

DONNER SUMMIT PUBLIC UTILITY DISTRICT
REVISED BUDGET - 11/16/2021
Fund Summary
Fiscal Year 2021-2022

Description	Beginning Balance	Revenues	Expenses	Ending Balance
<u>OPERATING FUND</u>				
<i>Revenue</i>				
Water Revenue		\$ 598,015		
Sewer Revenue		450,919		
Wastewater Treatment Plant Revenue		2,347,345		
Administrative Revenue		14,500		
Property Tax Revenue		135,001		
<i>Total revenue</i>		<u>\$ 3,545,780</u>		
<i>Expenses</i>				
Water			\$ 430,218	
Sewer			519,537	
Wastewater Treatment Plant			2,056,564	
Administration			647,275	
<i>Total expenses</i>			<u>\$ 3,653,594</u>	
TOTAL OPERATING FUND	<u>\$ 299,496</u>	<u>\$ 3,545,780</u>	<u>\$ 3,653,594</u>	<u>\$ 191,682</u>
<u>RESERVE FUNDS</u>				
WWTP (SRF) Construction Loan Reserve	\$ 719,191			\$ 719,191
WTP Construction Loan Reserve	18,187			18,187
Big Bend Water Loan Reserve 1	7,604			7,604
Big Bend Water Loan Reserve 2	3,123			3,123
Big Bend Assessment	5,193			5,193
TOTAL RESERVE FUNDS	<u>\$ 753,298</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 753,298</u>

DONNER SUMMIT PUBLIC UTILITY DISTRICT

**REVISED BUDGET
November 16, 2021**

ALL DEPARTMENTS SUMMARY

	Adopted Budget	Revised Budget	Variance
Water Revenue			
Water Program Revenue	\$ 582,243	\$ 577,243	\$ (5,000)
Big Bend Assessment	20,772	20,772	-
Water General Revenue	29,700	29,700	-
<i>Total Water Revenue</i>	<u>\$ 632,715</u>	<u>\$ 627,715</u>	<u>\$ (5,000)</u>
Wastewater Revenue			
Wastewater Program Revenue	\$ 1,803,676	\$ 1,853,676	\$ 50,000
CFD Revenue for WWTP Loan	282,392	282,392	-
Non CFD Revenue for WWTP Loan	281,044	281,044	-
Wastewater General Revenue	472,643	486,453	13,810
<i>Total Wastewater Revenue</i>	<u>\$ 2,839,755</u>	<u>\$ 2,903,565</u>	<u>\$ 63,810</u>
Administration Revenue			
Admin Program Revenue	\$ -	\$ -	\$ -
Admin General Revenue	14,500	14,500	-
<i>Total Administration Revenue</i>	<u>\$ 14,500</u>	<u>\$ 14,500</u>	<u>\$ -</u>
Total Revenues	\$ 3,486,970	\$ 3,545,780	\$ 58,810
Water Expenses			
Salaries and Benefits	\$ 181,193	\$ 181,193	\$ -
Board Expenses	-	-	-
Operating Expenses	146,140	146,140	-
Debt Service	31,005	31,005	-
Capital Equipment	-	71,880	71,880
Capital Projects	-	-	-
<i>Total Water Expenses</i>	<u>\$ 358,338</u>	<u>\$ 430,218</u>	<u>\$ 71,880</u>
Wastewater Expenses			
Salaries and Benefits	\$ 656,095	\$ 656,095	\$ -
Board Expenses	-	-	-
Operating Expenses	893,687	942,142	48,455
Debt Service	739,441	739,441	-
Capital Equipment	-	133,423	133,423
Capital Projects	-	105,000	105,000
<i>Total Wastewater Expenses</i>	<u>\$ 2,289,223</u>	<u>\$ 2,576,101</u>	<u>\$ 286,878</u>
Admin Expenses			
Salaries and Benefits	\$ 430,082	\$ 430,082	\$ -
Board Expenses	61,846	61,846	-
Operating Expenses	155,347	155,347	-
Debt Service	-	-	-
Capital Equipment	-	-	-
Capital Projects	-	-	-
<i>Total Admin Expenses</i>	<u>\$ 647,275</u>	<u>\$ 647,275</u>	<u>\$ -</u>
Total Expenses	\$ 3,294,836	\$ 3,653,594	\$ 358,758
	<u><u>\$ 192,134</u></u>	<u><u>\$ (107,814)</u></u>	

APPROVED REVISION
NOVEMBER 16, 2021

DONNER SUMMIT PUBLIC UTILITY DISTRICT

**REVISED BUDGET
November 16, 2021**

WATER SUMMARY

	Adopted Budget	Revised Budget	Change
Program Revenue			
Water fees	\$ 547,511	\$ 547,511	\$ -
Connection fees	-	-	-
Recycled water sales	5,000	-	(5,000)
Big Bend Service Fees	29,732	29,732	-
<i>Total Program Revenue</i>	<u>\$ 582,243</u>	<u>\$ 577,243</u>	<u>\$ (5,000)</u>
 <i>Big Bend Assessment</i>	 \$ 20,772	 \$ 20,772	 \$ -
General Revenues			
Property tax	\$ 29,700	\$ 29,700	\$ -
Grants	-	-	-
<i>Total General Revenues</i>	<u>\$ 29,700</u>	<u>\$ 29,700</u>	<u>\$ -</u>
 Total Revenues	 \$ 632,715	 \$ 627,715	 \$ (5,000)
Expenses			
Salaries-Operations	\$ 123,535	\$ 123,535	\$ -
Employee benefits	57,658	57,658	-
<i>Salaries & Benefits</i>	<u>\$ 181,193</u>	<u>\$ 181,193</u>	
Professional fees	15,000	15,000	-
Dues and subscriptions	379	379	-
Fees, permits, certifications, leases	11,743	11,743	-
Training, education, travel	942	942	-
Travel	-	-	-
Insurance	31,281	31,281	-
Office supplies and miscellaneous	549	549	-
Utilities, communications, telemetry	27,593	27,593	-
Chemicals and lab supplies	26,379	26,379	-
Laboratory testing	5,000	5,000	-
Equipment maintenance and repair	8,000	8,000	-
Small equipment and rental	6,750	6,750	-
Interest expense	-	-	-
Operating supplies	5,000	5,000	-
Vehicle maintenance, repair, fuel	2,524	2,524	-
Facility maintenance and repair	5,000	5,000	-
<i>Operating Expenses</i>	<u>\$ 146,140</u>	<u>\$ 146,140</u>	
Angela WTP Loan P&I	\$ 9,350	\$ 9,350	\$ -
Big Bend Debt Service	21,655	21,655	-
<i>Debt Service</i>	<u>\$ 31,005</u>	<u>\$ 31,005</u>	
Capital Equipment	\$ -	\$ 71,880	\$ (71,880)
Capital Projects	-	-	-
 Total Expenses	 \$ 358,338	 \$ 430,218	 \$ (71,880)
 TOTAL NET REVENUE	 \$ 274,377	 \$ 197,497	

DONNER SUMMIT PUBLIC UTILITY DISTRICT

**REVISED BUDGET
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SEWER SUMMARY

	Adopted Budget		Revised Budget		Change
Program Revenue					
Sewer rates	450,919	\$	450,919	\$	-
Sewer rates for debt service					
Special Tax Revenue					
Recycled Water Sales					
Connection fees	-		-		-
Total Program Revenue	450,919		450,919	\$	-
General Revenues					
Sierra Lakes					
Property tax	19,481	\$	19,481	\$	-
Other income	-		-		-
Total General Revenues	19,481	\$	19,481	\$	-
Total Revenues	470,400		470,400	\$	-
Expenses					
Salaries-Operations	\$ 103,882	\$	\$ 103,882	\$	-
Employee benefits	52,453	\$	52,453		-
<i>Salaries & Benefits</i>	\$ 156,335	\$	\$ 156,335		
Professional fees	\$ 7,000	\$	\$ 7,000	\$	-
Dues and subscriptions	-		-		-
Fees, permits, certifications, leases	3,376		3,376		-
Training, education and travel	273		273		-
Insurance	31,281		31,281		-
Office supplies and miscellaneous	563		563		-
Utilities, communications, telemetry	29,149		29,149		-
Chemicals and lab supplies	565		565		-
Laboratory testing			-		-
Small equipment and rental	2,400		2,400		-
Interest expense	-		-		-
Operating supplies	1,000		1,000		-
Sludge removal	1,200		1,200		-
Infiltration - inflow	26,000		26,000		-
Fresh water treatment plant	-		-		-
Equipment maintenance and repair	10,178		10,178		-
Vehicle maintenance, repair, fuel	3,794		3,794		-
Facility maintenance and repair	8,000		8,000		-
<i>Operating Expenses</i>	\$ 124,779	\$	\$ 124,779		
Interest	-	\$	-	\$	-
Long Term Debt	-		-		-
Land Lease for Spray Irrigation	-		-		-
<i>Debt Service</i>	\$ -	\$	\$ -		
Capital Equipment	-	\$	133,423	\$	(133,423)
Capital Projects - SB Sewer Ext.	-		105,000		(105,000)
Total Expenses	\$ 281,114	\$	\$ 519,537	\$	(238,423)
TOTAL NET REVENUE	\$ 189,286	\$	(49,137)		

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DONNER SUMMIT PUBLIC UTILITY DISTRICT

**REVISED BUDGET
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WASTEWATER TREATMENT PLANT SUMMARY

	Adopted Budget	Revised Budget	Change
Program Revenue			
Sewer rates	1,352,757	\$ 1,352,757	\$ -
Sewer rates for debt service	-	-	-
Special Tax Revenue	-	-	-
Recycled Water Sales	-	50,000	50,000
Connection fees	-	-	-
Total Program Revenue	\$ 1,352,757	\$ 1,402,757	\$ 50,000
<i>CFD Revenue for WWTP Loan</i>	\$ 282,392	\$ 282,392	\$ -
<i>Non CFD Revenue for WWTP Loan</i>	\$ 281,044	\$ 281,044	\$ -
General Revenues			
Sierra Lakes	367,342	\$ 381,152	\$ 13,810
Property tax	85,820	85,820	-
Other income	-	-	-
Total General Revenues	453,162	\$ 466,972	\$ 13,810
Total Revenues	\$ 2,369,355	\$ 2,433,165	\$ 63,810
Expenses			
Salaries-Operations	334,107	\$ 334,107	\$ -
Employee benefits	165,653	165,653	-
<i>Salaries & Benefits</i>	\$ 499,760	\$ 499,760	-
Professional fees	81,250	\$ 81,250	\$ -
Dues and subscriptions	1,200	1,200	-
Fees, permits, certifications, leases	17,623	17,623	-
Training, education and travel	2,745	2,745	-
Insurance	86,022	86,022	-
Office supplies and miscellaneous	823	823	-
Utilities, communications, telemetry	285,896	285,896	-
Chemicals and lab supplies	127,042	175,497	(48,455)
Laboratory testing	41,910	41,910	-
Small equipment and rental	7,200	7,200	-
Interest expense	-	-	-
Operating supplies	7,632	7,632	-
Sludge removal	43,000	43,000	-
Infiltration - inflow	-	-	-
Fresh water treatment plant	-	-	-
Equipment maintenance and repair	34,240	34,240	-
Vehicle maintenance, repair, fuel	12,325	12,325	-
Facility maintenance and repair	20,000	20,000	-
<i>Operating Expenses</i>	\$ 768,908	\$ 817,363	\$ -
Interest	\$ -	\$ -	\$ -
Long Term Debt	719,191	719,191	-
Land Lease for Spray Irrigation	20,250	20,250	-
<i>Debt Service</i>	\$ 739,441	\$ 739,441	\$ -
Capital Equipment	-	-	-
Capital Projects	-	-	-
Total Expenses	\$ 2,008,109	\$ 2,056,564	\$ (48,455)
TOTAL NET REVENUE	\$ 361,246	\$ 376,601	

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DONNER SUMMIT PUBLIC UTILITY DISTRICT

**REVISED BUDGET
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ADMINISTRATION SUMMARY

	Adopted Budget	Revised Budget	Change
Program Revenue			
Service Fees	0	0	-
Total Program Revenue	\$ -	\$ -	-
General Revenues			
Interest revenue	\$ -	\$ -	\$ -
Other income	14,500	14,500	-
Total General Revenues	\$ 14,500	\$ 14,500	\$ -
Total Revenues	\$ 14,500	\$ 14,500	\$ -
Expenses			
Salaries-operations	\$ 324,358	\$ 324,358	\$ -
Employee benefits	105,724	105,724	-
<i>Salaries & Benefits</i>	\$ 430,082	\$ 430,082	-
Board Expense	61,846	61,846	-
<i>Board Expense</i>	\$ 61,846	\$ 61,846	-
Professional fees	\$ 73,800	\$ 73,800	\$ -
Dues and subscriptions	7,062	7,062	-
Fees, permits, certifications, leases	20,593	20,593	-
Training, education and travel	1,500	1,500	-
Travel	-	-	-
Immunizations	-	-	-
Insurance	7,820	7,820	-
Office supplies and miscellaneous	7,000	7,000	-
Utilities, communications, telemetry	28,420	28,420	-
Chemicals and lab supplies	-	-	-
Equipment maintenance and repair	6,552	6,552	-
Small equipment and rental	-	-	-
Operating supplies	-	-	-
Vehicle maintenance, repair, fuel	-	-	-
I&I program	-	-	-
Sludge removal	-	-	-
Facility maintenance and repair	2,600	2,600	-
<i>Operating Expenses</i>	\$ 155,347	\$ 155,347	-
Principal and interest	-	-	-
Nevada County payments	-	-	-
Amortization of land lease	-	-	-
<i>Debt Service</i>	-	-	-
Capital Equipment	-	-	-
Capital Projects	-	-	-
Total Expenses	\$ 647,275	\$ 647,275	\$ -
TOTAL NET REVENUE	\$ (632,775)	\$ (632,775)	

DONNER SUMMIT PUBLIC UTILITY DISTRICT
Revised Budget - 11/16/2021
Expense Detail
 Fiscal Year 2021-2022

Description	Department				Total Budgeted
	Water (30)	Sewer (40)	Wastewater	Admin (50)	
Board Expense					
Meeting Stipend				\$ 18,820	\$ 18,820
Health Stipend				35,292	35,292
Payroll Taxes				4,329	4,329
Board Meeting Food				2,705	2,705
Training & Travel				530	530
Worker's Comp				170	170
TOTAL - Board Expense	\$ -	\$ -	\$ -	\$ 61,846	\$ 61,846
Professional Services					
Legal				\$ 18,000	\$ 18,000
Auditors				24,000	24,000
Bookkeeping				28,800	28,800
Public Outreach				3,000	3,000
Outside Consulting	15,000				15,000
Sugar Bowl Outreach & Financing		15,000			15,000
General Engineering			81,250		81,250
TOTAL - Professional Services	\$ 15,000	\$ 15,000	\$ 81,250	\$ 73,800	\$ 185,050
Dues					
Local Agency Formation Commission				\$ 1,862	\$ 1,862
California Special District Association				5,200	5,200
California Rural Water Association	379				379
California Water Environt Association			1,200		1,200
TOTAL - Dues	\$ 379	\$ -	\$ 1,200	\$ 7,062	\$ 8,641

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Description	Department				Total Budgeted
	Water (30)	Sewer (40)	Wastewater	Admin (50)	
Fees, Permits, Leases					
US Forest Service Permit	\$ 31		8,018	1,013	\$ 9,062
Copier Lease				4,580	4,580
Postage Meter Rental				1,500	1,500
Bank Fees (Incl Payroll)				7,000	7,000
Billing Software Support (MOM)				6,500	6,500
Water & Distribution Certifications	520				520
Department of Health Services	728		2,729		728
Nevada County	1,944		5,251		4,673
SWRCB	124	2,931			8,306
Division Dam Safety	8,000				8,000
USA Dig Alert	396	223			619
Wastewater Operator Certifications		223	375		598
TOTAL - Fees, Permits, Leases	\$ 11,743	\$ 3,377	\$ 16,373	\$ 20,593	\$ 52,086

Description	Department				Total Budgeted
	Water (30)	Sewer (40)	Wastewater	Admin (50)	
Training and Education					
Classes, seminars, conferences	\$ 673	273	2,745	1,500	\$ 5,191
Travel	269				269
TOTAL - Training and Education	\$ 942	\$ 273	\$ 2,745	\$ 1,500	\$ 5,460

Description	Department				Total Budgeted
	Water (30)	Sewer (40)	Wastewater	Admin (50)	
Utilities, Communications					
Electricity (PG&E)	\$ 20,808	20,708	198,536	15,250	\$ 255,302
Propane & Diesel	5,654	6,753	79,560	643	92,610
Phones	1,131	1,688	7,800	4,600	15,219
Postage				4,499	4,499
Website				3,428	3,428
TOTAL - Utilities, Communications	\$ 27,593	\$ 29,149	\$ 285,896	\$ 28,420	\$ 371,058

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Description	Department			Total Budgeted
	Water (30)	Sewer (40)	Wastewater	
Chemicals & Lab Supplies			Admin (50)	
Hypochloride	\$ 8,074			\$ 8,074
Dry Alum	3,229			3,229
Dry Soda Ash	14,000			14,000
Monitoring Equipment Supplies	1,076			1,076
Lift Station Chemicals		565		565
Chemical Reagents			7,280	7,280
Misc Glassware & Supplies			3,120	3,120
Chlorine			5,200	5,200
Sulfur Dioxide			-	-
Polymer			1,248	1,248
Ammonia			20,800	20,800
Bulk Soda Ash			37,440	37,440
Caustic Soda			1,040	1,040
Liquid Alum			2,080	2,080
Micro C			97,289	97,289
TOTAL - Chemicals & Lab Supplies	\$ 26,379	\$ 565	\$ 175,497	\$ -

Description	Department			Total Budgeted
	Water (30)	Sewer (40)	Wastewater	
Equipment Maintenance & Support			Admin (50)	
Computers & Support			\$ 6,552	\$ 6,552
Treatment Plant	\$ 2,666			\$ 2,666
Tanks & Lines	\$ 3,229			\$ 3,229
Pump Stations	\$ 2,105			\$ 2,105
Manholes & Cleanouts		1,131		\$ 1,131
Lift Stations		9,047		\$ 9,047
Teistar, Placer Electric, etc.			\$ 6,240	\$ 6,240
Wastewater Treatment Plant			\$ 28,000	\$ 28,000
TOTAL - Equipment Maintenance & Support	\$ 8,000	\$ 10,178	\$ 34,240	\$ 6,552

Description	Department			Total Budgeted
	Water (30)	Sewer (40)	Wastewater	
Operating Supplies			Admin (50)	
Portable Water Meters	\$ -			\$ -
Misc	\$ 5,000			\$ 5,000
Rags & Coveralls		1,000		\$ 1,000
Charts/Pens				\$ -
Misc			7,632	\$ 7,632
TOTAL - Operating Supplies	\$ 5,000	\$ 1,000	\$ 7,632	\$ -

Description	Department			Total Budgeted
	Water (30)	Sewer (40)	Wastewater	
Infiltration - Inflow			Admin (50)	
Line Cleaning		16,224		\$ 16,224
TV Work		6,968		\$ 6,968
Smoke Testing		2,808		\$ 2,808
TOTAL - Infiltration & Inflow	\$ -	\$ 26,000	\$ -	\$ -

Description	Department				Total Budgeted
	Water (30)	Sewer (40)	Wastewater	Admin (50)	
Vehicle Maintenance & Repair					
Fuel	\$ 1,986	\$ 1,641	\$ 8,557	\$ -	\$ 12,184
Repair	\$ 538	\$ 2,153	\$ 3,767	\$ -	\$ 6,458
TOTAL - Vehicle Maintenance & Repair	\$ 2,524	\$ 3,794	\$ 12,324	\$ -	\$ 18,642
Facility Maintenance & Repair					
Pest Control				\$ -	\$ -
Office Cleaning Service				\$ 2,600	\$ 2,600
Garbage Service				\$ -	\$ -
Buildings, Tanks, Vaults	\$ 5,000	\$ -	\$ 20,000	\$ -	\$ 25,000
Lift Stations		\$ 8,000		\$ -	\$ 8,000
TOTAL - Facility Maintenance & Repair	\$ 5,000	\$ 8,000	\$ 20,000	\$ 2,600	\$ 35,600
Long Term Debt					
Water	\$ 9,350			\$ -	\$ 9,350
Wastewater			\$ 719,191	\$ -	\$ 719,191
TOTAL - Long Term Debt	\$ 9,350	\$ -	\$ 719,191	\$ -	\$ 728,541
CAPITAL ACQUISITION					
Brush Cutter	\$ -	\$ 5,500		\$ -	\$ 5,500
Sewer Camera	\$ -	\$ 18,000		\$ -	\$ 18,000
Welder	\$ 352	\$ 1,848		\$ -	\$ 2,200
Submersible ROV	\$ 4,000	\$ -		\$ -	\$ 4,000
Mini Excavator	\$ 45,000	\$ 30,000		\$ -	\$ 75,000
Radio Upgrades	\$ 13,778	\$ 78,075		\$ -	\$ 91,853
Anthracite	\$ 8,750	\$ -		\$ -	\$ 8,750
TOTAL - Capital Acquisition	\$ 71,880	\$ 133,423	\$ -	\$ -	\$ 205,303
TOTAL	\$ 183,790	\$ 230,759	\$ 1,356,348	\$ 202,373	\$ 1,973,270

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