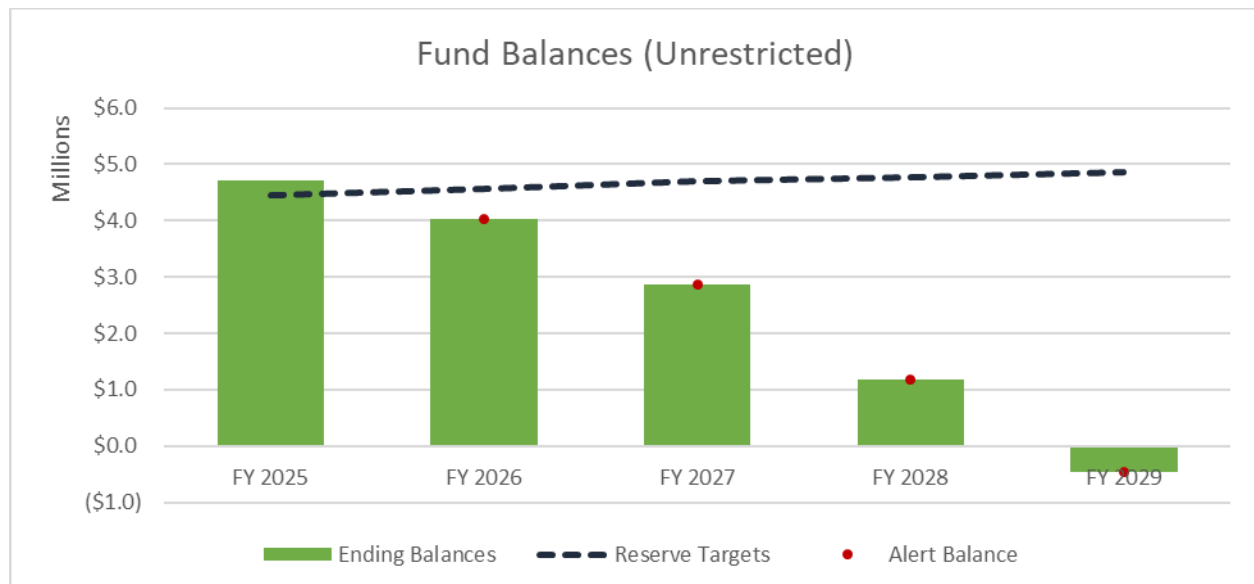


Figure 2-3 shows the projected fund balances under the status quo scenario. The green bars represent the ending balances for unrestricted funds, and the dashed line represents the reserve policy targets. In this scenario, the District will not meet its reserve targets at the end of FY 2026, and fund balances will be negative at the end of FY 2029.

Figure 2-3: Water Fund Balance Projections (Status Quo)



2.8 PROPOSED FINANCIAL PLAN

PROPOSED FINANCIAL PLAN SCENARIO

The proposed financial plan includes five years of revenue adjustments, as shown in **Table 2-17**. These adjustments are needed to maintain the District’s financial sufficiency and were developed based on input and direction from the Board and District staff.

Table 2-17: Water Revenue Adjustments (Proposed)

Fiscal Year	Revenue Adjustments	Effective Month
FY 2025	15%	January
FY 2026	10%	January
FY 2027	10%	January
FY 2028	10%	January
FY 2029	10%	January

PROPOSED CASH FLOW PROJECTIONS

Table 2-18 shows the cash flow projections for the proposed financial plan. Revenues (Lines 1-9) are from **Table 2-7**. Revenue adjustments are based on **Table 2-17**. O&M expenses (Lines 11-17) are from **Table 2-9**. Net operating revenue (Line 19) is equal to revenues (Line 9) less O&M expenses (Line 17). Debt service (Lines 21-23) is from **Table 2-10**. Capital projects (Lines 25-27) are from **Table 2-11**. Net cash flow (Line 29) is equal to net operating revenue (Line 19) less debt service (Line 23) and capital projects (Line 27). Net cash flow is positive for all years, meaning that the District will add to its reserves to meet its policy targets.

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Table 2-18: Water Cash Flow Projections (Proposed)

Line	Cash Flow Projections	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
1	Revenues						
2	Rate Revenues at Existing Rates	\$3,417,607	\$3,417,607	\$3,417,607	\$3,417,607	\$3,417,607	\$3,417,607
3	Revenue Adjustments	\$0	\$263,625	\$729,363	\$1,153,800	\$1,620,680	\$2,134,248
4	Hydro Revenues	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000
5	Property Taxes	\$2,000,000	\$2,100,000	\$2,100,000	\$2,100,000	\$2,100,000	\$2,100,000
6	Non-Operating	\$314,181	\$362,500	\$362,500	\$362,500	\$362,500	\$362,500
7	Supplemental Charge	\$684,753	\$684,753	\$684,753	\$684,753	\$684,753	\$684,753
8	Interest Income	\$250,000	\$370,668	\$71,384	\$72,598	\$73,420	\$76,875
9	Subtotal - Revenues	\$6,721,540	\$7,254,153	\$7,420,606	\$7,846,257	\$8,313,959	\$8,830,982
10							
11	Expenses						
12	Source of Supply	\$666,717	\$725,456	\$769,130	\$815,827	\$846,612	\$878,589
13	Raw Water	\$668,546	\$670,878	\$719,467	\$771,770	\$802,173	\$833,785
14	Water Treatment	\$851,897	\$948,080	\$1,005,803	\$1,067,383	\$1,112,513	\$1,159,601
15	Treated Water T&D	\$1,143,549	\$1,181,142	\$1,257,244	\$1,338,796	\$1,390,987	\$1,445,258
16	Admin & Customer Service	\$2,036,566	\$2,118,997	\$2,241,342	\$2,371,939	\$2,460,254	\$2,551,948
17	Subtotal - Expenses	\$5,367,275	\$5,644,552	\$5,992,986	\$6,365,715	\$6,612,539	\$6,869,180
18							
19	Net Operating Revenue	\$1,354,265	\$1,609,600	\$1,427,620	\$1,480,542	\$1,701,420	\$1,961,802
20							
21	Debt Service						
22	Existing Debt Service	\$612,414	\$612,414	\$612,414	\$612,414	\$612,414	\$612,414
23	Subtotal - Debt Service	\$612,414	\$612,414	\$612,414	\$612,414	\$612,414	\$612,414
24							
25	Capital Projects						
26	Rate Funded CIP	\$580,982	\$671,684	\$688,979	\$750,284	\$1,041,645	\$702,386
27	Subtotal - Capital Projects	\$580,982	\$671,684	\$688,979	\$750,284	\$1,041,645	\$702,386
28							
29	Net Cash Flow	\$160,869	\$325,502	\$126,226	\$117,843	\$47,361	\$647,002

PROPOSED FUND BALANCE PROJECTIONS

Table 2-19 shows the projected unrestricted water fund balances for the proposed scenario. Based on the sources (revenues) and uses (O&M expenses, debt service, and CIP) of funds, the District’s fund balances will grow to approximately \$5.4 million by the end of FY 2029.

Table 2-19: Water Unrestricted Fund Balance Projections (Proposed)

Line	Fund Balance Projections	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
1	Unrestricted Water Funds						
2	Beginning Balance	\$4,666,302	\$4,754,833	\$4,987,329	\$5,019,619	\$5,042,586	\$4,994,123
3							
4	Sources of Funds						
5	Rate Revenues at Existing Rates	\$3,417,607	\$3,417,607	\$3,417,607	\$3,417,607	\$3,417,607	\$3,417,607
6	Revenue Adjustments	\$0	\$263,625	\$729,363	\$1,153,800	\$1,620,680	\$2,134,248
7	Hydro Revenues	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000
8	Property Taxes	\$2,000,000	\$2,100,000	\$2,100,000	\$2,100,000	\$2,100,000	\$2,100,000
9	Non-Operating	\$314,181	\$362,500	\$362,500	\$362,500	\$362,500	\$362,500
10	Interest Income	\$250,000	\$350,000	\$49,786	\$50,061	\$49,934	\$52,430
11	Subtotal - Sources of Funds	\$6,036,788	\$6,548,732	\$6,714,256	\$7,138,967	\$7,605,720	\$8,121,785
12							
13	Uses of Funds						
14	Source of Supply	\$666,717	\$725,456	\$769,130	\$815,827	\$846,612	\$878,589
15	Raw Water	\$668,546	\$670,878	\$719,467	\$771,770	\$802,173	\$833,785
16	Water Treatment	\$851,897	\$948,080	\$1,005,803	\$1,067,383	\$1,112,513	\$1,159,601
17	Treated Water T&D	\$1,143,549	\$1,181,142	\$1,257,244	\$1,338,796	\$1,390,987	\$1,445,258
18	Admin & Customer Service	\$2,036,566	\$2,118,997	\$2,241,342	\$2,371,939	\$2,460,254	\$2,551,948
19	Rate Funded CIP	\$580,982	\$671,684	\$688,979	\$750,284	\$1,041,645	\$702,386
20	Subtotal - Uses of Funds	\$5,948,257	\$6,316,236	\$6,681,965	\$7,116,000	\$7,654,184	\$7,571,566
21							
22	Ending Balance	\$4,754,833	\$4,987,329	\$5,019,619	\$5,042,586	\$4,994,123	\$5,544,342

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Table 2-20 shows the projected restricted water fund balances for the proposed scenario. The District’s restricted water funds include the SWP Supplemental Charge Fund and the State Revolving Fund, which pay for the SWTP SWRCB Loan and the Walton SWRCB Loan, respectively. The restricted fund balance projections are the same in the status quo and the proposed scenarios because supplemental charge revenues (Line 5) are not subject to revenue adjustments.

Table 2-20: Water Restricted Fund Balance Projections (Proposed)

Line	Fund Balance Projections	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
1	SWTP Supplemental Charge Fund						
2	Beginning Balance	\$811,476	\$908,872	\$1,015,844	\$1,123,885	\$1,233,007	\$1,343,220
3							
4	Sources of Funds						
5	Supplemental Charge	\$684,753	\$684,753	\$684,753	\$684,753	\$684,753	\$684,753
6	Interest Income	\$0	\$9,576	\$10,645	\$11,726	\$12,817	\$13,919
7	Uses of Funds						
8	SWRCB Loan (AMR and SWTP)	(\$587,357)	(\$587,357)	(\$587,357)	(\$587,357)	(\$587,357)	(\$587,357)
9							
10	Ending Balance	\$908,872	\$1,015,844	\$1,123,885	\$1,233,007	\$1,343,220	\$1,454,535
11							
12	State Revolving Fund						
13	Beginning Balance	\$1,146,817	\$1,121,760	\$1,107,794	\$1,093,689	\$1,079,443	\$1,065,055
14							
15	Sources of Funds						
16	Interest Income	\$0	\$11,092	\$10,953	\$10,812	\$10,669	\$10,525
17	Uses of Funds						
18	SWRCB Loan (Walton)	(\$25,058)	(\$25,058)	(\$25,058)	(\$25,058)	(\$25,058)	(\$25,058)
19							
20	Ending Balance	\$1,121,760	\$1,107,794	\$1,093,689	\$1,079,443	\$1,065,055	\$1,050,522

PROPOSED FINANCIAL PERFORMANCE

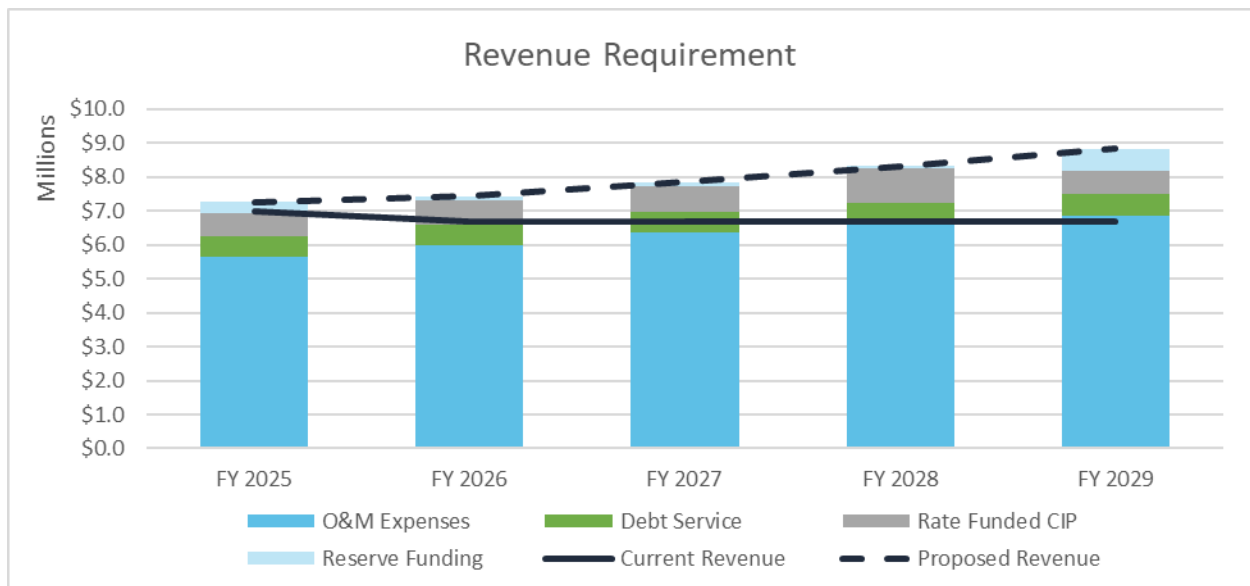
The District’s financial performance is evaluated based on the reserve policy targets and debt coverage requirements, as shown in **Table 2-21**. In the proposed scenario, the District will meet its reserve target and its debt coverage requirement for all years of the study period.

Table 2-21: Water Financial Performance (Proposed)

Line	Financial Performance	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
1	Reserve Policy						
2	Operating	\$1,764,584	\$1,855,743	\$1,970,297	\$2,092,838	\$2,173,985	\$2,258,361
3	Capital Replacement	\$606,238	\$606,238	\$606,238	\$606,238	\$606,238	\$606,238
4	Emergency	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000
5	Combined Target	\$4,370,821	\$4,461,981	\$4,576,535	\$4,699,076	\$4,780,223	\$4,864,598
6	Unrestricted Reserves	\$4,754,833	\$4,987,329	\$5,019,619	\$5,042,586	\$4,994,123	\$5,544,342
7	Meets Target?	Yes	Yes	Yes	Yes	Yes	Yes
8							
9	Debt Coverage						
10	Required Coverage	120%	120%	120%	120%	120%	120%
11	Calculated Coverage	221%	263%	233%	242%	278%	320%
12	Meets Target?	Yes	Yes	Yes	Yes	Yes	Yes

Figure 2-4 shows the revenue requirements and revenues for the proposed scenario. The stacked bars represent the revenue requirements (costs). The solid line represents the current revenues without additional revenue adjustments. Current revenues are lower than revenue requirements, meaning that current revenues are insufficient to fund necessary costs. The dashed line represents the proposed revenues with the adjustments from **Table 2-17**, which are sufficient to fund costs.

Figure 2-4: Water Revenue Requirements and Revenues (Proposed)



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Figure 2-5 shows the projected debt coverage under the proposed scenario. In this scenario, the District will meet its debt coverage requirements each year.

Figure 2-5: Water Debt Coverage Projections (Proposed)

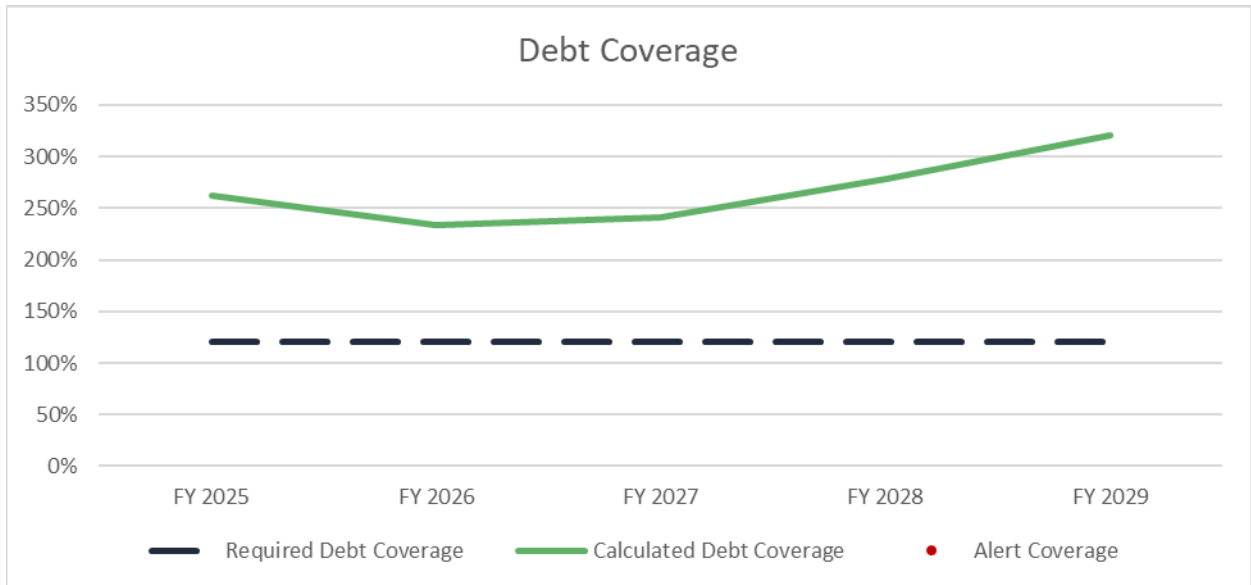
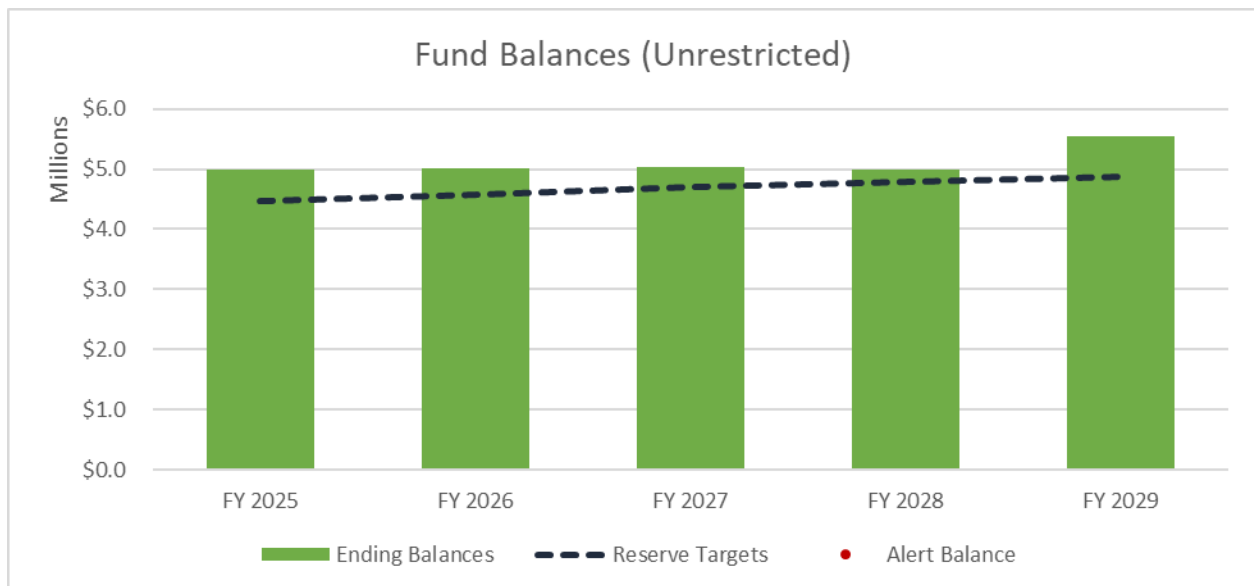


Figure 2-6 shows the projected fund balances under the proposed scenario. In this scenario, the District will meet its reserve targets for all years of the study period.

Figure 2-6: Water Fund Balance Projections (Proposed)



3. WATER COST-OF-SERVICE AND RATES

3.1 COST-OF-SERVICE METHODOLOGY

A cost-of-service analysis was conducted to allocate the proposed FY 2024 rate revenue requirement to customers in proportion to use of and burden on the District’s water system. The overall goal of the cost-of-service analysis is to develop “unit costs,” which provide the basis from which proposed rates are directly calculated from. Note that although the study period spans five years, the cost-of-service analysis is limited to a single representative year referred to as the “test year.” The test year in this study is FY 2024.

The cost-of-service analysis is “revenue neutral,” meaning that the resulting cost-of-service based rates collect the same amount of revenue as the District expects to collect in FY 2024. The revenue neutral unit costs determine revenue neutral rates, which are then adjusted based on the proposed financial plan increases to arrive at the proposed water rates for five years. All values presented in this section pertain to FY 2024 and are revenue neutral unless stated otherwise.

The key steps in conducting a cost-of-service analysis are outlined below:

- **Revenue requirement determination:** The total rate revenue requirement for the test year is determined based on the results of the proposed financial plan, allocated between treated and raw water based on the appropriate allocation bases, and divided into primary sub-components (operating, capital, etc.).
- **Cost functionalization:** Operating and capital costs are evaluated and assigned to “functional categories” in the water system (e.g., customer service, water supply, distribution, etc.). This provides a proportional breakdown of system costs by functional category.
- **Revenue requirement allocation to cost causation components:** Functionalized costs are allocated to “cost causation components” (e.g., water supply, meter, customer, etc.), which is used to attribute customers’ use of the system to the costs incurred by the District.
- **Unit cost development:** The rate revenue requirement allocation for each individual cost causation component is divided by the appropriate units of service to establish unit costs for the test year. Unit costs provide the basis from which proposed rates are calculated.

3.2 REVENUE REQUIREMENT

OVERALL REVENUE REQUIREMENT

Table 3-1 shows the overall revenue requirement in FY 2024 for both treated and raw water combined. Operating requirement (Line 1) is equal to O&M expenses (**Table 2-18**, Line 17). Operating revenue offset (Line 2) is equal to non-rate revenues, except hydro and property taxes (**Table 2-18**, Line 6 and 8). Walton debt service (Line 4) and SWTP debt service (Line 5) is equal to existing debt service (**Table 2-10**). Hydro revenue offset (Line 6) and property tax revenue offset (Line 7) is equal to the correlating revenues (**Table 2-18**, Line 4 and 5). Capital requirement (Line 3) is equal to the

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remaining revenue requirement. The total revenue requirement (Line 8) is equal to the rate revenues at current rates (**Table 2-5**).

Table 3-1: Water Overall Revenue Requirement (FY 2024)

Line	Revenue Requirement	FY 2024
1	Operating Requirement	\$5,367,275
2	Operating Revenue Offset	(\$564,181)
3	Capital Requirement	\$741,851
4	Walton Debt Service	\$25,058
5	SWTP Debt Service	\$587,357
6	Hydro Revenue Offset	(\$55,000)
7	Property Tax Revenue Offset	(\$2,000,000)
8	Total - Revenue Requirement	\$4,102,359

ALLOCATION BASES

Table 3-2 shows the water usage for treated and raw water customers converted to acre-feet⁵ (AF). Raw water MI is calculated based on 154 service days to get the total MI per year.

Table 3-2: Water Usage Converted to AF

Annual Water Usage (AF)	Treated	Raw	Total
Treated Water (CF)	59,529,286	0	59,529,286
Raw Water (MI)	0	75,614	75,614
Conversion to AF			
Treated Water	1,367	0	1,367
Raw Water	0	3,749	3,749
Total - Water Usage (AF)	1,367	3,749	5,116

Table 3-3 shows the allocation bases used to allocate the various revenue requirement components between treated and raw water customers. The allocation bases include:

- **Number of connections:** number of accounts associated with each service
- **Annual water usage:** annual water usage in AF from **Table 3-2**
- **Reliable usage:** annual water usage with a reliability factor applied to treated water. Treated water customers receive a reliable source of water from the District, whereas raw water service can be turned off during periods of low water supply. Raw water customers typically receive water for five months of each year; the reliability factor that is applied to treated water customers is seven, which represents the number of months in a year that treated water has access to water compared to raw water customers. The reliability factor is a policy decision that is used to quantify reduced reliability in water deliveries to each type of customer.

⁵ 1 AF = 43,560 CF or 20.17 MI

Table 3-3: Water Cost Allocation Bases

Allocation Basis	Treated	Raw	Total
Number of Connections	3,784	539	4,323
Annual Water Usage (AF)	1,367	3,749	5,116
Reliable Usage (AF)	9,566	3,749	13,316
Percent Allocation			
Number of Connections	88%	12%	100%
Annual Water Usage (AF)	27%	73%	100%
Reliable Usage (AF)	72%	28%	100%

O&M EXPENSE ALLOCATION

Table 3-4 shows the O&M expense allocation between treated and raw water. Source of supply and raw water (Lines 1-2) are allocated based on reliable usage. Source of supply and raw water costs are associated with supplying and distributing raw water across the system; treated water customers use raw water, so these costs are allocated based on reliable usage. Water treatment and treatment transmission and distribution (T&D) (Lines 3-4) are allocated entirely to treated, since raw water customers do not use treated water. Administrative and customer service costs (Line 5) are allocated based on number of connections, since these costs do not often vary with water usage.

Table 3-4: Water O&M Expense Allocation

Line	O&M Expenses	FY 2024	Alloc. Basis	Treated	Raw	Total
1	Source of Supply	\$666,717	Reliable Usage	72%	28%	100%
2	Raw Water	\$668,546	Reliable Usage	72%	28%	100%
3	Water Treatment	\$851,897	All Treated	100%	0%	100%
4	Treated Water T&D	\$1,143,549	All Treated	100%	0%	100%
5	Admin & Customer Service	\$2,036,566	Connections	88%	12%	100%
6	Total - O&M Expenses	\$5,367,275		88%	12%	100%
7						
8	Source of Supply	\$666,717	Reliable Usage	\$478,981	\$187,735	\$666,717
9	Raw Water	\$668,546	Reliable Usage	\$480,296	\$188,250	\$668,546
10	Water Treatment	\$851,897	All Treated	\$851,897	\$0	\$851,897
11	Treated Water T&D	\$1,143,549	All Treated	\$1,143,549	\$0	\$1,143,549
12	Admin & Customer Service	\$2,036,566	Connections	\$1,782,643	\$253,923	\$2,036,566
13	Total - O&M Expenses	\$5,367,275		\$4,737,366	\$629,909	\$5,367,275

CAPITAL ASSET ALLOCATION

Table 3-5 shows the capital asset allocation between treated and raw water. It is standard practice in most water cost-of-service studies to functionalize current capital assets rather than planned CIP costs, since the latter can fluctuate more significantly from year to year. The current capital asset base provides a more stable representation of long-term capital needs and their associated costs. The asset valuation methodology used in this study is Replacement Cost Less Depreciation (RCLD), which takes both inflation and depreciation of the District’s water system into account.

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General and administrative assets (Line 1) are allocated based on the number of connections. Hydroelectric assets (Line 2) are allocated based on water usage, since these assets do not vary with level of reliability in water service. Source of supply and raw water T&D assets (Lines 3-4) are allocated based on reliable usage. Treated water T&D and treatment assets are allocated entirely to treated water.

Table 3-5: Water Capital Asset Allocation

Line	Capital Assets	FY 2024	Alloc. Basis	Treated	Raw	Total
1	General & Administration	\$670,039	Connections	88%	12%	100%
2	Hydroelectric	\$135,360	Water Usage	27%	73%	100%
3	Source & Supply	\$38,351,901	Reliable Usage	72%	28%	100%
4	Raw Water T&D	\$4,439,506	Reliable Usage	72%	28%	100%
5	Treated Water T&D	\$10,806,718	All Treated	100%	0%	100%
6	Treatment	\$18,385,899	All Treated	100%	0%	100%
7	Total - Capital Assets	\$72,789,422		83%	17%	100%
8						
9	General & Administration	\$670,039	Connections	\$586,497	\$83,542	\$670,039
10	Hydroelectric	\$135,360	Water Usage	\$36,157	\$99,203	\$135,360
11	Source & Supply	\$38,351,901	Reliable Usage	\$27,552,703	\$10,799,197	\$38,351,901
12	Raw Water T&D	\$4,439,506	Reliable Usage	\$3,189,422	\$1,250,084	\$4,439,506
13	Treated Water T&D	\$10,806,718	All Treated	\$10,806,718	\$0	\$10,806,718
14	Treatment	\$18,385,899	All Treated	\$18,385,899	\$0	\$18,385,899
15	Total - Capital Assets	\$72,789,422		\$60,557,397	\$12,232,026	\$72,789,422

REVENUE REQUIREMENT ALLOCATION

Table 3-6 shows the overall revenue requirement (**Table 3-1**) allocated between treated and raw water. The operating requirement and revenue offset (Lines 1-2) are allocated by the O&M expense allocation percentage (**Table 3-4**, Line 6). The capital requirement (Line 3) is allocated by the capital asset allocation percentage (**Table 3-5**, Line 7). Walton and SWTP debt service (Lines 4-5) are allocated entirely to treated water. Hydro revenue offsets (Line 6) are allocated to water usage, and property tax revenue offsets (Line 7) are allocated based on number of connections.

The overall water revenue requirement, by applying these allocation bases, is then allocated between treated water and raw water service (Line 17), which represents the amount of rate revenue that must be recovered from the cost-of-service (revenue neutral) rates calculated for the two services.

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Table 3-6: Water Revenue Requirement Allocation

Line	Revenue Requirement	FY 2024	Alloc. Basis	Treated	Raw	Total
1	Operating Requirement	\$5,367,275	Operating	88%	12%	100%
2	Operating Revenue Offset	(\$564,181)	Operating	88%	12%	100%
3	Capital Requirement	\$741,851	Capital	83%	17%	100%
4	Walton Debt Service	\$25,058	All Treated	100%	0%	100%
5	SWTP Debt Service	\$587,357	All Treated	100%	0%	100%
6	Hydro Revenue Offset	(\$55,000)	Water Usage	27%	73%	100%
7	Property Tax Revenue Offset	(\$2,000,000)	Connections	88%	12%	100%
8	Total - Revenue Requirement	\$4,102,359		90%	10%	100%
9						
10	Operating Requirement	\$5,367,275	Operating	\$4,737,366	\$629,909	\$5,367,275
11	Operating Revenue Offset	(\$564,181)	Operating	(\$497,968)	(\$66,213)	(\$564,181)
12	Capital Requirement	\$741,851	Capital	\$617,185	\$124,666	\$741,851
13	Walton Debt Service	\$25,058	All Treated	\$25,058	\$0	\$25,058
14	SWTP Debt Service	\$587,357	All Treated	\$587,357	\$0	\$587,357
15	Hydro Revenue Offset	(\$55,000)	Water Usage	(\$14,692)	(\$40,308)	(\$55,000)
16	Property Tax Revenue Offset	(\$2,000,000)	Connections	(\$1,750,636)	(\$249,364)	(\$2,000,000)
17	Total - Revenue Requirement	\$4,102,359		\$3,703,670	\$398,689	\$4,102,359

3.3 TREATED WATER REVENUE REQUIREMENT

Table 3-7 shows the treated water revenue requirement (**Table 3-6**), which is then allocated between different categories. Operating requirements and revenue offsets (Lines 1-2) are under Operating. Capital requirements and Walton debt service (Lines 3-4) are under Capital. SWTP debt service (Line 5) is under SWTP debt. Finally, hydro and property tax revenue offsets (Line 6-7) are under Revenue Offsets.

Table 3-7: Treated Water Revenue Requirement (FY 2024)

Line	Revenue Requirement	Operating	Capital	SWTP Debt	Revenue Offsets	Treated Water
1	Operating Requirement	\$4,737,366	\$0	\$0	\$0	\$4,737,366
2	Operating Revenue Offset	(\$497,968)	\$0	\$0	\$0	(\$497,968)
3	Capital Requirement	\$0	\$617,185	\$0	\$0	\$617,185
4	Walton Debt Service	\$0	\$25,058	\$0	\$0	\$25,058
5	SWTP Debt Service	\$0	\$0	\$587,357	\$0	\$587,357
6	Hydro Revenue Offset	\$0	\$0	\$0	(\$14,692)	(\$14,692)
7	Property Tax Revenue Offset	\$0	\$0	\$0	(\$1,750,636)	(\$1,750,636)
8	Total - Revenue Requirement	\$4,239,398	\$642,243	\$587,357	(\$1,765,328)	\$3,703,670

3.4 TREATED WATER COST ALLOCATION

FUNCTIONAL CATEGORIES

The next step in the cost-of-service analysis is to allocate treated water costs into various functional categories. These categories include:

- **Source of Supply:** costs of supplying local water to serve the District’s customers
- **Raw Water:** costs of transmission and distribution of raw water supply
- **Water Treatment:** costs of treating water to potable standards
- **Treated Water T&D:** costs of transmission and distribution of treated water
- **Administrative & Customer:** costs related to administrative functions and customer service
- **Hydroelectric:** costs related to hydroelectric assets
- **SWTP Debt Service:** costs of annual SWTP debt service
- **Revenue Offset:** hydroelectric revenues and property tax revenues
- **General:** costs that are not directly attributable to any other functional category

FUNCTIONAL COST ALLOCATION

While the functional categories represent the costs of system functions, cost causation components represent the reasons for why and how those costs are incurred within the system (thus, cost causation). Cost causation components will be referred to as cost components in this report. The next step of the cost-of-service analysis is to allocate the Operating, Capital, SWTP Debt, and Revenue Offsets in the functional categories between the cost components, most of which directly correspond to a single functional category.

The cost components for treated water, shown in **Table 3-8**, include the following:

- **Meter:** a portion of treated water T&D costs is related to meter maintenance and capacity (based on asset listing)
- **Customer:** a portion of administrative and customer costs is related to customer service and billing
- **SWTP Debt:** directly corresponds with SWTP debt service costs
- **Supply:** directly corresponds with the Source of Supply functional category
- **Base⁶:** directly corresponds with raw water and water treatment category
- **Revenue Offset:** directly corresponds with Revenue Offset category
- **General:** directly corresponds with General category

⁶ The Base cost component is typically defined as a cost associated with delivering water to customers during average water demand conditions. Since the District does not have tiers (and therefore does not require a peaking analysis), most of the costs associated with delivering water to customers (raw water T&D, water treatment) are allocated to Base.

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Table 3-8: Treated Water Functional Cost Allocation

Line	System Functions	Allocation	Meter	Customer	SWTP Debt	Supply	Base	Revenue Offset	General	Total
1	Source of Supply	Supply				100%				100%
2	Raw Water	Base					100%			100%
3	Water Treatment	Base					100%			100%
4	Treated Water T&D	Meter/Base	19%				81%			100%
5	Admin & Customer	Customer/Gen		10%					90%	100%
6	Hydroelectric	General							100%	100%
7	SWTP Debt Service	SWTP			100%					100%
8	Revenue Offset	Rev. Offset						100%		100%
9	General	General							100%	100%

O&M EXPENSE ALLOCATION

Table 3-9 shows the O&M expense allocation for treated water to the various cost components. Treated water O&M expenses (matches allocated values from **Table 3-4**) are allocated to the cost components based on the system function and the functional cost allocation from **Table 3-8**.

Table 3-9: Treated Water O&M Expense Allocation

Line	O&M Expenses	Function	Meter	Customer	SWTP Debt	Supply	Base	Revenue Offset	General	Treated Water
1	Source of Supply	Source of Supply				\$478,981				\$478,981
2	Raw Water	Raw Water					\$480,296			\$480,296
3	Water Treatment	Water Treatment					\$851,897			\$851,897
4	Treated Water T&D	Treated Water T&D	\$220,507				\$923,042			\$1,143,549
5	Admin & Customer Service	Admin & Customer		\$178,264					\$1,604,379	\$1,782,643
6	Total - O&M Expenses		\$220,507	\$178,264	\$0	\$478,981	\$2,255,235	\$0	\$1,604,379	\$4,737,366
7	Operating Allocation		5%	4%	0%	10%	48%	0%	34%	100%

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CAPITAL ASSET ALLOCATION

Table 3-10 shows the capital asset allocation for treated water to the various cost components. Treated water assets (matches allocated values from **Table 3-5**) are allocated to the cost components based on the system function and the functional cost allocation from **Table 3-8**.

Table 3-10: Treated Water Capital Asset Allocation

Line	Capital Assets	Function	Meter	Customer	SWTP Debt	Supply	Base	Revenue Offset	General	Treated Water
1	General & Admin	Admin & Customer		\$58,650					\$527,847	\$586,497
2	Hydroelectric	Hydroelectric							\$36,157	\$36,157
3	Source & Supply	Source of Supply				\$27,552,703				\$27,552,703
4	Raw Water T&D	Raw Water					\$3,189,422			\$3,189,422
5	Treated Water T&D	Treated Water T&D	\$2,083,823				\$8,722,895			\$10,806,718
6	Treatment	Water Treatment					\$18,385,899			\$18,385,899
7	Total - Capital Assets		\$2,083,823	\$58,650	\$0	\$27,552,703	\$30,298,216	\$0	\$564,005	\$60,557,397
8	Capital Allocation		3%	0%	0%	45%	50%	0%	1%	100%

REVENUE OFFSET ALLOCATION

Table 3-11 shows the allocation of hydro and property tax revenues into the cost components. The Revenue Offset component is used to offset certain rates based on policy objectives. Based on Proposition 218 requirements, not all revenues can be used in this capacity; property taxes are often used as revenue offsets since they are not derived from a specific treated water-related service provided by the District. Hydro revenues are allocated to the General cost component, which will be indirectly reallocated to the other cost components.

Table 3-11: Treated Water Revenue Offset Allocation

Line	Revenue Offset	Allocation	Meter	Customer	SWTP Debt	Supply	Base	Revenue Offset	General	Treated Water
1	Hydro Revenues	General							(\$14,692)	(\$14,692)
2	Property Taxes	Rev. Offset						(\$1,750,636)		(\$1,750,636)
3	Total - Revenue Offsets		\$0	\$0	\$0	\$0	\$0	(\$1,750,636)	(\$14,692)	(\$1,765,328)

REVENUE REQUIREMENT ALLOCATION

Table 3-12 shows the treated water revenue requirement allocation based on cost component. The revenue requirement was previously allocated between Operating, Capital, SWTP Debt Service, and Revenue Offsets in **Table 3-7**. The operating requirement (Line 1) is allocated based on the O&M expense allocation percentage (**Table 3-9**, Line 7). The capital requirement (Line 2) is allocated based on the capital asset allocation percentage (**Table 3-10**, Line 8). SWTP debt service is allocated entirely to SWTP Debt (Line 3). Revenue Offsets (Line 4) were allocated to the cost components in **Table 3-11**.

General costs (Line 6) are then proportionately reallocated to the other cost components. Finally, 30% of Base costs are reallocated to Meter (Line 8). This allocation is to maintain the same percentage of fixed revenue recovery (currently 57% fixed revenues), which will provide a similar level of financial and rate stability for the District.

Table 3-12: Treated Water Revenue Requirement Allocation

Line	Revenue Requirement	Meter	Customer	SWTP Debt	Supply	Base	Revenue Offset	General	Treated Water
1	Operating Requirement	\$197,328	\$159,526	\$0	\$428,633	\$2,018,176	\$0	\$1,435,735	\$4,239,398
2	Capital Requirement	\$22,100	\$622	\$0	\$292,211	\$321,328	\$0	\$5,982	\$642,243
3	SWTP Debt Service	\$0	\$0	\$587,357	\$0	\$0	\$0	\$0	\$587,357
4	Revenue Offsets	\$0	\$0	\$0	\$0	\$0	(\$1,750,636)	(\$14,692)	(\$1,765,328)
5	Subtotal	\$219,428	\$160,148	\$587,357	\$720,844	\$2,339,504	(\$1,750,636)	\$1,427,025	\$3,703,670
6	General Reallocation	\$91,028	\$66,436	\$0	\$299,036	\$970,524	\$0	(\$1,427,025)	\$0
7	Subtotal	\$310,456	\$226,584	\$587,357	\$1,019,881	\$3,310,028	(\$1,750,636)	\$0	\$3,703,670
8	Base to Meter Reallocation	\$1,006,249	\$0	\$0	\$0	(\$1,006,249)	\$0	\$0	\$0
9	Total	\$1,316,705	\$226,584	\$587,357	\$1,019,881	\$2,303,780	(\$1,750,636)	\$0	\$3,703,670

3.5 TREATED WATER UNIT COSTS

EQUIVALENT METER UNITS

Costs related to meter capacity increase based on meter size. Therefore, equivalent meter units are calculated to provide a basis from which to allocate costs in proportion to meter size. Equivalent meter calculations are shown in **Table 3-13**.

Equivalent meters (EMUs) are calculated based on meter capacity ratios, which represent the safe operating capacity of a water meter relative to the base meter size. For this study, the base meter size is a 5/8” or 3/4” meter, which is the most common meter size in the District’s system. Capacity in gallons per minute (gpm) is derived from the AWWA M1 Manual. EMUs are calculated by multiplying the number of meters in each meter size by the meter ratio. The annual units for meters and EMUs are based on 12 months in a year.

Table 3-13: Treated Water Equivalent Meter Units

Line	Meter Size	Capacity (gpm)	Meter Ratio	Meters	EMUs
1	5/8 inch	30	1.00	3,046	3,046
2	3/4 inch	30	1.00	439	439
3	1 inch	50	1.67	273	455
4	1.5 inch	100	3.33	13	43
5	2 inch	160	5.33	6	32
6	3 inch	350	11.67	2	23
7	4 inch	630	21.00	5	105
8	Total - Treated Water			3,784	4,144
9	Annual Units			45,408	49,724

WATER USAGE

Water usage in CF is derived from **Table 2-3** and is used to derive unit costs for the Supply and Base cost components.

UNIT COST CALCULATION

Table 3-14 shows the calculation of treated water unit costs based on cost component. The revenue requirement by cost component is derived from **Table 3-12**. The units of service for Meter and SWTP Debt (Lines 1 and 3) are annual EMUs (**Table 3-13**), since these costs will vary based on meter size. The units of service for Customer are bills per year (**Table 3-13**). The units of service for Supply and Base (Lines 4-5) are based on water usage in CF (**Table 2-3**). The unit cost for Revenue Offsets is determined in a later section.

Table 3-14: Treated Water Unit Costs

Line	Cost Component	Cost of Service	Units of Service	Units	Unit Cost
1	Meter	\$1,316,705	49,724	EMUS/yr	\$26.48
2	Customer	\$226,584	45,408	bills/yr	\$4.99
3	SWTP Debt	\$587,357	49,724	EMUS/yr	\$11.81
4	Supply	\$1,019,881	59,529,286	CF	\$0.0171
5	Base	\$2,303,780	59,529,286	CF	\$0.0387
6	Revenue Offset	(\$1,750,636)			
7	Total - Revenue Requirement	\$3,703,670			

3.6 TREATED WATER RATE CALCULATION

PROPOSED RATE STRUCTURE CHANGES

Evaluating proposed modifications to the treated water rate structure involves analyzing the rate structure already in place. The District’s current treated water rates include:

- Monthly base charge:** Currently, meters that are 1” and smaller are charged the same monthly base charge. WRE recommends that the District separate the 1” meters and keep the 5/8” and 3/4” meters combined for the monthly base charges. 1” meters typically require more capacity in the water system. Within the District’s water system, 5/8” and 3/4” meters serve similar customers with similar water demands.
- Monthly low income base charge:** Currently, low income customers receive a 25% discount on their monthly base charges. WRE recommends that the District increase the discount to 50% for low income customers to assist with affordability. The District must ensure that these discounts are funded through unrestricted, non-rate revenues as required by Proposition 218. Further, the District must ensure that no ratepayers are subsidizing the cost of the low income discount, and that no low income discount is paid for from ratepayer revenues.
- Supplemental charge:** Currently, all treated water customers are charged a flat supplemental charge, which funds the District’s SRF Loan for the SWTP project. WRE recommends that the District change its supplemental charge to be based on meter size. Larger meters require more capacity in the water system (especially as it pertains to treatment plant capacity), which should be reflected in the supplemental charges.
- Uniform usage rate:** Currently, the usage rate is a uniform rate that is charged based on CF of usage. WRE does not recommend a change to the uniform usage rate structure.

MONTHLY BASE CHARGE

Table 3-15 shows the calculation for revenue neutral treated water monthly base charges. Revenue neutral rates are based on the FY 2024 revenue requirement and do not include the proposed revenue adjustments from the financial plan. The monthly base charge includes the Meter and Customer unit costs from Table 3-14. Meter costs vary based on meter size, so the Meter unit cost is multiplied by the meter ratio for each meter size. Customer costs do not vary based on meter size.

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Table 3-15: Treated Water Monthly Base Charge (Revenue Neutral)

Line	Monthly Base Charge	Meter Ratio	Meter	Customer	Revenue Neutral Charge	Current Charge	Difference (\$)	Difference (%)
1	5/8 inch	1.00	\$26.48	\$4.99	\$31.48	\$30.88	\$0.60	1.9%
2	3/4 inch	1.00	\$26.48	\$4.99	\$31.48	\$30.88	\$0.60	1.9%
3	1 inch	1.67	\$44.13	\$4.99	\$49.13	\$30.88	\$18.25	59.1%
4	1.5 inch	3.33	\$88.27	\$4.99	\$93.26	\$102.92	(\$9.66)	-9.4%
5	2 inch	5.33	\$141.23	\$4.99	\$146.22	\$164.67	(\$18.45)	-11.2%
6	3 inch	11.67	\$308.94	\$4.99	\$313.93	\$329.34	(\$15.41)	-4.7%
7	4 inch	21.00	\$556.09	\$4.99	\$561.08	\$514.60	\$46.48	9.0%

Table 3-16 shows the calculation for revenue neutral treated water low income monthly base charges. Revenue neutral rates are based on the FY 2024 revenue requirement and do not include the proposed revenue adjustments from the financial plan. The District’s current low income discount is equal to 25% of the monthly base charges; the proposed rate structure increases this discount to 50%. The reduced revenue from the low income discount will be funded using revenue offsets.

Table 3-16: Treated Water Low Income Base Charge (Revenue Neutral)

Line	Low Income Base Charge	Base Charge	Discount	Revenue Neutral Charge	Current Charge	Meter Counts	Revenue Reduction
1	5/8 inch	\$31.48	(\$15.74)	\$15.74	\$23.16	137	\$25,869
2	3/4 inch	\$31.48	(\$15.74)	\$15.74	\$23.16	24	\$4,532
3	1 inch	\$49.13	(\$24.56)	\$24.57	\$23.16	7	\$2,063
4	Total						\$32,463

SUPPLEMENTAL CHARGE

Table 3-17 shows the calculation for revenue neutral treated water supplemental charges, which include the SWTP Debt unit cost (Table 3-14). The SWTP Debt unit cost is multiplied by the meter ratio for each meter size.

Table 3-17: Treated Water Supplemental Charge (Revenue Neutral)

Line	Supplemental Charge	Meter Ratio	SWTP Debt	Revenue Neutral Charge	Current Charge	Difference (\$)	Difference (%)
1	5/8 inch	1.00	\$11.82	\$11.82	\$15.08	(\$3.26)	-21.6%
2	3/4 inch	1.00	\$11.82	\$11.82	\$15.08	(\$3.26)	-21.6%
3	1 inch	1.67	\$19.69	\$19.69	\$15.08	\$4.61	30.6%
4	1.5 inch	3.33	\$39.38	\$39.38	\$15.08	\$24.30	161.1%
5	2 inch	5.33	\$63.00	\$63.00	\$15.08	\$47.92	317.8%
6	3 inch	11.67	\$137.82	\$137.82	\$15.08	\$122.74	813.9%
7	4 inch	21.00	\$248.06	\$248.06	\$15.08	\$232.98	1545.0%

USAGE RATE

Table 3-18 shows the calculation for revenue offsets that are available to be used to offset the usage rate. The total revenue offset (Line 1) is from **Table 3-14**, and then reduced by the low income discount from **Table 3-16**. The remaining revenue offset (Line 3) is divided by the treated water usage in CF (Line 4) to determine the revenue offset that is applied to the usage rate (Line 5).

Table 3-18: Treated Water Revenue Offset Calculation

Line	Revenue Offset	Calculation
1	Total Revenue Offset	(\$1,750,636)
2	Low Income Discount	\$32,463
3	Remaining Revenue Offset	(\$1,718,173)
4	Treated Water Usage (CF)	59,529,286
5	Revenue Offset for Usage Rate	(\$0.0289)

Table 3-19 shows the revenue neutral treated water usage rate calculation. Revenue neutral rates are based on the FY 2024 revenue requirement and do not include the proposed revenue adjustments from the financial plan. The treated water usage rate includes the Supply and Base unit costs from **Table 3-14** and the Revenue Offset from **Table 3-18**.

Table 3-19: Treated Water Usage Rate (Revenue Neutral)

Usage Rate per CF	Supply	Base	Revenue Offset	Revenue Neutral Charge	Current Charge	Difference (\$)	Difference (%)
Treated Water	\$0.0171	\$0.0387	(\$0.0289)	\$0.0270	\$0.0268	0.0%	0.7%

PROPOSED FIVE-YEAR RATE SCHEDULE

Table 3-20 shows the proposed revenue adjustments to be applied to the revenue neutral treated water rates, based on the proposed financial plan scenario. Note that the revenue adjustments are not applied to the supplemental charges, which recover fixed debt service costs for SWTP debt.

Table 3-20: Treated Water Revenue Adjustments

Fiscal Year	Revenue Adjustments	Effective Month
FY 2025	15%	January
FY 2026	10%	January
FY 2027	10%	January
FY 2028	10%	January
FY 2029	10%	January

Table 3-21, **Table 3-22**, and **Table 3-23** show the proposed five-year treated water rate schedules for the monthly base charges, supplemental charges, and usage rates, respectively. The revenue neutral rates for monthly base charges are from **Table 3-15** and are increased based on the revenue adjustments from **Table 3-20**. Supplemental charges do not change throughout the five-year period.

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The revenue neutral usage rates are from **Table 3-19** and are increased by the revenue adjustments from **Table 3-20**.

Table 3-21: Proposed Treated Water Monthly Base Charges

Proposed Treated Water Rates	Rev. Neutral	Effective 1/1/2025	Effective 1/1/2026	Effective 1/1/2027	Effective 1/1/2028	Effective 1/1/2029
Monthly Base Charge						
5/8 inch	\$31.48	\$36.21	\$39.84	\$43.83	\$48.22	\$53.05
3/4 inch	\$31.48	\$36.21	\$39.84	\$43.83	\$48.22	\$53.05
1 inch	\$49.13	\$56.50	\$62.15	\$68.37	\$75.21	\$82.74
1.5 inch	\$93.26	\$107.25	\$117.98	\$129.78	\$142.76	\$157.04
2 inch	\$146.22	\$168.16	\$184.98	\$203.48	\$223.83	\$246.22
3 inch	\$313.93	\$361.02	\$397.13	\$436.85	\$480.54	\$528.60
4 inch	\$561.08	\$645.25	\$709.78	\$780.76	\$858.84	\$944.73
Low Income Base Charge						
5/8 inch	\$15.74	\$18.11	\$19.92	\$21.92	\$24.11	\$26.53
3/4 inch	\$15.74	\$18.11	\$19.92	\$21.92	\$24.11	\$26.53
1 inch	\$24.57	\$28.25	\$31.08	\$34.19	\$37.61	\$41.37

Table 3-22: Proposed Treated Water Supplemental Charges

Proposed Treated Water Rates	Rev. Neutral	Effective 1/1/2025	Effective 1/1/2026	Effective 1/1/2027	Effective 1/1/2028	Effective 1/1/2029
Supplemental Charge						
5/8 inch	\$11.82	\$11.82	\$11.82	\$11.82	\$11.82	\$11.82
3/4 inch	\$11.82	\$11.82	\$11.82	\$11.82	\$11.82	\$11.82
1 inch	\$19.69	\$19.69	\$19.69	\$19.69	\$19.69	\$19.69
1.5 inch	\$39.38	\$39.38	\$39.38	\$39.38	\$39.38	\$39.38
2 inch	\$63.00	\$63.00	\$63.00	\$63.00	\$63.00	\$63.00
3 inch	\$137.82	\$137.82	\$137.82	\$137.82	\$137.82	\$137.82
4 inch	\$248.06	\$248.06	\$248.06	\$248.06	\$248.06	\$248.06

Table 3-23: Proposed Treated Water Usage Rate

Proposed Treated Water Rates	Rev. Neutral	Effective 1/1/2025	Effective 1/1/2026	Effective 1/1/2027	Effective 1/1/2028	Effective 1/1/2029
Usage Rate (per CF)						
All Customers	\$0.0270	\$0.0311	\$0.0343	\$0.0378	\$0.0416	\$0.0458

CUSTOMER IMPACTS

Table 3-24 shows the monthly customer impacts of the proposed treated water rate changes for a customer with a 5/8" meter using various amounts of water in CF per month. The District's customer base is mostly residential, and over 80% of customers have a 5/8" meter. An average customer using 1,300 CF per month of water will see a \$7.35 increase in their monthly bill starting in January 2025.

Table 3-24: Treated Water Monthly Customer Impacts

Treated Water Customer	CF per month	Current Bill	Proposed Bill	Difference (\$)	Difference (%)
Very Low Usage (10th Percentile)	119	\$49.15	\$51.73	\$2.58	5.3%
Low Usage (25th Percentile)	335	\$54.94	\$58.45	\$3.51	6.4%
Median Usage	660	\$63.65	\$68.56	\$4.91	7.7%
Average Usage	1,300	\$80.80	\$88.46	\$7.66	9.5%
High Usage (75th Percentile)	1,320	\$81.34	\$89.08	\$7.75	9.5%
Very High Usage (90th Percentile)	2,633	\$116.52	\$129.92	\$13.39	11.5%

3.7 RAW WATER REVENUE REQUIREMENT

Table 3-25 shows the raw water revenue requirement (**Table 3-6**), which is then allocated between different categories. Operating requirements and revenue offsets (Lines 1-2) are under Operating. Capital requirements (Line 3) are under Capital. Hydro and property tax revenue offsets (Line 4-5) are under Revenue Offsets.

Table 3-25: Raw Water Revenue Requirement (FY 2024)

Line	Revenue Requirement	Operating	Capital	Revenue Offset	Raw Water
1	Operating Requirement	\$629,909	\$0	\$0	\$629,909
2	Operating Revenue Offset	(\$66,213)	\$0	\$0	(\$66,213)
3	Capital Requirement	\$0	\$124,666	\$0	\$124,666
4	Hydro Revenue Offset	\$0	\$0	(\$40,308)	(\$40,308)
5	Property Tax Revenue Offset	\$0	\$0	(\$249,364)	(\$249,364)
6	Total - Revenue Requirement	\$563,696	\$124,666	(\$289,672)	\$398,689

3.8 RAW WATER COST ALLOCATION

MINER’S INCHES ALLOCATION

Table 3-26 shows the allocation of MI demand for each customer type per year (equal to five months of demand for raw water customers). Customer data is from **Table 2-4**. For customers that are charged based on 1/2 miner’s inches (Lines 2 and 7), the number of customers is multiplied by 0.5 to determine the demand in miner’s inches. MI per year is calculated by multiplying the miner’s inches by five months, which is equal to the number of months that raw water service is available to the District’s customers.

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Table 3-26: Raw Water Miner's Inches Allocation

Line	Raw Water Units of Service	Customers	Miner's Inches	MI/Year	Allocation
1	Inside District				
2	1/2 Miner's Inch (per month)	63	31.5	157.5	6%
3	Per 1 Miner's Inch (per MI/month)		452.0	2,260.0	92%
4	Subtotal - Inside District		483.5	2,417.5	98%
5					
6	Outside District				
7	1/2 Miner's Inch (per month)	1	0.5	2.5	0%
8	Per 1 Miner's Inch (per MI/month)		7.0	35.0	1%
9	Subtotal - Outside District		7.5	37.5	2%
10					
11	Total - Miner's Inches		491.0	2,455.0	100%

REVENUE REQUIREMENT ALLOCATION

Table 3-27 shows the raw water revenue requirement allocation between Inside District and Outside District customers. All revenue requirements except for property taxes (Lines 1-4) are allocated between the two customer types based on the percentage allocation of MI per year (Table 3-26). Outside District customers do not pay property taxes to the District, and thus do not receive an allocation for the property tax revenue offset Line 5).

Table 3-27: Raw Water Revenue Requirement Allocation

Line	Revenue Requirement	Raw Water	Alloc. Basis	Inside District	Outside District	Total Units
1	Operating Requirement	\$629,909	MI/year	98%	2%	100%
2	Operating Revenue Offset	(\$66,213)	MI/year	98%	2%	100%
3	Capital Requirement	\$124,666	MI/year	98%	2%	100%
4	Hydro Revenue Offset	(\$40,308)	MI/year	98%	2%	100%
5	Property Tax Revenue Offset	(\$249,364)	Inside only	100%	0%	100%
6	Total - Revenue Requirement	\$398,689				
7						
8	Operating Requirement	\$629,909	MI/year	\$620,287	\$9,622	\$629,909
9	Operating Revenue Offset	(\$66,213)	MI/year	(\$65,201)	(\$1,011)	(\$66,213)
10	Capital Requirement	\$124,666	MI/year	\$122,761	\$1,904	\$124,666
11	Hydro Revenue Offset	(\$40,308)	MI/year	(\$39,693)	(\$616)	(\$40,308)
12	Property Tax Revenue Offset	(\$249,364)	Inside only	(\$249,364)	\$0	(\$249,364)
13	Total - Revenue Requirement	\$398,689		\$388,790	\$9,899	\$398,689

3.9 RAW WATER UNIT COSTS

MINER’S INCHES

The units of service for raw water are based on miner’s inches charged to each customer per month, which is from **Table 3-26**.

UNIT COST CALCULATION

Table 3-28 shows the raw water unit cost calculation for Inside District and Outside District customers. The revenue requirement for each customer type is from **Table 3-27**. The units of service are miner’s inches, which are from **Table 3-26**. The unit cost per MI per month is equal to the revenue requirement (Line 6) divided by miner’s inches (Line 8) divided by five months.

Table 3-28: Raw Water Unit Costs

Line	Revenue Requirement	Inside District	Outside District	Raw Water
1	Operating Requirement	\$620,287	\$9,622	\$629,909
2	Operating Revenue Offset	(\$65,201)	(\$1,011)	(\$66,213)
3	Capital Requirement	\$122,761	\$1,904	\$124,666
4	Hydro Revenue Offset	(\$39,693)	(\$616)	(\$40,308)
5	Property Tax Revenue Offset	(\$249,364)	\$0	(\$249,364)
6	Total - Revenue Requirement	\$388,790	\$9,899	\$398,689
7				
8	Miner's Inches	483.5	7.5	
9	Unit Cost per MI per month	\$160.82	\$263.97	

3.10 RAW WATER RATE CALCULATION

PROPOSED RATE STRUCTURE CHANGES

Evaluating proposed modifications to the raw water rate structure involves analyzing the rate structure already in place. The District’s current raw water rates include:

- Monthly base charge per MI:** Currently, all raw water customers pay the same rates based on MI per monthly bill for five months of each year. WRE recommends that the District maintain billing based on MI, but charge differentiated raw water rates for customers Inside District and Outside District. To support the differential rates, the District should apply the entire property tax revenue offset to Inside District customers. This is because Outside District customers do not pay property taxes, so it is more equitable to return the property taxes through the revenue offset to Inside District customers.

RAW WATER RATE

Table 3-29 shows the calculation of revenue neutral raw water rates for Inside District and Outside District customers. Revenue neutral rates are based on the FY 2024 revenue requirement and do not include the proposed revenue adjustments from the financial plan. The monthly charge per miner’s

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inch (Lines 3 and 6) are equal to the unit costs derived in **Table 3-28**. The charges for 1/2 miner's inches are equal to the unit cost divided by two.

Table 3-29: Raw Water Rates (Revenue Neutral)

Line	Raw Water Rates	Revenue Neutral Charge	Current Charge	Difference (\$)	Difference (%)
1	Inside District				
2	1/2 Miner's Inch (per month)	\$80.42	\$77.00	\$3.41	4.4%
3	Per 1 Miner's Inch (per MI/month)	\$160.83	\$154.20	\$6.63	4.3%
4	Outside District				
5	1/2 Miner's Inch (per month)	\$131.99	\$77.00	\$54.99	71.4%
6	Per 1 Miner's Inch (per MI/month)	\$263.98	\$154.20	\$109.78	71.2%

PROPOSED FIVE-YEAR RATE SCHEDULE

Table 3-30 shows the proposed revenue adjustments to be applied to the revenue neutral raw water rates, based on the proposed financial plan scenario.

Table 3-30: Raw Water Revenue Adjustments

Fiscal Year	Revenue Adjustments	Effective Month
FY 2025	15%	January
FY 2026	10%	January
FY 2027	10%	January
FY 2028	10%	January
FY 2029	10%	January

Table 3-31 shows the proposed five-year rate schedule for raw water rates. The revenue neutral rates from **Table 3-29** are multiplied by the revenue adjustments in **Table 3-30** for each year of the study.

Table 3-31: Proposed Raw Water Rates

Proposed Raw Water Rates	Rev. Neutral	Effective 1/1/2025	Effective 1/1/2026	Effective 1/1/2027	Effective 1/1/2028	Effective 1/1/2029
Inside District						
1/2 Miner's Inch (per month)	\$80.42	\$92.48	\$101.73	\$111.91	\$123.11	\$135.43
Per 1 Miner's Inch (per MI/month)	\$160.83	\$184.96	\$203.46	\$223.81	\$246.20	\$270.82
Outside District						
1/2 Miner's Inch (per month)	\$131.99	\$151.79	\$166.97	\$183.67	\$202.04	\$222.25
Per 1 Miner's Inch (per MI/month)	\$263.98	\$303.58	\$333.94	\$367.34	\$404.08	\$444.49

CUSTOMER IMPACTS

Table 3-32 shows the monthly customer impacts of the proposed raw water rate changes for Inside and Outside District customers. Approximately 99% of raw water customers are Inside District; these customers will see an increase of \$29.53 per monthly bill per MI starting in January 2025. Outside District customers do not pay property taxes, and therefore do not benefit from the revenue offsets derived from property tax revenues.

Table 3-32: Raw Water Monthly Customer Impacts

Raw Water Customer	MI per month	Current Bill	Proposed Bill	Difference (\$)	Difference (%)
Inside District	1	\$154.20	\$184.96	\$30.76	19.9%
Outside District	1	\$154.20	\$303.58	\$149.38	96.9%

4. ALT ZONE FINANCIAL PLAN

4.1 FINANCIAL PLAN METHODOLOGY

The purpose of a financial plan is to project revenues, expenses, cash flows, reserve balances, and debt coverage over a multi-year period to assess financial sufficiency and performance and to determine the amount of required rate revenue to meet those performance metrics. For this study, the planning period is from FY 2025 through FY 2029; data for FY 2024 are shown when needed to represent budgeted data inputs. The key steps in developing a financial plan are below:

- **Revenue projections:** Annual revenues from rates and other miscellaneous sources are projected over the planning period. Rate revenues are projected based on current rates to establish baseline revenues from which the need for additional rate increases can be evaluated.
- **Expense projections:** Annual expenses are projected over the study period, including O&M expenses, and CIP costs. CIP funding options (grants, debt, etc.) are evaluated.
- **Financial policy evaluation:** Key financial policies include debt coverage requirements and reserve targets. Debt coverage requirements are typically explicitly stated in official agreements on outstanding debt issuances. Reserve targets are typically set by an agency’s elected officials and may need to be periodically evaluated and updated.
- **Status quo financial plan projections:** Cash flow, reserve balances, and debt coverage are projected over the study period in the absence of additional rate increases (this scenario is called the “status quo”). Projected reserve balances and debt coverage are then compared to the agency’s financial policy requirements and targets. The status quo financial plan provides a baseline to evaluate the need for rate increases.
- **Proposed financial plan projections:** The magnitude and timing of annual proposed revenue increases over the study period are evaluated and determined based on the agency’s financial policies, financial performance, and policy objectives. Proposed rate increases (referred to as “revenue adjustments”) should generate sufficient revenue to recover the agency’s expenses, maintain adequate reserves, and meet all debt coverage requirements. The proposed financial plan determines the total annual rate revenue requirement over the study period.

4.2 REVENUES

CURRENT ALT ZONE RATES

Table 4-1 shows the current ALT Zone rates, which include bi-monthly fees for CDS and non-CDS customers on developed and undeveloped lots. The ALT Zone is operated by the District under a series of WDRs issued by the California Regional Water Quality Board. Compliance with the WDRs includes monitoring and reporting of surface and groundwater within the Zone to protect water quality. The scope of the WDRs encompasses all lots, since both undeveloped and developed land use may degrade surface water or groundwater. Therefore, fees have historically been collected from all lots.

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Table 4-1: Current ALT Zone Rates

Current ALT Zone Rates	As of 7/1/2022
Bi-Monthly Fees - CDS	
Developed Lot	\$99.77
Undeveloped Lot	\$35.20
Bi-Monthly Fees - Non-CDS	
Developed Lot	\$22.19
Undeveloped Lot	\$19.35

CUSTOMER ACCOUNTS

Table 4-2 shows the projected ALT Zone customers for the study period, differentiated between CDS and non-CDS customers. WRE received customer data from District staff for FY 2024; the District does not expect any growth in ALT Zone customer accounts during the study period.

Table 4-2: ALT Zone Customer Accounts

Customer Accounts	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
CDS Customer						
Developed Lot	135	135	135	135	135	135
Undeveloped Lot	3	3	3	3	3	3
Total - CDS Customer	138	138	138	138	138	138
Non-CDS Customer						
Developed Lot	886	886	886	886	886	886
Undeveloped Lot	61	61	61	61	61	61
Total - Non-CDS Customer	947	947	947	947	947	947

REVENUES FROM CURRENT RATES

Table 4-3 shows the calculated ALT Zone rate revenues based on current rates. The current ALT Zone rates in **Table 4-1** are multiplied by the customer accounts in **Table 4-2** for six bi-monthly bills per year.

Table 4-3: Calculated ALT Zone Rate Revenues

Line	Calculated Revenues	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
1	CDS Customer	\$81,447	\$81,447	\$81,447	\$81,447	\$81,447	\$81,447
2	Non-CDS Customer	\$125,044	\$125,044	\$125,044	\$125,044	\$125,044	\$125,044
3	Total - Rate Revenues	\$206,491	\$206,491	\$206,491	\$206,491	\$206,491	\$206,491

REVENUE PROJECTIONS

Table 4-4 shows the projected ALT Zone revenues for the study period. District staff provided budgeted revenues for FY 2024 and FY 2025. Zone charges (Line 1) are from the calculations shown in **Table 4-3**. All non-rate revenue remain level from FY 2026 to FY 2029, with the exception of interest income (Line 3), which is calculated using projected fund balances and a 1% interest rate.

Table 4-4: ALT Zone Revenue Projections

Line	Revenues	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
1	Zone Charges	\$206,491	\$206,491	\$206,491	\$206,491	\$206,491	\$206,491
2	Escrow and Septic Design Fees	\$15,500	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
3	Interest Income	\$10,000	\$10,000	\$5,081	\$4,418	\$3,817	\$3,227
4	Total - Revenues	\$231,991	\$231,491	\$226,572	\$225,909	\$225,308	\$224,718

4.3 OPERATING EXPENSES

INFLATIONARY ASSUMPTIONS

WRE worked with District staff to determine the annual inflationary assumptions to apply to the District’s O&M expense budget. District staff provided the budgeted O&M expenses for FY 2024 and FY 2025; all other years are projected based on the inflationary assumptions shown in **Table 4-5**.

The annual inflationary assumptions are based on industry standards, known cost increases, the CPI, and the CCI. General inflation is based on estimated average CPI increases of 3%. Salaries are inflated based on industry standard cost of living adjustments. Benefits are inflated at a higher rate than Salaries and are estimated to be 5% per year. Utilities are inflated by the estimated increase in electricity and other utility costs, which tend to be more volatile; Utilities are estimated to increase by 5% per year. Capital inflation is based on estimated average CCI increase of 4%; capital inflation tends to outpace general inflation.

Table 4-5: ALT Zone Expense Inflationary Assumptions

Expense Inflation	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
General	<i>Budgeted</i>	<i>Budgeted</i>	3%	3%	3%	3%
Salaries	<i>Budgeted</i>	<i>Budgeted</i>	4%	4%	4%	4%
Benefits	<i>Budgeted</i>	<i>Budgeted</i>	5%	5%	5%	5%
Utilities	<i>Budgeted</i>	<i>Budgeted</i>	5%	5%	5%	5%
Capital	<i>Budgeted</i>	<i>Budgeted</i>	4%	4%	4%	4%
Non-Inflated	<i>Budgeted</i>	<i>Budgeted</i>	0%	0%	0%	0%

OPERATING EXPENSE PROJECTIONS

Table 4-6 shows the O&M expense projections for the study period, which are inflated based on the assumptions in **Table 4-5**.

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Table 4-6: ALT Zone Operating Expense Projections

Line	Expenses	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
1	ALT Wastewater Zone						
2	Salaries	\$132,360	\$168,209	\$174,937	\$181,935	\$189,212	\$196,781
3	Overtime	\$1,272	\$400	\$416	\$433	\$450	\$468
4	Payroll Taxes	\$12,574	\$15,980	\$16,619	\$17,284	\$17,975	\$18,694
5	Health Insurance	\$38,850	\$39,795	\$41,785	\$43,874	\$46,068	\$48,372
6	Insurance - Workers Comp.	\$1,360	\$2,435	\$2,557	\$2,685	\$2,819	\$2,960
7	PERS Retirement Expense	\$9,884	\$13,289	\$13,953	\$14,651	\$15,384	\$16,153
8	PERS UAL	\$34,873	\$45,518	\$47,794	\$50,183	\$52,693	\$55,327
9	Materials & Supplies	\$5,800	\$5,800	\$5,974	\$6,153	\$6,338	\$6,528
10	Durables/Rentals/Leases	\$1,600	\$1,200	\$1,236	\$1,273	\$1,311	\$1,351
11	Safety/PPE Supplies	\$3,500	\$2,900	\$2,987	\$3,077	\$3,169	\$3,264
12	Software/Licenses	\$1,651	\$715	\$736	\$759	\$781	\$805
13	Vehicle Maintenance	\$1,550	\$3,900	\$4,017	\$4,138	\$4,262	\$4,389
14	Vehicle Operating - Fuel	\$5,000	\$7,000	\$7,210	\$7,426	\$7,649	\$7,879
15	Professional Services	\$99,000	\$73,500	\$75,705	\$77,976	\$80,315	\$82,725
16	Insurance - General Liability	\$5,309	\$5,162	\$5,317	\$5,476	\$5,641	\$5,810
17	Staff Development/Training	\$2,000	\$2,669	\$2,749	\$2,832	\$2,916	\$3,004
18	Utilities	\$12,250	\$11,500	\$12,075	\$12,679	\$13,313	\$13,978
19	Government Regulation Fees	\$56,250	\$65,700	\$67,671	\$69,701	\$71,792	\$73,946
20	Capital Expense	\$5,000	\$0	\$0	\$0	\$0	\$0
21	Total - Expenses	\$430,083	\$465,672	\$483,739	\$502,534	\$522,088	\$542,433

4.4 CAPITAL IMPROVEMENT PLAN

CAPITAL EXPENSE PROJECTIONS

Table 4-7 shows the ALT Zone CIP costs for the study period. Starting in FY 2025, CIP costs are inflated by the Capital factor in **Table 4-5**. All ALT Zone projects are related to the CDS.

Table 4-7: ALT Zone Capital Expense Projections

Line	Capital Projects	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
1	ALT Zone						
2	Installation of Water Line to CDS Field	\$0	\$0	\$10,816	\$0	\$0	\$0
3	CDS Garage	\$0	\$13,520	\$0	\$0	\$0	\$0
4	Geo Pump	\$0	\$7,800	\$0	\$0	\$0	\$0
5	Water Trailer	\$0	\$11,440	\$0	\$0	\$0	\$0
6	Backhoe Attachment & Mini Excavator	\$0	\$20,800	\$0	\$0	\$0	\$0
7	Total - Capital Projects	\$0	\$53,560	\$10,816	\$0	\$0	\$0

4.5 FINANCIAL POLICIES

RESERVE POLICY

The District’s reserve policy⁷ maintains cash on hand to meet short-term cash imbalances, to execute CIP projects, and to respond to potential emergencies. The reserve target for the study period ranges from approximately \$200 to \$240 thousand in the District’s ALT Zone reserve funds.

The District’s recommended reserve policy consists of the following components:

- Operating Reserve Target: 33% of annual operating expenses
- Capital Replacement Reserve Target: 100% of five-year average replacement CIP costs
- Emergency Reserve Target: \$50 thousand

4.6 STATUS QUO FINANCIAL PLAN

STATUS QUO FINANCIAL PLAN SCENARIO

Table 4-8 shows the status quo financial plan scenario, which assumes no revenue adjustments for the study period. This scenario is used to evaluate the ability of the current ALT Zone rates to meet the District’s financial targets and to determine the need for revenue adjustments.

Table 4-8: ALT Zone Revenue Adjustments (Status Quo)

Fiscal Year	Revenue Adjustments	Effective Month
FY 2025	0%	January
FY 2026	0%	January
FY 2027	0%	January
FY 2028	0%	January
FY 2029	0%	January

STATUS QUO CASH FLOW PROJECTIONS

Table 4-9 shows the cash flow projections for the status quo financial plan. Revenues⁸ (Lines 1-6) are from **Table 4-4**. O&M expenses (Lines 8-10) are from **Table 4-6**. Net operating revenue (Line 12) is equal to revenues (Line 6) less O&M expenses (Line 10). Capital projects (Lines 14-16) are from **Table 4-7**. Net cash flow (Line 18) is equal to net operating revenue (Line 12) less capital projects (Line 16). Net cash flow is negative for all years, meaning that the District will draw from its reserves to fund its operating and capital costs.

⁷ The District’s reserve policy targets are based on the Financial Reserve Policy and Procedures that were adopted by the District in November 2018 and amended April 2024.

⁸ Interest income (Line 5) is different in the status quo financial plan scenario because it is based on projected fund balances. The status quo scenario results in lower fund balances; therefore, the District has less projected interest income. **Table 4-4** shows the interest income for the proposed financial plan scenario.

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Table 4-9: ALT Zone Cash Flow Projections (Status Quo)

Line	Cash Flow Projections	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
1	Revenues						
2	Rate Revenues at Existing Rates	\$206,491	\$206,491	\$206,491	\$206,491	\$206,491	\$206,491
3	Revenue Adjustments	\$0	\$0	\$0	\$0	\$0	\$0
4	Escrow and Septic Design Fees	\$15,500	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
5	Interest Income	\$10,000	\$10,000	\$3,173	\$434	\$0	\$0
6	Subtotal - Revenues	\$231,991	\$231,491	\$224,665	\$221,926	\$221,491	\$221,491
7							
8	Expenses						
9	ALT Wastewater Zone	\$430,083	\$465,672	\$483,739	\$502,534	\$522,088	\$542,433
10	Subtotal - Expenses	\$430,083	\$465,672	\$483,739	\$502,534	\$522,088	\$542,433
11							
12	Net Operating Revenue	(\$198,091)	(\$234,181)	(\$259,074)	(\$280,608)	(\$300,597)	(\$320,941)
13							
14	Capital Projects						
15	Rate Funded CIP	\$0	\$53,560	\$10,816	\$0	\$0	\$0
16	Subtotal - Capital Projects	\$0	\$53,560	\$10,816	\$0	\$0	\$0
17							
18	Net Cash Flow	(\$198,091)	(\$287,741)	(\$269,890)	(\$280,608)	(\$300,597)	(\$320,941)

STATUS QUO FUND BALANCE PROJECTIONS

Table 4-10 shows the projected ALT Zone fund balances for the status quo scenario. Based on the sources (revenues) and uses (O&M expenses and CIP) of funds, the District’s fund balances will be negative at the end of FY 2027.

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Table 4-10: ALT Zone Fund Balance Projections (Status Quo)

Line	Fund Balance Projections	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
1	Unrestricted Funds						
2	Beginning Balance	\$939,672	\$741,581	\$453,840	\$183,950	(\$96,659)	(\$397,256)
3							
4	Sources of Funds						
5	Rate Revenues at Existing Rates	\$206,491	\$206,491	\$206,491	\$206,491	\$206,491	\$206,491
6	Revenue Adjustments	\$0	\$0	\$0	\$0	\$0	\$0
7	Escrow and Septic Design Fees	\$15,500	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
8	Interest Income	\$10,000	\$10,000	\$3,173	\$434	\$0	\$0
9	Subtotal - Sources of Funds	\$231,991	\$231,491	\$224,665	\$221,926	\$221,491	\$221,491
10							
11	Uses of Funds						
12	ALT Wastewater Zone	\$430,083	\$465,672	\$483,739	\$502,534	\$522,088	\$542,433
13	Rate Funded CIP	\$0	\$53,560	\$10,816	\$0	\$0	\$0
14	Subtotal - Uses of Funds	\$430,083	\$519,232	\$494,555	\$502,534	\$522,088	\$542,433
15							
16	Ending Balance	\$741,581	\$453,840	\$183,950	(\$96,659)	(\$397,256)	(\$718,197)

STATUS QUO FINANCIAL PERFORMANCE

The District’s financial performance is evaluated based on the reserve policy targets, as shown in **Table 4-11**. In the status quo scenario, the District will not meet its reserve target from FY 2026 to FY 2029.

Table 4-11: ALT Zone Financial Performance (Status Quo)

Line	Financial Performance	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
1	Reserve Policy						
2	Operating	\$141,397	\$153,098	\$159,037	\$165,217	\$171,645	\$178,334
3	Capital Replacement	\$12,875	\$12,875	\$12,875	\$12,875	\$12,875	\$12,875
4	Emergency	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
5	Combined Target	\$204,272	\$215,973	\$221,913	\$228,092	\$234,521	\$241,209
6	Unrestricted Reserves	\$741,581	\$453,840	\$183,950	(\$96,659)	(\$397,256)	(\$718,197)
7	Meets Target?	Yes	Yes	No	No	No	No

Figure 4-1 shows the revenue requirements and revenues for the status quo scenario. The stacked bars represent the revenue requirements (costs). The solid line represents the current revenues without additional revenue adjustments. Current revenues are lower than revenue requirements, meaning that revenues are insufficient to fund necessary costs.

Figure 4-1: ALT Zone Revenue Requirements and Revenues (Status Quo)

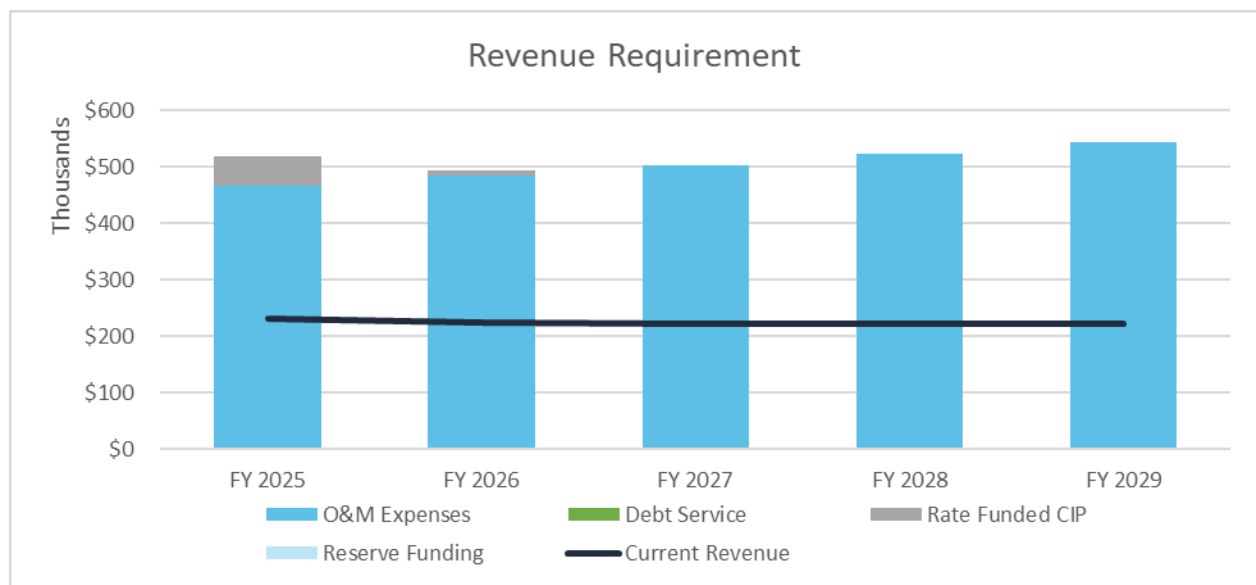
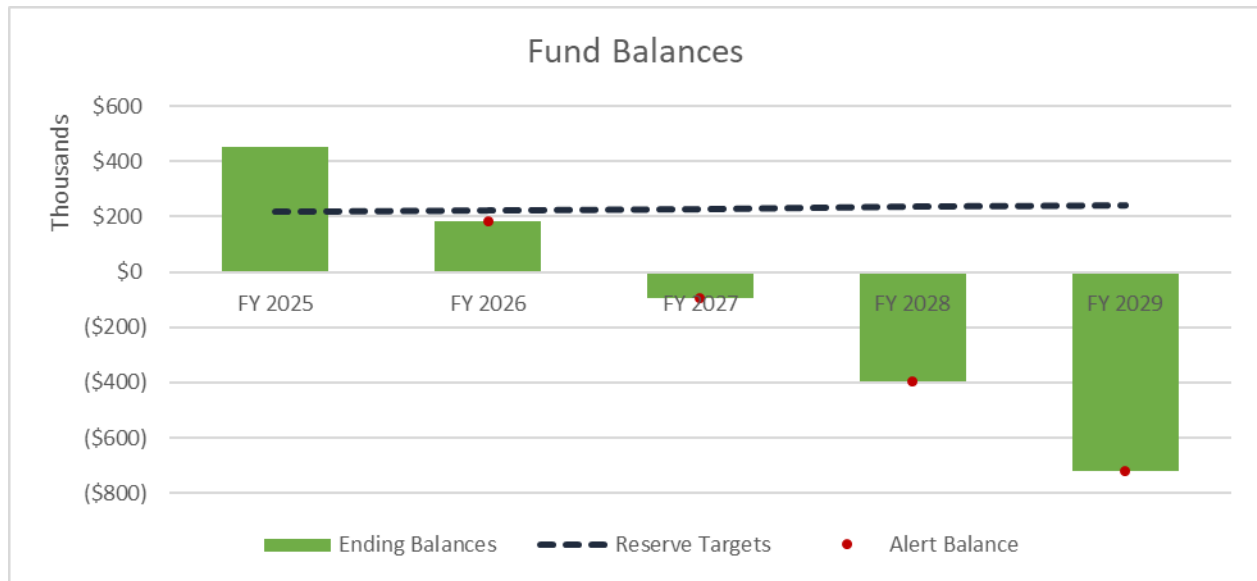


Figure 4-2 shows the projected fund balances under the status quo scenario. The green bars represent the ending balances for ALT Zone funds, and the dashed line represents the reserve policy targets. In this scenario, the District will not meet its reserve targets at the end of FY 2026, and fund balances will be negative at the end of FY 2027.

Figure 4-2: ALT Zone Fund Balance Projections (Status Quo)



4.7 PROPOSED FINANCIAL PLAN

PROPOSED FINANCIAL PLAN SCENARIO

The proposed financial plan includes five years of revenue adjustments, as shown in **Table 4-12**. These adjustments are needed to maintain the District’s financial sufficiency and were developed based on input and direction from the Board and District staff.

Table 4-12: ALT Revenue Adjustments (Proposed)

Fiscal Year	Revenue Adjustments	Effective Month
FY 2025	90%	January
FY 2026	5%	January
FY 2027	5%	January
FY 2028	5%	January
FY 2029	5%	January

PROPOSED CASH FLOW PROJECTIONS

Table 4-13 shows the cash flow projections for the proposed financial plan. Revenues (Lines 1-6) are from **Table 4-4**. O&M expenses (Lines 8-10) are from **Table 4-6**. Net operating revenue (Line 12) is equal to revenues (Line 6) less O&M expenses (Line 10). Capital projects (Lines 14-16) are from **Table 4-7**. Net cash flow (Line 18) is equal to net operating revenue (Line 12) less capital projects (Line 16). Net cash flow is negative for all years. Despite the significant revenue adjustment in the first year, reserves are projected to be drawn down to cover operating and capital costs.

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Table 4-13: ALT Zone Cash Flow Projections (Proposed)

Line	Cash Flow Projections	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
1	Revenues						
2	Rate Revenues at Existing Rates	\$206,491	\$206,491	\$206,491	\$206,491	\$206,491	\$206,491
3	Revenue Adjustments	\$0	\$92,921	\$195,651	\$215,758	\$236,870	\$259,038
4	Escrow and Septic Design Fees	\$15,500	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
5	Interest Income	\$10,000	\$10,000	\$5,081	\$4,418	\$3,817	\$3,227
6	Subtotal - Revenues	\$231,991	\$324,413	\$422,223	\$441,667	\$462,179	\$483,757
7							
8	Expenses						
9	ALT Wastewater Zone	\$430,083	\$465,672	\$483,739	\$502,534	\$522,088	\$542,433
10	Subtotal - Expenses	\$430,083	\$465,672	\$483,739	\$502,534	\$522,088	\$542,433
11							
12	Net Operating Revenue	(\$198,091)	(\$141,260)	(\$61,516)	(\$60,867)	(\$59,910)	(\$58,676)
13							
14	Capital Projects						
15	Rate Funded CIP	\$0	\$53,560	\$10,816	\$0	\$0	\$0
16	Subtotal - Capital Projects	\$0	\$53,560	\$10,816	\$0	\$0	\$0
17							
18	Net Cash Flow	(\$198,091)	(\$194,820)	(\$72,332)	(\$60,867)	(\$59,910)	(\$58,676)

PROPOSED FUND BALANCE PROJECTIONS

Table 4-14 shows the projected ALT Zone fund balances for the status quo scenario. Based on the sources (revenues) and uses (O&M expenses and CIP) of funds, the District’s fund balances are projected to be positive for all years of the study period.

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Table 4-14: ALT Zone Fund Balance Projections (Proposed)

Line	Fund Balance Projections	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
1	Unrestricted Funds						
2	Beginning Balance	\$939,672	\$741,581	\$546,761	\$474,429	\$413,562	\$353,652
3							
4	Sources of Funds						
5	Rate Revenues at Existing Rates	\$206,491	\$206,491	\$206,491	\$206,491	\$206,491	\$206,491
6	Revenue Adjustments	\$0	\$92,921	\$195,651	\$215,758	\$236,870	\$259,038
7	Escrow and Septic Design Fees	\$15,500	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
8	Interest Income	\$10,000	\$10,000	\$5,081	\$4,418	\$3,817	\$3,227
9	Subtotal - Sources of Funds	\$231,991	\$324,413	\$422,223	\$441,667	\$462,179	\$483,757
10							
11	Uses of Funds						
12	ALT Wastewater Zone	\$430,083	\$465,672	\$483,739	\$502,534	\$522,088	\$542,433
13	Rate Funded CIP	\$0	\$53,560	\$10,816	\$0	\$0	\$0
14	Subtotal - Uses of Funds	\$430,083	\$519,232	\$494,555	\$502,534	\$522,088	\$542,433
15							
16	Ending Balance	\$741,581	\$546,761	\$474,429	\$413,562	\$353,652	\$294,976

PROPOSED FINANCIAL PERFORMANCE

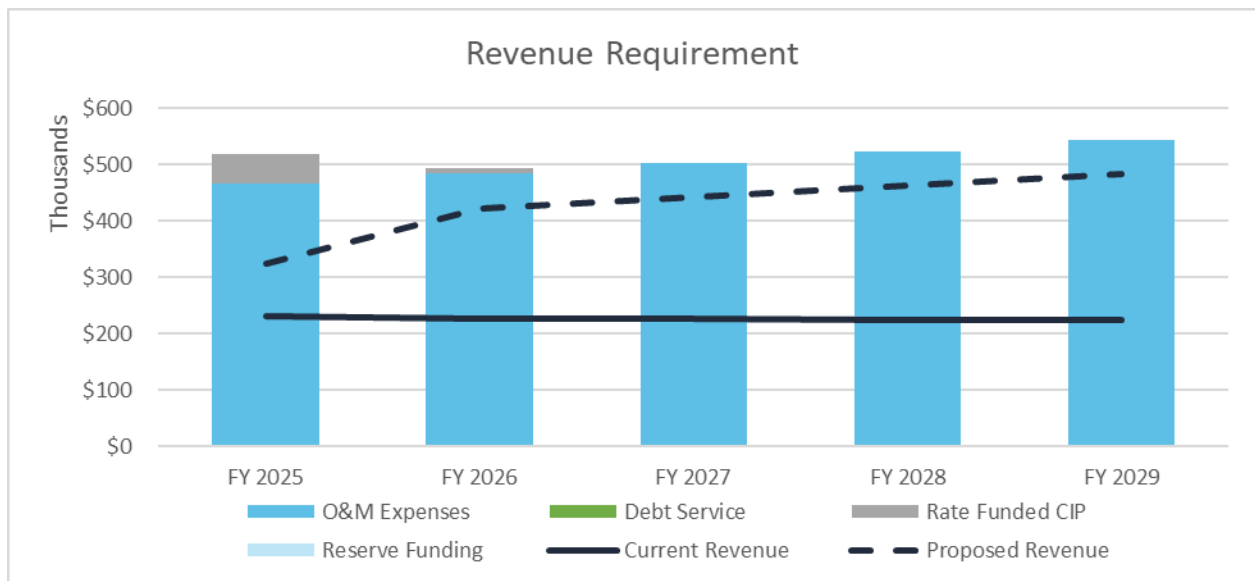
The District’s financial performance is evaluated based on the reserve policy targets, as shown in **Table 4-15**. In the proposed scenario, the District will meet its reserve target for all years of the study period.

Table 4-15: ALT Zone Financial Performance (Proposed)

Line	Financial Performance	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
1	Reserve Policy						
2	Operating	\$141,397	\$153,098	\$159,037	\$165,217	\$171,645	\$178,334
3	Capital Replacement	\$12,875	\$12,875	\$12,875	\$12,875	\$12,875	\$12,875
4	Emergency	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
5	Combined Target	\$204,272	\$215,973	\$221,913	\$228,092	\$234,521	\$241,209
6	Unrestricted Reserves	\$741,581	\$546,761	\$474,429	\$413,562	\$353,652	\$294,976
7	Meets Target?	Yes	Yes	Yes	Yes	Yes	Yes

Figure 4-3 shows the revenue requirements and revenues for the proposed scenario. The stacked bars represent the revenue requirements (costs). The solid line represents the current revenues without additional revenue adjustments. Current revenues are lower than revenue requirements, meaning that current revenues are insufficient to fund necessary costs. The dashed line represents the proposed revenues with the adjustments from **Table 4-12**, which can fund more costs than current revenues.

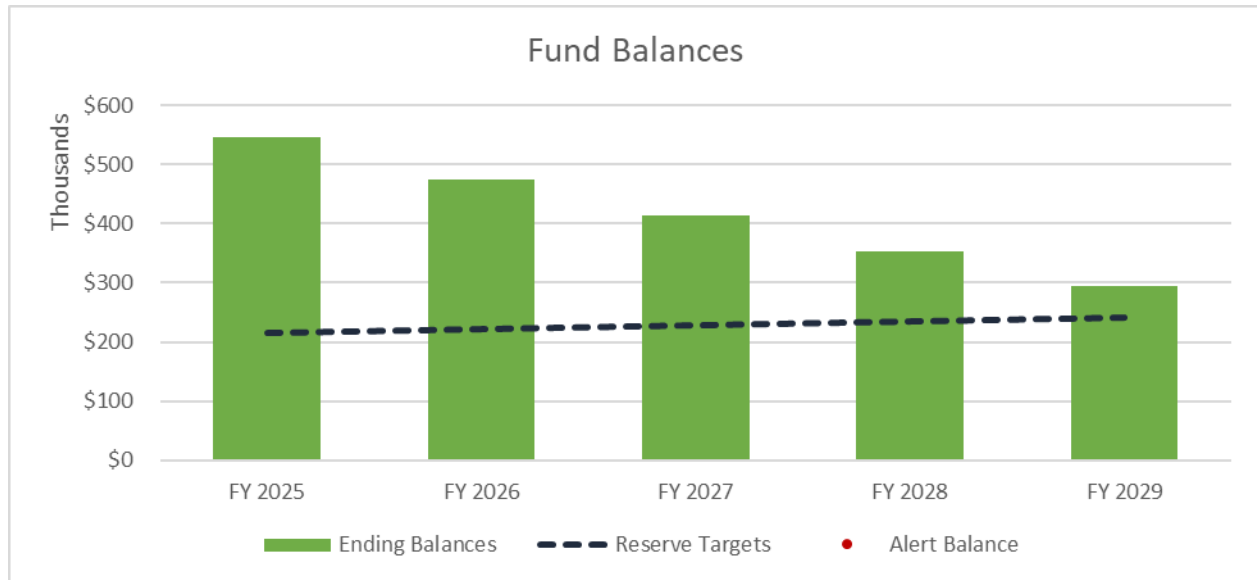
Figure 4-3: ALT Zone Revenue Requirements and Revenues (Proposed)



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Figure 4-4 shows the projected fund balances under the proposed scenario. In this scenario, the District will meet its reserve targets for all years of the study period.

Figure 4-4: ALT Zone Fund Balance Projections (Proposed)



5. ALT ZONE COST-OF-SERVICE AND RATES

5.1 COST-OF-SERVICE METHODOLOGY

A cost-of-service analysis was conducted to allocate the proposed FY 2024 rate revenue requirement to customers in proportion to use of and burden on the District’s ALT Zone system. The overall goal of the cost-of-service analysis is to develop “unit costs,” which provide the basis from which proposed rates are directly calculated from. Note that although the study period spans five years, the cost-of-service analysis is limited to a single representative year referred to as the “test year.” The test year in this study is FY 2024.

The cost-of-service analysis is “revenue neutral,” meaning that the resulting cost-of-service based rates collect the same amount of revenue as the District expects to collect in FY 2024. The revenue neutral unit costs determine revenue neutral rates, which are then adjusted based on the proposed financial plan increases to arrive at the proposed ALT Zone rates for five years. All values presented in this section pertain to FY 2024 and are revenue neutral unless stated otherwise.

The key steps in conducting a cost-of-service analysis are outlined below:

- **Revenue requirement determination:** The total rate revenue requirement for the test year is determined based on the results of the proposed financial plan and divided into primary sub-components (operating, capital, etc.).
- **Cost functionalization:** Operating and capital costs are evaluated and assigned to “functional categories” in the ALT Zone system. This provides a proportional breakdown of system costs by functional category.
- **Revenue requirement allocation to cost causation components:** Functionalized costs are allocated to “cost causation components,” which are used to attribute customers’ use of the system to the costs incurred by the District.
- **Unit cost development:** The rate revenue requirement allocation for each individual cost causation component is divided by the appropriate units of service to establish unit costs for the test year. Unit costs provide the basis from which proposed rates are calculated.

5.2 ALT ZONE COST ALLOCATION

REVENUE REQUIREMENT

Table 5-1 shows the ALT Zone revenue requirement for FY 2024 allocated between Operating and Capital. The percentage allocation between Operating and Capital is based on the five-year average ALT Zone expenses, from FY 2025 to FY 2029. Five-year average costs are used to allocate the FY 2024 revenue requirement because there are no CIP costs in FY 2024. The five-year average represents the average annual costs for capital investment, which should be recovered through the ALT Zone rate structure. The total revenue requirement for FY 2024 (Line 8) is equal to the rate revenues for that year (**Table 4-14**, Line 5).

Table 5-1: ALT Zone Revenue Requirement (FY 2024)

Line	Revenue Requirement	Operating	Capital	Total
1	5-Year Average Expenses (FY 2025-29)			
2	O&M Expenses	\$503,293	\$0	\$503,293
3	Debt Service	\$0	\$0	\$0
4	Rate Funded CIP	\$0	\$12,875	\$12,875
5	Total	\$503,293	\$12,875	\$516,168
6	% of Costs	98%	2%	100%
7				
8	Revenue Requirement - FY 2024	\$201,341	\$5,151	\$206,491

COST COMPONENTS

The functional categories and cost components for the ALT Zone system are the same (meaning that all functional categories correlate to the same cost component) and include the following:

- **CDS O&M:** O&M costs associated with CDS customers
- **Non-CDS O&M:** O&M costs associated with non-CDS customers
- **Permit Management:** O&M costs associated with permit management and regulatory compliance for the entire ALT Zone system
- **CIP:** costs associated with CDS-related CIP

OPERATING EXPENSE ALLOCATION

Table 5-2 shows the allocation of O&M Expenses between the O&M-related cost components (CDS O&M, Non-CDS O&M, and Permit Management). WRE worked closely with District staff to determine the percentage allocation of each expense line item between the three cost components based on staff’s understanding of the ALT Zone system functions. To maintain consistency with the revenue requirement in Table 5-1, the five-year average expenses from FY 2025 through FY 2029 are used to determine the operating allocation (Line 22).

Most expenses relating to salaries and benefits (Lines 2, and 4-8) are allocated based on estimated staff time dedicated to each function. Approximately one day per workweek is dedicated to CDS-related tasks, which is equal to 20% of total staff time. Per District staff, approximately 15% of staff time is dedicated to permit management; the remainder of staff time is allocated to non-CDS O&M.

Expenses related to overtime (Line 3), utilities (Line 18), and capital (Line 20) are allocated entirely to the CDS O&M function. Overtime is related to service calls for CDS customers. Non-CDS customers do not require utilities or capital spending, so these expenses are allocated to CDS customers.

A portion of professional services (Line 15) and government regulation fees (Line 19) are allocated to CDS; the remaining is allocated to permit management. Approximately 25% of professional services are related to engineering services, which are allocated to CDS O&M only. Approximately 25% of government regulation fees are related to spills within the CDS leach field.

All other expenses are allocated based on the proportion of customer accounts within each service.

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Table 5-2: ALT Zone Operating Expense Allocation

Line	Expenses	5-year Average	CDS O&M	Non-CDS O&M	Permit Mgmt.	Total
1	ALT Wastewater Zone (Dept. 6100)					
2	Salaries	\$182,215	20%	65%	15%	100%
3	Overtime	\$433	100%	0%	0%	100%
4	Payroll Taxes	\$17,311	20%	65%	15%	100%
5	Health Insurance	\$43,979	20%	65%	15%	100%
6	Insurance - Workers Comp.	\$2,691	20%	65%	15%	100%
7	PERS Retirement Expense	\$14,686	20%	65%	15%	100%
8	PERS UAL	\$50,303	20%	65%	15%	100%
9	Materials & Supplies	\$6,159	13%	87%	0%	100%
10	Durables/Rentals/Leases	\$1,274	0%	0%	100%	100%
11	Safety/PPE Supplies	\$3,079	13%	87%	0%	100%
12	Software/Licenses	\$759	13%	87%	0%	100%
13	Vehicle Maintenance	\$4,141	75%	25%	0%	100%
14	Vehicle Operating - Fuel	\$7,433	75%	25%	0%	100%
15	Professional Services	\$78,044	25%	0%	75%	100%
16	Insurance - General Liability	\$5,481	13%	87%	0%	100%
17	Staff Development/Training	\$2,834	13%	87%	0%	100%
18	Utilities	\$12,709	100%	0%	0%	100%
19	Government Regulation Fees	\$69,762	25%	0%	75%	100%
20	Capital Expense	\$0	100%	0%	0%	100%
21	Total - Expenses	\$503,293	\$123,340	\$221,146	\$158,807	\$503,293
22	Operating Allocation		25%	44%	32%	100%

REVENUE REQUIREMENT ALLOCATION

Table 5-3 shows the revenue requirement allocation to all cost components, based on the Operating and Capital revenue requirements from Table 5-1. The Operating revenue requirement is allocated based on the operating percentage allocation in Table 5-2 to the three O&M cost components. The Capital revenue requirement is allocated entirely to the CIP cost component.

Table 5-3: ALT Zone Revenue Requirement Allocation

Line	Revenue Requirement	CDS O&M	Non-CDS O&M	Permit Mgmt.	CIP	Total
1	Operating Revenue Requirement	25%	44%	32%	0%	100%
2	Capital Revenue Requirement	0%	0%	0%	100%	100%
3						
4	Operating Revenue Requirement	\$49,342	\$88,469	\$63,530	\$0	\$201,341
5	Capital Revenue Requirement	\$0	\$0	\$0	\$5,151	\$5,151
6	Total	\$49,342	\$88,469	\$63,530	\$5,151	\$206,491

5.3 ALT ZONE UNIT COSTS

UNITS OF SERVICE

The units of service used to calculate ALT Zone unit costs and rates are based on number of customers in each group, as shown in **Table 5-4**. The District serves four types of customers in the ALT Zone system: CDS customers with developed lots, CDS customers with undeveloped lots, non-CDS customers with developed lots, and non-CDS customers with undeveloped lots.

Table 5-4: ALT Zone Customers

Line	Customer Accounts	No. of Customers
1	CDS Customer	
2	Developed Lot	135
3	Undeveloped Lot	3
4	Total - CDS Customer	138
5		
6	Non-CDS Customer	
7	Developed Lot	886
8	Undeveloped Lot	61
9	Total - Non-CDS Customer	947
10		
11	Total - Customers	1,085

UNIT COST CALCULATION

Table 5-5 shows the calculation of ALT Zone unit costs for each cost component. The revenue requirement allocated to each cost component is from **Table 5-3**. The unit costs are calculated by dividing the revenue requirement in each cost component by the units of service and by six bi-monthly billing periods per year.

CDS O&M costs are divided by the number of CDS customers with developed lots (**Table 5-4**, Line 2), since CDS customers with undeveloped lots do not incur CDS-related O&M costs. Non-CDS O&M costs are divided by the number of non-CDS customers with developed lots (**Table 5-4**, Line 7), since non-CDS customers with undeveloped lots do not incur non-CDS related O&M costs. Permit management costs are allocated between all customers (**Table 5-4**, Line 11), since the District incurs these costs to manage the entire ALT Zone system, regardless of customer type. CIP costs are divided by the number of CDS customers with developed lots (**Table 5-4**, Line 2).

Table 5-5: ALT Zone Unit Cost Calculation

Line	Revenue Requirement	CDS O&M	Non-CDS O&M	Permit Mgmt.	CIP	Total
1	Operating Revenue Requirement	\$49,342	\$88,469	\$63,530	\$0	\$201,341
2	Capital Revenue Requirement	\$0	\$0	\$0	\$5,151	\$5,151
3	Total	\$49,342	\$88,469	\$63,530	\$5,151	\$206,491
4						
5	Units of Service	135	886	1,085	135	
6	Unit Cost	\$60.92	\$16.64	\$9.76	\$6.36	
7		per bill/year	per bill/year	per bill/year	per bill/year	

5.4 ALT ZONE RATE CALCULATION

ALT ZONE RATE

Table 5-6 shows the calculation of revenue neutral ALT Zone rates based on the unit costs in Table 5-5. Revenue neutral rates are based on the FY 2024 revenue requirement and do not include the proposed revenue adjustments from the financial plan.

Table 5-6: ALT Zone Rates (Revenue Neutral)⁹

Line	Rate Calculation	CDS O&M	Non-CDS O&M	Permit Mgmt.	CIP	Revenue Neutral Charge
1	Bi-Monthly Fees - CDS					
2	Developed Lot	\$60.92	\$0.00	\$9.76	\$6.36	\$77.04
3	Undeveloped Lot	\$0.00	\$0.00	\$9.76	\$0.00	\$9.76
4						
5	Bi-Monthly Fees - Non-CDS					
6	Developed Lot	\$0.00	\$16.64	\$9.76	\$0.00	\$26.41
7	Undeveloped Lot	\$0.00	\$0.00	\$9.76	\$0.00	\$9.76

PROPOSED FIVE-YEAR RATE SCHEDULE

Table 5-7 shows the proposed revenue adjustments to be applied to the revenue neutral ALT Zone rates, based on the proposed financial plan scenario.

⁹ This table shows the total costs associated with all parcels. However, the District is only proposing to charge permit management-related costs to CDS undeveloped lots and non-CDS undeveloped lots. Fees for permit maintenance-related costs are not subject to Proposition 218, because they recover the reasonable regulatory costs of issuing permits, including investigations and inspections relating thereto.

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Table 5-7: ALT Zone Revenue Adjustments

Fiscal Year	Revenue Adjustments	Effective Month
FY 2025	90%	January
FY 2026	5%	January
FY 2027	5%	January
FY 2028	5%	January
FY 2029	5%	January

Table 5-8 shows the proposed five-year rate schedule for ALT Zone rates. The revenue neutral rates from **Table 5-6** are multiplied by the revenue adjustments in **Table 5-7** for each year of the study. The proposed five-year rate schedule for ALT Zone rates includes fees for all lots: CDS and non-CDS as well as developed and undeveloped. The ALT Zone is operated by the District under a series of WDRs issued by the California Regional Water Quality Board. Compliance with the WDRs includes monitoring and reporting of surface and groundwater within the Zone to protect water quality. The scope of the WDRs encompasses all lots, since both undeveloped and developed land use may degrade surface water or groundwater. Therefore, fees have historically been collected from all lots.

Table 5-8: Proposed ALT Zone Rates

Proposed ALT Zone Rates	Rev. Neutral	Effective 1/1/2025	Effective 1/1/2026	Effective 1/1/2027	Effective 1/1/2028	Effective 1/1/2029
Bi-Monthly Fees - CDS						
Developed Lot	\$77.04	\$146.38	\$153.70	\$161.39	\$169.46	\$177.94
Undeveloped Lot	\$9.76	\$18.55	\$19.48	\$20.46	\$21.49	\$22.57
Bi-Monthly Fees - Non-CDS						
Developed Lot	\$26.41	\$50.18	\$52.69	\$55.33	\$58.10	\$61.01
Undeveloped Lot	\$9.76	\$18.55	\$19.48	\$20.46	\$21.49	\$22.57

CUSTOMER IMPACTS

Table 5-9 shows the bi-monthly customer impacts of the proposed ALT Zone rates for CDS and non-CDS customers. Approximately 82% of ALT Zone customers are non-CDS customers on developed lots; these customers will see an increase of \$27.99 per bi-monthly bill starting in January 2025.

Table 5-9: ALT Zone Bi-Monthly Customer Impacts

ALT Zone Impacts	Proposed Bill	Current Bill	Difference (\$)	Difference (%)
CDS Customer				
Developed Lot	\$146.38	\$99.77	\$46.61	47%
Undeveloped Lot	\$18.55	\$35.20	(\$16.65)	-47%
Non-CDS Customer				
Developed Lot	\$50.18	\$22.19	\$27.99	126%
Undeveloped Lot	\$18.55	\$19.35	(\$0.80)	-4%

6. APPENDICES

Table 6-1: Water Detailed Operating Expenses

Line	Expenses	Inflation	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
1	Source of Supply (Dept. 5100)							
2	Salaries	Salaries	\$213,320	\$251,403	\$271,515	\$293,236	\$304,966	\$317,165
3	Overtime	Salaries	\$14,000	\$14,000	\$15,120	\$16,330	\$16,983	\$17,662
4	Standby Pay	Salaries	\$13,150	\$17,625	\$19,035	\$20,558	\$21,380	\$22,235
5	Payroll Taxes	Salaries	\$20,265	\$23,883	\$25,794	\$27,857	\$28,971	\$30,130
6	Health Insurance	Benefits	\$52,966	\$58,034	\$60,936	\$63,982	\$67,182	\$70,541
7	Insurance - Workers Comp.	Salaries	\$6,336	\$7,563	\$8,168	\$8,821	\$9,174	\$9,541
8	PERS Retirement Expense	Salaries	\$16,808	\$24,620	\$26,590	\$28,717	\$29,865	\$31,060
9	PERS UAL	Salaries	\$54,800	\$71,528	\$77,250	\$83,430	\$86,767	\$90,238
10	Materials & Supplies	General	\$17,100	\$21,600	\$22,248	\$22,915	\$23,603	\$24,311
11	Durables/Rentals/Leases	General	\$7,400	\$5,900	\$6,077	\$6,259	\$6,447	\$6,641
12	Safety/PPE Supplies	General	\$6,600	\$6,800	\$7,004	\$7,214	\$7,431	\$7,653
13	Software Licenses	General	\$271	\$0	\$0	\$0	\$0	\$0
14	Vehicle Maintenance	General	\$4,850	\$9,200	\$9,476	\$9,760	\$10,053	\$10,355
15	Vehicle Operating - Fuel	General	\$9,150	\$13,700	\$14,111	\$14,534	\$14,970	\$15,419
16	Professional Services	General	\$91,800	\$75,500	\$77,765	\$80,098	\$82,501	\$84,976
17	Staff Development/Certifications	General	\$1,250	\$1,000	\$1,030	\$1,061	\$1,093	\$1,126
18	Utilities	Utilities	\$10,250	\$10,950	\$11,498	\$12,072	\$12,676	\$13,310
19	Government Regulation Fees	General	\$118,000	\$112,000	\$115,360	\$118,821	\$122,385	\$126,057
20	Membership/Subscriptions	General	\$150	\$150	\$155	\$159	\$164	\$169
21	Capital Expenses	Capital	\$8,250	\$0	\$0	\$0	\$0	\$0
22	Raw Water (Dept. 5200)							
23	Salaries	Salaries	\$323,240	\$319,292	\$344,835	\$372,422	\$387,319	\$402,812
24	Part-time/Temp Wages	Salaries	\$5,000	\$5,000	\$5,400	\$5,832	\$6,065	\$6,308
25	Overtime	Salaries	\$24,800	\$24,800	\$26,784	\$28,927	\$30,084	\$31,287
26	Standby Pay	Salaries	\$21,550	\$28,125	\$30,375	\$32,805	\$34,117	\$35,482
27	Payroll Taxes	Salaries	\$30,708	\$30,333	\$32,760	\$35,380	\$36,796	\$38,267
28	Health Insurance	Benefits	\$77,835	\$34,069	\$35,772	\$37,561	\$39,439	\$41,411

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Line	Expenses	Inflation	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	
29	Insurance - Workers Comp.	Salaries	\$7,250	\$10,604	\$11,452	\$12,369	\$12,863	\$13,378	
30	PERS Retirement Expense	Salaries	\$38,412	\$33,039	\$35,682	\$38,537	\$40,078	\$41,681	
31	PERS UAL	Salaries	\$79,709	\$104,041	\$112,364	\$121,353	\$126,207	\$131,255	
32	Materials & Supplies	General	\$14,500	\$17,250	\$17,768	\$18,301	\$18,850	\$19,415	
33	Durables/Rentals/Leases	General	\$1,450	\$0	\$0	\$0	\$0	\$0	
34	Safety/PPE Supplies	General	\$3,250	\$8,950	\$9,219	\$9,495	\$9,780	\$10,073	
35	Software Licenses	General	\$542	\$150	\$155	\$159	\$164	\$169	
36	Vehicle Maintenance	General	\$8,900	\$11,275	\$11,613	\$11,962	\$12,320	\$12,690	
37	Vehicle Operating - Fuel	General	\$21,000	\$29,300	\$30,179	\$31,084	\$32,017	\$32,977	
38	Professional Services	General	\$5,000	\$10,000	\$10,300	\$10,609	\$10,927	\$11,255	
39	Staff Development/Training	Utilities	\$750	\$1,000	\$1,050	\$1,103	\$1,158	\$1,216	
40	Utilities	General	\$2,750	\$3,500	\$3,605	\$3,713	\$3,825	\$3,939	
41	Membership/Subscriptions	General	\$150	\$150	\$155	\$159	\$164	\$169	
42	Capital Expenses	Capital	\$1,750	\$0	\$0	\$0	\$0	\$0	
43	Water Treatment (Dept. 5300)								
44	Salaries	Salaries	\$229,802	\$252,584	\$272,791	\$294,614	\$306,399	\$318,654	
45	Overtime	Salaries	\$34,496	\$28,000	\$30,240	\$32,659	\$33,966	\$35,324	
46	Standby Pay	Salaries	\$15,720	\$21,050	\$22,734	\$24,553	\$25,535	\$26,556	
47	Payroll Taxes	Salaries	\$21,831	\$23,995	\$25,915	\$27,988	\$29,107	\$30,272	
48	Health Insurance	Benefits	\$63,996	\$58,405	\$61,325	\$64,392	\$67,611	\$70,992	
49	Insurance - Workers Comp.	Salaries	\$4,722	\$5,426	\$5,860	\$6,329	\$6,582	\$6,845	
50	PERS Retirement Expense	Salaries	\$31,777	\$32,089	\$34,656	\$37,429	\$38,926	\$40,483	
51	PERS UAL	Salaries	\$59,781	\$78,030	\$84,273	\$91,015	\$94,655	\$98,442	
52	Materials & Supplies	General	\$82,500	\$85,500	\$88,065	\$90,707	\$93,428	\$96,231	
53	Durables/Rentals/Leases	General	\$250	\$0	\$0	\$0	\$0	\$0	
54	Safety/PPE Supplies	General	\$2,750	\$3,850	\$3,966	\$4,084	\$4,207	\$4,333	
55	Software Licenses	General	\$271	\$750	\$773	\$796	\$820	\$844	
56	Vehicle Maintenance	General	\$6,500	\$4,450	\$4,584	\$4,721	\$4,863	\$5,009	
57	Vehicle Operating - Fuel	General	\$7,750	\$8,750	\$9,013	\$9,283	\$9,561	\$9,848	
58	Building Maintenance	General	\$7,500	\$5,000	\$5,150	\$5,305	\$5,464	\$5,628	
59	Professional Services	General	\$32,250	\$28,000	\$28,840	\$29,705	\$30,596	\$31,514	
60	Staff Development/Training	General	\$1,250	\$1,250	\$1,288	\$1,326	\$1,366	\$1,407	

Georgetown Divide PUD Water and ALT Zone Rate Study

Line	Expenses	Inflation	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
61	Utilities	Utilities	\$222,500	\$302,700	\$317,835	\$333,727	\$350,413	\$367,934
62	Government Regulation Fees	General	\$6,500	\$8,250	\$8,498	\$8,752	\$9,015	\$9,285
63	Membership/Subscriptions	General	\$0	\$0	\$0	\$0	\$0	\$0
64	Capital Expenses	Capital	\$19,750	\$0	\$0	\$0	\$0	\$0
65	Treated Water T&D (Dept. 5400)							
66	Salaries	Salaries	\$440,075	\$455,504	\$491,944	\$531,300	\$552,552	\$574,654
67	Overtime	Salaries	\$46,800	\$32,000	\$34,560	\$37,325	\$38,818	\$40,371
68	Standby Pay	Salaries	\$15,720	\$21,050	\$22,734	\$24,553	\$25,535	\$26,556
69	Payroll Taxes	Salaries	\$41,807	\$43,273	\$46,735	\$50,474	\$52,493	\$54,592
70	Health Insurance	Benefits	\$109,881	\$129,526	\$136,002	\$142,802	\$149,943	\$157,440
71	Insurance - Workers Comp.	Salaries	\$5,207	\$10,445	\$11,281	\$12,183	\$12,670	\$13,177
72	PERS Retirement Expense	Salaries	\$52,768	\$49,588	\$53,555	\$57,839	\$60,153	\$62,559
73	PERS UAL	Salaries	\$109,599	\$143,056	\$154,500	\$166,860	\$173,535	\$180,476
74	Materials & Supplies	General	\$158,500	\$144,500	\$148,835	\$153,300	\$157,899	\$162,636
75	Durables/Rentals/Leases	General	\$12,250	\$0	\$0	\$0	\$0	\$0
76	Safety/PPE Supplies	General	\$8,500	\$9,000	\$9,270	\$9,548	\$9,835	\$10,130
77	Software Licenses	General	\$542	\$0	\$0	\$0	\$0	\$0
78	Vehicle Maintenance	General	\$31,750	\$22,250	\$22,918	\$23,605	\$24,313	\$25,043
79	Vehicle Operating - Fuel	General	\$31,250	\$42,250	\$43,518	\$44,823	\$46,168	\$47,553
80	Building Maintenance	General	\$1,250	\$1,250	\$1,288	\$1,326	\$1,366	\$1,407
81	Professional Services	General	\$10,000	\$11,000	\$11,330	\$11,670	\$12,020	\$12,381
82	Staff Development/Training	General	\$3,250	\$3,250	\$3,348	\$3,448	\$3,551	\$3,658
83	Utilities	Utilities	\$11,500	\$16,600	\$17,430	\$18,302	\$19,217	\$20,177
84	Government Regulation Fees	General	\$42,350	\$46,500	\$47,895	\$49,332	\$50,812	\$52,336
85	Membership/Subscriptions	General	\$100	\$100	\$103	\$106	\$109	\$113
86	Capital Expenses	Capital	\$10,450	\$0	\$0	\$0	\$0	\$0
87	Admin & Customer Service (Dept. 5600)							
88	Salaries	Salaries	\$649,530	\$727,176	\$785,350	\$848,178	\$882,105	\$917,389
89	Part-time/Temp Wages	Salaries	\$15,000	\$15,000	\$16,200	\$17,496	\$18,196	\$18,924
90	Overtime	Salaries	\$0	\$100	\$108	\$117	\$121	\$126
91	Automobile Allowance	General	\$7,600	\$7,600	\$7,828	\$8,063	\$8,305	\$8,554
92	Director Compensation	General	\$24,000	\$24,000	\$24,720	\$25,462	\$26,225	\$27,012

Georgetown Divide PUD Water and ALT Zone Rate Study

Line	Expenses	Inflation	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
93	Payroll Taxes	Salaries	\$60,981	\$69,082	\$74,609	\$80,577	\$83,800	\$87,152
94	Health Insurance	Benefits	\$96,397	\$129,238	\$135,700	\$142,485	\$149,609	\$157,090
95	Insurance - Workers Comp.	Salaries	\$3,021	\$3,657	\$3,950	\$4,266	\$4,436	\$4,614
96	PERS Retirement	Salaries	\$60,215	\$62,863	\$67,892	\$73,323	\$76,256	\$79,307
97	PERS UAL	Salaries	\$159,417	\$208,081	\$224,728	\$242,706	\$252,414	\$262,511
98	Def. Comp Ret. Exp.	Salaries	\$9,450	\$10,250	\$11,070	\$11,956	\$12,434	\$12,931
99	Materials & Supplies	General	\$15,350	\$13,275	\$13,673	\$14,083	\$14,506	\$14,941
100	Durable/Rentals/Leases	General	\$8,525	\$6,800	\$7,004	\$7,214	\$7,431	\$7,653
101	Office Supplies	General	\$21,400	\$23,600	\$24,308	\$25,037	\$25,788	\$26,562
102	Safety/PPE Supplies	General	\$1,000	\$1,000	\$1,030	\$1,061	\$1,093	\$1,126
103	Software Licenses	General	\$48,230	\$68,750	\$70,813	\$72,937	\$75,125	\$77,379
104	Vehicle Maintenance	General	\$3,250	\$3,250	\$3,348	\$3,448	\$3,551	\$3,658
105	Vehicle Operating - Fuel	General	\$3,250	\$3,250	\$3,348	\$3,448	\$3,551	\$3,658
106	Building Maintenance	General	\$10,000	\$0	\$0	\$0	\$0	\$0
107	Professional Services	General	\$335,700	\$130,350	\$134,261	\$138,288	\$142,437	\$146,710
108	Insurance - General Liability	General	\$100,000	\$93,300	\$96,099	\$98,982	\$101,951	\$105,010
109	Legal	General	\$80,000	\$85,000	\$87,550	\$90,177	\$92,882	\$95,668
110	Audit	General	\$22,200	\$20,000	\$20,600	\$21,218	\$21,855	\$22,510
111	Board Training/Travel	General	\$17,500	\$17,500	\$18,025	\$18,566	\$19,123	\$19,696
112	Accounting	General	\$80,000	\$160,000	\$164,800	\$169,744	\$174,836	\$180,081
113	Staff Development/Travel	General	\$24,200	\$29,600	\$30,488	\$31,403	\$32,345	\$33,315
114	Utilities	Utilities	\$62,175	\$68,960	\$72,408	\$76,028	\$79,830	\$83,821
115	Bank Charges	General	\$500	\$1,800	\$1,854	\$1,910	\$1,967	\$2,026
116	Payroll Processing	General	\$26,400	\$30,000	\$30,900	\$31,827	\$32,782	\$33,765
117	Government Regulation Fees	General	\$8,955	\$11,250	\$11,588	\$11,935	\$12,293	\$12,662
118	Elections	General	\$0	\$9,500	\$9,785	\$10,079	\$10,381	\$10,692
119	Other Miscellaneous Expense	General	\$1,500	\$1,500	\$1,545	\$1,591	\$1,639	\$1,688
120	Membership/Subscriptions	General	\$43,320	\$45,265	\$46,623	\$48,022	\$49,462	\$50,946
121	Low-Income Rate Assistance Program	General	\$35,000	\$35,000	\$36,050	\$37,132	\$38,245	\$39,393
122	Recruitment	General	\$2,500	\$3,000	\$3,090	\$3,183	\$3,278	\$3,377
123	Total - Expenses		\$5,367,275	\$5,644,552	\$5,992,986	\$6,365,715	\$6,612,539	\$6,869,180

Georgetown Divide PUD Water and ALT Zone Rate Study

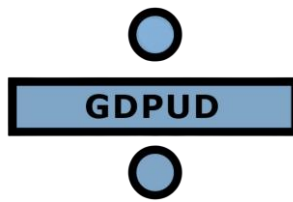
Table 6-2: Water Detailed Capital Projects

Line	Capital Projects	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
1	Priority 1						
2	Tunnel Inspection and Lining	\$65,000	\$67,600	\$0	\$0	\$0	\$0
3	Infrastructure Replacement/HQ Building	\$0	\$19,760	\$0	\$56,243	\$0	\$0
4	Distribution Tank Coating	\$0	\$182,000	\$189,280	\$0	\$0	\$0
5	Paving	\$0	\$41,600	\$43,264	\$44,995	\$46,794	\$0
6	Vehicle Replacements	\$175,000	\$0	\$0	\$0	\$0	\$0
7	Mosquito Fire Mitigation	\$228,000	\$0	\$0	\$0	\$0	\$0
8	Master Meters	\$87,982	\$0	\$0	\$0	\$0	\$0
9	Tracked Barrow (5100-5200)	\$0	\$3,120	\$0	\$0	\$0	\$0
10	Snow Survey Equipment (5100)	\$0	\$2,600	\$0	\$0	\$0	\$0
11	Water Quality Sensors (5300)	\$0	\$10,400	\$0	\$0	\$0	\$0
12	Vibratory Plate (5400)	\$0	\$2,756	\$0	\$0	\$0	\$0
13	Flushing Equipment (5400)	\$0	\$3,120	\$0	\$0	\$0	\$0
14	Hydraulic Jack Hammer (5400)	\$0	\$3,328	\$0	\$0	\$0	\$0
15	eCorp (CEQA Compliance 5600)	\$0	\$7,800	\$0	\$0	\$0	\$0
16	Bennett (Engineering Consultant 5600)	\$0	\$31,200	\$0	\$0	\$0	\$0
17	Vectis (Federal Advocacy 5600)	\$0	\$49,920	\$0	\$0	\$0	\$0
18	Zanjero (Grant Writing 5600)	\$0	\$20,800	\$0	\$0	\$0	\$0
19	Priority 2						
20	Pump Station Retrofit	\$12,000	\$12,480	\$12,979	\$13,498	\$0	\$0
21	Repair Safety Walkways	\$2,500	\$5,200	\$5,408	\$5,624	\$0	\$0
22	Treated Water line Replacement	\$0	\$67,600	\$75,712	\$84,365	\$0	\$0
23	Vehicle Replacements	\$0	\$104,000	\$108,160	\$281,216	\$292,465	\$0
24	Pressure Regulating Valves	\$0	\$26,000	\$27,040	\$28,122	\$0	\$0
25	Priority 3						
26	Annual Canal Lining/Canal Improvements	\$8,000	\$0	\$108,160	\$0	\$0	\$0
27	Replace Air Release Valves	\$2,500	\$10,400	\$10,816	\$11,249	\$0	\$0
28	VFD Replacement Sweetwater Treatment Plant	\$0	\$0	\$0	\$112,486	\$0	\$0
29	SCADA Upgrades	\$0	\$0	\$108,160	\$112,486	\$0	\$0
30	Reliability Study CIP						

Georgetown Divide PUD Water and ALT Zone Rate Study

Line	Capital Projects	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029
31	Raw Water	\$0	\$0	\$0	\$0	\$246,575	\$246,575
32	Distribution Facilities	\$0	\$0	\$0	\$0	\$455,811	\$455,811
33	Total - Capital Projects	\$580,982	\$671,684	\$688,979	\$750,284	\$1,041,645	\$702,386

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Notice of Public Hearing
Pursuant to Proposition 218
Relating to Water and ALT Zone Fees and Charges

NOTICE IS HEREBY GIVEN that the Board of Directors of the Georgetown Divide Public Utility District (the “District”) will hold a public hearing on or after **PM on December , 2024**, or as soon as possible thereafter, **at the District’s offices located at 6425 Main Street, Georgetown, California 95634**, to consider adopting increases to the rates for water and ALT Zone wastewater fees within the District (collectively, the “Fees”). Said public hearing will be held to consider all oral testimony and written protests to, and the adoption of the proposed rate increases. Notice is further given that, should the District determine to adopt the rates for the Fees set forth herein, there is a 120 day statute of limitations to challenge the Fees, which shall commence from the date the resolution adopting the Fees is adopted, as further described in Government Code section 53759.

Reason for the Proposed Fee Increases

The District continually strives to provide safe, clean, and efficient water service, and to provide wastewater-related services to parcels within the ALT Zone, at the lowest possible cost. In order to maintain prudent reserves, ensure capital projects are funded and maintained, keep pace with inflation, and account for costs associated with collection, treatment, and delivery of water and/or wastewater, the District is proposing to increase the rates for the Fees.

To that end, the District retained an independent consultant to prepare a cost of service analysis and rate study, which is available for inspection at the District’s offices. The proposed rates are the result of this analysis.

How are the Fees Calculated?

Water

The District’s water rate structure includes rates for treated (potable) water customers, and rates for raw water customers. Treated water service fees are comprised of three components: (1) a monthly base charge (the “Base Charge”), which is based on the size of the meter serving the parcel, and which collects a portion of the District’s fixed costs associated with providing treated water service; a “Supplemental Charge” which is currently charged as at a uniform rate for all customers, and which recovers the costs associated with the District’s State Revolving Fund (SRF) Loan for the Sweetwater Treatment Plant Project; and (3) a uniform usage rate (“Usage Rate”), which is a volumetric rate charged on the number of units of water consumed by a parcel, measured in cubic feet. The District is proposing to maintain the same structure for the Base Charge and the Usage Rate, and is further proposing to adjust the Supplemental Charge to be imposed based on the size of the meter serving the parcel.

The District’s raw water service fees is imposed as a fixed monthly base charge per miner’s inch (“MI”). Raw water customers with property within the District are charged a reduced rate to account for a 1% ad valorem property tax offset. Parcels outside the District receiving raw water do not receive a share of the 1% ad valorem property tax, and therefore pay the full cost of raw water service.

Finally, certain customers that qualify as “low income” pursuant to the District’s rules and regulations are subject to a reduced Base Charge. The reduced rate is subsidized with the District’s share of the 1% ad valorem property tax and other unrestricted revenues, and is not funded with rates paid by other customers.

Sewer

The District provides certain wastewater-related services to parcels within the District’s service area. Specifically, parcels within the Community Disposal System (“CDS”) share a system that collect wastewater from individual septic tanks and pump such wastewater to a leach field for disposal. The District incurs certain costs associated with disposal of CDS wastewater, including operating and maintenance costs, and passes those costs along to parcels within the CDS.

The District also incurs reasonable regulatory costs associated with issuing permits mandated by the State related to use of septic tanks, and passes those costs on to its customers that are within the CDS, as well as customers that are outside of the CDS. Rates for these regulatory costs, referred to as Permit Management Charges, are not subject to Proposition 218, and are shown in this notice for reference purposes only.

Proposed Rates

The proposed rates are set forth below. The rates for the Fees are proposed to take effect for service commencing on and after January 1, 2025, and to increase each January 1 thereafter through and including January 1, 2029, all as set forth in more detail in the tables below.

Proposed Treated Water Monthly Base Charges

Proposed Treated Water Rates	Effective 1/1/2025	Effective 1/1/2026	Effective 1/1/2027	Effective 1/1/2028	Effective 1/1/2029
Monthly Base Charge					
5/8 inch	\$36.21	\$39.84	\$43.83	\$48.22	\$53.05
3/4 inch	\$36.21	\$39.84	\$43.83	\$48.22	\$53.05
1 inch	\$56.50	\$62.15	\$68.37	\$75.21	\$82.74
1.5 inch	\$107.25	\$117.98	\$129.78	\$142.76	\$157.04
2 inch	\$168.16	\$184.98	\$203.48	\$223.83	\$246.22
3 inch	\$361.02	\$397.13	\$436.85	\$480.54	\$528.60
4 inch	\$645.25	\$709.78	\$780.76	\$858.84	\$944.73
Low Income Base Charge					
5/8 inch	\$18.11	\$19.92	\$21.92	\$24.11	\$26.53
3/4 inch	\$18.11	\$19.92	\$21.92	\$24.11	\$26.53
1 inch	\$28.25	\$31.08	\$34.19	\$37.61	\$41.37

Proposed Treated Water Supplemental Charges

Proposed Treated Water Rates	Effective 1/1/2025	Effective 1/1/2026	Effective 1/1/2027	Effective 1/1/2028	Effective 1/1/2029
Supplemental Charge					
5/8 inch	\$11.82	\$11.82	\$11.82	\$11.82	\$11.82
3/4 inch	\$11.82	\$11.82	\$11.82	\$11.82	\$11.82
1 inch	\$19.69	\$19.69	\$19.69	\$19.69	\$19.69
1.5 inch	\$39.38	\$39.38	\$39.38	\$39.38	\$39.38
2 inch	\$63.00	\$63.00	\$63.00	\$63.00	\$63.00
3 inch	\$137.82	\$137.82	\$137.82	\$137.82	\$137.82
4 inch	\$248.06	\$248.06	\$248.06	\$248.06	\$248.06

Proposed Treated Water Usage Rate

Proposed Treated Water Rates	Effective 1/1/2025	Effective 1/1/2026	Effective 1/1/2027	Effective 1/1/2028	Effective 1/1/2029
Usage Rate (per CF)					
All Customers	\$0.0311	\$0.0343	\$0.0378	\$0.0416	\$0.0458

Proposed Raw Water Charges

Proposed Raw Water Rates	Effective 1/1/2025	Effective 1/1/2026	Effective 1/1/2027	Effective 1/1/2028	Effective 1/1/2029
Inside District					
1/2 Miner's Inch (per month)	\$92.48	\$101.73	\$111.91	\$123.11	\$135.43
Per 1 Miner's Inch (per MI/month)	\$184.96	\$203.46	\$223.81	\$246.20	\$270.82
Outside District					
1/2 Miner's Inch (per month)	\$151.79	\$166.97	\$183.67	\$202.04	\$222.25
Per 1 Miner's Inch (per MI/month)	\$303.58	\$333.94	\$367.34	\$404.08	\$444.49

Proposed ALT Zone Rates	Effective 1/1/2025	Effective 1/1/2026	Effective 1/1/2027	Effective 1/1/2028	Effective 1/1/2029
Bi-Monthly ALT Zone Rate					
CDS Customers	\$127.83	\$134.22	\$140.93	\$147.97	\$155.37
Non-CDS Customers ¹	\$31.63	\$33.21	\$34.87	\$36.61	\$38.44
Bi-Monthly Permit Fee¹					
All Customers	\$18.55	\$19.48	\$20.46	\$21.49	\$22.57

¹ Non-CDS Customers and Bi-Monthly Permit Fees relate to regulatory activity provided to the permit holder, and conducting investigations relating thereto. These rates are not subject to Proposition 218, but are included for reference purposes.

Protest Procedure

Owners of record and tenants that are directly liable to the District for payment of the Fees may submit a written protest against the proposed rate increase for water and/or sewer service. Pursuant to Government Code section 53755 (b), only one written protest will be counted per identified parcel. Any written protest must include: (1) the name of the person submitting the protest and their interest in the property (i.e. owner or tenant), (2) identification of the property by either the assessor's parcel number or street address, (3) a statement of protest ("I/we protest" will suffice) indicating whether the protest is directed at water rates, sewer rates, or both, and (4) the original signature of the protesting owner or tenant (photocopies will not be accepted). Written protests may be mailed or hand delivered to the Board Secretary at 6425 Main Street, Georgetown, California 95634, provided that such protest must be received by the Board Secretary prior to the close of the public hearing. Written Protests may also be submitted in person at the public hearing, provided such protests are received by the Board Secretary prior to the close of the public hearing. Any protest not received by the close of the public hearing, regardless of date mailed or date of postmark, will not be counted. Any protest submitted via e-mail or other electronic means will not be accepted. Please identify on the front of the envelope for any written protest, whether mailed or submitted in person to the Board Secretary, Attn: Proposition 218 Public Hearing. The Board of Directors cannot adopt the proposed rate increases if, at the close of the public hearing, written protests are submitted by a majority of the water or sewer customers of record subject to the proposed rate increases.

Questions

For questions about the proposed rate increases please contact the District at (530) 333-4356.