

# Tuolumne Utilities District

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## FY 2024 Operating Budget

### Board of Directors

Jeff Kerns, Board President

Ron Ringen, Board Vice President

Barbara Balen

David Boatright

Glen Jacobs



Don Perkins, General Manager

Erik Johnson, District Engineer

Eric Hall, Operations Director

Steve Sheffield, Finance Director

Abby Parcon, Administrative Services Director

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## Tuolumne Utilities District Introduction

### District Facilities and Service Areas

Tuolumne Utilities District (“TUD” or “District”) is a California local governmental agency special district formed in 1992 which provides raw water, treated water, sewer, septage, and reclaimed water services to customers throughout Tuolumne County and in the City of Sonora. The District has 13,784 residential, commercial, and wholesale treated water accounts and an additional 588 untreated or raw water accounts. Sewer service is provided to



Figure 1: Lyons Reservoir

6,156 residential and commercial accounts. Septage is received from septic haulers and treated directly at the regional wastewater plant. Reclaimed water is delivered to 27 reclaimed water users in the Jamestown area. In addition, the District provides regional sewer services to subscriber agencies such as the Jamestown Sanitary District (reclamation) and the Twain Harte Community Services District (treatment and reclamation).

To provide these necessary services to our customers the District owns and operates 11 permitted water systems and 5 wastewater systems. The water and wastewater systems are self-supporting enterprises and costs are accounted for separately under the water enterprise fund and the wastewater enterprise fund, respectively. The District also provides both retail and wholesale water and wastewater services to the community.

The District currently has an estimated treated water service population of over 31,000 with approximately 2,000 additional people served through wholesale service to the Muller Water Company, Sleepy Hollow Water Users Association, Sonora Meadows Mutual Water Company, and the Sonora Water Company.

An estimated 24,000 people benefit from the District’s wastewater collection, treatment, and/or reclamation service. Virtually every residence in the County that is not connected to public sewer relies on the District to process septage originating from septic tanks and from portable toilets.

Tuolumne County’s current population is estimated to be approximately 55,000. Since the District is the primary water and sewer service provider to the business and commercial centers of the County, nearly everyone in Tuolumne County benefits, to some degree, from the District’s services.



Figure 2: 1850's Era Ditch View

## Raw Water System

Approximately 95% of the water the District distributes originates from the South Fork Stanislaus River and is impounded in PG&E's Lyons and Pinecrest Reservoirs. The District receives its water under a 1983 contract with PG&E where PG&E sold the water system, excluding water rights, to the County of Tuolumne, the precursor water purveyor to the District. The District was formed by action of Tuolumne County voters in 1992 and commenced operations as the county's largest purveyor of potable water and wastewater services in 1993. PG&E owns and

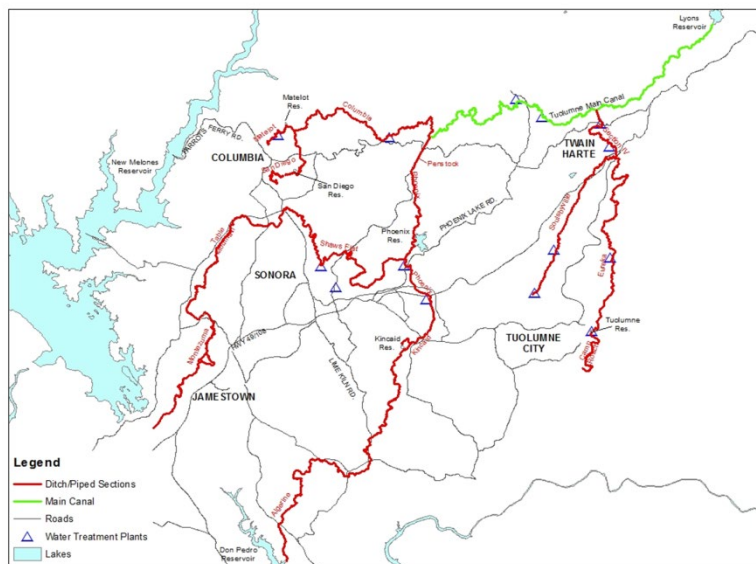


Figure 3: Ditch System Schematic

operates a canal and flume system to convey water from Lyons Reservoir to the Phoenix Powerhouse, which serves as the conveyance facility to the District's 72 miles of ditch, flume, pipe, and tunnel infrastructure that diverts water from the PG&E system at various locations. The District's own raw water conveyance system serves a variety of customer types and uses, including agricultural/irrigation water, ditch domestic use, commercial and industrial, resale, and raw water supply to other treated water agencies, such as the Twain Harte Community Services District. The system also supplies water to 10 of the District's own surface water treatment facilities. Raw water storage is provided in Phoenix Lake located near the center of the TUD service area and 13 smaller regulation reservoirs located throughout the region.

## Treated Water System

The water system includes various water storage and conveyance facilities, transmission pipelines, treatment facilities, pump stations, and distribution pipelines. The District operates and maintains 14 water storage reservoirs, 11 treatment plants, 66 treated water storage tanks, 51 transfer and booster pump stations, and 330 miles of potable water distribution pipelines. The District's water enterprise fund spans the retail customer base and provides wholesale water to the following entities: Muller Water Company, Sonora Meadows Water Company, Sonora Water Company, and the Sleepy Hollow Water Company, while also providing emergency backup water supply to several local mobile home parks. The District's Columbia Water System is also the water purveyor to the critical CalFire Columbia Air Attack Base.

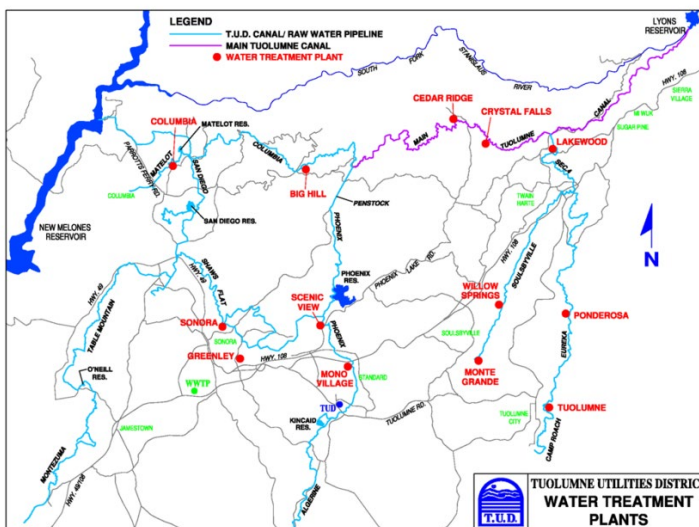


Figure 4: Treat Water System Schematic

## Wastewater System

The wastewater system provides wastewater collection and treatment services, as well as reclaimed water distribution for agricultural uses. The collection system is composed of approximately 140 miles of pipeline ranging in size from 2-inch diameter up to 18-inch diameter and 28 sewer pumping stations. The District operates and maintains one primary level treatment facility and one secondary level regional treatment facility. Treated wastewater effluent is stored in Quartz Reservoir (1,616 acre-feet) and is distributed for agricultural uses on 672 acres of lands around the Jamestown area. The District is tasked with complying with State imposed Waste Discharge Requirements and other various permit requirements.

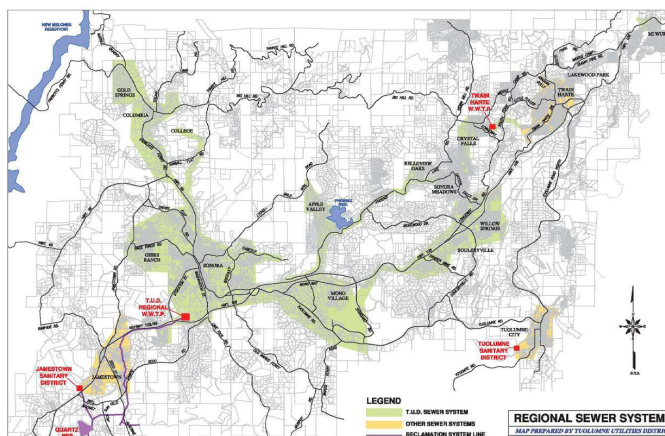


Figure 5: Sewer System Schematic

Date: June 13, 2023

**Subject: Transmittal of Annual Budget for Fiscal Year 2024**

Members of the Board of Directors and Customers of the District:

Adoption of the budget is a key action taken by the Board and provides the necessary basis to pursue the District's Vision, Mission, and Goals. The budget is the District's financial work plan, translated in expenditures and supported by revenues. It establishes the District's policy direction for the near term, and to the extent the decisions have continuing implications, it also establishes long term direction.

The budget prudently contemplates some manner of ongoing water conservation, born both of behavioral changes by customers because of the recent, significant drought, as well as, from likely mandates imposed upon the District and its customers by the State of California ("State") through the State Water Resources Control Board. Conservation, however, has a nominal effect on District expenses and does not typically reduce expenses in a significant way. The substantial majority of the District's expenses are fixed and occur regardless of the amount of water used or conserved.

### **Operating Budget Summary**

Attached you will find the proposed annual budget for Fiscal Year 2024 (FY 24) containing budgeted operational revenues and expenditures for each of TUD's funds. The total combined FY 24 operating expense budget is \$20 million for both the Water and Sewer funds.

### **Basis of Budgeting**

The Tuolumne Utilities District is a California Special District formed in 1992 under the laws of the State of California as a county water district.

The District's accounts are organized based on funds, each of which is considered a separate accounting entity. The operation of each fund is accounted for with a separate set of double entry accounts comprised of its assets, liabilities, fund equity, revenues, and expenses. Financial activities are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The District utilizes the following funds:

### **Water Operating Fund**

The water operating fund is used to account for water operations that are financed and operated in a manner consistent with law where the intent of the District is that the costs (expenses) of providing goods or services to the public on a continuing basis be financed or recovered primarily through user charges.





## **Sewer Operating Fund**

The sewer operating fund is used to account for wastewater operations that are financed and operated in a manner consistent with law where the intent of the District is that the costs (expenses) of providing goods or services to the public on a continuing basis be financed or recovered primarily through user charges.

## **Board Strategic Plan**

The Tuolumne Utilities District 2019 Strategic Plan (Plan) was developed in early spring of 2019 by the District's Board of Directors and staff through a series of public workshops which facilitated public participation with the understanding that the Plan is to be a living document that will be reviewed regularly and revised as needed to better serve the District and Tuolumne County. The Plan was purposefully fashioned as a succinct, workable document so that it can be easily referenced to accomplish the following: Generate focused goals, adopt comprehensive objectives, communicate values, and develop a path to help establish the best use of our resources to accomplish District's mission to provide responsible water and wastewater services for our customers with great customer service in a socially, financially and environmentally responsive manner at a fair value. This budget has been developed consistent with the Board's strategic goals as established in the Plan.

## **Revenues**

The primary revenues include service charges, property taxes, debt service recovery, facilities capital charges, and other income. The District anticipates realizing approximately \$16.9 million in annual water revenue and approximately \$7.3 million in annual sewer revenue in FY 24.

## **Expenditures**

Consistent with the type of service the District provides, the primary uses of expenditures in the District budget are personnel-related (salaries and benefits), materials and services. Total labor related budgeted expenditures are approximately \$14 million for FY 24. Non-labor expenses are budgeted overall at \$6.4 million in FY 24.

## **Board of Directors**

The Board of Directors sets forth the policy direction for the District. The Board works with other levels of government on water and wastewater policy matters important to the overall operation of the District and service to its customers. The Board budget includes the District's legal fees, open government costs for the Granicus video system, annual goal setting expense, dues related to water agency organizations, including the Association of California Water Agencies ("ACWA") and Mountain Counties Water Association. Funds are also budgeted for Board related travel to conferences or meetings related to water and wastewater advocacy.



## **Operations Department**

The Operations Department consists of the water (raw, treatment and distribution), wastewater (collection and treatment), construction/maintenance, and fleet divisions that address the District's field operations. Each division plays an integral role in producing and distributing water, collecting, and processing wastewater, and maintaining, repairing, and constructing water and wastewater infrastructure. Without these divisions the District could not properly serve its customers in an efficient and cost-effective manner.

### **Water Treatment Division**

The water treatment budget includes all the materials and supplies necessary to safely produce treated water at the District's 11 treatment plants, including 46 wells. In addition to daily water production, various water storage tanks will be dive cleaned and inspected (DCI) according to a 5-year rotating schedule. DCI is integral to maintaining tank integrity and safe, clean water, as well as increasing the life of the tank itself.

A significant portion of the water treatment budget includes regulatory compliance costs (\$120k), which includes routine lab testing and associated costs. The water treatment budget also includes fees paid to the State related to their regulatory oversight of water production and distribution (\$71k). The District employs a water regulatory compliance specialist that coordinates the testing, monitoring and regulatory compliance aspects of the District's water production, a critical function to maintaining public faith in the water system. Lab testing and continued state certification of the District's water supply stands as a testament to the District's commitment to provide safe, clean drinking water to our customers.

The District continues to monitor power use and avail itself of opportunities to reduce costs. Monitoring the District's water treatment plants and equipment through a complex supervisory control and data acquisition (SCADA) system is a significant and often unnoticed aspect of District operations. The District's SCADA system automates the collection of necessary data from field locations reducing or eliminating the need to have personnel manually conduct the same data collection on a daily basis.

### **Distribution Division**

The water distribution division performs preventative maintenance on the District's distribution facilities such as treated water main lines, pressure reducing valves, over 100 pressure zones, and oversees the backflow prevention and cross connection control programs. The District's main line flushing program is integral to maintain infrastructure in good working order and for the provision of clean drinking water.



### Raw Water Division

Each year the District undertakes the repair and maintenance of its 70+ mile, 1850's era, ditch system in order to deliver water to domestic and agricultural users that rely on raw water delivery for limited non-potable purposes. The ditch system represents a significant investment in raw water transmission by the District for its customers. Staff monitors and calibrates ditch water flows throughout the year and especially during the summer months to ensure reliability. Continual, year-round maintenance and upkeep is required to keep the ditch system service ready. Staff also maintains the Phoenix Lake dam which is owned by the District and annually inspected by the state Division of Safety of Dams. The District's rate structure adopted in November 2015, has not been sufficient to recover the full cost of maintaining the ditch system for raw water delivery. The District has made rate parity between treated and raw water a priority, while also committing itself to the provision of all its water delivery services at the lowest possible cost.

### Construction and Maintenance

The District's construction and maintenance ("C&M") crews handle day-to-day repairs and major construction on behalf of District customers. C&M staff plays a major role in implementing cost-effective water and wastewater capital infrastructure for the District, in addition to attending to approximately 700 repairs each year including responding 24/7/365 to water and sewer mainline and lateral breaks that require immediate attention. The District will respond to water line breaks and other infrastructure failures throughout the year, often magnified by inclement and freezing winter weather. The District's goal of improving infrastructure through an aggressive capital improvement program is intended to reduce these service requests over time.

### Fleet and Facilities Division

The District's fleet and facilities division maintains the fleet vehicles, generators, and equipment necessary to the conduct of field operations in both water and wastewater. Fleet also maintains the District's heavy equipment used for mainline water and sewer services and other maintenance needs. The division works to maintain the fleet in a manner that obtains every mile of useful life from vehicles, instead of basing replacement on a strict mileage setting or an age basis. This saves rate payer dollars over the long term. Division staff also provide various services to Water and Sewer divisions including welding and fabrication as needed.

### Collections and Wastewater Treatment Divisions

The District operates the county's largest wastewater treatment plant, including 140 miles of sewer collection system, 28 sewer lift stations and treating approximately 1.3 million gallons of wastewater each day at the Sonora Regional Wastewater Treatment Plant ("SRWTP") that was originally constructed in the late 1970's. The District also operates the Twain Harte wastewater treatment facility and transfers that effluent by way of an interceptor line to the SRWTP for final processing. The District is currently in construction on the replacement of that facility with a new state of the art wastewater treatment facility that will be capable of producing effluent meeting standards for California Title 22

Disinfected Tertiary MPN-2.2. The project is expected to be complete in Fall/Winter 2023. The District has undertaken the flushing and video inspection of the sewer collection system to direct maintenance and repair efforts over the last several years. Wastewater treatment is highly regulated by both the federal and state governments requiring that District operations adhere to mandated standards. The District's Quartz reservoir is maintained by wastewater staff and provides reclaimed water to agricultural interests for production of hay and alfalfa as feed for cattle.

### **Engineering Department**

The Engineering Department provides for the design of District infrastructure, including the development of construction standards and specifications for water and sewer infrastructure. Department staff facilitates the process of establishing new service connections, including the conditions for extending service to new development and are charged with applying to various funding programs for loans and grants to offset fiscal impacts to District ratepayers. During the next fiscal year, Engineering will take a lead role in advancing design and implementation of the District's capital improvement program (CIP) projects. The District's CIP reflects the Board's goal of consolidating facilities to improve economies of scale, system reliability, and resiliency of District infrastructure. In order to carry-out the CIP, the Board approved on-call construction, engineering, environmental, and surveying services with several firms to assist District staff in various aspects of design and construction. The establishment of on-call consultants and contractors is in the best interest of District customers and will assist in meeting timeframes for project delivery.

### **Finance Department**

The Finance Department provides financial management, payroll, and accounting for the District, including the processing of utility billing for approximately 14,000 water accounts and 6,000 sewer accounts on a bi-monthly basis. The Finance Department includes information technology, and the budget includes funding to continue support to administer the District's many high-tech systems.

### **Administration Department**

Administration consists of Human Resources, Safety, Risk Management, Public Relations, and the Office of the General Manager.

#### **Administrative Services**

Administrative Services undertakes public relations and customer outreach, legislative and external affairs, emergency response, risk management, workplace safety, and human resources including labor relations, the recruitment and retention of District employees, and the management of all the necessary benefits related to employment, such as health insurance, retirement, workers compensation, and all other personnel practices related to the management of over 80 employees.

### Office of the General Manager

The General Manager, under policy direction of a five-member elected Board of Directors, provides executive direction of all functions, services, and activities of the District. The Executive Secretary/Board Clerk provides administrative support for District management and the Board of Directors.

### **Pension Program**

One of the components of the District's personnel expenditures is the contribution to the District's pension program, California Public Employee Retirement System ("CalPERS"). CalPERS is a multiple-employer public employee defined benefit pension plan and provides retirement, disability benefits, and death benefits to plan members and beneficiaries. CalPERS acts as a common investment and administrative agent for participating public entities within the State of California.

The current CalPERS employer contribution rates and the rates for the next fiscal year are as follows:

Employee Group	Employer Contribution Rate	
	FY 24	FY 23
Tier I (Prior to 2012)	51.33%	45.65%
Tier II (Prior to 2013)	12.47%	11.92%
PEPRA (After 2013)	7.68%	7.85%

As of June 30, 2022, the District reported a net pension liability for its proportionate share in the amount of \$8,365,854. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan's performance relative to the projected contributions of all participating employers, as actuarially determined.

The CalPERS actuarial determines the District's required employer contribution for each fiscal year. The total minimum required employer contribution is the sum of the District's employer normal cost rate plus the employer unfunded accrued liability contribution amount. As of the most recent actuarial valuation, the District's funded ratio of its unfunded liability related to its pension plan was 81.8%.

### **Other Postemployment Benefits (OPEB)**

The District has established a Retiree Health Benefits Plan ("OPEB Plan") and participates in an agent multiple-employer defined benefit retiree healthcare plan. The OPEB Plan provides eligible employees who retire directly from the District, up to 100% contribution of the monthly CalPERS health insurance premiums for retiree medical coverage dependent on hire date and years of service.

On July 28, 2009, the District's Board adopted a resolution to participate in the California Employers Retirees Benefit Trust (CERBT), an irrevocable trust established to fund OPEB. As to funding, the contribution requirements of plan members and the District are established, and may be amended, by the Board of Directors. The District's Board of Directors adopted an annual prefunding contribution policy for a 10-year phase in to full Actuarially Determined Contribution (ADC), based on a percentage of the

ADC, starting with 10% in fiscal year 2015 and increasing in 10% increments annually until 100% is achieved.

As of June 30, 2022, the District reported a net OPEB liability in the amount of \$4,808,179. The District's net OPEB liability was measured as of June 30, 2021 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation dated June 30, 2021.

### **Capital Improvement Plan**

Water system related CIP projects will total approximately \$2.5 million in FY 24. Sewer related CIP projects will total \$839 thousand in FY 24. The planned projects are consistent with the adopted CIP and in several cases, are the beginning phases of what are multi-year projects to substantially improve infrastructure and provide greater reliability for District customers.

### **General Manager's Message**

Tuolumne Utilities District (TUD) continues to manage its critical operations while fulfilling its mission amidst historically high inflation, supply issues, sharp rise in cost of services affecting every industry and across the nation, widespread public safety power shutoff and emergency power shutoff events, consecutive severe winter storms, and extreme wildfire risk in the state, and especially our region. We don't have a choice in the matter of course – water is the lifeblood of the community. A community is only as good as the reliability and security of its water source, and the TUD Board of Directors in partnership with its staff, stakeholders and community is committed to ensuring water and wastewater services to support a thriving community now and in the future. This commitment is reflected in the fiscal year 2023-2024 budget, its capital improvement plan (CIP) and priority projects addressing aging and failing infrastructure, effects of climate change, and continuing its proactive approach of consolidating its water and wastewater systems to increase operational reliability and efficiency, but unfortunately is not enough. Funding available for CIP has been cut over 62% in this FY24 budget based on revenue and cost projections without a rate increase. This may put some of the District's water and sewer systems in jeopardy of failure and increases liability to the District.

Last June PG&E suspended negotiations with TUD to acquire critical assets within our water system including Pinecrest Lake, Lyons Reservoir, the Tuolumne Main Canal, and Phoenix Hydropower Facilities. Despite the delay, District management remains optimistic that the opportunity is still before us. The most important aspect of this deal is the acquisition of valuable, pre-1914 senior water rights. Local ownership of these rights will reduce uncertainty, improve water security, and keep management of our water under the control of locally elected Board members who will be more responsive to customer needs than any outside entity. Having local control of our water supply will come at a cost to ensure proper system maintenance, operations, and regulatory compliance, but we believe the benefits greatly outweigh these costs. Negotiations are expected to resume in early 2024.



TUD has come a long way in its 30+ year history and has delivered on its promise to address much of its critical water and sewer system infrastructure needs afforded by a 5-year, incremental rate increase in November of 2015. Customers saw their last rate increase in January of 2020. Unfortunately, since then our state and nation has faced an unprecedented pandemic and the highest inflation in 40 years causing significantly higher operational and project costs across the board such as labor, electricity, fuel, chemicals, materials, and supplies, just to name a few. The “perfect storm” of flat rates during a period of steep inflation and cost escalation has resulted in the district’s need for additional rate revenue in order to continue operations at the same level of service our customers are accustomed to. To operate the district in a financially responsible manner, TUD has notified its water and sewer customers of a necessary rate increase that would go into effect on August 1, 2023 should there not be a successful protest by the customers and the TUD board of directors adopt the rate increase in accordance with the notice.

The district doesn’t take raising water and sewer rates lightly. In fact, over the last 5 years TUD has secured over \$22 million in grant funding to pay for capital improvement projects to support customer rates. Today there are more opportunities than ever before for additional grants. For example, the district is currently in construction on the following grant-funded capital improvement projects: Sonora Regional Wastewater Treatment Facility (\$9 million grant, \$25 million low-interest loan), Mt. Provo Water Transmission and Intertie to Benefit the Communities of Ponderosa Hills and the Tuolumne Band of Me-Wuk Indians (100% grant - \$2.9 million), Mill Villa Well Replacement (100% grant - \$205,000), Critical Facilities Fuel Reduction (100% grant - \$298,000). TUD has also submitted applications and is awaiting decisions for nearly \$25 million in additional grant funding for other projects.

I would be remiss if I didn’t mention the district’s most valuable asset yet largest expense, its employees. I am extremely proud of the creativity, ingenuity, hard work, and dedication these over 80 men and women demonstrate on a daily basis to respond in emergency situations for the public’s health and safety, and to fulfill the mission of the district. Providing high-level, responsive service and accomplishing the district’s priorities while operating the district responsibly requires recruiting and retaining top talent committed to the health and safety of this community.

This FY 2023-2024 budget as is, without factoring in the proposed rate increase, is not adequate to support the best path forward to ensure TUD can continue to replace aging or failing infrastructure, prepare for and mitigate the effects of natural hazards and climate change and provide the same level of service to its customer. It will take years of successive budgets (and adequate revenues) that focus on infrastructure investment, strategic partnerships, and projects with multiple benefits, along with building reserves to meet future infrastructure costs, and to achieve the Board of Directors’ strong vision and commitment to our customers to operate the district in a socially, financially, and environmentally responsible manner to deliver high-quality, reliable water and wastewater services at a fair value.

DEPARTMENT	FULL TIME POSITION	FY23	FY24
Administration	Administrative and External Affairs Specialist I/II	1	1
	Administrative Services Director	1	1
	Executive Secretary/Board Clerk	1	1
	General Manager	1	1
	Safety Compliance Coordinator	1	1
<b>10 - Administration Total</b>		<b>5</b>	<b>5</b>
Engineering	Assistant Engineer	1	1
	Associate Engineer I/II/Senior	3	2
	District Engineer	1	1
	Engineering Associate/Hydrologist	0	1
	Engineering Coordinator I/II	1	1
	Engineering Services Technician	1	1
	Engineering Technician I/II/III	2	2
<b>20 - Engineering Total</b>		<b>9</b>	<b>9</b>
Finance	Accounting Assistant/Senior	2	0
	Accounting Technician I/II	0	2
	Customer Service Representative I/II/Senior	4	4
	Customer Service Supervisor	1	1
	Finance Director	1	1
	IT & Systems Administrator	1	1
	Purchasing Agent	1	1
	Warehouse Worker	1	1
<b>30 - Finance Total</b>		<b>11</b>	<b>11</b>
Operations	Communications Technician I/II	1	1
	Electrician/Instrumentation Technician	1	1
	Equipment Mechanic I/II	1	1
	Fleet Foreman	1	1
	Operations Director	1	1
<b>40 - Operations Total</b>		<b>5</b>	<b>5</b>
Construction/Maintenance	Construction/Maintenance Foreman	3	3
	Construction/Maintenance Superintendent	1	1
	Utility Worker I/II/III/IV	10	10
<b>50 - Construction/Maintenance Total</b>		<b>14</b>	<b>14</b>
Raw Water Conveyance	Ditch Tender	2	2
	Raw Water Foreman	1	1
	Raw Water Superintendent	1	1
	Utility Worker I/II	3.5	3.5
<b>60 - Raw Water Conveyance Total</b>		<b>7.5</b>	<b>7.5</b>
Water Distribution	Distribution Foreman	1	1
	Meter Technician I/II	2	2
	Utility Worker I/II/III	6	6
	Water Distribution Superintendent	1	1
<b>65 - Water Distribution Total</b>		<b>10</b>	<b>10</b>
Water Treatment	Regulatory Compliance Specialist I/II	1	1
	Water Foreman	1	1
	Water Operator I/II/III	7	7
	Water Treatment Superintendent	1	1
<b>70 - Water Treatment Total</b>		<b>10</b>	<b>10</b>
Sewer Collection	Collections Foreman	1	1
	Collections Superintendent	1	1
	Utility Worker I/II/III	4	4
<b>80 - Sewer Collection Total</b>		<b>6</b>	<b>6</b>
Sewer Treatment	Wastewater Foreman	1	1
	Wastewater Operator I/II/III	3	3
	Wastewater Treatment Superintendent	1	1
	Utility Worker I/II	0.5	0.5
<b>85 - Sewer Treatment Total</b>		<b>5.5</b>	<b>5.5</b>
<b>GRAND TOTAL</b>		<b>83</b>	<b>83</b>

## Wage/Salary Schedule - Effective 6/26/2023

## Non-Exempt Classifications

Position	Range
Accounting Services Technician	34
Accounting Technician 1	40
Accounting Technician 2	44
Administrative Services Technician 1	26
Administrative Services Technician 2	28
Administrative Services Technician 3	30
Assistant Engineer	43.2
Assistant to the Finance Director	48
Associate Engineer 1	51.1
Associate Engineer 2	56
Collections Foreman	42
Collections Foreman w/ CSO-4	44
Communications Technician 1	40
Communications Technician 2	44
Community Affairs Specialist	44
Construction/Maintenance Foreman	42
Construction/Maintenance Foreman w/ D-4	44
Construction/Maintenance Superintendent	44
Controller	57
Customer Service Clerk	24
Customer Service Representative 1	28
Customer Service Representative 2	30
Customer Service Representative, Senior	32
Customer Service Supervisor	46.1
Distribution Foreman	42
Distribution Foreman w/ D-4	44
Ditch Maintenance/Repair Person (Temporary)	23
Ditch Tender	30
Electrician/Instrumentation Technician	44
Engineering Associate/Hydrologist	46
Engineering Coordinator 1	36
Engineering Coordinator 2	40
Engineering Services Technician	43
Engineering Technician 1	34
Engineering Technician 2	38
Engineering Technician 3	44
Equipment Mechanic 1	32
Equipment Mechanic 2	36
Executive Secretary/Board Clerk	42.2
Fleet Foreman	44
Meter Technician 1	27
Meter Technician 2	29
Office Assistant	19
Purchasing Agent	44
Raw Water Foreman	42
Raw Water Foreman	44
Regulatory Compliance Specialist 1	38.2
Regulatory Compliance Specialist 2	42.1
Safety Compliance Coordinator	44
Surveyor	53.1
Utility Worker 1	26
Utility Worker 2	28.3

## Hourly

A	B	C	D	E
29.39	30.87	32.42	34.03	35.73
34.10	35.78	37.58	39.47	41.43
37.62	39.51	41.48	43.54	45.73
24.13	25.31	26.59	27.93	29.31
25.34	26.60	27.96	29.34	30.80
26.63	27.97	29.36	30.83	32.39
38.24	40.17	42.17	44.28	46.49
41.53	43.61	45.78	48.09	50.49
46.00	48.30	50.72	53.25	55.90
51.74	54.31	57.00	59.87	62.87
35.82	37.60	39.49	41.47	43.53
37.62	39.51	41.48	43.54	45.73
34.10	35.78	37.58	39.47	41.43
37.62	39.51	41.48	43.54	45.73
37.62	39.51	41.48	43.54	45.73
35.82	37.60	39.49	41.47	43.53
37.62	39.51	41.48	43.54	45.73
37.62	39.51	41.48	43.54	45.73
51.85	54.46	57.17	60.04	63.01
22.94	24.11	25.28	26.56	27.90
25.34	26.60	27.96	29.34	30.80
26.63	27.97	29.36	30.83	32.39
28.00	29.39	30.87	32.41	34.02
39.58	41.54	43.63	45.81	48.11
35.82	37.60	39.49	41.47	43.53
37.62	39.51	41.48	43.54	45.73
22.38	23.50	24.68	25.92	27.20
26.63	27.97	29.36	30.83	32.39
37.62	39.51	41.48	43.54	45.73
39.54	41.50	43.60	45.75	48.05
30.89	32.44	34.06	35.75	37.54
34.10	35.78	37.58	39.47	41.43
36.70	38.56	40.47	42.51	44.63
29.39	30.87	32.42	34.03	35.73
32.44	34.06	35.75	37.53	39.41
37.62	39.51	41.48	43.54	45.73
28.00	29.39	30.87	32.41	34.02
30.89	32.44	34.06	35.75	37.54
36.58	38.39	40.32	42.35	44.44
37.62	39.51	41.48	43.54	45.73
24.71	25.96	27.27	28.62	30.03
25.97	27.29	28.65	30.10	31.59
20.31	21.32	22.36	23.49	24.66
37.62	39.51	41.48	43.54	45.73
35.82	37.60	39.49	41.47	43.53
37.62	39.51	41.48	43.54	45.73
33.12	34.78	36.51	38.33	40.27
36.42	38.24	40.15	42.16	44.27
37.62	39.51	41.48	43.54	45.73
47.57	49.96	52.47	55.09	57.84
24.13	25.31	26.59	27.93	29.31
26.48	27.78	29.18	30.66	32.15



## Wage/Salary Schedule - Effective 6/26/2023

## Non-Exempt Classifications (cont.)

Position	Range
Utility Worker 2 - C/M	28.4
Utility Worker 3	30.2
Utility Worker 3 w/ D-3 or CSO-3	32.1
Utility Worker 4	32.1
Utility Worker 4 w/ D-3	34.1
Warehouse Worker	28.2
Wastewater Foreman	42
Wastewater Foreman w/ Grade 4	44
Wastewater Operator Trainee	29.1
Wastewater Operator, Grade 1	30.3
Wastewater Operator, Grade 2	34.3
Wastewater Operator, Grade 3	38.3
Water Foreman	42
Water Foreman w/ Grade 4	44
Water Operator Trainee	29
Water Operator, Grade 1	30
Water Operator, Grade 2	34.2
Water Operator, Grade 3	38.2

## Hourly

A	B	C	D	E
26.77	28.11	29.53	30.99	32.54
28.70	30.14	31.64	33.21	34.88
29.53	30.99	32.55	34.18	35.88
29.53	30.99	32.55	34.18	35.88
30.98	32.54	34.19	35.90	37.68
25.66	26.92	28.26	29.70	31.17
35.82	37.60	39.49	41.47	43.53
37.62	39.51	41.48	43.54	45.73
26.53	27.86	29.24	30.71	32.26
27.21	28.56	29.99	31.48	33.07
30.52	32.05	33.65	35.33	37.10
33.97	35.67	37.46	39.32	41.29
35.82	37.60	39.49	41.47	43.53
37.62	39.51	41.48	43.54	45.73
25.97	27.29	28.65	30.10	31.59
26.63	27.97	29.36	30.83	32.39
30.19	31.70	33.28	34.94	36.69
33.12	34.78	36.51	38.33	40.27

## Exempt (Salary) Classifications

Position	Range
Administrative and External Affairs Specialist 1	46
Administrative and External Affairs Specialist 2	50
Administrative Services Director	62
Collections Superintendent	52
Construction/Maintenance Superintendent w/ D-4	52
District Engineer	71
Finance Director	71
General Manager	Contract
IT & Systems Administrator	50
Management Analyst	44
Operations Director	64
Raw Water Superintendent	52
Senior Engineer	59
Wastewater Treatment Superintendent	52
Water Distribution Superintendent	52
Water Treatment Superintendent	52

## Hourly Equivalent

A	B	C	D	E
39.54	41.50	43.60	45.75	48.05
43.63	45.82	48.11	50.51	53.03
58.67	61.60	64.69	67.92	71.32
45.84	48.14	50.53	53.06	55.73
45.84	48.14	50.53	53.06	55.73
73.27	76.95	80.79	84.85	89.07
73.27	76.95	80.79	84.85	89.07
94.09	-	-	-	-
43.63	45.82	48.11	50.51	53.03
37.62	39.51	41.48	43.54	45.73
61.65	64.72	67.96	71.35	74.93
45.84	48.14	50.53	53.06	55.73
54.49	57.21	60.07	63.06	66.22
45.84	48.14	50.53	53.06	55.73
45.84	48.14	50.53	53.06	55.73
45.84	48.14	50.53	53.06	55.73

## TUD PERSONNEL BUDGET FY24

DEPARTMENT:	#	POSITIONS					GROSS	OVERTIME	LABOR	TAXES	WORK	PERS	RETIREE	INSURANCE	UNIFORMS	TOTAL
		BT	FT	RA	TT	TOT					COMP		HEALTH			
BOARD	00	5	0	0	0	5	36,000	-	36,000	3,454	234	-	-	4,482	-	44,170
ADMINISTRATION	10	0	5	0	0	5	641,152	15	641,167	46,842	4,287	301,286	151,741	128,585	82	1,273,990
ENGINEERING	20	0	9	1	0	10	914,607	4,082	918,689	70,025	6,064	154,063	68,153	226,893	428	1,444,315
FINANCE	30	0	11	0	0	11	985,290	7,247	992,537	75,898	8,260	248,131	118,589	285,127	299	1,728,841
OPERATIONS	40	0	5	0	0	5	509,447	25,020	534,467	41,758	18,070	154,564	75,253	134,200	68,196	1,026,508
CONSTRUCTION/MAINTENANCE	50	0	14	0	0	14	1,058,151	199,351	1,257,502	98,493	41,129	333,379	201,429	332,070	4,755	2,268,757
RAW WATER CONVEYANCE	60	0	7.5	1	8	16.5	697,036	62,137	759,173	60,417	25,286	159,257	78,612	174,514	1,848	1,259,107
WATER DISTRIBUTION	65	0	10	0	0	10	745,664	58,672	804,336	63,103	27,178	229,132	117,060	303,740	3,083	1,547,632
WATER TREATMENT	70	0	10	0	0	10	875,133	144,592	1,019,725	79,657	33,852	294,790	160,403	280,023	4,907	1,873,357
SEWER COLLECTION	80	0	6	0	0	6	461,727	62,367	524,094	41,046	11,909	90,709	42,814	109,564	2,344	822,480
SEWER TREATMENT	85	0	5.5	0	0	5.5	413,075	76,622	489,697	38,350	10,937	32,467	11,946	74,719	1,681	659,797
<b>Total</b>		<b>5</b>	<b>83</b>	<b>2</b>	<b>8</b>	<b>98</b>	<b>\$ 7,337,282</b>	<b>\$ 640,106</b>	<b>\$ 7,977,387</b>	<b>\$ 619,043</b>	<b>\$ 187,206</b>	<b>\$ 1,997,778</b>	<b>\$ 1,026,000</b>	<b>\$ 2,053,917</b>	<b>\$ 87,623</b>	<b>\$ 13,948,954</b>
Water									\$ 5,649,487	\$ 438,706	\$ 140,947	\$ 1,517,175	\$ 786,690	\$ 1,536,227	\$ 61,470	\$ 10,130,702
Sewer									2,327,900	180,337	46,259	480,603	239,310	517,690	26,153	3,818,252
Total									<u>\$ 7,977,387</u>	<u>\$ 619,043</u>	<u>\$ 187,206</u>	<u>\$ 1,997,778</u>	<u>\$ 1,026,000</u>	<u>\$ 2,053,917</u>	<u>\$ 87,623</u>	<u>\$ 13,948,954</u>

TUOLUMNE UTILITIES DISTRICT  
REVENUES - WATER

DESCRIPTION	BUDGET FY24
Service charges	\$ 15,661,165
Property Taxes	998,974
Debt service recovery charge	131,252
Investment income	41,726
Other income	95,437
<b>TOTAL WATER REVENUES</b>	<b>\$ 16,928,554</b>

TUOLUMNE UTILITIES DISTRICT  
REVENUES - SEWER

DESCRIPTION	BUDGET FY24
Service charges	\$ 6,638,247
Property Taxes	332,991
Investment income	279,241
Other income	3,301
<b>TOTAL SEWER REVENUES</b>	<b>\$ 7,253,780</b>

The following are the different types of revenues that Tuolumne Utilities District receives:

### **Taxes**

#### **Property Taxes – Current Secured:**

Ad valorem property taxes levied, collected, and appropriated by the County to the District for all secured property within the Tuolumne Utilities District service areas. This tax is based on value, which is secured by a lien on real property. These taxes are subject to the 1% of market value limitations of Proposition 13.

#### **Property Taxes – Current Unsecured:**

Ad valorem property taxes levied, collected, and appropriated by the County to the District for unsecured property.

### **Charges for Current Services**

Charges or fees are imposed on the user for a specific service rendered based on the rationale that the benefiting party should bear the costs of the service rather than the general public. Major fees charged for a variety of services provided by the District are listed below:

#### **Inspection Fees:**

The charge shall be the actual cost of performing the inspection. A deposit of a percent (%) of the Engineer's estimate is to be paid by the owner prior to the District performing the inspection.

#### **Plan Check Fees:**

The charge shall be the actual cost to perform the plan check service. A deposit of a percent (%) of the Engineer's estimate is to be paid by the owner prior to the District performing the plan check service.

#### **Concept Review Fees:**

The concept review fee shall be collected by the District to review the conceptual plans and hydrological effects of extending District facilities to provide service.

### **Utility Revenue**

The District reports its activities as an Enterprise fund. Enterprise funds are used to account for self-supporting activities that provide services on a user-charge basis. The District provides water treatment, water distribution, wastewater collection, treatment, and disposal services to its customers. Users of these services pay utility fees, such as the following:

#### **Water Service Charges:**

These fees are collected to recover the cost of providing water to the District's residents and businesses.

#### **Wastewater Service Charges:**

These fees are collected to recover the cost of providing wastewater services to the District's residents and businesses.

**Administrative (Delinquent Account) Fees:**

Charges for returned checks and the collection of late payments on water and sewer related charges.

**Turn-off Fees:**

Fees assessed to customers when water service has been discontinued and the water meter turned-off due to a delinquent balance. This fee must be paid to restore water service.

**Service Installation Charges:**

The charge for a new service connection (installing new meter, etc.) shall be the actual cost of the service installation. An estimate of the installation cost will be provided to the applicant prior to installing the service.

**Reconnection Fees:**

Fees assessed to customers to restore water service after service has been discontinued due to delinquent balance. This fee must be paid to restore water service.

**Capacity Charges:**

These fees are charged when a residential or commercial facility is connected to the District water or sewer system to directly pay for growth-related capital improvements or to pay for growth-related debt service. These funds are not budgeted as they are restricted to capital expenditures.

**Other Revenues**

The District receives a variety of miscellaneous revenues over the course of the year that are used to reduce the impact on water and wastewater rates. The miscellaneous revenues are made up of items such as investment income, rental income, acceptance of septic hauler waste, and other sources. Each of these revenue sources are allocated to the water and wastewater utility based on the number of connections to the system.

**Investment Income:**

Interest earned on investment of District funds.

**Miscellaneous Income:**

Fees and charges for services not categorized elsewhere.

**Sales of Surplus Vehicles and Equipment:**

Monies received from the sale of vehicles and equipment owned by the District.

**Rental Income:**

Income received from rental of District property, equipment, and buildings.

TUOLUMNE UTILITIES DISTRICT  
EXPENSES - BY DEPARTMENT

DEPARTMENT	EXPENSES BY FUND	BUDGET FY24
00	Board of Directors	\$ 157,144
10	Administration	1,932,160
20	Engineering	1,511,195
30	Finance	2,423,550
40	Operations	2,162,421
50	Construction/Maintenance	2,484,408
60	Raw Water Conveyance	1,548,603
65	Water Distribution	1,967,346
70	Water Treatment	3,239,813
80	Sewer Collections	1,238,721
85	Sewer Treatment	1,665,043
<b>TOTAL EXPENSES</b>		<b>\$ 20,330,404</b>

**Personnel** – costs associated with compensation paid to employees of the District. Labor costs includes regular pay, overtime, call-out, standby, vacation, holiday, sick, jury duty, funeral leave; and all related expenses such as payroll taxes, retirement contributions, workers compensation, health, disability, and retirees' health insurance. These costs as budgeted include adjustments as provided under the current memorandum of understanding between the District and employee bargaining unit.

**Chemicals and Supplies** – consists of chemicals, fuel, meters, supplies, office supplies, vehicle and equipment supplies, small tools, tools and equipment, and other materials used in the operations of District departments.

**Services** – regulatory compliance monitoring, sampling, SCADA, security, dive clean and inspection of tanks, sludge and waste disposal, consultants, and other contractual services.

**Repairs** – repairs by outside vendors, vehicle and equipment repairs, and equipment rentals.

**Utilities** – electricity and communications.

**General & Administrative** – general insurance, fees and permits, customer billing, bank and credit card fees, postage, printing and publication, uncollectible accounts, legal, auditing, actuarial, public outreach, safety, dues and subscriptions, education certification and licenses, travel and meetings, physicals and drug screening, advertising, janitorial, pest and weed control, information technology, board travel and meetings, damage claims/reimbursements, and other operating expenses.



**DEBT SCHEDULE**

AGENCY	PROJECT	LOAN#	BALANCE	Fiscal Year 2024 PAYMENTS			BALANCE
			6/30/2023	INT 24	PRIN24	TOT 24	6/30/2024
USDA	COP-COLUMBIA WATER	91-02	456,000	27,360	46,000	73,360	410,000
CA DWR	Crystal Falls to Willow Springs	11CX102	774,802	17,523	56,747	74,270	718,055
CA DWR	Railbed Road SRF	98C410	3,674	0	2,451	2,451	1,223
CA DWR	Curtis Creek to Monte Grande	10CX110	590,476	13,309	56,268	69,577	534,208
CA DWR	Monte Grande SRF	06CX405	267,441	0	16,715	16,715	250,726
USDA	Sonora Regional WWTF		24,820,000	310,250	-	310,250	24,820,000
Total			26,912,394	368,441	178,181	546,623	26,734,212
INTERNAL SERVICES				\$ -	\$ -	\$ -	
WATER				58,191	178,181	236,373	
SEWER				310,250	-	310,250	
TOTAL				<u>\$368,441</u>	<u>\$178,181</u>	<u>\$546,623</u>	

**Debt Service** – is the cost of the principal and interest due during the fiscal year on debt issued by the Tuolumne Utilities District.

	<b>WATER FUND</b>	<b>SEWER FUND</b>
	<u>FY24</u>	<u>FY24</u>
Inflows:		
Revenues	<u>\$ 16,928,554</u>	<u>\$ 7,253,780</u>
Outflows:		
Labor	(10,130,702)	(3,818,252)
Services and supplies	(4,094,674)	(2,286,776)
Debt service	<u>(236,373)</u>	<u>(310,250)</u>
Total outflows	<u>(14,461,749)</u>	<u>(6,415,278)</u>
Net before capital	2,466,805	838,502
Capital improvements	<u>(2,466,805)</u>	<u>(838,502)</u>
Net	<u>\$ -</u>	<u>\$ -</u>

TUOLUMNE UTILITIES DISTRICT  
EXPENSES - BOARD OF DIRECTORS (#00)

EXPENSES BY CATEGORY	FY22 ACTUAL	FY23 ADOPTED	BUDGET FY24
Personnel	\$ 29,120	\$ 43,463	\$ 44,170
Chemicals & Supplies	1	-	-
Services	29,984	-	-
Utilities	837	868	933
General & Administrative	106,020	129,106	112,041
<b>TOTAL BOARD OF DIRECTORS EXPENSES</b>	<b>\$ 165,962</b>	<b>\$ 173,437</b>	<b>\$ 157,144</b>

The Board of Directors sets the policy direction of the District. The Board interacts with elected officials representing city, county, state and federal governments, advocating for District customers including legislation that will enhance the efficacy of District operations. The Board is elected to four-year staggered terms with elections conducted in even years.

TUOLUMNE UTILITIES DISTRICT  
EXPENSES - ADMINISTRATION (#10)

EXPENSES BY CATEGORY	FY22 ACTUAL	FY23 ADOPTED	BUDGET FY24
Personnel	\$ 3,009,740	\$ 1,135,380	\$ 1,273,990
Chemicals & Supplies	9,419	12,057	9,682
Services	141,917	320,000	77,421
Repairs	16,119	20,805	17,725
Utilities	13,343	13,738	13,866
General & Administrative	645,500	799,649	539,476
<b>TOTAL ADMINISTRATION EXPENSES</b>	<b>\$ 3,836,038</b>	<b>\$ 2,301,629</b>	<b>\$ 1,932,160</b>

Personnel Summary:	Actuals	Budget
Administration (#10)	FY 23	FY 24
<b>Full-Time Positions</b>		
Administrative and External Affairs Specialist I/II	1	1
Administrative Services Director	1	1
Executive Secretary/Board Clerk	1	1
General Manager	1	1
Safety Compliance Coordinator	1	1
<b>TOTAL FULL-TIME POSITIONS</b>	<b>5</b>	<b>5</b>

The Administration Department includes the Human Resources, Safety & Risk Management Division, External Affairs, and the General Manager's Office. Administration serves an internal service function and expenses are separately allocated between water and sewer for accounting purposes. The department provides for administrative services including external affairs and public outreach, human resources including labor relations, workplace safety, and risk management program administration, undertakes the District's claims management, recruitment and retention programs, administers the District's responsibilities for retirement, healthcare, workers compensation and other employee related programs provided by the District or mandated by the state and federal governments. The general manager's office provides leadership and administration for the District in accordance with policies set forth by the Board of Directors. The General Manager is the chief executive officer of the District and is responsible for directing all facets of District operations. The general manager's executive secretary also serves as board clerk.

TUOLUMNE UTILITIES DISTRICT  
EXPENSES - ENGINEERING (#20)

EXPENSES BY CATEGORY	FY22 ACTUAL	FY23 ADOPTED	BUDGET FY24
Personnel	\$ 855,940	\$ 1,517,058	\$ 1,444,315
Chemicals & Supplies	2,514	2,447	2,750
Services	100,687	41,000	2,120
Repairs	2,295	2,300	2,300
Utilities	735	602	1,416
General & Administrative	46,311	67,629	58,294
<b>TOTAL ENGINEERING EXPENSES</b>	<b>\$ 1,008,482</b>	<b>\$ 1,631,036</b>	<b>\$ 1,511,195</b>

Personnel Summary:	Actuals	Budget
Engineering (#20)	FY 23	FY 24
<b>Full-Time Positions</b>		
Assistant Engineer	1	1
Associate Engineer I/II/Senior	3	2
District Engineer	1	1
Engineering Associate/Hydrologist	0	1
Engineering Coordinator I/II	1	1
Engineering Services Technician	1	1
Engineering Technician I/II/III	2	2
<b>TOTAL FULL-TIME POSITIONS</b>	<b>9</b>	<b>9</b>

The Engineering Department undertakes the design of District infrastructure and oversees all aspects of construction. The Engineering Department also applies for local, state, and federal grant funding when available and ensures project compliance with granting authority requirements. Engineering provides surveying services to other District departments and monitors hydrological production of the District's watershed for purposes of monitoring and calibrating the District's response to hydrologic conditions. Engineering serves an internal service function and expenses are separately allocated between water and sewer for accounting purposes.

TUOLUMNE UTILITIES DISTRICT  
EXPENSES - FINANCE (#30)

EXPENSES BY CATEGORY	FY22 ACTUAL	FY23 ADOPTED	BUDGET FY24
Personnel	\$ 1,142,583	\$ 1,686,136	\$ 1,728,841
Chemicals & Supplies	2,247	3,193	4,579
Utilities	3,255	3,398	3,812
General & Administrative	583,981	608,455	686,318
<b>TOTAL FINANCE EXPENSES</b>	<b>\$ 1,732,066</b>	<b>\$ 2,301,182</b>	<b>\$ 2,423,550</b>

Personnel Summary: Finance (#30)	Actuals FY 23	Budget FY 24
<b>Full-Time Positions</b>		
Accounting Assistant/Senior	2	0
Accounting Technician I/II	0	2
Customer Service Representative I/II/Senior	4	4
Customer Service Supervisor	1	1
Finance Director	1	1
IT & Systems Administrator	1	1
Purchasing Agent	1	1
Warehouse Worker	1	1
<b>TOTAL FULL-TIME POSITIONS</b>	<b>11</b>	<b>11</b>

The Finance Department administers the District's financial affairs providing for the accounting of revenues and expenditures in accordance with law and the policies set forth by the Board. The Finance Department prepares periodic financial reports for review by the board and management and prepares the budget in concert with the General Manager's Office. Finance oversees utility billing functions of the District, providing customer service to ratepayers. Finance is responsible for payroll, accounts payable, banking, purchasing, inventory, and chemical delivery among other duties. The department also administers the information technology functions of the District. Finance serves an internal service function and expenses are separately allocated between water and sewer for accounting purposes.

TUOLUMNE UTILITIES DISTRICT  
EXPENSES - OPERATIONS (#40)

EXPENSES BY CATEGORY	FY22 ACTUAL	FY23 ADOPTED	BUDGET FY24
Personnel	\$ 661,259	\$ 917,124	\$ 1,026,508
Chemicals & Supplies	497,972	505,900	553,158
Services	49,856	60,620	50,723
Repairs	187,854	243,890	186,675
Utilities	101,045	106,111	157,158
General & Administrative	112,353	160,833	188,199
<b>TOTAL OPERATIONS EXPENSES</b>	<b>\$ 1,610,339</b>	<b>\$ 1,994,478</b>	<b>\$ 2,162,421</b>

<b>Personnel Summary:</b>	<b>Actuals</b>	<b>Budget</b>
Operations (#40)	FY 23	FY 24
<b>Full-Time Positions</b>		
Communications Technician I/II	1	1
Electrician/Instrumentation Technician	1	1
Equipment Mechanic I/II	1	1
Fleet Foreman	1	1
Operations Director	1	1
<b>TOTAL FULL-TIME POSITIONS</b>	<b>5</b>	<b>5</b>

Operations is an internal service department that provides oversight for all the field departments including construction and maintenance services as well as the four Water and Sewer divisions as well as fleet maintenance and electrician. Budgeted expenses are separately allocated for accounting purposes based upon a specific allocation methodology.



TUOLUMNE UTILITIES DISTRICT  
EXPENSES - CONSTRUCTION/MAINTENANCE (#50)

EXPENSES BY CATEGORY	FY22 ACTUAL	FY23 ADOPTED	BUDGET FY24
Personnel	\$ 1,296,552	\$ 2,183,086	\$ 2,268,757
Chemicals & Supplies	128,862	226,300	182,600
Services	86	500	-
Repairs	30,833	36,850	29,147
Utilities	911	921	904
General & Administrative	4,342	13,273	3,000
<b>TOTAL CONSTRUCTION/MAINTENANCE EXPENSES</b>	<b>\$ 1,461,586</b>	<b>\$ 2,460,930</b>	<b>\$ 2,484,408</b>

<b>Personnel Summary:</b>	<b>Actuals</b>	<b>Budget</b>
Construction/Maintenance (#50)	<b>FY 23</b>	<b>FY 24</b>
<b>Full-Time Positions</b>		
Construction/Maintenance Foreman	3	3
Construction/Maintenance Superintendent	1	1
Utility Worker I/II/III/IV	10	10
<b>TOTAL FULL-TIME POSITIONS</b>	<b>14</b>	<b>14</b>

The District's construction and maintenance ("C&M") crews handle day-to-day repairs and major construction on behalf of District customers. C&M staff plays a major role in implementing cost-effective water and wastewater capital infrastructure for the District, in addition to attending to approximately 700 repairs each year including responding 24/7/365 to water and sewer mainline and lateral breaks that require immediate attention. The District will respond to water line breaks and other infrastructure failures throughout the year, often magnified by inclement and freezing winter weather. The District's goal of improving infrastructure through an aggressive capital improvement program is intended to reduce these service requests over time.

TUOLUMNE UTILITIES DISTRICT  
EXPENSES - RAW WATER CONVEYANCE (#60)

EXPENSES BY CATEGORY	FY22 ACTUAL	FY23 ADOPTED	BUDGET FY24
Personnel	\$ 739,721	\$ 1,152,358	\$ 1,259,107
Chemicals & Supplies	63,150	211,825	110,425
Services	63,966	82,000	36,000
Repairs	106,832	135,772	110,000
Utilities	4,114	4,148	5,059
General & Administrative	20,922	27,786	28,012
<b>TOTAL RAW WATER CONVEYANCE EXPENSES</b>	<b>\$ 998,705</b>	<b>\$ 1,613,889</b>	<b>\$ 1,548,603</b>

<b>Personnel Summary:</b>	<b>Actuals</b>	<b>Budget</b>
Raw Water Conveyance (#60)	<b>FY 23</b>	<b>FY 24</b>
<b>Full-Time Positions</b>		
Ditch Tender	2	2
Raw Water Foreman	1	1
Raw Water Superintendent	1	1
Utility Worker I/II	3.5	3.5
<b>TOTAL FULL-TIME POSITIONS</b>	<b>7.5</b>	<b>7.5</b>

The Raw Water Conveyance Division provides for the distribution of raw water to the District's water treatment plants and agricultural. Division staff performs ongoing maintenance activities on all aspects of the raw water system.

TUOLUMNE UTILITIES DISTRICT  
EXPENSES - WATER DISTRIBUTION (#65)

EXPENSES BY CATEGORY	FY22 ACTUAL	FY23 ADOPTED	BUDGET FY24
Personnel	\$ 1,098,802	\$ 1,398,791	\$ 1,547,632
Chemicals & Supplies	381,222	412,540	320,700
Services	9,162	13,700	21,700
Repairs	41,814	42,500	52,300
Utilities	3,626	3,527	3,901
General & Administrative	9,860	23,885	21,113
<b>TOTAL WATER DISTRIBUTION EXPENSES</b>	<b>\$ 1,544,486</b>	<b>\$ 1,894,943</b>	<b>\$ 1,967,346</b>

Personnel Summary:	Actuals	Budget
Water Distribution (#65)	FY 23	FY 24
<b>Full-Time Positions</b>		
Distribution Foreman	1	1
Meter Technician I/II	2	2
Utility Worker I/II/III	6	6
Water Distribution Superintendent	1	1
<b>TOTAL FULL-TIME POSITIONS</b>	<b>10</b>	<b>10</b>

The Water Distribution Division is responsible for the delivery of potable water to District residential, commercial, and industrial customers. Division staff performs ongoing maintenance activities on all aspects of the potable water distribution system.

TUOLUMNE UTILITIES DISTRICT  
EXPENSES -WATER TREATMENT (#70)

EXPENSES BY CATEGORY	FY22 ACTUAL	FY23 ADOPTED	BUDGET FY24
Personnel	\$ 1,539,593	\$ 1,636,914	\$ 1,873,357
Chemicals & Supplies	438,089	480,273	505,487
Services	137,302	202,712	149,787
Repairs	113,935	105,023	62,962
Utilities	329,448	344,035	510,712
General & Administrative	102,711	96,190	137,508
<b>TOTAL WATER TREATMENT EXPENSES</b>	<b>\$ 2,661,078</b>	<b>\$ 2,865,147</b>	<b>\$ 3,239,813</b>

<b>Personnel Summary:</b>	<b>Actuals</b>	<b>Budget</b>
Water Treatment (#70)	<b>FY 23</b>	<b>FY 24</b>
<b>Full-Time Positions</b>		
Regulatory Compliance Specialist I/II	1	1
Water Foreman	1	1
Water Operator I/II/III	7	7
Water Treatment Superintendent	1	1
<b>TOTAL FULL-TIME POSITIONS</b>	<b>10</b>	<b>10</b>

The Water Treatment Division is responsible for the treatment of potable water to District residential, commercial, and industrial customers through the District's water treatment plants. The Water Divisions treats and delivers approximately 1.25 billion gallons of water annually, ensuring that all state and federal water quality regulations are observed.

TUOLUMNE UTILITIES DISTRICT  
EXPENSES - SEWER COLLECTION (#80)

EXPENSES BY CATEGORY	FY22 ACTUAL	FY23 ADOPTED	BUDGET FY24
Personnel	\$ 620,051	\$ 735,688	\$ 822,480
Chemicals & Supplies	168,379	160,625	94,647
Services	8,525	49,000	40,000
Repairs	30,187	270,600	210,032
Utilities	40,000	40,696	54,772
General & Administrative	11,653	24,183	16,790
<b>TOTAL SEWER COLLECTION EXPENSES</b>	<b>\$ 878,795</b>	<b>\$ 1,280,792</b>	<b>\$ 1,238,721</b>

<b>Personnel Summary:</b>	<b>Actuals</b>	<b>Budget</b>
Sewer Collections (#80)	<b>FY 23</b>	<b>FY 24</b>
<b>Full-Time Positions</b>		
Collections Foreman	1	1
Collections Superintendent	1	1
Utility Worker I/II/III	4	4
<b>TOTAL FULL-TIME POSITIONS</b>	<b>6</b>	<b>6</b>

The Sewer Collections Division staff maintains the sewer collection system throughout the District.

TUOLUMNE UTILITIES DISTRICT  
EXPENSES - SEWER TREATMENT (#85)

EXPENSES BY CATEGORY	FY22 ACTUAL	FY23 ADOPTED	BUDGET FY24
Personnel	\$ 379,658	\$ 573,512	\$ 659,797
Chemicals & Supplies	178,418	299,700	255,911
Services	132,663	226,494	316,899
Repairs	25,283	50,000	45,000
Utilities	115,091	107,915	260,212
General & Administrative	118,258	177,190	127,224
<b>TOTAL SEWER TREATMENT EXPENSES</b>	<b>\$ 949,371</b>	<b>\$ 1,434,811</b>	<b>\$ 1,665,043</b>

<b>Personnel Summary:</b>	<b>Actuals</b>	<b>Budget</b>
Sewer Treatment (#85)	<b>FY 23</b>	<b>FY 24</b>
<b>Full-Time Positions</b>		
Wastewater Foreman	1	1
Wastewater Operator I/II/III	3	3
Wastewater Treatment Superintendent	1	1
Utility Worker I/II	0.5	0.5
<b>TOTAL FULL-TIME POSITIONS</b>	<b>5.5</b>	<b>5.5</b>

The Sewer Treatment Division operates the Sonora Regional Wastewater Treatment facility and the Twain Harte Wastewater Treatment facility treating a total of 1.3 million gallons per day. The Sewer Treatment Division also manages the distribution of approximately 1,600 acre-feet of reclaimed water to agricultural customers from Quartz Reservoir each year.

TUOLUMNE UTILITIES DISTRICT  
EXPENSES - SUMMARY

EXPENSES BY CATEGORY	FY22 ACTUAL	FY23 ADOPTED	BUDGET FY24
Personnel	\$ 11,373,018	\$ 12,979,510	\$ 13,948,953
Chemicals & Supplies	1,870,272	2,314,860	2,039,939
Services	674,147	996,026	694,650
Repairs	555,152	907,740	716,141
Utilities	612,405	625,959	1,012,745
General & Administrative	1,761,911	2,128,179	1,917,975
<b>TOTAL EXPENSES</b>	<b>\$ 16,846,905</b>	<b>\$ 19,952,274</b>	<b>\$ 20,330,403</b>