

Calaveras County Water District

Proposed

FY 2023-24

Operating and CIP Budget

June 28, 2023



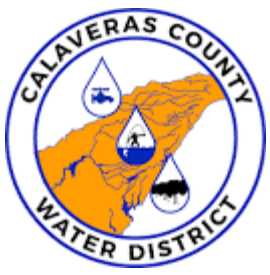
Budget Options

- Incorporated comments/direction
- Without projected water and sewer rate increases there would be an operating budget deficit of \$1.8 million:
 - No changes to salaries and benefits
 - Requires a decrease in services and supplies of \$660,000
 - Reduces capital outlay from \$1,381,743 to \$168,579 (existing lease to own vehicles), a decrease of \$1,150,164.
 - Decrease in capital outlay budget would reduce “Transfers In” revenues from \$585,430 to \$168,579, which would necessitate additional budget reductions of \$416,851.
 - Water CIP increased by \$300,000 for CC Ozone Unit Replacement



Operating Budget Summary – No Rate Increase

	FY 2023-24 No Increase	FY 2022-23 Board Approved	Variance
Sources			
Operating Revenue	15,179,871	14,875,474	304,397
Non-Operating Revenue	5,640,152	5,034,268	605,884
Transfers In	4,797,573	6,223,803	(1,426,230)
	<hr/> 25,617,596	<hr/> 26,133,545	<hr/> (515,949)
Uses			
Salaries and Benefits	12,691,352	12,067,660	623,692
Services and Supplies	10,198,341	8,881,627	1,316,714
Capital Outlay	1,318,743	1,026,619	292,124
Debt Service	3,212,861	4,140,960	(928,099)
Transfers Out	-	-	-
	<hr/> 27,421,297	<hr/> 26,116,867	<hr/> 1,304,431
Net Budget	(1,803,702)	16,679	(1,820,380)



Budget Revisions

- Incorporated comments/direction
- With projected water and sewer rate increases, reduced operating budget by \$739,564, including:
 - A decrease in services and supplies budget of \$229,303
 - Capital outlay reduced by \$510,261
- Water CIP budget increased by \$300,000 for Copper Cove Ozone Unit Replacement



Proposed Operating Budget Summary

	FY 2023-24 Proposed Budget	FY 2022-23 Board Approved	Variance
Sources			
Operating Revenue	16,996,612	14,875,474	2,121,138
Non-Operating Revenue	5,640,152	5,034,268	605,884
Transfers In	4,067,141	6,223,803	(2,156,662)
	<hr/>	<hr/>	<hr/>
	26,703,905	26,133,545	570,360
Uses			
Salaries and Benefits	12,691,352	12,067,660	623,692
Services and Supplies	9,972,538	8,881,627	1,090,911
Capital Outlay	808,482	1,026,619	(218,137)
Debt Service	3,212,861	4,140,960	(928,099)
Transfers Out	-	-	-
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	26,685,233	26,116,867	568,367
Net Budget	18,671	16,679	1,993



Operating Budget – Revenues

Operating Revenue	FY 2023-24 Proposed Budget			FY 2022-23 Board Approved			
	Water	Sewer	Total	Water	Sewer	Total	Variance
Water/Sewer Sales/Resid	10,330,790	6,117,821	16,448,612	8,805,726	5,542,025	14,347,751	2,100,861
Irrigation Water Sales	11,000	-	11,000	10,723	-	10,723	277
Water Sales - Fire Hydrant	200,000	-	200,000	170,000	-	170,000	30,000
Inspection Fees	-	5,000	5,000	-	5,000	5,000	-
Account Establishment Fees	47,000	3,000	50,000	47,000	3,000	50,000	-
Delinquent Account Charge	55,000	40,000	95,000	55,000	40,000	95,000	-
Termination of Services	-	-	-	-	-	-	-
Backflow Certification Testing	4,000	-	4,000	4,000	-	4,000	-
Install Water Meter	30,000	-	30,000	30,000	-	30,000	-
Repair Labor/Materials	9,000	16,000	25,000	18,000	32,000	50,000	(25,000)
Reimbursable Expense	40,000	53,000	93,000	33,000	45,000	78,000	15,000
Other Water/Sewer Charges	-	-	-	-	-	-	-
Concept Approval Fees	-	-	-	-	-	-	-
Other Operating Revenue	25,550	9,450	35,000	25,550	9,450	35,000	-
Total Operating Revenues	10,752,340	6,244,271	16,996,612	9,198,999	5,676,475	14,875,474	2,121,138



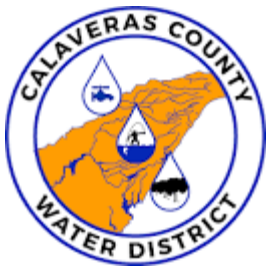
Operating Budget – Revenues

Non-Operating Revenue	FY 2023-24 Proposed Budget			FY 2022-23 Board Approved			
	Water	Sewer	Total	Water	Sewer	Total	Variance
Rental Revenue	60,590	22,410	83,000	60,590	22,410	83,000	-
Interest Income/CCWD Investments	15,000	-	15,000	167,170	61,830	229,000	(214,000)
Lease Interest Revenue	-	-	-	-	-	-	-
Property Taxes	2,794,720	735,272	3,529,992	2,567,151	603,817	3,170,968	359,024
Standby Fees	95,630	35,370	131,000	95,630	35,370	131,000	-
Power Sales - North Fork	616,704	228,096	844,800	452,600	167,400	620,000	224,800
Lease Revenue	-	-	-	-	-	-	-
Power Sales - New Hogan	153,300	56,700	210,000	58,400	21,600	80,000	130,000
Grant Revenue/Federal Agencies	-	-	-	-	-	-	-
Grant Revenue/State Agencies	-	-	-	-	-	-	-
Other Non-Operating Revenue	630,243	196,117	826,360	525,819	194,481	720,300	106,060
Miscellaneous Income	-	-	-	-	-	-	-
Total Non-Operating Revenues	4,366,187	1,273,965	5,640,152	3,927,360	1,106,908	5,034,268	605,884



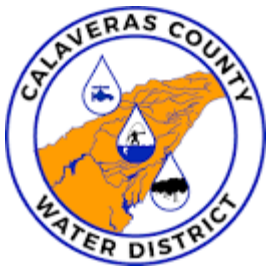
Operating Budget – Transfers In

Transfer In	FY 2023-24 Proposed Budget			FY 2022-23 Board Approved			
	Water	Sewer	Total	Water	Sewer	Total	Variance
Transfer In - Debt (125/135/108)	1,590,389	753,168	2,343,557	2,270,947	931,750	3,202,697	(859,140)
Transfer In - CIP (120/130/104)	691,541	266,513	958,054	790,095	302,961	1,093,056	(135,002)
Transfer In - Operating (125/135)	620,530	-	620,530	713,718	36,594	750,312	(129,782)
Transfer In - Capital Outlay (108)	-	-	-	620,480	422,258	1,042,738	(1,042,738)
Transfer In - Operating (108)	145,000	-	145,000	98,550	36,450	135,000	10,000
Total Transfers In	3,047,460	1,019,681	4,067,141	4,493,790	1,730,013	6,223,803	(2,156,662)
Total Sources	18,165,987	8,537,918	26,703,905	17,620,149	8,513,396	26,133,545	570,360



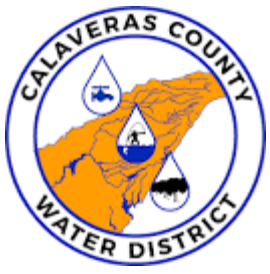
Operating Budget – Salaries and Benefits

Proposed FY 2023-24 Budget		Department								FY 2022-23 Adopted	Variance
		Non-Dept	Utilities	Gen Mgmt	Board	Engineering	Adm Svcs	Water Res	Total		
Salaries and Benefits	FTEs	0	51	5		8	9	2	75	75	-
Salaries Wages		-	4,729,370	679,081	43,200	1,049,330	928,696	250,690	7,680,367	7,434,025	246,342
Payouts		-	233,060	23,379	-	8,240	-	-	264,679	30,494	234,185
On Call Pay		-	21,100	-	-	-	-	-	21,100	21,100	-
Standby Pay		-	23,500	-	-	1,000	-	-	24,500	15,400	9,100
Overtime		-	210,000	630	-	29,000	10,000	2,000	251,630	206,200	45,430
Benefits		-	1,981,503	166,117	93,544	318,226	313,950	87,688	2,961,028	2,815,799	145,229
Medical Reimbursements		-	-	-	-	-	-	-	-	2,000	(2,000)
Retirement Expense		-	551,250	64,783	-	123,185	103,948	16,243	859,409	966,592	(107,183)
CalPERS UAL		265,813	132,416	9,330	-	27,940	21,918	6,222	463,639	531,050	(67,411)
Retirement Health Savings		-	90,960	24,200	-	19,280	24,840	5,720	165,000	45,000	120,000
Total Salaries and Benefits		265,813	7,973,159	967,520	136,744	1,576,201	1,403,352	368,563	12,691,352	12,067,660	623,692



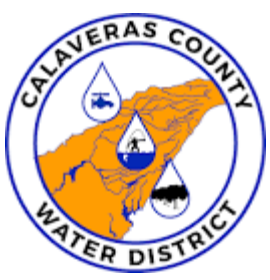
Operating Budget – Services and Supplies

Proposed FY 2023-24 Budget	Department								FY 2022-23 Adopted	Variance
	Non-Dept	Utilities	Gen Mgmt	Board	Engineering	Adm Svcs	Water Res	Total		
Services and Supplies									-	
Power	19,800	2,155,615	-	-	-	-	-	2,175,415	1,588,400	587,015
Water	4,500	6,000	-	-	-	-	-	10,500	8,296	2,204
Sewage	-	43,970	-	-	-	-	-	43,970	46,734	(2,764)
Telephone	2,460	127,000	-	-	-	-	-	129,460	97,667	31,793
Refuse/Disposal	3,700	22,000	-	-	-	-	-	25,700	19,308	6,392
Materials & Supplies	39,800	152,000	6,700	3,750	8,200	250	1,500	212,200	187,300	24,900
Herbicide	-	1,000	-	-	-	-	-	1,000	1,500	(500)
Safety Equipment/Consumables	-	42,600	-	-	-	-	-	42,600	42,600	-
Tools	500	35,167	-	-	-	-	-	35,667	30,500	5,167
Uniforms - New	-	-	25,000	-	-	-	-	25,000	16,200	8,800
Materials and Supplies - CalFire	-	18,000	-	-	-	-	-	18,000	18,000	-
Safety Equipment	-	-	12,000	-	1,200	-	-	13,200	14,500	(1,300)
Lab Supplies, Consumables	-	40,000	-	-	-	-	-	40,000	40,000	-
Ozone System Parts	-	10,000	-	-	-	-	-	10,000	10,000	-
UV Bulb/MBR Replacement	-	110,000	-	-	-	-	-	110,000	110,000	-
Electrical Parts Replacement	-	70,000	-	-	-	-	-	70,000	70,000	-
Leak Repair Supplies	-	160,000	-	-	-	-	-	160,000	160,000	-
Road Repair Materials	-	25,850	-	-	-	-	-	25,850	31,250	(5,400)
SCADA, Radio Supplies	-	17,000	-	-	-	-	-	17,000	17,000	-
Septic Tanks, Repair & New	-	11,200	-	-	-	-	-	11,200	11,200	-
Meters, New & Replacement	-	10,000	-	-	-	-	-	10,000	10,000	-
Aerator/Compressor Repair	-	18,000	-	-	-	-	-	18,000	18,000	-
Computers/Peripherals	-	18,500	-	-	-	-	-	18,500	18,500	-



Operating Budget – Services and Supplies

Proposed FY 2023-24 Budget	Department								FY 2022-23 Adopted	Variance
	Non-Dept	Utilities	Gen Mgmt	Board	Engineering	Adm Svcs	Water Res	Total		
Services and Supplies									-	
Control System/Pressure Transducer	-	8,200	-	-	-	-	-	8,200	5,000	3,200
Headworks/Solids Removal and Repair	-	20,160	-	-	-	-	-	20,160	20,160	-
HVAC	-	8,500	-	-	-	-	-	8,500	8,500	-
Mixers/Valves/Repair Kits/ Actuators	-	25,000	-	-	-	-	-	25,000	25,000	-
Monitor Wells Repair	-	5,000	-	-	-	-	-	5,000	5,000	-
Pumps/Motors Repair	-	140,000	-	-	-	-	-	140,000	140,000	-
Solids Handling Eq Repair	-	5,000	-	-	-	-	-	5,000	5,000	-
Admin Technologies Comm	-	23,000	2,400	-	11,000	76,410	-	112,810	72,400	40,410
Chemicals	-	552,893	-	-	-	-	-	552,893	374,690	178,203
Outside Services/Repairs	48,810	105,176	-	-	-	-	-	153,986	144,869	9,117
Fire Ext. Testing Cust. Base	-	2,200	-	-	-	-	-	2,200	2,000	200
Spraying - Weeds & Insects	1,000	42,000	-	-	-	-	-	43,000	31,000	12,000
Snow Removal	-	7,200	-	-	-	-	-	7,200	6,600	600
Uniform Launder	-	22,675	-	-	-	-	-	22,675	21,209	1,466
Fire Hydrant Maintenance	-	56,625	-	-	-	-	-	56,625	56,625	-
Service Maintenance Contracts	3,537	-	-	-	10,550	113,558	-	127,645	146,666	(19,021)
Groundwater Monitoring	-	51,975	-	-	-	-	-	51,975	47,250	4,725
Instrumentation Tech	-	8,500	-	-	-	-	-	8,500	8,500	-
Ozone System PM	-	7,000	-	-	-	-	-	7,000	7,000	-
Backflow Device Testing	-	4,000	-	-	-	-	-	4,000	4,000	-
SCADA Consulting	-	10,000	-	-	-	-	-	10,000	14,000	(4,000)
Hauling /Dig/Crane/Excavator	-	5,000	-	-	-	-	-	5,000	5,000	-
Pave/Seal/Asphalt Repair	-	115,000	-	-	-	-	-	115,000	145,000	(30,000)
Drug & Alcohol Testing	-	-	4,000	-	-	-	-	4,000	3,000	1,000



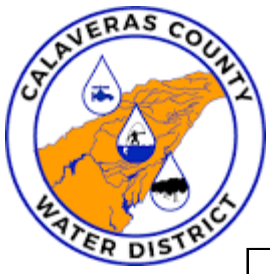
Operating Budget – Services and Supplies

Proposed FY 2023-24 Budget	Department								FY 2022-23 Adopted	Variance
	Non-Dept	Utilities	Gen Mgmt	Board	Engineering	Adm Svcs	Water Res	Total		
Services and Supplies									-	
Septic Hauling Bio-solids Hauling	-	40,000	-	-	-	-	-	40,000	40,000	-
Tank Cleaning	-	50,000	-	-	-	-	-	50,000	50,000	-
Building Repairs	5,000	30,000	-	-	-	-	-	35,000	15,000	20,000
UV System PM	-	10,000	-	-	-	-	-	10,000	-	10,000
Recruiting	-	-	16,500	-	-	-	-	16,500	21,500	(5,000)
Claims/Damages	5,000	-	-	-	-	-	-	5,000	5,000	-
Computer License/Maintenance Contract	51,450	115,456	-	-	16,860	62,615	1,400	247,781	161,331	86,450
Janitorial Services	24,385	-	-	-	-	-	-	24,385	23,220	1,165
Laboratory Services	-	145,000	-	-	-	-	-	145,000	165,000	(20,000)
Rentals (Non Vehicles/Equip)	-	5,000	-	-	-	-	-	5,000	56,000	(51,000)
Outside Legal Fees	-	-	125,000	-	-	-	120,000	245,000	265,000	(20,000)
Accounting/Auditing	-	-	-	-	-	41,600	-	41,600	41,600	-
Advertising/Publicity	-	-	1,500	-	-	-	2,000	3,500	11,500	(8,000)
Professional Services	-	80,500	159,300	-	50,000	166,480	333,370	789,650	682,798	106,852
Operating Exp/Fuel & Oil	-	360,150	-	-	-	-	-	360,150	254,100	106,050
Repairs and Parts	-	110,000	-	-	-	-	-	110,000	95,000	15,000
Fuel/Repair - Generators	-	20,000	-	-	-	-	-	20,000	20,000	-
Rental Exp/Vehicle and Eq	-	11,500	-	-	-	-	-	11,500	6,200	5,300
Vehicle Maintenance	-	36,500	-	-	-	-	-	36,500	10,200	26,300
Forms and Supplies	-	-	1,450	-	600	1,950	-	4,000	4,000	-
Permits and Licenses	-	21,600	-	-	-	-	-	21,600	21,600	-
Director Elections	-	-	-	-	-	-	-	-	5,000	(5,000)
Postage	-	-	-	-	-	15,950	-	15,950	15,950	-



Operating Budget – Services and Supplies

Proposed FY 2023-24 Budget	Department								FY 2022-23 Adopted	Variance
	Non-Dept	Utilities	Gen Mgmt	Board	Engineering	Adm Svcs	Water Res	Total		
Services and Supplies									-	
Publications/Subscriptions	-	1,000	150	-	600	-	-	1,750	1,750	-
Memberships/Dues	-	20,000	42,725	-	600	750	63,717	127,792	127,226	566
Printing	-	-	-	-	-	1,000	-	1,000	1,000	-
Training, Conf & Travel	-	35,000	25,700	17,500	23,000	12,000	5,500	118,700	108,700	10,000
Other Travel Costs	-	500	750	2,500	1,600	500	1,000	6,850	5,750	1,100
Purchased Water	-	20,000	-	-	-	-	-	20,000	20,000	-
New Hogan Op/Maint Expense	-	-	-	-	-	-	474,000	474,000	508,008	(34,008)
Retiree Health Costs	767,000	-	-	-	-	-	-	767,000	698,700	68,300
Bad Debt Expense	-	-	-	-	-	40,000	-	40,000	37,000	3,000
Rate Assistance Program	-	-	-	-	-	60,000	-	60,000	60,000	-
Unemployment Claims	-	-	10,000	-	-	-	-	10,000	2,000	8,000
Insurance	281,100	-	-	-	-	-	-	281,100	272,489	8,611
State Water/Sewer Fees	-	250,000	-	-	-	-	-	250,000	240,000	10,000
Federal Dam & Admin Fees	-	-	-	-	-	-	702,000	702,000	696,400	5,600
State Water Right Fees	-	-	-	-	-	-	85,500	85,500	150,582	(65,082)
Mandated Plans	-	-	-	-	-	-	18,000	18,000	40,000	(22,000)
Water Efficiency	-	-	-	-	-	-	4,000	4,000	8,000	(4,000)
Third Party Payment Processing	-	-	-	-	-	33,600	-	33,600	47,000	(13,400)
Agent Fees (Custodial)	-	-	-	-	-	-	-	-	7,500	(7,500)
LAFCO Contribution	13,500	-	-	-	-	-	-	13,500	14,100	(600)
Total Supplies and Services	1,271,542	5,681,212	433,175	23,750	124,210	626,663	1,811,987	9,972,538	8,881,627	1,090,911



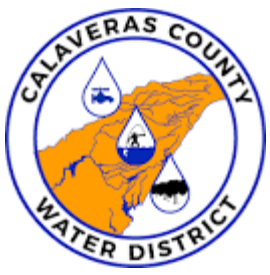
Operating Budget – Capital Outlay/Debt Service

Proposed FY 2023-24 Budget	Department								FY 2022-23 Adopted	Variance
	Non-Dept	Utilities	Gen Mgmt	Board	Engineering	Adm Svcs	Water Res	Total		
Capital Outlay										
Vehicles Capital Lease - Current	-	168,579	-	-	-	-	-	168,579	167,762	817
Vehicles Capital Lease -New	-	136,240	-	-	-	-	-	136,240	167,762	(31,522)
Equipment Purchased	-	178,948	-	-	7,000	-	-	185,948	216,095	(30,147)
Projects	-	317,715	-	-	-	-	-	317,715	475,000	(157,285)
Total Capital Outlay	-	801,482	-	-	7,000	-	-	808,482	1,026,619	(218,137)
Debt Service										
Interest Exp - PERS UAL Loan	142,644	-	-	-	-	-	-	142,644	153,799	(11,155)
Interest Exp - USDA AMI Loan	83,703	-	-	-	-	-	-	83,703	82,348	1,355
Interest Exp - VacCon Truck 2021	6,276	-	-	-	-	-	-	6,276	9,119	(2,843)
Interest Exp - USDA EP Reach 3A	52,344	-	-	-	-	-	-	52,344	53,430	(1,086)
Interest Exp - Water Fund Loan	7,515	-	-	-	-	-	-	7,515	17,774	(10,259)
Interest Exp - New Hogan Loan	4,684	-	-	-	-	-	-	4,684	7,169	(2,485)
Interest Exp - OP HQ	-	-	-	-	-	-	-	-	31,116	(31,116)
Interest Exp - VacCon Truck 2020	3,193	-	-	-	-	-	-	3,193	6,746	(3,553)
Interest Exp - Water CIP Loan 2022	557,542	-	-	-	-	-	-	557,542	437,538	120,004
Interest Exp - Sewer CIP Loan 2022	339,168	-	-	-	-	-	-	339,168	340,400	(1,232)
Principal Payment - PERS UAL Loan	338,000	-	-	-	-	-	-	338,000	336,000	2,000
Principal Payment - USDA AMI Loan	89,000	-	-	-	-	-	-	89,000	299,539	(210,539)
Principal Payment - VacCon Truck 2021	117,659	-	-	-	-	-	-	117,659	114,815	2,844
Principal Payment - USDA EP Reach 3A	48,800	-	-	-	-	-	-	48,800	47,700	1,100
Principal Payment - Water Fund Loan	72,207	-	-	-	-	-	-	72,207	119,268	(47,061)
Principal Payment - New Hogan	55,242	-	-	-	-	-	-	55,242	55,242	-
Principal Payment - OP HQ	-	-	-	-	-	-	-	-	614,626	(614,626)
Principal Payment - VacCon Truck 2020	121,884	-	-	-	-	-	-	121,884	118,331	3,553
Principal Payment - Sewer CIP Loan 2022	414,000	-	-	-	-	-	-	414,000	879,000	(465,000)
Principal Payment - Water CIP Loan 2022	759,000	-	-	-	-	-	-	759,000	417,000	342,000
Total Debt Service	3,212,861	-	-	-	-	-	-	3,212,861	4,140,960	(928,099)
Total Operating Expense Budget	4,750,216	14,455,852	1,400,695	160,494	1,707,411	2,030,015	2,180,550	26,685,233	26,116,867	568,367



Operating Budget – All Departments

Department	Budget FY 2022-23	Proposed Budget FY 2023-24	Variance to Budget FY 2022-23
Board of Directors	\$ 181,495	\$ 160,494	\$ (21,001)
General Management	1,048,239	1,400,695	352,456
Administrative Services	2,254,367	2,030,015	(224,352)
Engineering & Technical Services	1,430,549	1,707,411	276,862
Utility Services	13,799,473	14,455,852	656,380
Water Resources	2,127,195	2,180,550	53,355
Non-Departmental	1,134,589	1,537,355	402,766
Total Operating Expenditures	\$21,975,906	\$23,472,372	\$ 1,496,466



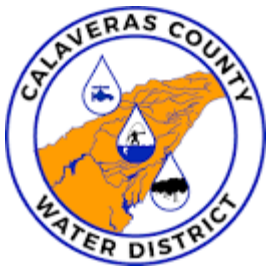
Operating Budget – Non-Departmental

Non-Departmental	Budget FY 2022-23	Proposed Budget FY 2023-24	Variance to Budget FY 2022-23
Salaries and Benefits	\$ -	\$ 265,813	\$ 265,813
Services and Supplies	1,134,589	1,271,542	136,953
Total - Operations	1,134,589	1,537,355	402,766
Capital Outlay	-	-	-
Debt Service	4,140,960	3,212,861	(928,099)
Total Operating Expenditures	\$ 5,275,549	\$ 4,750,216	\$ (525,333)



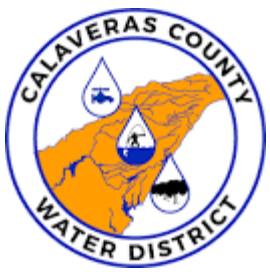
Operating Budget – Utilities

Utility Services	Budget FY 2022-23	Proposed Budget FY 2023-24	Variance to Budget FY 2022-23
Salaries and Benefits	\$ 8,053,466	\$ 7,973,159	\$ (80,307)
Services and Supplies	4,719,388	5,681,212	961,824
Total - Operations	12,772,854	13,654,370	881,517
Capital Outlay	1,026,619	801,482	(225,137)
Debt Service	-	-	-
Total Operating Expenditures	\$13,799,473	\$14,455,852	\$ 656,380



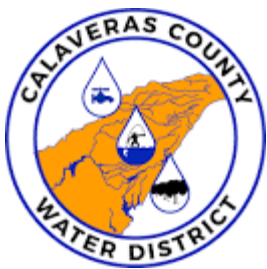
Operating Budget – General Management

General Management	Budget FY 2022-23	Proposed Budget FY 2023-24	Variance to Budget FY 2022-23
Salaries and Benefits	\$ 702,264	\$ 967,520	\$ 265,256
Services and Supplies	345,975	433,175	87,200
Total - Operations	1,048,239	1,400,695	352,456
Capital Outlay	-	-	-
Debt Service	-	-	-
Total Operating Expenditures	\$ 1,048,239	\$ 1,400,695	\$ 352,456



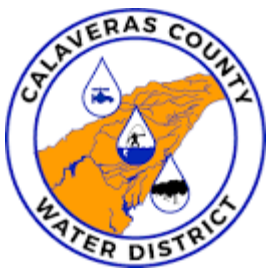
Operating Budget – Board of Directors

Board of Directors	Budget FY 2022-23	Proposed Budget FY 2023-24	Variance to Budget FY 2022-23
Salaries and Benefits	\$ 152,745	\$ 136,744	\$ (16,001)
Services and Supplies	28,750	23,750	(5,000)
Total - Operations	181,495	160,494	(21,001)
Capital Outlay	-	-	-
Debt Service	-	-	-
Total Operating Expenditures	\$ 181,495	\$ 160,494	\$ (21,001)



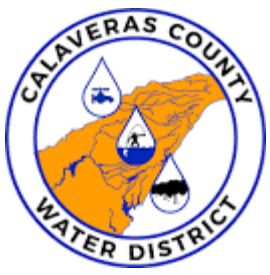
Operating Budget – Engineering

Engineering	Budget FY 2022-23	Proposed Budget FY 2023-24	Variance to Budget FY 2022-23
Salaries and Benefits	\$ 1,327,649	\$ 1,576,201	\$ 248,552
Services and Supplies	102,900	124,210	21,310
Total - Operations	1,430,549	1,700,411	269,862
Capital Outlay	-	7,000	7,000
Debt Service	-	-	-
Total Operating Expenditures	\$ 1,430,549	\$ 1,707,411	\$ 276,862



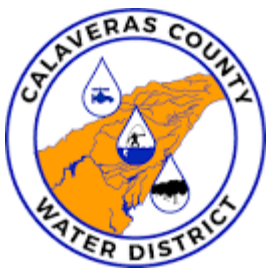
Operating Budget – Administrative Services

Administrative Services	Budget FY 2022-23	Proposed Budget FY 2023-24	Variance to Budget FY 2022-23
Salaries and Benefits	\$ 1,518,445	\$ 1,403,352	\$ (115,093)
Services and Supplies	735,922	626,663	(109,259)
Total - Operations	2,254,367	2,030,015	(224,352)
Capital Outlay	-	-	-
Debt Service	-	-	-
Total Operating Expenditures	\$ 2,254,367	\$ 2,030,015	\$ (224,352)



Operating Budget – Water Resources

Water Resources	Budget FY 2022-23	Proposed Budget FY 2023-24	Variance to Budget FY 2022-23
Salaries and Benefits	\$ 313,091	\$ 368,563	\$ 55,472
Services and Supplies	1,814,104	1,811,987	(2,117)
Total - Operations	2,127,195	2,180,550	53,355
Capital Outlay	-	-	-
Debt Service	-	-	-
Total Operating Expenditures	\$ 2,127,195	\$ 2,180,550	\$ 53,355



Operating Budget – Capital Outlay

Capital Type	Dept	Qty	Location	Description	Water	Sewer	Total Cost
Capital Lease	54	29	District Wide	Vehicle Lease to Own - Current	123,063	45,516	168,579
Capital Lease	54	8	District Wide	FY 2023-24 Vehicle Lease to Own - New	99,455	36,785	136,240
Equipment	54	1	West Point	Vac Trailer	93,037	34,411	127,448
Equipment	54	1	Collections	Push Cams	-	35,000	35,000
Equipment	54	1	Corp Yard	Tire Balancer	6,570	2,430	9,000
Equipment	54		Corp Yard	Warehouse Equipment and Furniture	5,475	2,025	7,500
Equipment	58	1	District Wide	Line Locator - Replacement	5,110	1,890	7,000
Projects	54	3	La Contenta WWTP	Sand Filters - Rehabilitation	-	150,000	150,000
Projects	54		District-Wide	UPS Replacements	73,000	27,000	100,000
Projects	54		District-Wide	Critical Generator Rplcmt (25% match)	49,432	18,283	67,715
				Total	455,142	353,340	808,482



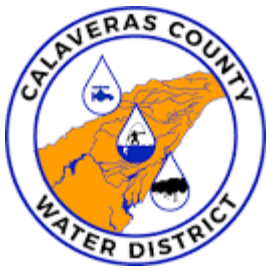
Operating Budget – Debt Service

Debt Service - Subset of Dept 50	Proposed FY 2023-24	Final FY 2022-23	Variance
Interest Exp - PERS UAL Loan	142,644	153,799	(11,155)
Interest Exp - USDA AMI Loan	83,703	82,348	1,355
Interest Exp - VacCon Truck 2021	6,276	9,119	(2,843)
Interest Exp - USDA EP Reach 3A	52,344	53,430	(1,086)
Interest Exp - Water Fund Loan	7,515	17,774	(10,259)
Interest Exp - New Hogan Loan	4,684	7,169	(2,485)
Interest Exp - OP HQ	-	31,116	(31,116)
Interest Exp - VacCon Truck 2020	3,193	6,746	(3,553)
Interest Exp - Water CIP Loan 2022	557,542	437,538	120,004
Interest Exp - Sewer CIP Loan 2022	339,168	340,400	(1,232)
Principal Payment - PERS UAL Loan	338,000	336,000	2,000
Principal Payment - USDA AMI Loan	89,000	299,539	(210,539)
Principal Payment - VacCon Truck 2021	117,659	114,815	2,844
Principal Payment - USDA EP Reach 3A	48,800	47,700	1,100
Principal Payment - Water Fund Loan	72,207	119,268	(47,061)
Principal Payment - New Hogan	55,242	55,242	-
Principal Payment - OP HQ	-	614,626	(614,626)
Principal Payment - VacCon Truck 2020	121,884	118,331	3,553
Principal Payment - Sewer CIP Loan 2022	414,000	417,000	(3,000)
Principal Payment - Water CIP Loan 2022	759,000	879,000	(120,000)
Total	3,212,861	4,140,960	(928,099)



CIP Budget – Water

Project No	Service Area	Water Projects Project Description	Project Budget	Expenses to Date	Projected Balance	Cash Flow			Funding FY 23-24			
						FY 23-24	FY 24-25	FY 25-26	Expansion Funds	Capital R & R	CIP Loan	Grants
						Copper Cove						
11083C		Copper Cove Tank B/Clearwell	8,600,000	17,574	8,582,426	4,000,000	4,000,000	-	1,386,443	-	2,613,557	-
11104		Lake Tulloch Submerged Water Line Crossing	750,000	28,362	721,638	-	750,000	-	-	-	-	-
11122		CC Zone B-C Trans Pipeline & Pump Station	10,000,000	-	10,000,000	1,000,000	-	-	1,000,000	-	-	-
		Copper Cove Ozone Unit Replacement	300,000	-	300,000	300,000	-	-	-	300,000	-	-
		Copper Cove O'Byrnes Water Line Extension	60,000	23,958	36,042	-	-	-	-	-	-	-
Ebbetts Pass												
11083L		Larkspur Tank Replacement	576,522	304,039	272,483	-	-	-	-	-	-	-
11083S		Ebbetts Pass Sawmill Tank	3,050,000	10,751	3,039,249	-	-	3,000,000	-	-	-	-
11095		Ebbetts Pass Redwood Tanks HMGP	4,000,000	3,509,913	490,087	-	-	-	-	-	-	-
11099		Ebbetts Pass Meadowmont PS / Rehab.	100,000	-	100,000	-	-	-	-	-	-	-
11103		Hunters Raw Water Pumps (Hazard Mitigation)	2,400,000	173,597	2,226,403	2,000,000	-	-	-	500,000	-	1,500,000
11108		Big Trees Pump Stations 4 & 5 Replacement	2,100,000	249	2,099,751	-	-	450,000	-	-	-	-
11109		White Pines Tule Removal/Spillway	96,715	10,983	85,732	96,715	-	-	-	96,715	-	-
11115		Ebbetts Pass Larkspur PS Rehab / Electrical	1,500,000	-	1,500,000	-	-	250,000	-	-	-	-
Jenny Lind / Wallace												
11083J		Jenny Lind Clearwell #2	350,000	-	350,000	350,000	-	-	-	350,000	-	-
11088		Jenny Lind A-B Transmission Main	13,500,000	542,663	12,957,337	2,000,000	6,000,000	5,136,110	-	-	2,000,000	-
11119		Jenny Lind Tanks A, B, E & F Rehabilitation	1,500,000	-	1,500,000	-	-	-	-	-	-	-
11131		Jenny Lind WTP - Rehab Filters 1 & 2	960,000	618	959,382	510,000	-	-	150,000	360,000	-	-
11083W		Wallace Tanks	1,500,000	7,020	1,500,000	-	-	-	-	-	-	-
West Point / Wilseyville / Vallecito												
11106		West Point Backup Filter	2,380,000	1,527,801	852,199	530,000	-	-	-	530,000	-	-
		West Point Regulator Repair/Tule Removal	200,000	-	200,000	200,000	-	-	-	200,000	-	-
Other												
11083W		Tank Rehabilitation Program	6,000,000	-	1,500,000	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-
Total Water Projects			\$ 59,923,237	\$ 6,157,528	\$ 49,272,729	\$ 10,986,715	\$ 10,750,000	\$ 8,836,110	\$ 2,536,443	\$ 2,336,715	\$ 4,613,557	\$ 1,500,000



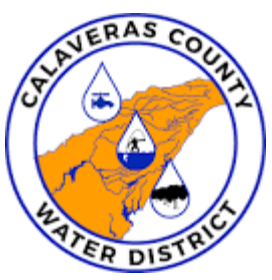
CIP Budget – Wastewater

Project No.	Service Area	Wastewater Projects Project Description	Project Budget	Expenses to Date	Current Balance	Cash Flow			Funding FY 23-24			
						FY 23-24	FY 24-25	FY 25-26	Expansion Funds	Capital R & R	CIP Loan	Grants
						Arnold / Forest Meadows						
15095		Arnold Secondary Clarifier/WWTP Improvements	8,000,000	500,000	7,500,000	1,000,000	3,875,000	2,975,000	900,000	100,000	-	-
15106		FM UV Disinfection System Replacement	500,000	200,000	300,000	300,000	-	-	200,000	100,000	-	-
		Arnold Lift Station 2 & 3 Rehabilitation	500,000	-	500,000	-	-	-	-	-	-	-
Copper Cove												
15076		CC Lift Station 6, 8 & Force Main Bypass	5,500,000	3,000,000	2,500,000	3,000,000	-	-	-	-	3,000,000	-
15080		CC Lift Station 15 & 18 Rehab/Replacement	3,600,000	1,000,000	2,600,000	3,100,000	-	-	-	2,384,434	715,566	-
15094		CC Tertiary, DAF, and UV Improvements	1,996,190	600,000	1,396,190	735,238	1,010,952	-	735,238	-	-	-
15112		CC Pond 6 Dam Raise	4,543,810	500,000	4,043,810	667,619	1,838,095	1,838,096	-	667,619	-	-
		CC Lower/Upper X-Country Gravity/Force Main	1,000,000	-	1,000,000	-	-	500,000	-	-	-	-
La Contenta / Wallace												
15087		Wallace Treatment Plant Renovation	50,000	188,550	(138,550)	-	-	-	-	-	-	-
15097		LC Biolac, Clarifier, & UV Improvements	5,500,000	1,717	5,498,283	500,000	-	-	350,000	150,000	-	-
TBD		Huckleberry Lift Station Improvements	1,123,038	-	1,123,038	-	1,123,038	-	-	-	-	-
West Point / Wilseyville / Vallecito												
15091		West Point/Wilseyville Consolidation Project	10,000,000	1,801,611	8,198,389	5,000,000	-	-	-	-	-	5,000,000
15111		Vallecito WWTP - System Improvements	100,000	50,204	49,796	-	-	-	-	-	-	-
Other												
15109		Collections System Rehab and I&I Mitigation	850,000	37,455	812,545	150,000	150,000	150,000	-	150,000	-	-
			-	-	-	-	-	-	-	-	-	-
		Total Wastewater Projects	\$ 43,263,038	\$ 7,879,537	\$ 35,383,501	\$ 14,452,857	\$ 7,997,085	\$ 5,463,096	\$ 2,185,238	\$ 3,552,053	\$ 3,715,566	\$ 5,000,000
TOTAL WATER & WASTEWATER PROJECTS			\$ 103,186,275	\$ 14,037,065	\$ 84,656,230	\$ 25,439,572	\$ 18,747,085	\$ 14,299,206	\$ 4,721,681	\$ 5,888,768	\$ 8,329,123	\$ 6,500,000



Proposed Personnel Allocation

Department	Full Time Position	FY 2021-22	FY 2022-23	FY 2023-24
Administrative Services	Accountant I/II	2	1	1
	Accounting Technician I/II	1	1	1
	Business Services Manager	0	1	1
	Customer Service Representative I/II/III/SR	3	3	3
	Customer Service Supervisor	1	0	0
	Director of Administrative Services	1	1	1
	External Affairs Manager*	1	1	0
	Information System Administrator	1	1	1
	Information System Technician	0	1	1
	Succession IT Admin (2 Months)	0.17	0	0
59 – Administrative Services Total		10.17	10	9
Engineering/Technical Services	Construction Inspector I/II/III/SR	1	1	1
	Construction/ Inspection - Senior Supervisor	1	1	1
	District Engineer	1	1	1
	Engineer - Associate, Civil, Senior	3	3	3
	Engineering Coordinator	1	1	1
	Engineering Technician	1	1	1
58 – Engineering/Technical Services Total		8	8	8
General Management	Executive Assistant/Clerk to the Board	1	1	1
	External Affairs Manager*	0	0	1
	General Manager	1	1	1
	Human Resources Manager	1	1	1
	Human Resources Technician	1	1	1
General Management Total		4	4	5
Utility Services	Administrative Technician I/II/Sr	1	1	1
	Collection System Worker I/II/III/IV/Sr	5	5	5
	Construction and Maintenance Manager	1	1	1
	Construction Worker I/II/III/Sr	7	6	6
	Director of Operations	1	1	1
	Distribution Worker I/II/III/IV/Sr	9	9	9
	Electrical/Instrumentation Tech I/II/Sr	1	2	2
	Electrical/SCADA Senior Supervisor	1	1	1
	Facilities Maintenance Worker	1	1	1
	Mechanic I/II/Sr	3	3	3
	Operations, Senior Supervisor	4	4	4
	Plant Operations Manager	1	1	1
	Purchasing Agent	1	1	1
	SCADA Technician I/Sr	2	1	1
	Utility Worker I/II/Sr	3	4	4
Utility Services Total		51	51.25	51.25
Water Resources	Manager of Water Resources	1	1	1
	Water Resources Technician	0	1	1
Water Resources Total		1	2	2
Total Personnel Allocation		74.17	75.25	75.25



Next Steps

- Adopt FY 2023-24 Operating and CIP budget
- Adopt FY 2023-24 Personnel Allocation