

**GEORGETOWN DIVIDE  
PUBLIC UTILITY DISTRICT**



**FISCAL YEAR 2021-2022  
OPERATING BUDGET**



**Adopted by the GDPUD Board of Directors  
September 14, 2021**

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GEORGETOWN DIVIDE  
**PUBLIC UTILITY DISTRICT**

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August 12, 2021

President Saunders, Board of Directors, and Customers,

The Board of Directors (Board) of the Georgetown Divide Public Utility District (District) adopted an Interim Budget for Fiscal Year (FY) 2021-2022 on June 24, 2021. With this action, the Board requested that the Capital Outlay be removed from the Operating Budget and direction to Staff to provide additional information with the understanding the Interim Budget would require amendments.

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

**Background**

The District and the entire State of California are recovering from COVID-19 related aftereffects as well as an 85% of California experiencing extreme drought. We have asked consumers for voluntary conservation which could result in a decrease in revenues.

Currently, the District is still in the process of transitioning from an antiquated accounting software to a more capable and powerful software. Tracking of expenses, as well as accounting for funds and fund balances, are in transition and may account for some differences in the budgets of the past. In 2016 the difference in expenses was partly due to staff reduction, the district was down to 19 people, but it was also due to inflation. The expenses this year are expected to only increase 1.09% as compared to the last fiscal year projected expenses, and 7% lower than the last fiscal year budget.

**Budget Overview**

The District continues to face financial and operational challenges as the cost to deliver services to our customers is increasing much faster than revenues. The primary cause of this imbalance is the cost of construction is going up faster than the cost-of-living increases.

Revenues available for operations are projected to be flat for this fiscal year. This budget includes a total revenue of \$5,474,578 when including the supplemental charge. This compares to an estimated total revenue of \$5,525,273 for fiscal year 2020-2021. Since water rates have been frozen, water sales are projected to be similar to fiscal year 2020-2021. Property tax revenue is estimated to increase by \$77,313.

This budget has been prepared with a minimal staffing level that is the initial phase of implementing the recommended organizational chart. This minimal staffing level results in a net increase of one (1) budgeted position over fiscal year 2021-2022.

District staff are passionate about delivering a high level of customer service and are deeply committed to the District. I appreciate their support during my transition to the General Manager and their support of ambitious goals that we have set for the District.

Sincerely,

Adam Coyan, General Manager

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**GEORGETOWN DIVIDE PUBLIC UTILITY DISTRICT**

**Adopted Fiscal Year 2021-2022 Budget**

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## **I. GDPUD Overview**

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

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

### **GDPUD History**

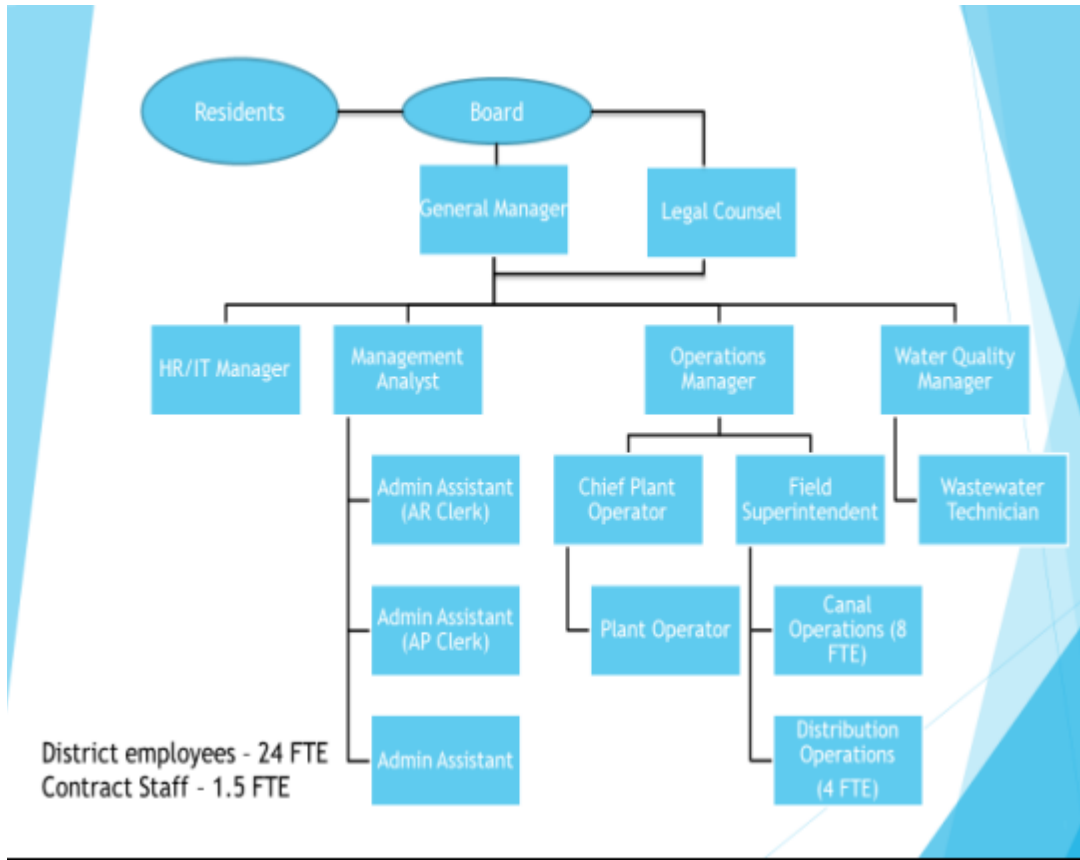
The origins of District facilities can be directly traced back to 1852 and the El Dorado, Pilot and Rock Creek Canal Companies, one of the first established water purveyors in the State of California; resulting from James Marshall's discovery of gold in nearby Coloma. Following the decline in gold production,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

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

## II. GDPUD Organizational Chart

The current organizational chart is depicted in Figure 1.

**Figure 1 - Current GDPUD Organizational Chart**





## II. Fund Summary

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

#### **IV. Revenue Sources**

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

##### **A. Operating Revenue**

###### Water Sales

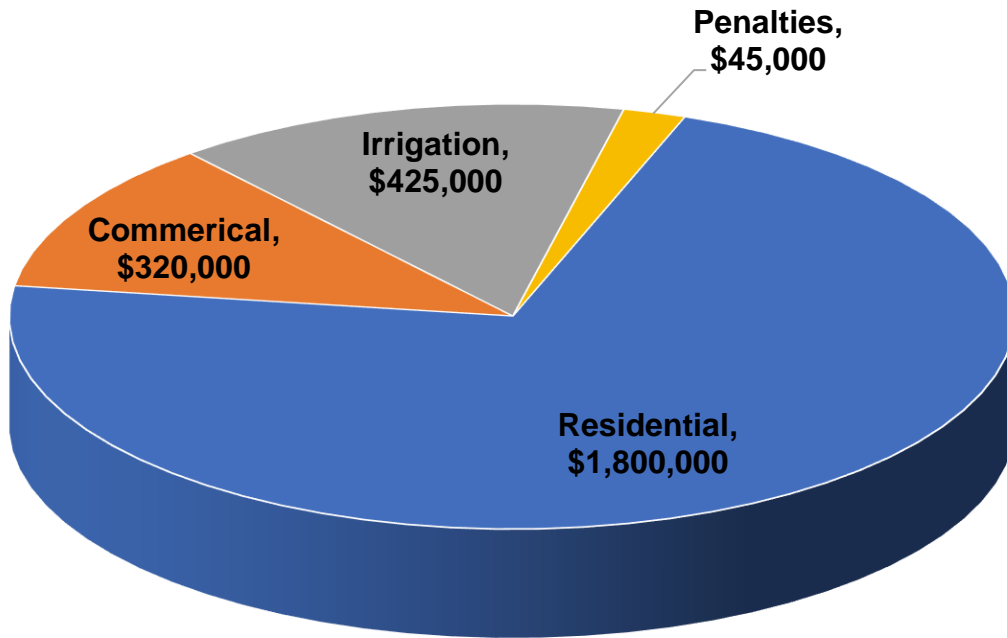
Water Operating Revenue includes all revenue generated by the sale of water and associated penalties. The District sells both treated water and untreated water. For budgeting purposes, treated water sales are divided into residential and commercial. The largest source of operating revenue is the sale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

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

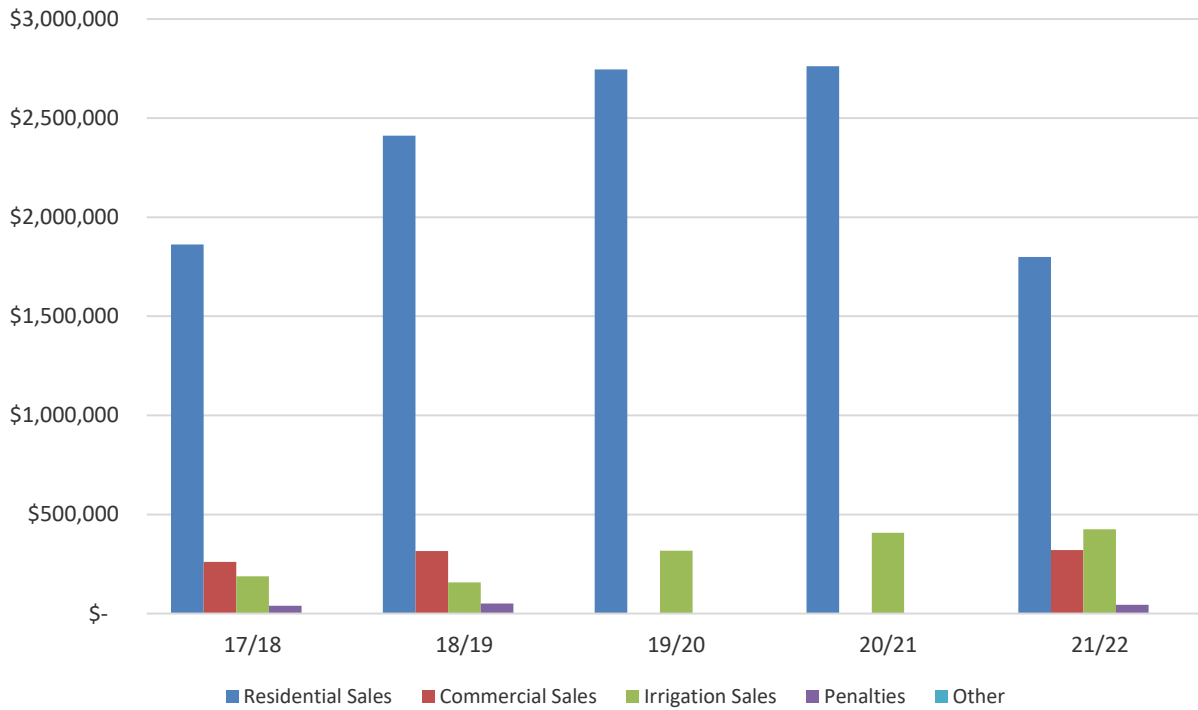
Untreated (irrigation) water sales are estimated to total approximately \$431,747 for FY 20-21, which is 22% of water operating revenues and 8% of total revenue. Since the population of the District is not growing and water rates are not increasing, the projected revenue from irrigation water sales in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

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

### Water Operating Revenue FY21-22

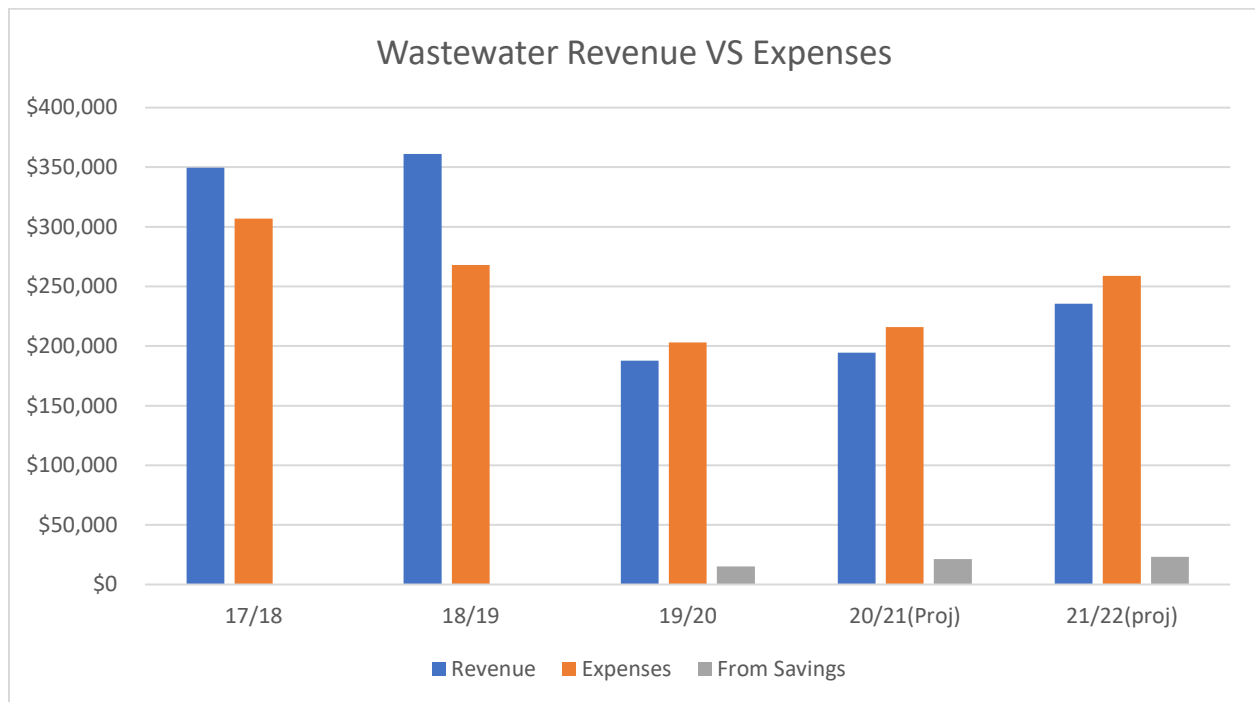


### Water Operating



## B. Wastewater Charges/Fees

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



## C. Non-Operating Revenue

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

### Property Tax

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

### Sacramento Municipal Utility District (SMUD)

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

### Interest, Leases, Hydroelectric

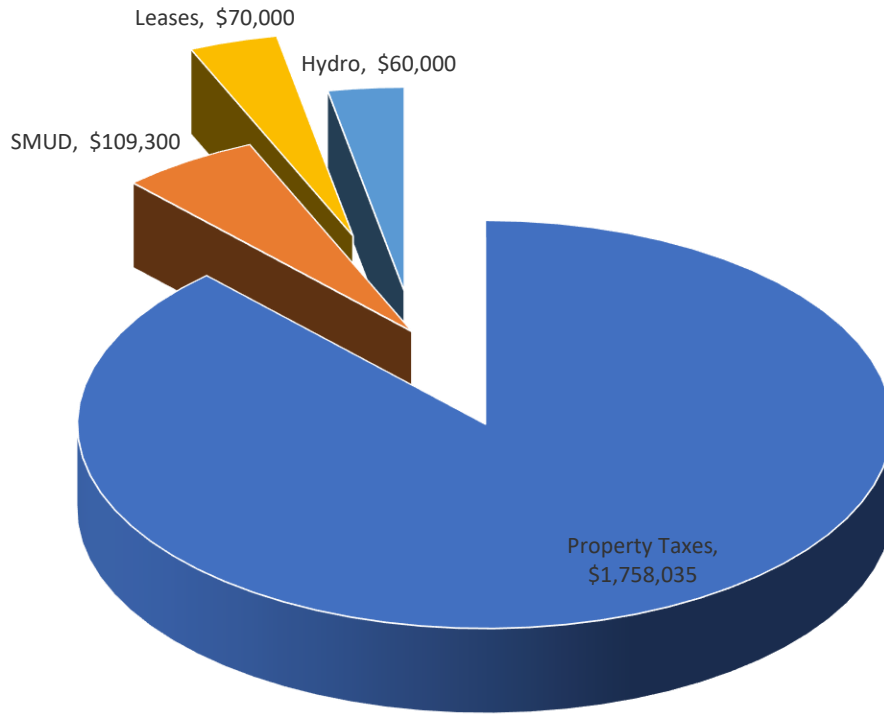
Interest income is earned on all general, restricted and designated funds. Interest income will be minimal due to lower interest rates this year.

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

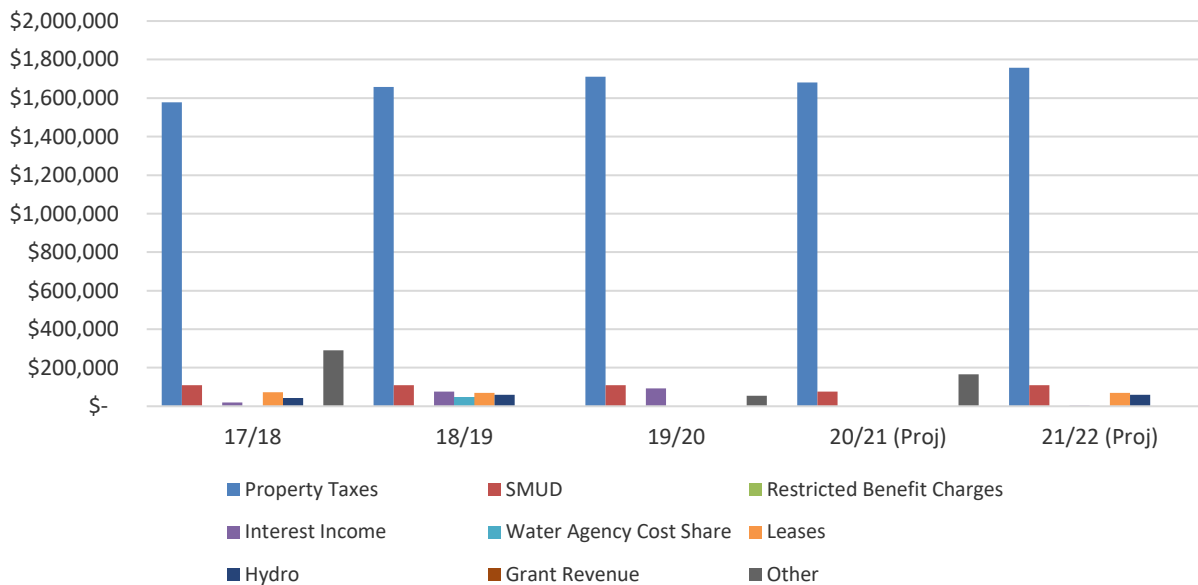
The district also receives hydroelectric royalty payments for the Buckeye and Tunnel Hill facilities. During FY 21-22, the hydroelectric royalty payments are estimated to be \$60,000, which is approximately 3% of non-operating revenues and 1% of total revenue.

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

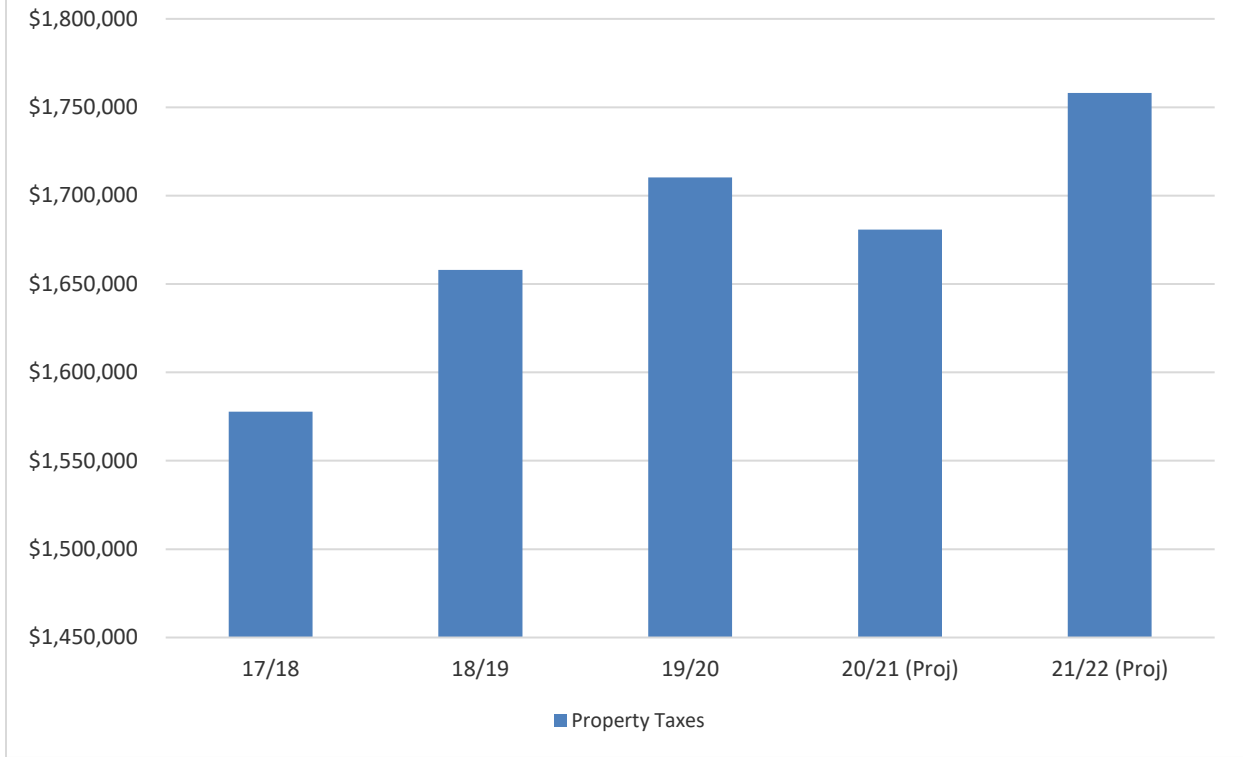
### Non Operating Revenues 2021-2022



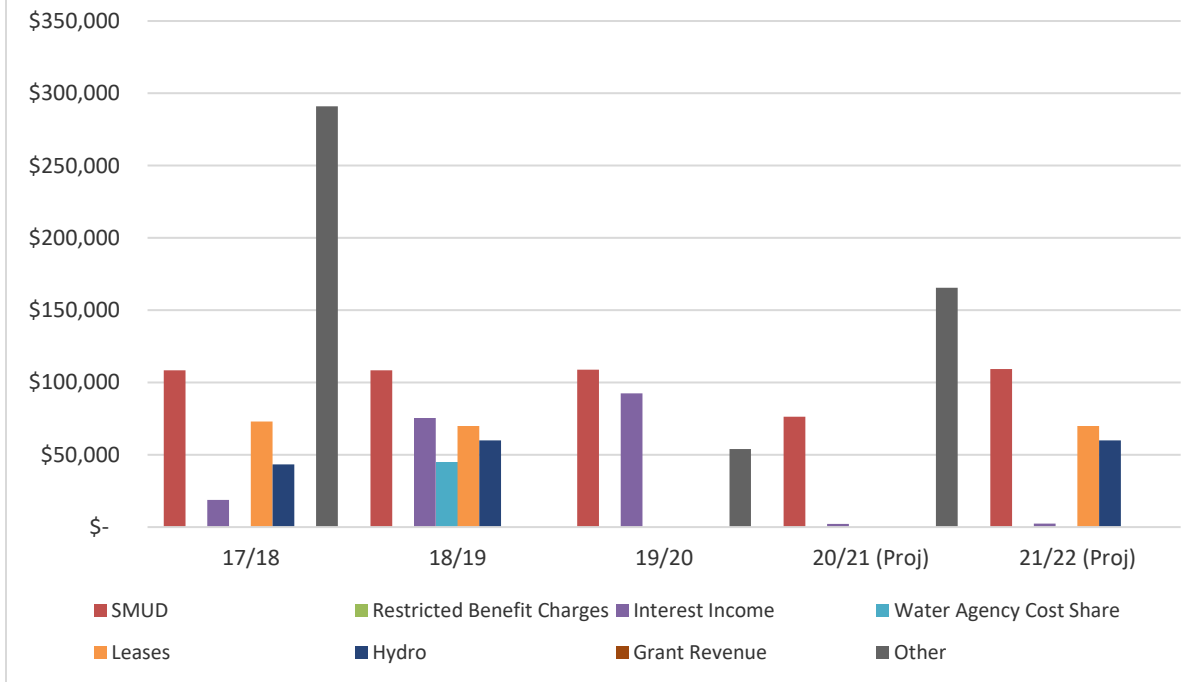
### Non Operating Revenue 2021-2022



### Non Operating - Property Tax Revenue 2021-2022

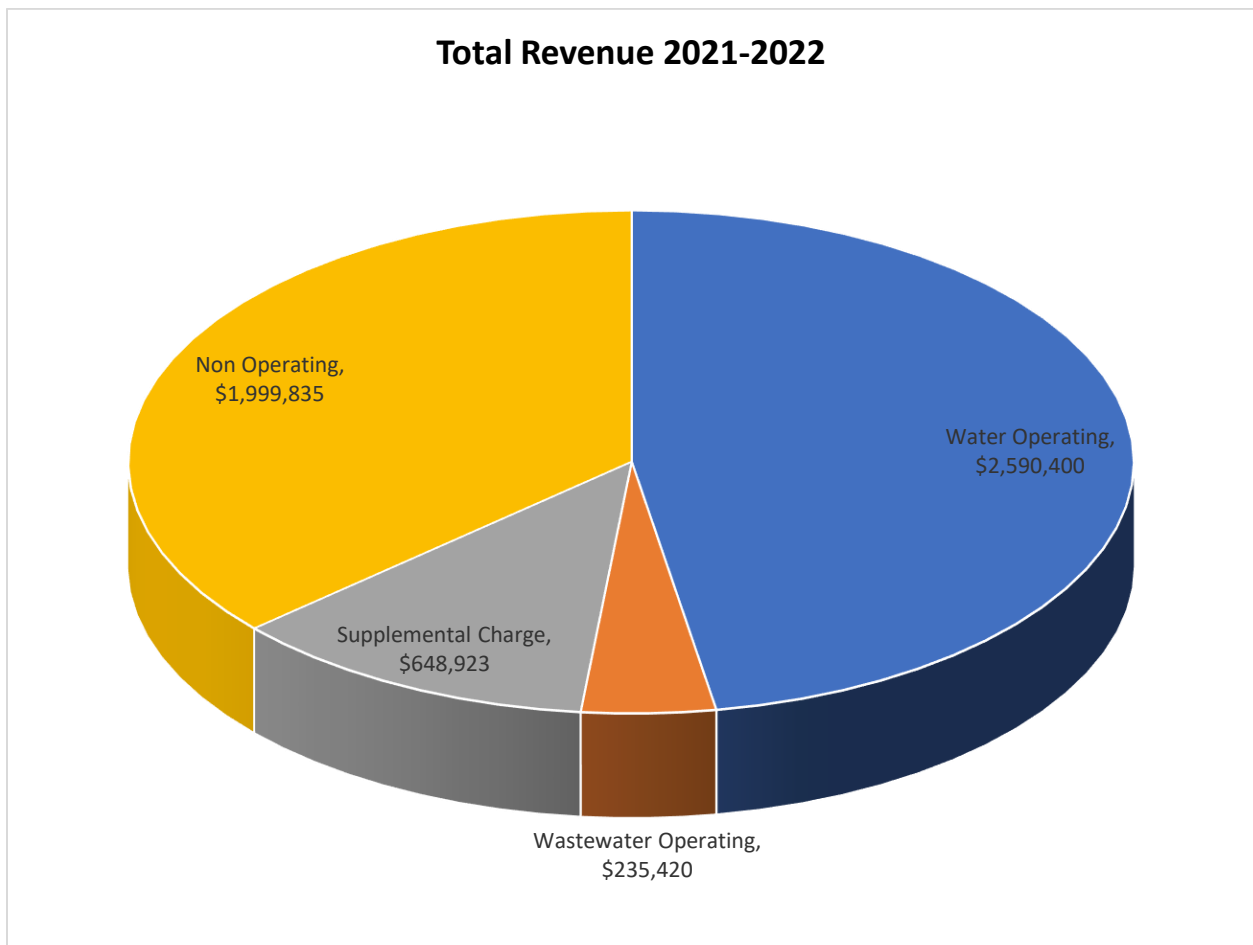


### Non Operating - All Others Revenue 2021-2022



## V. Supplemental Charge

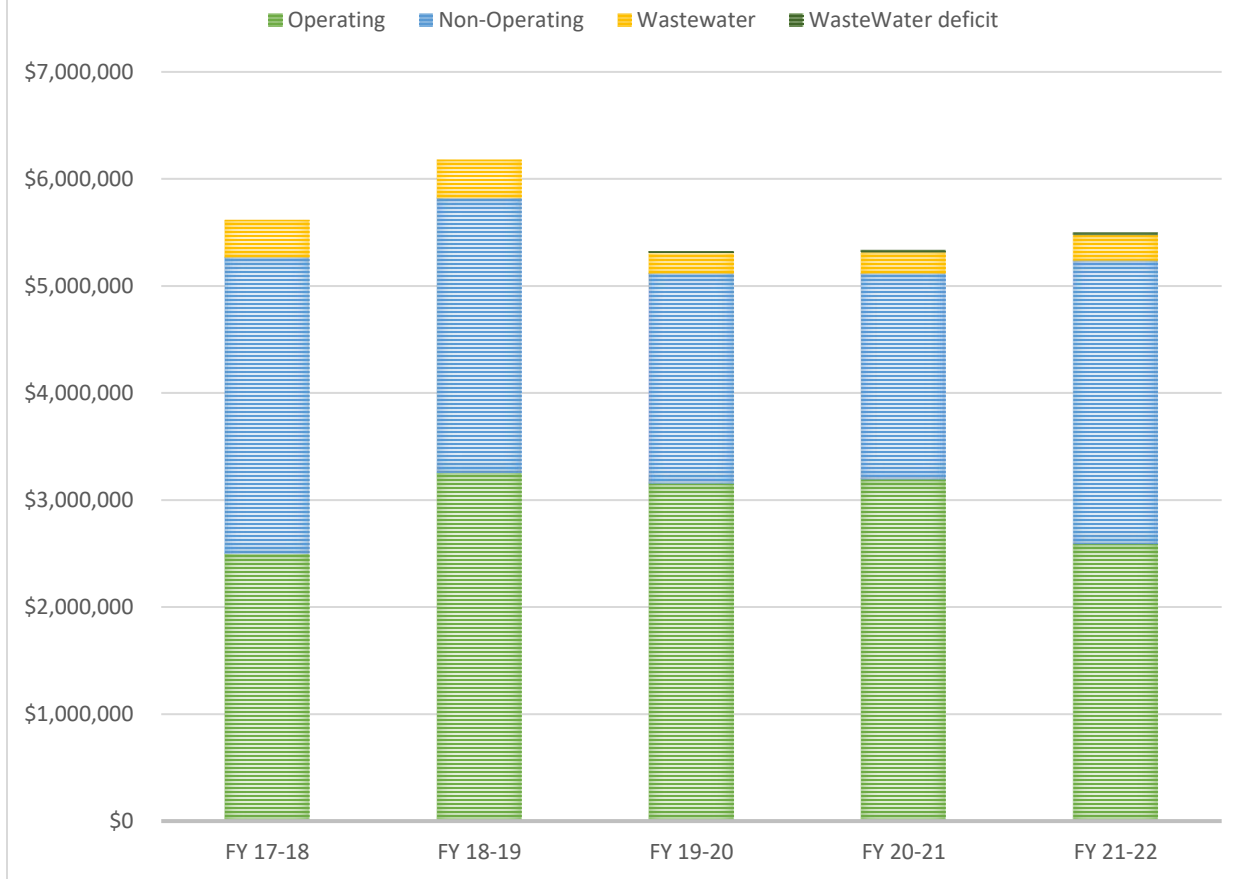
In 2015 the District conducted Proposition 218 proceedings and adopted a supplemental monthly charge in the amount of \$15.08 per month on treated water accounts. The Supplemental Charge is for the specific purpose of paying off a loan from the State Revolving Fund that is being used to finance construction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



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



# TOTAL REVENUE



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

## **VI. Expenses**

### **A. Operating**

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

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

**NOTE:** The **Chart of Labor Costs** is inserted behind this page.

### 5100 – Source of Supply

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

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

## 5200 - Transmission & Distribution of Raw Water

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

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

### 5300 – Water Treatment

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

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

## 5400 – Transmission & Distribution of Treated Water

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

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



## 5500 – Customer Service

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

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

## 5600 – General & Administration

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

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

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

**6700 – Wastewater (Zone)**

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

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

## Consolidated Expenses

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

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

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

## Capital Improvement Projects

Initially some Capital Improvement Project expenses were included in the Interim FY 2021-22 Budget. These have been pulled all of those projects from the operating budget and placed in the CIP budget.

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