



**RESOLUTION NO. 2018-24**  
**RESOLUTION NO. PFA-03**  
**ORDINANCE NO. 2018-02**

## **AGENDA**

### **MISSION STATEMENT**

**"Our team is dedicated to protecting, enhancing, and developing our rich water resources to the highest beneficial use for Calaveras County, while maintaining cost-conscious, reliable service, and our quality of life, through responsible management."**

**Board Budget Workshop**  
**Tuesday, June 19, 2018**  
**1:00 p.m.**

Calaveras County Water District  
120 Toma Court, (PO Box 846)  
San Andreas, California 95249

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the Administration Office at 209-754-3028. Notification in advance of the meeting will enable CCWD to make reasonable arrangements to ensure accessibility to this meeting. Any documents that are made available to the Board before or at the meeting, not privileged or otherwise protected from disclosure, and related to agenda items, will be made available at CCWD for review by the public.

## **ORDER OF BUSINESS**

### **CALL TO ORDER / PLEDGE OF ALLEGIANCE**

1. **ROLL CALL**

2. **PUBLIC COMMENT**

**At this time, members of the public may address the Board on any non-agendized item. The public is encouraged to work through staff to place items on the agenda for Board consideration. No action can be taken on matters not listed on the agenda. Comments are limited to five minutes per person.**

3. **BUDGET WORKSHOP**

**Discussion Regarding FY 2018-19 Preliminary Operating and Capital Improvement Budgets  
(Jeffrey Meyer, Director of Administrative Services)**

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### **BOARD OF DIRECTORS**

Scott Ratterman, President  
Terry Strange, Director

Russ Thomas, Vice President  
Bertha Underhill, Director

Jeff Davidson, Director

4. **BOARD REPORTS / INFORMATION / FUTURE AGENDA ITEMS**

5. **NEXT BOARD MEETINGS**

- Wednesday, June 27, 2018, 1:00 p.m., Regular Board Meeting / Budget Adoption
- Wednesday, July 11, 2018, 1:00 p.m., Regular Board Meeting

6. **ADJOURNMENT**

# CALAVERAS COUNTY WATER DISTRICT

## Board of Directors

District 1      Scott Ratterman  
District 2      Terry Strange  
District 3      Bertha Underhill  
District 4      Russ Thomas  
District 5      Jeff Davidson

## Legal Counsel

Matthew Weber, Esq.  
Downey Brand, LLP

## Financial Services

Umpqua Bank  
US Bank  
Wells Fargo Bank

## Auditor

Richardson & Company, LLP

## CCWD Committees

\*Engineering Committee  
\*Finance Committee  
\*Legal Affairs Committee  
Executive Committee (*ad hoc*)  
Cost of Service Study Committee (*ad hoc*)  
Wild and Scenic Committee (*ad hoc*)

## Membership\*\*

Davidson / Thomas (alt. Underhill)  
Underhill / Ratterman (alt. Thomas)  
Ratterman / Davidson (alt. Underhill)  
Ratterman / Thomas  
Strange / Ratterman  
Strange / Ratterman

## Joint Power Authorities

ACWA / JPIA  
CCWD Public Financing Authority  
Calaveras-Amador Mokelumne River Authority (CAMRA)  
Calaveras Public Power Agency (CPPA)  
Eastern San Joaquin Groundwater Authority  
Tuolumne-Stanislaus Integrated Regional Water  
Management Joint Powers Authority (T-Stan JPA)  
Upper Mokelumne River Watershed Authority (UMRWA)

Ratterman (alt. Dave Eggerton)  
All Board Members  
Ratterman / Underhill (alt. Strange)  
Peter Martin (alt. Dave Eggerton)  
Russ Thomas  
Strange (alt. Thomas)  
Davidson (alt. Ratterman)

## Other Regional Organizations of Note

Calaveras LAFCO  
Calaveras County Parks and Recreation  
Committee  
Highway 4 Corridor Working Group  
Mountain Counties Water Resources  
Association (MCWRA)  
Mokelumne River Association (MRA)  
Tuolumne-Stanislaus Integrated Regional Water  
Mgt. JPA Watershed Advisory Committee (WAC)

Ratterman / Strange  
Thomas (alt. Underhill)  
Thomas / Underhill  
All Board Members  
All Board Members  
Peter Martin (alt. Metzger)

\* Standing committees, meetings of which require agendas & public notice 72 hours in advance of meeting.

\*\* The 1<sup>st</sup> name listed is the committee chairperson.

# Agenda Item

DATE: June 19, 2018

TO: Dave Eggerton, General Manager

FROM: Jeffrey Meyer, Director of Administrative Services

SUBJECT: Discussion/Action regarding FY 2018-19 Preliminary Budget

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## **RECOMMENDED ACTION:**

Discussion / Action regarding FY 2018-19 Preliminary Operating and CIP budgets.

## **SUMMARY:**

The “Draft” FY 2017-18 Preliminary Operating Budget was reviewed and discussed by the Finance Committee on June 7, 2018 and the Board of Directors on June 13, 2018. Numerous challenges were identified, including the need to reduce the operating budget in the first three years of the five-year rate plan as a result of the five-year “level” rate plan, as well as the ability to accurately predict customer water use and related water consumptive revenues under the new tiered water rate structure. After receiving comments and direction, staff will present the Preliminary Operating and Capital Improvement Program (CIP) budgets to the Board at the June 19<sup>th</sup> Budget Workshop.

As per Financial Management Policy Section 5.00.2, Budget Policies, the District must strive to maintain financial stability. Financial stability is not only a prudent financial management goal, it can also minimize long-term financial costs (e.g. unnecessary borrowing and large unplanned expenditures). Above all, maintaining financial stability provides the rate payers with the confidence of knowing that there is strong, consistent management of the agency and its fiscal resources.

The basis for the FY 2018-19 Capital Improvement Program (CIP) budget is the annual Five-Year CIP update, which was approved by the Board on March 28, 2018 by Resolution 2018-14. The operating budget is a result of months of review and analysis by departments, finance, and the General Manager. Finance completed revenue projections under the recently adopted rate plan, a review of historical expenditure trends, evaluations of departmental requests for support of daily operations, and assessed requests for capital outlay equipment and projects.

The Preliminary FY 2018-19 Operating Budget is \$19,143,820, and the Preliminary Capital Improvement Program budget is \$12,312,506. The following are the highlights and key components of the preliminary operating budget.

## **Revenues:**

Total Operating and Non-Operating Revenues are projected to increase by \$834,292, or 5.3%, compared to FY 2017-18. The two largest increases are rate revenues (water and sewer) and property tax revenues. Based on the recently approved five-year rate plan, water and wastewater rate revenues will increase on average 4.4% in FY 2018-19. Staff worked with HDR and reviewed historical water consumption to project water consumptive revenues under the new rate structure. In addition to being the first year the District will charge for all consumption, predicting customer use will be a challenge. Although we are looking for a continued rebound in water use, recent state action to permanently restrict water use may impact customer water use.

Property tax revenues continued to rebound in FY 2017-18 and are estimated to total \$2.45 million by year-end, or 6.6% over budget. The County estimates that property tax revenues will increase another 8% in FY 2018-19. However, as the District's property tax revenues also include water and sewer improvement district assessments (which have historically lower year-to-year increases), staff used an average increase of 5.3% over the FY 2017-18 end-year projection for the FY 2018-19 property tax budget of \$2,613,751.

Higher interest rates have increased the District's investment income, and the FY 2018-19 investment income is projected to be approximately \$42,000 higher than in FY 17-18. Unfortunately, due to lower rainfall totals and diminishing water levels in New Hogan reservoir, hydro power revenues are projected to be \$27,000 lower in FY 2018-19.

## **Transfers:**

Transfers from the Capital R&R Funds will fund the 2014 Water and Sewer Capital R&R Loans. Revenues from the Water Capital R&R Fund will fund debt service on the 2016 Reach 3A Bond. Additional transfers from the Interest Reserve Fund (Fund 108), which contains the Special Projects Fund, and unallocated interest, will support the District's capital equipment purchases, and interest payments on the administrative building loan.

Additionally, transfers from the Water and Wastewater Capital R&R funds and selected expansion funds to the Operating Fund will reimburse the Operating Fund for personnel costs associated with work on Capital R&R and CIP projects, including engineering, construction and inspection.

## **Expenditures:**

Personnel Services includes salary and benefit costs. The FY 2018-19 Personnel Services budget is \$10,088,304, \$507,654 more than FY 2017-18. The increase can be attributed to higher PERS, retiree health, and salary costs. Salary increases are due to scheduled cost of living and step increases. PERS increases (\$121,000) are mostly due to PERS' seven-year plan to reduce its discount rate (expected rate of return) from 7.5% to 7.0%. Prefunding retiree health for current employees (recorded as a benefit) will increase \$156,000 as a result of the required bi-annual valuation. Health insurance costs are projected to decrease approximately \$81,000 as PERS negotiated better insurance rates.

The District's personnel allocation will remain at 65.0 Full Time Equivalent (FTE) positions.

Services and Supplies includes supplies and other materials used in the operation of the District, as well as services provided by outside consulting firms and individuals. The total Services and Supplies budget for FY 2018-19 is \$5,753,532, a \$382,960 decrease from FY 2017-18. Several items worth noting are:

- Electricity costs will decrease \$44,180 due to CPPA's rate reduction
- The budget for Materials and Supplies is reduced by \$101,950
- There is a \$32,000 decrease in chemical costs
- The Professional Services budget will decrease by \$144,700 as a result of completing the rate study, finishing several Water Resources projects, and moving work formerly provided by a consultant to Water Resources
- Added \$40,000 to Water Resources' Mandated Plans budget to help fund the La Contenta Inundation Mapping and EAP study
- Decreased the budget for Strategic Plans/Updates in Water Resources by \$68,550 – completed the West Point Water Reliability study

Capital Outlay appropriations are typically for the acquisition of vehicles, machinery, and equipment with a unit cost of \$5,000 or more and an estimated useful life of more than one year. The preliminary FY 2018-19 Capital Outlay budget is \$565,000, a decrease of \$58,000 from the prior year. The purchase of the Utilities Department's hydro excavator (\$300,000) is funded by a one-time transfer from the Special Projects Fund in Fund 108. The proposed capital outlay purchases and projects are:

- \$180,000 for four replacement vehicles; three (3) one-half ton pickups, and one (1) three-quarter ton van
- One hydro excavator truck for \$300,000 (funded by Special Projects Fund)
- \$30,000 for a snow ATV
- PRV and vaults for Copper Cove Sawmill - \$30,000
- Replacement of two (2) handheld water meter readers and software at \$15,000
- \$10,000 for replacement of communication antennas – Operations Headquarters

Debt Service – Two loans were retired in FY 2017-18, the 2013 BBVA Compass Refinance loan and the Vac-Con loan. The PERS Side Fund loan matures in April 2019 and as a result the FY 2018-19 budget for this loan is \$52,102 less than the prior year. Overall, the FY 2018-19 debt service budget is \$524,564 greater than FY 2017-18. Included in the increase are higher principal and interest payments for the Water Capital R&R loan (\$446,224), a principal payment on the Admin Building loan (\$570,741), and the first year of the Sewer Fund loan repayment (\$79,722).

The District's debt is funded in part by transfers from Capital R&R funds and the Interest Reserve Fund, and includes the following debt instruments:

- Umpqua Water and Sewer Capital R&R Loans
- USDA Reach 3a Water Project Bond
- PERS Side Fund Loan
- New Hogan Loan
- Administration Building Loan
- Sewer Fund Loan

## **CAPITAL IMPROVEMENT PROGRAM (CIP) BUDGET**

The preliminary Capital Improvement Program (CIP) budget includes carryover projects approved in prior budgets and seventeen new projects for FY 2018-19. District policy requires a review of all capital projects and their funding requirements during the budget process, including current year funding needs for projects approved in prior budgets.

The proposed FY 2018-19 CIP budget is \$12,312,506, which includes \$8,632,506 for water projects and \$3,680,000 for wastewater projects. Funding for the projects includes Expansion Funds (\$920,000), Reserves (\$440,000), Capital R&R (\$8,073,106), Grants (\$2,754,400), and Assessment District Funds (\$125,000). The following are the proposed FY 2018-19 projects:

### Water:

- Ebbetts Pass Techite Water Line Replacement
- Ebbetts Pass Reach 1 Water Line Replacement
- San Antonio Creek Water Storage Restoration
- Jenny Lind WTP Pre-Treatment Facility
- Jenny Lind Clearwell #2 / Repair & Paint
- Larkspur Tank / Repair & Paint
- Wallace Elevated Tank / Repair & Paint
- Wallace Ground Tank / Repair & Paint
- AMR/AMI Radio Meters
- Distribution Systems / Pipeline Replacement
- Ebbetts Pass Redwood Tanks HMGP
- Ebbetts Pass WTP Filter Rehab. & Painting
- Hunters Raw Water Pumps Renovations
- Big Trees Pump Stations 1, 4 & 5 Replacement
- Lake Tulloch Raw Water Pumps
- West Point SCADA System Improvements
- Wallace SCADA System Improvements
- Arc Flash Assessment

### Wastewater:

- West Point/Wilseyville Consolidation Project
- CC Lift Station 8, 12, 13 & Force Main Bypass
- CC Lift Station 15 & 18 Renovations
- Vallecito Recycled Water Distribution Project
- Vallecito I&I / Equalization Improvements
- Wallace Treatment Plant Renovations
- Pipeline/Force Main Replacement
- Forest Meadows UV System Replacement
- Arnold WWTP Rehab/Expansion
- Huckleberry Lift Station Rehab./Expansion
- La Contenta WWTP Rehab/Expansion/Disposal
- Copper Cove WWTP/Phase A - Title 22 Tertiary
- Copper Cove WWTP/Phase B - Denitrification
- Forest Meadows Sludge Facility Upgrades

- Southworth Collection System / I&I Mitigation
- Indian Rock East Sand Filter Rehab.
- Arc Flash Assessment

## **FINANCIAL CONSIDERATIONS:**

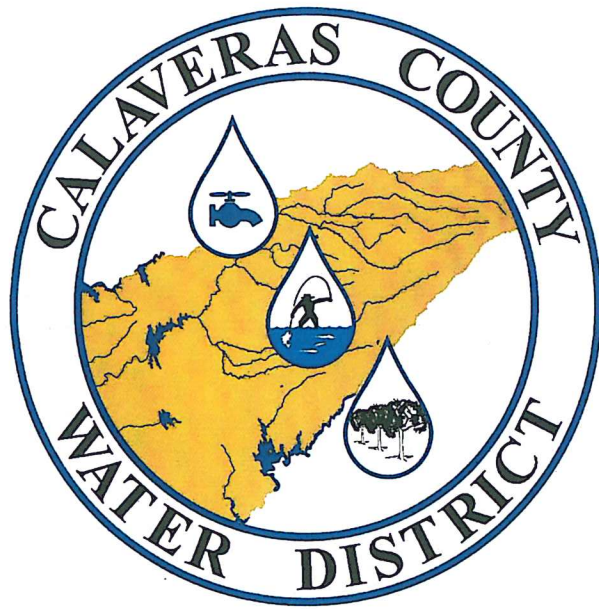
The FY 2018-19 Preliminary Operating Budget as proposed is balanced. However, the recently approved five-year “level” water and wastewater rate plan reduced the revenues required to fund operations in years one through three. To balance the FY 2018-19 Operating Budget, the District reduced expenditures by \$450,000 and utilized a \$370,000 transfer from the Special Project Fund (Fund 108) to fully fund the Capital Outlay budget. Similar efforts may be required for the FY 2019-20 and 2020-21 budgets. It is anticipated that by years four and five of the rate plan revenues will be able to fund operations.

*Attachments: FY 2018-19 Preliminary Operating and CIP Budgets*



# *Calaveras County*

## *Water District*



*Preliminary FY 2018-19*

*Operating and*

*Capital Improvement Budgets*

**Calaveras County Water District**  
**Operating Budget: FY 2016-17 through FY 2018-19**

	<b>Actual FY 2016-17</b>	<b>Adopted Budget FY 2017-18</b>	<b>Preliminary Budget FY 2018-19</b>	<b>Variance to Budget FY 2017-18</b>	<b>% Change to Budget FY 2017-18</b>	<b>Water Budget FY 2018-19</b>	<b>Sewer Budget FY 2018-19</b>
<b>Revenues</b>							
Operating Revenues	11,799,090	12,265,835	12,795,576	529,741	4.3%	8,222,138	4,573,438
Non Operating Revenues	3,151,694	3,369,236	3,673,787	304,551	9.0%	2,847,322	826,465
<b>Total Revenues</b>	<b>14,950,784</b>	<b>15,635,071</b>	<b>16,469,363</b>	<b>834,292</b>	<b>5.3%</b>	<b>11,069,460</b>	<b>5,399,903</b>
<b>Expenditures</b>							
Salaries and Benefits	8,618,246	9,580,650	10,088,304	507,654	5.3%	6,742,099	3,346,205
Services and Supplies	5,818,158	6,136,492	5,753,532	(382,960)	-6.2%	3,888,701	1,864,831
<b>Total - Operations</b>	<b>14,436,404</b>	<b>15,717,142</b>	<b>15,841,836</b>	<b>124,694</b>	<b>0.8%</b>	<b>10,630,799</b>	<b>5,211,037</b>
Capital Outlay	408,091	623,000	565,000	(58,000)	-9.3%	393,100	171,900
Debt Service	2,888,339	2,212,420	2,736,984	524,564	23.7%	1,996,029	740,954
<b>Total Operating Budget</b>	<b>17,732,834</b>	<b>18,552,562</b>	<b>19,143,820</b>	<b>591,258</b>	<b>3.2%</b>	<b>13,019,929</b>	<b>6,123,891</b>
<b>Revenue Surplus/(Shortfall)</b>	<b>(2,782,050)</b>	<b>(2,917,491)</b>	<b>(2,674,457)</b>	<b>243,034</b>	<b>-8.3%</b>	<b>(1,950,469)</b>	<b>(723,988)</b>
Transfers In	1,777,464	2,918,633	2,678,916	(239,717)	-8.2%	1,952,079	726,837
<b>Adjusted Surplus/(Shortfall)</b>	<b>(1,004,586)</b>	<b>1,142</b>	<b>4,459</b>	<b>3,317</b>	<b>290.5%</b>	<b>1,610</b>	<b>2,849</b>
<b>By Department</b>							
Board of Directors	111,799	163,990	165,089	1,099	0.7%	120,515	44,574
General Management	955,398	1,048,228	1,046,090	(2,138)	-0.2%	763,646	282,444
Engineering/Tech Services	487,865	815,783	831,686	15,903	1.9%	607,131	224,555
Administrative Services	1,524,929	1,552,025	1,558,792	6,767	0.4%	1,137,918	420,874
Utility Services	10,254,612	10,712,636	10,929,899	217,263	2.0%	7,978,826	2,951,073
Water Resources	669,414	848,038	723,198	(124,840)	-14.7%	527,935	195,263
Non Departmental	3,728,817	3,411,862	3,889,066	477,204	14.0%	2,839,018	1,050,048
<b>Total by Department</b>	<b>17,732,834</b>	<b>18,552,562</b>	<b>19,143,820</b>	<b>591,258</b>	<b>3.2%</b>	<b>13,974,988</b>	<b>5,168,831</b>

**Calaveras County Water District**  
**Operating Revenues: FY 2016-17 thru FY 2018-19**

Revenues	Actual FY 16-17	Budget FY 17-18	As of 31-May-18	Projected Year-End FY 17-18	Preliminary Budget FY 18-19	Variance to Budget FY 17-18	% Change to Budget FY 17-18
<b>Operating Revenue</b>							
Rate Revenue							
Water	7,323,525	7,490,335	6,914,128	7,542,685	7,813,288	322,953	4.3%
Wastewater	4,240,404	4,300,000	4,005,854	4,370,023	4,496,488	196,488	4.6%
<b>Subtotal - Rate Revenue</b>	<b>11,563,929</b>	<b>11,790,335</b>	<b>10,919,982</b>	<b>11,912,708</b>	<b>12,309,776</b>	<b>519,441</b>	<b>4.4%</b>
<b>Other Operating Revenue</b>							
<b>Fees:</b>							
Account Establishment Fees	46,908	45,000	45,969	50,148	50,000	5,000	11.1%
Delinquent Account Fees	224,005	220,000	198,765	216,835	210,000	(10,000)	-4.5%
Repairs/Reimbursements	3,259	500	17,958	19,591	1,500	1,000	200.0%
Install Water Meter	21,957	18,000	15,620	17,040	16,000	(2,000)	-11.1%
Other Installation Charges	-	-	-	-	-	-	#DIV/0!
Inspection Fees	6,313	5,000	2,037	2,222	2,000	(3,000)	-60.0%
Plan Check Fee	1,220	1,500	5,280	5,760	6,500	5,000	333.3%
Backflow Certification	-	-	3,800	3,800	3,800	3,800	#DIV/0!
Wholesale/Irrigation/Hydrant Sales/Lancha Plana	183,010	160,000	156,907	171,171	181,000	21,000	13.1%
Developer Reimbursements	28,944	25,000	13,112	14,304	15,000	(10,000)	-40.0%
Other	(295)	500	-	-	-	(500)	-100.0%
<b>Subtotal - Other Operating Revenue</b>	<b>515,321</b>	<b>475,500</b>	<b>459,448</b>	<b>500,871</b>	<b>485,800</b>	<b>10,300</b>	<b>2.2%</b>
<b>Total - Operating Revenue</b>	<b>12,079,250</b>	<b>12,265,835</b>	<b>11,379,430</b>	<b>12,413,578</b>	<b>12,795,576</b>	<b>529,741</b>	<b>4.3%</b>
<b>Non-Operating Revenue</b>						308,065	
Stand-by Fees	132,271	132,500	124,320	132,500	132,500	-	0.0%
Property Taxes (net of transfer to reserves)	2,329,966	2,323,896	2,448,969	2,482,992	2,613,751	289,855	12.5%
Investment Income (allocated to operating)	55,347	45,000	71,093	77,556	86,536	41,536	92.3%
<b>Other:</b>							
Power Sales, North Fork	537,057	540,000	506,028	552,031	565,000	25,000	4.6%
Power Sales, New Hogan	232,432	227,000	129,587	141,368	175,000	(52,000)	-22.9%
Grants/OES Reimbursements	110,368	-	61,444	61,444	-	-	0.0%
Sale of Surplus Equipment	(31,354)	-	-	-	-	-	0.0%
Copies	-	-	19	19	-	-	#DIV/0!
Misc. Operating Revenue	132,357	15,000	182,340	198,916	15,000	-	0.0%
Other District Reimbursements	-	10,000	9,343	10,192	10,000	-	0.0%
Rental Income per schedule	52,071	75,840	64,850	70,745	76,000	160	0.2%
<b>Subtotal - Other Revenue, Non-Operating</b>	<b>1,032,931</b>	<b>867,840</b>	<b>953,611</b>	<b>1,034,715</b>	<b>841,000</b>	<b>(26,840)</b>	<b>-3.1%</b>
<b>Total - Non-Operating Revenue</b>	<b>3,550,515</b>	<b>3,369,236</b>	<b>3,597,993</b>	<b>3,727,763</b>	<b>3,673,787</b>	<b>304,551</b>	<b>9.0%</b>
<b>Total Revenue - Operations</b>	<b>15,629,765</b>	<b>15,635,071</b>	<b>14,977,423</b>	<b>16,141,342</b>	<b>16,469,363</b>	<b>834,292</b>	<b>5.3%</b>
<b>Transfers In</b>							
Transfer In for BBVA Debt Service - Expansion Funds	1,080,647	214,574	942,026	1,080,647	-	(214,574)	-100.0%
Transfer In for BBVA Debt Service - Fund 108	243,736	97,307	-	(39,068)	-	(97,307)	-100.0%
Transfer In for Capital R&R Debt Service - Fund 125	409,033	734,183	205,785	409,033	1,180,407	446,224	60.8%
Transfer In for Capital R&R Debt Service - Fund 135	-	377,739	-	-	397,010	19,271	-
Transfer In for USDA Reach 3a Bond - Fund 125	15,896	99,909	15,896	15,896	101,243	1,334	100.0%
Transfer In for OP HQ Interest Payment - Fund 108	75,000	75,000	-	75,000	75,000	-	0.0%
Transfer In for Operations Funding Gap - Fund 108	-	410,099	-	-	-	(410,099)	100.0%
Transfer In for Wallace Loan Payoff - Fund 108	81,417	-	81,417	81,417	-	-	#DIV/0!
Transfer In for New Hogan O&M Costs	105,000	-	-	105,000	-	-	#DIV/0!
Transfer In for Water Rights Expenses - Fund 108	220,000	80,000	-	220,000	-	(80,000)	-100.0%
Transfer In for Capital Equipment/Projects - Fund 108	485,377	158,000	-	485,377	370,000	212,000	134.2%
Transfer In for Capital R&R Projects - Fund 125	547,785	415,718	-	411,145	325,228	(90,490)	-21.8%
Transfer In for Capital R&R Projects - Fund 135	-	138,138	-	136,618	139,384	1,246	0.9%
Transfer In for CIP Projects - Fund 120	-	90,756	-	88,033	63,451	(27,305)	-30.1%
Transfer In for CIP Projects - Fund 130	114,503	27,210	-	26,394	27,193	(17)	-0.1%
<b>Total - Transfers In</b>	<b>3,378,394</b>	<b>2,918,633</b>	<b>1,245,124</b>	<b>3,095,493</b>	<b>2,678,916</b>	<b>(239,717)</b>	<b>-8.2%</b>
<b>Total Revenue &amp; Transfers In - Operations</b>	<b>19,008,159</b>	<b>18,553,704</b>	<b>16,222,547</b>	<b>19,236,834</b>	<b>19,148,279</b>	<b>594,575</b>	<b>3.2%</b>

## Calaveras County Water District Operating Budget Summary: FY 2018-19

District	Actual FY 2016-17	Adopted Budget FY 2017-18	Y-T-D as of 31-May-18	Projected FY 2017-18	Preliminary Budget FY 2018-19	Variance to Budget FY 2017-18	% Change to Budget FY 2017-18
<b>Salaries and Benefits</b>							
Salaries/Wages	5,097,520	5,571,599	5,127,946	5,594,123	5,829,389	257,790	4.6%
Overtime	256,372	191,503	235,898	257,343	215,098	23,595	12.3%
Benefits	3,241,209	3,789,548	3,397,038	3,705,860	4,015,817	226,269	6.0%
Medical/Dental Reimbursement	23,145	28,000	17,106	29,202	28,000	-	0.0%
<b>Total Salaries and Benefits</b>	<b>8,618,246</b>	<b>9,580,650</b>	<b>8,777,988</b>	<b>9,586,528</b>	<b>10,088,304</b>	<b>507,654</b>	<b>5.3%</b>
<b>Services and Supplies</b>							
Utilities	1,307,742	1,063,100	943,128	1,028,867	1,018,920	(44,180)	-4.2%
Materials & Supplies	949,415	801,250	844,557	898,291	699,300	(101,950)	-12.7%
Tools	43,714	25,000	51,162	55,813	25,500	500	2.0%
Safety Materials & Supplies	30,538	40,500	41,120	44,624	43,230	2,730	6.7%
Administrative Technology	33,102	34,000	25,858	28,209	34,000	-	0.0%
Chemicals	333,415	382,000	285,138	325,872	350,000	(32,000)	-8.4%
Outside Services/Repairs	153,363	162,700	147,181	160,465	164,550	1,850	1.1%
Service Maintenance Contracts	271,782	392,875	258,619	282,130	379,100	(13,775)	-3.5%
Drug & Alcohol Testing	1,260	1,500	1,400	1,527	1,500	-	0.0%
Building Repairs	4,896	5,000	3,977	3,977	5,000	-	0.0%
Recruiting	3,074	5,000	4,373	4,771	5,000	-	0.0%
Claims/Damages	47,562	5,000	-	-	5,000	-	0.0%
Computer Licenses and Maint Agreements	17,654	21,100	17,506	19,097	22,260	1,160	5.5%
Janitorial Services	23,220	23,300	21,285	23,220	23,220	(80)	-0.3%
Laboratory Services	149,329	200,000	142,825	155,809	200,000	-	0.0%
Outside Legal Fees	290,265	249,000	225,293	275,619	242,500	(6,500)	-2.6%
Accounting/Auditing	31,300	33,600	44,840	44,840	40,000	6,400	19.0%
Advertising/Publicity	1,477	2,000	1,313	1,874	1,500	(500)	-25.0%
Elections	-	-	-	-	11,500	11,500	11500.0%
Professional Services	483,647	457,700	430,198	487,493	313,000	(144,700)	-31.6%
Vehicle Expense	382,860	383,000	285,085	311,002	360,000	(23,000)	-6.0%
Rental Exp/Vehicle and Equip.	13,994	30,000	46,046	50,232	30,000	-	0.0%
Forms and Supplies	1,008	2,250	1,372	1,497	2,900	650	28.9%
Permits & Licenses	8,409	11,000	9,954	10,859	11,000	-	0.0%
Postage	18,579	20,600	12,822	13,988	18,100	(2,500)	-12.1%
Publications and Subscriptions	546	1,750	477	517	1,250	(500)	-28.6%
Dues and Memberships	102,936	94,325	90,853	94,837	101,140	6,815	7.2%
Printing	-	250	-	-	-	(250)	-100.0%
Training, Conferences and Travel	70,257	102,600	53,328	58,176	94,500	(8,100)	-7.9%
Other Travel Costs	13,291	9,000	7,466	8,145	10,500	1,500	16.7%
Hogan Payment-Purchased Power	293,262	293,262	-	293,262	293,262	-	0.0%
Purchased Water	5,042	5,000	1,326	1,447	5,000	-	0.0%
Retired Employee Costs	139,482	568,000	495,525	540,573	554,200	(13,800)	-2.4%
Bad Debt Expense	47,829	48,000	39,786	43,403	48,000	-	0.0%
Unemployment Claims	-	2,000	-	-	2,000	-	0.0%
Insurance	197,733	200,000	176,912	192,995	184,000	(16,000)	-8.0%
Fed, State & County Water/Sewer Fees	234,905	240,000	216,742	236,446	259,100	19,100	8.0%
Federal Dam & Admin Fees	1,809	2,000	-	2,000	2,000	-	0.0%
State Water Right Fees	29,129	30,000	30,110	32,847	32,000	2,000	6.7%
Mandated Plans	-	35,000	27,038	29,496	75,000	40,000	114.3%
Strategic Plans/Updates	-	68,550	-	-	-	(68,550)	-100.0%
Water Conservation	2,386	15,000	1,923	2,098	6,000	(9,000)	-60.0%
Merchant Credit Card Discount	68,818	60,000	59,279	64,668	71,000	11,000	18.3%
Agent Fees	2,000	2,000	7,500	7,500	7,500	5,500	275.0%
Misc. Non-Operating Costs	7,128	8,280	1,802	1,966	-	(8,280)	-100.0%
<b>Total Services and Supplies</b>	<b>5,818,158</b>	<b>6,136,492</b>	<b>5,055,119</b>	<b>5,840,451</b>	<b>5,753,532</b>	<b>(382,960)</b>	<b>-6.2%</b>
<b>Grand Total - Operations</b>	<b>14,436,404</b>	<b>15,717,142</b>	<b>13,833,107</b>	<b>15,426,979</b>	<b>15,841,836</b>	<b>124,694</b>	<b>0.8%</b>

## Calaveras County Water District Operating Budget Summary: FY 2018-19

District	Actual FY 2016-17	Adopted Budget FY 2017-18	Y-T-D as of 31-May-18	Projected FY 2017-18	Preliminary Budget FY 2018-19	Variance to Budget FY 2017-18	% Change to Budget FY 2017-18
<b>Capital Outlay</b>							
Vehicles / Equipment	408,091	513,000	364,477	574,778	535,000	22,000	4.3%
Projects	-	110,000	50,169	90,000	30,000	(80,000)	-72.7%
<b>Total Capital Outlay</b>	<b>408,091</b>	<b>623,000</b>	<b>414,646</b>	<b>664,778</b>	<b>565,000</b>	<b>(58,000)</b>	<b>-9.3%</b>
<b>Total Operations &amp; Capital Outlay</b>	<b>14,844,495</b>	<b>16,340,142</b>	<b>14,247,753</b>	<b>16,091,757</b>	<b>16,406,836</b>	<b>66,694</b>	<b>0.4%</b>
<b>Debt Service</b>							
Interest - PERS Side Fund	20,325	12,368	11,670	12,368	3,485	(8,883)	-71.8%
Principal - PERS Side Fund	291,541	300,240	274,887	300,240	257,021	(43,219)	-14.4%
Interest - BBVA Compass Bond Refinance	11,372	3,649	3,610	3,610	-	(3,649)	-100.0%
Principal - BBVA Compass Bond Refinance	1,797,041	461,846	461,846	461,846	-	(461,846)	-100.0%
Interest - Umpqua Capital R&R Loan	164,002	114,164	114,127	114,127	90,098	(24,066)	-21.1%
Principal - Umpqua Capital R&R Loan	284,936	997,758	997,758	997,758	1,487,319	489,561	49.1%
Interest - USDA Reach 3a Bond	-	57,209	57,819	57,819	57,543	334	0.6%
Principal - USDA Raech 3a Bond	-	42,700	42,700	42,700	43,700	1,000	2.3%
Interest - Vac-Con Loan	2,691	1,181	1,210	1,170	-	(1,181)	-100.0%
Principal - Vac-Con Loan	67,494	68,957	68,939	68,938	-	(68,957)	-100.0%
Interest - Wallace Equipment Loan	2,556	-	-	-	-	-	0.0%
Principal - Wallace Equipment Loan	94,663	-	-	-	-	-	0.0%
Interest - New Hogan	21,476	22,093	-	24,981	17,113	(4,980)	-22.5%
Principal - New Hogan	55,242	55,255	-	54,680	55,242	(13)	0.0%
Interest - Admin Building Loan	75,000	75,000	-	75,000	75,000	-	0.0%
Principal - Admin Building Loan	-	-	-	-	570,741	570,741	570741.0%
Interest - Sewer Fund Loan	-	-	-	-	14,322	14,322	14322.0%
Principal - Sewer Fund Loan	-	-	-	-	65,400	65,400	65400.0%
<b>Total Debt Service</b>	<b>2,888,339</b>	<b>2,212,420</b>	<b>2,034,566</b>	<b>2,215,237</b>	<b>2,736,984</b>	<b>524,564</b>	<b>23.7%</b>
<b>Total Operations &amp; Debt Service</b>	<b>17,732,834</b>	<b>18,552,562</b>	<b>16,282,319</b>	<b>18,306,994</b>	<b>19,143,820</b>	<b>591,258</b>	<b>3.2%</b>
<b>Funded Positions (FTE) -&gt;</b>	<b>65.00</b>	<b>65.00</b>		<b>65.00</b>	<b>65.00</b>	<b>-</b>	<b>0.0%</b>

**Calaveras County Water District**  
**Board of Directors Operating Budget: FY 2018-19**

<b>Board of Directors</b>	<b>Actual FY 2016-17</b>	<b>Adopted Budget FY 2017-18</b>	<b>Y-T-D as of 31-May-18</b>	<b>Projected FY 2017-18</b>	<b>Preliminary Budget FY 2018-19</b>	<b>Variance to Budget FY 2017-18</b>	<b>% Change to Budget FY 2017-18</b>
<b>Salaries and Benefits</b>							
Salaries/Wages	22,200	43,200	23,880	26,051	43,200	-	0.0%
Overtime	-	-	-	-	-	-	0.0%
Benefits	70,038	87,790	69,832	76,180	86,139	(1,651)	-1.9%
Medical/Dental Reimbursement	501	2,000	579	2,000	2,000	-	0.0%
<b>Total Salaries and Benefits</b>	<b>92,739</b>	<b>132,990</b>	<b>94,291</b>	<b>104,231</b>	<b>131,339</b>	<b>(1,651)</b>	<b>-1.2%</b>
<b>Services and Supplies</b>							
Utilities	-	-	-	-	-	-	0.0%
Materials & Supplies	525	1,000	407	444	750	(250)	-25.0%
Tools	-	-	-	-	-	-	0.0%
Advertising/Publicity	-	-	-	-	-	-	0.0%
Elections	-	-	-	-	11,500	11,500	11500.0%
Professional Services	7,409	-	-	-	-	-	0.0%
Printing	-	-	-	-	-	-	0.0%
Training, Conferences and Travel	-	25,000	11,544	12,593	15,000	(10,000)	-40.0%
Other Travel Costs	11,126	5,000	5,641	6,154	6,500	1,500	30.0%
Director Conf & Committee Expense	-	-	-	-	-	-	0.0%
Misc. Non-Operating Costs	-	-	-	-	-	-	0.0%
<b>Total Services and Supplies</b>	<b>19,060</b>	<b>31,000</b>	<b>17,592</b>	<b>19,191</b>	<b>33,750</b>	<b>2,750</b>	<b>8.9%</b>
<b>Grand Total - Operations</b>	<b>111,799</b>	<b>163,990</b>	<b>111,883</b>	<b>123,423</b>	<b>165,089</b>	<b>1,099</b>	<b>0.7%</b>
<b>Capital Outlay</b>							
Vehicles / Equipment	-	-	-	-	-	-	0.0%
Projects	-	-	-	-	-	-	0.0%
<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>Total Operations &amp; Capital Outlay</b>	<b>111,799</b>	<b>163,990</b>	<b>111,883</b>	<b>123,423</b>	<b>165,089</b>	<b>1,099</b>	<b>0.7%</b>

**Calaveras County Water District**  
**General Management Operating Budget: FY 2018-19**

<b>General Management</b>	<b>Actual FY 2016-17</b>	<b>Adopted Budget FY 2017-18</b>	<b>Y-T-D as of 31-May-18</b>	<b>Projected FY 2017-18</b>	<b>Preliminary Budget FY 2018-19</b>	<b>Variance to Budget FY 2017-18</b>	<b>% Change to Budget FY 2017-18</b>
<b>Salaries and Benefits</b>							
Salaries/Wages	437,966	440,554	422,770	461,204	431,056	(9,498)	-2.2%
Overtime	1,455	840	236	257	760	(80)	-9.5%
Benefits	230,032	283,109	241,714	263,688	269,149	(13,960)	-4.9%
Medical/Dental Reimbursement	1,985	1,600	1,093	1,600	1,600	-	0.0%
<b>Total Salaries and Benefits</b>	<b>671,438</b>	<b>726,103</b>	<b>665,813</b>	<b>726,749</b>	<b>702,565</b>	<b>(23,538)</b>	<b>-3.2%</b>
<b>Services and Supplies</b>							
Utilities	-	-	-	-	-	-	0.0%
Materials & Supplies	1,278	5,000	1,682	1,835	3,000	(2,000)	-40.0%
Administrative Technology	-	-	273	298	-	-	0.0%
Service Maintenance Contracts	-	-	-	-	-	-	0.0%
Drug & Alcohol Testing	1,260	1,500	1,400	1,527	1,500	-	0.0%
Building Repairs	-	-	-	-	-	-	0.0%
Recruiting	3,074	5,000	4,373	4,771	5,000	-	0.0%
Claims/Damages	-	-	-	-	-	-	0.0%
Laboratory Services	-	-	-	-	-	-	0.0%
Outside Legal Fees	145,463	127,500	109,777	137,000	127,500	-	0.0%
Accounting/Auditing	-	-	-	-	-	-	0.0%
Advertising/Publicity	1,331	1,500	618	674	1,500	-	0.0%
Elections	-	-	-	-	-	-	0.0%
Professional Services	65,712	105,000	68,429	92,836	125,800	20,800	19.8%
Vehicle Expense	-	-	-	-	-	-	0.0%
Rental Exp/Vehicle and Equip.	-	-	-	-	-	-	0.0%
Forms and Supplies	413	750	-	-	450	(300)	-40.0%
Permits & Licenses	-	-	-	-	-	-	0.0%
Postage	-	-	-	-	-	-	0.0%
Publications and Subscriptions	58	500	32	32	-	(500)	-100.0%
Dues and Memberships	45,889	48,275	47,025	47,025	48,275	-	0.0%
Recording Title Reports	-	-	-	-	-	-	0.0%
Printing	-	-	-	-	-	-	0.0%
Training, Conferences and Travel	19,420	24,100	12,279	13,395	27,500	3,400	14.1%
Other Travel Costs	62	1,000	166	181	1,000	-	0.0%
Director Conf & Committee Expense	-	-	-	-	-	-	0.0%
Bad Debt Expense	-	-	-	-	-	-	0.0%
Unemployment Claims	-	2,000	-	-	2,000	-	0.0%
Insurance	-	-	-	-	-	-	0.0%
Misc. Non-Operating Costs	-	-	-	-	-	-	0.0%
<b>Total Services and Supplies</b>	<b>283,960</b>	<b>322,125</b>	<b>246,054</b>	<b>299,574</b>	<b>343,525</b>	<b>21,400</b>	<b>6.6%</b>
<b>Grand Total - Operations</b>	<b>955,398</b>	<b>1,048,228</b>	<b>911,867</b>	<b>1,026,323</b>	<b>1,046,090</b>	<b>(2,138)</b>	<b>-0.2%</b>
<b>Capital Outlay</b>							
Vehicles / Equipment	-	-	-	-	-	-	0.0%
Projects/Software	-	-	-	-	-	-	0.0%
<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>Total Operations &amp; Capital Outlay</b>	<b>955,398</b>	<b>1,048,228</b>	<b>911,867</b>	<b>1,026,323</b>	<b>1,046,090</b>	<b>(2,138)</b>	<b>-0.2%</b>

**Calaveras County Water District**  
**Administrative Services Operating Budget: FY 2018-19**

<b>Administrative Services</b>	<b>Actual FY 2016-17</b>	<b>Adopted Budget FY 2017-18</b>	<b>Y-T-D as of 31-May-18</b>	<b>Projected FY 2017-18</b>	<b>Preliminary Budget FY 2018-19</b>	<b>Variance to Budget FY 2017-18</b>	<b>% Change to Budget FY 2017-18</b>
<b>Salaries and Benefits</b>							
Salaries/Wages	732,456	662,032	626,672	683,642	696,306	34,274	5.2%
Overtime	6,431	3,660	4,740	5,171	3,676	16	0.4%
Benefits	409,977	430,053	394,547	430,415	466,375	36,322	8.4%
Medical/Dental Reimbursement	4,253	3,200	4,035	4,402	3,200	-	0.0%
<b>Total Salaries and Benefits</b>	<b>1,153,117</b>	<b>1,098,945</b>	<b>1,029,994</b>	<b>1,123,630</b>	<b>1,169,557</b>	<b>70,612</b>	<b>6.4%</b>
<b>Services and Supplies</b>							
Utilities	-	-	-	-	-	-	0.0%
Materials & Supplies	22	250	36	39	250	-	0.0%
Tools	-	-	-	-	-	-	0.0%
Safety Materials & Supplies	-	-	-	-	-	-	0.0%
Administrative Technology	33,102	34,000	25,585	27,911	34,000	-	0.0%
Chemicals	-	-	-	-	-	-	0.0%
Outside Services/Repairs	3,380	5,700	4,247	4,633	5,750	50	0.9%
Service Maintenance Contracts	36,678	38,175	33,890	36,971	40,500	2,325	6.1%
Claims/Damages	-	-	-	-	-	-	0.0%
Computer Licenses and Maint Agreements	17,654	21,100	17,506	19,097	22,260	1,160	5.5%
Outside Legal Fees	-	-	-	-	-	-	0.0%
Accounting/Auditing	31,300	33,600	44,840	44,840	40,000	6,400	19.0%
Advertising/Publicity	-	-	645	1,145	-	-	0.0%
Professional Services	100,417	162,200	133,996	146,177	83,200	(79,000)	-48.7%
Vehicle Expense	-	-	-	-	-	-	0.0%
Rental Exp/Vehicle and Equip.	-	-	-	-	-	-	0.0%
Forms and Supplies	595	1,000	1,138	1,241	1,950	950	95.0%
Permits & Licenses	-	-	-	-	-	-	0.0%
Postage	18,579	20,600	12,822	13,988	18,100	(2,500)	-12.1%
Publications and Subscriptions	-	-	-	-	-	-	0.0%
Dues and Memberships	930	705	530	578	725	20	2.8%
Recording Title Reports	-	-	-	-	-	-	0.0%
Printing	-	250	-	-	-	(250)	-100.0%
Training, Conferences and Travel	6,629	6,500	1,955	2,133	5,000	(1,500)	-23.1%
Other Travel Costs	1,493	1,000	831	907	1,000	-	0.0%
Retired Employee Costs	-	-	-	-	-	-	0.0%
Bad Debt Expense	47,829	48,000	39,786	43,403	48,000	-	0.0%
Water Conservation	2,386	-	-	-	-	-	0.0%
Merchant Credit Card Discount	68,818	60,000	59,279	64,668	71,000	11,000	18.3%
Misc. Operating/Maint. Exp.	-	-	-	-	-	-	0.0%
Equipment Purchased	-	-	-	-	-	-	0.0%
Agent Fees	2,000	2,000	7,500	7,500	7,500	5,500	275.0%
Calaveras County Fees	-	-	-	-	-	-	0.0%
Misc. Non-Operating Costs	-	-	20	22	-	-	0.0%
<b>Total Services and Supplies</b>	<b>371,812</b>	<b>435,080</b>	<b>384,606</b>	<b>415,253</b>	<b>379,235</b>	<b>(55,845)</b>	<b>-12.8%</b>
<b>Grand Total - Operations</b>	<b>1,524,929</b>	<b>1,534,025</b>	<b>1,414,600</b>	<b>1,538,883</b>	<b>1,548,792</b>	<b>14,767</b>	<b>1.0%</b>
<b>Capital Outlay</b>							
Vehicles / Equipment	-	18,000	-	-	10,000	(8,000)	-44.4%
Projects/Software	-	-	38,086	35,000	-	-	0.0%
<b>Total Capital Outlay</b>	<b>-</b>	<b>18,000</b>	<b>38,086</b>	<b>35,000</b>	<b>10,000</b>	<b>(8,000)</b>	<b>-44.4%</b>
<b>Total Operations &amp; Capital Outlay</b>	<b>1,524,929</b>	<b>1,552,025</b>	<b>1,452,686</b>	<b>1,573,883</b>	<b>1,558,792</b>	<b>6,767</b>	<b>0.4%</b>



**Calaveras County Water District**  
**Engineering/Technical Services Operating Budget: FY 2018-19**

<b>Engineering/Tech Services</b>	<b>Actual FY 2016-17</b>	<b>Adopted Budget FY 2017-18</b>	<b>Y-T-D as of 31-May-18</b>	<b>Projected FY 2017-18</b>	<b>Preliminary Budget FY 2018-19</b>	<b>Variance to Budget FY 2017-18</b>	<b>% Change to Budget FY 2017-18</b>
<b>Salaries and Benefits</b>							
Salaries/Wages	295,616	505,858	438,764	478,652	512,794	6,936	1.4%
Overtime	452	750	-	-	791	41	5.5%
Benefits	170,592	284,675	223,360	243,665	294,801	10,126	3.6%
Medical/Dental Reimbursement	1,356	2,000	400	2,000	2,000	-	0.0%
<b>Total Salaries and Benefits</b>	<b>468,016</b>	<b>793,283</b>	<b>662,524</b>	<b>724,317</b>	<b>810,386</b>	<b>17,103</b>	<b>2.2%</b>
<b>Services and Supplies</b>							
Utilities	-	-	-	-	-	-	0.0%
Outside Services/Repairs	-	-	-	-	-	-	0.0%
Service Maintenance Contracts	10,283	11,000	17,459	19,046	9,800	(1,200)	-10.9%
Elections	-	-	-	-	-	-	0.0%
Professional Services	8,529	5,000	5,609	6,119	5,000	-	0.0%
Vehicle Expense	-	-	-	-	-	-	0.0%
Rental Exp/Vehicle and Equip.	-	-	-	-	-	-	0.0%
Forms and Supplies	-	500	234	255	500	-	0.0%
Permits & Licenses	-	-	-	-	-	-	0.0%
Postage	-	-	-	-	-	-	0.0%
Publications and Subscriptions	189	250	-	-	250	-	0.0%
Dues and Memberships	-	250	230	251	250	-	0.0%
Recording Title Reports	-	-	-	-	-	-	0.0%
Printing	-	-	-	-	-	-	0.0%
Training, Conferences and Travel	766	5,000	3,627	3,957	5,000	-	0.0%
Other Travel Costs	82	500	21	23	500	-	0.0%
Director Conf & Committee Expense	-	-	-	-	-	-	0.0%
Misc. Non-Operating Costs	-	-	-	-	-	-	0.0%
<b>Total Services and Supplies</b>	<b>19,849</b>	<b>22,500</b>	<b>27,180</b>	<b>29,651</b>	<b>21,300</b>	<b>(1,200)</b>	<b>-5.3%</b>
<b>Grand Total - Operations</b>	<b>487,865</b>	<b>815,783</b>	<b>689,704</b>	<b>753,968</b>	<b>831,686</b>	<b>15,903</b>	<b>1.9%</b>
<b>Capital Outlay</b>							
Vehicles / Equipment	-	-	-	-	-	-	0.0%
Projects	-	-	-	-	-	-	0.0%
<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>Total Operations &amp; Capital Outlay</b>	<b>487,865</b>	<b>815,783</b>	<b>689,704</b>	<b>753,968</b>	<b>831,686</b>	<b>15,903</b>	<b>1.9%</b>

**Calaveras County Water District**  
**Utility Services Operating Budget: FY 2018-19**

Utilities	Actual FY 2016-17	Adopted Budget FY 2017-18	Y-T-D as of 31-May-18	Projected FY 2017-18	Preliminary Budget FY 2018-19	Variance to Budget FY 2017-18	% Change to Budget FY 2017-18
<b>Salaries and Benefits</b>							
Salaries/Wages	3,498,859	3,713,580	3,426,144	3,737,612	3,923,920	210,340	5.7%
Overtime	248,034	186,253	230,922	251,915	209,871	23,618	12.7%
Benefits	2,285,650	2,577,203	2,368,492	2,583,809	2,762,958	185,755	7.2%
Medical/Dental Reimbursement	14,650	18,400	10,599	18,400	18,400	-	0.0%
<b>Total Salaries and Benefits</b>	<b>6,047,193</b>	<b>6,495,436</b>	<b>6,036,157</b>	<b>6,591,736</b>	<b>6,915,149</b>	<b>419,713</b>	<b>6.5%</b>
<b>Services and Supplies</b>							
Utilities	1,272,812	1,027,000	918,189	1,001,661	990,350	(36,650)	-3.6%
Materials & Supplies	867,682	719,000	803,478	848,478	638,100	(80,900)	-11.3%
Tools	43,318	25,000	51,162	55,813	25,000	-	0.0%
Safety Materials & Supplies	30,538	40,000	38,546	42,050	40,000	-	0.0%
Administrative Technology	-	-	-	-	-	-	0.0%
Chemicals	333,415	382,000	285,138	325,872	350,000	(32,000)	-8.4%
Outside Services/Repairs	141,893	148,700	134,177	146,375	148,700	-	0.0%
Service Maintenance Contracts	210,799	335,000	201,892	220,246	323,000	(12,000)	-3.6%
Janitorial Services	-	-	-	-	-	-	0.0%
Laboratory Services	149,329	200,000	142,825	155,809	200,000	-	0.0%
Outside Legal Fees	-	-	-	-	-	-	0.0%
Accounting/Auditing	-	-	-	-	-	-	0.0%
Advertising/Publicity	-	-	-	-	-	-	0.0%
Elections	-	-	-	-	-	-	0.0%
Professional Services	51,628	15,000	59,398	64,798	28,000	13,000	86.7%
Vehicle Expense	382,860	383,000	285,085	311,002	360,000	(23,000)	-6.0%
Rental Exp/Vehicle and Equip.	13,994	30,000	46,046	50,232	30,000	-	0.0%
Forms and Supplies	-	-	-	-	-	-	0.0%
Permits & Licenses	8,409	11,000	9,954	10,859	11,000	-	0.0%
Postage	-	-	-	-	-	-	0.0%
Publications and Subscriptions	299	1,000	445	485	1,000	-	0.0%
Dues and Memberships	13,399	14,500	11,758	12,827	14,500	-	0.0%
Recording Title Reports	-	-	-	-	-	-	0.0%
Printing	-	-	-	-	-	-	0.0%
Training, Conferences and Travel	39,006	36,000	20,957	22,862	36,000	-	0.0%
Other Travel Costs	-	-	148	161	-	-	0.0%
Purchased Water	5,042	5,000	1,326	1,447	5,000	-	0.0%
Insurance	-	-	-	-	-	-	0.0%
Fed, State & County Wtr/Swr Fees	234,905	240,000	216,742	236,446	259,100	19,100	8.0%
Misc. Non-Operating Costs	-	-	-	-	-	-	0.0%
<b>Total Services and Supplies</b>	<b>3,799,328</b>	<b>3,612,200</b>	<b>3,227,266</b>	<b>3,507,423</b>	<b>3,459,750</b>	<b>(152,450)</b>	<b>-4.2%</b>
<b>Grand Total - Operations</b>	<b>9,846,521</b>	<b>10,107,636</b>	<b>9,263,423</b>	<b>10,099,159</b>	<b>10,374,899</b>	<b>267,263</b>	<b>2.6%</b>
<b>Capital Outlay</b>							
Vehicles / Equipment	408,091	495,000	364,477	574,778	525,000	30,000	6.1%
Projects	-	110,000	12,083	55,000	30,000	(80,000)	-72.7%
<b>Total Capital Outlay</b>	<b>408,091</b>	<b>605,000</b>	<b>376,560</b>	<b>629,778</b>	<b>555,000</b>	<b>(50,000)</b>	<b>-8.3%</b>
<b>Total Operations &amp; Capital Outlay</b>	<b>10,254,612</b>	<b>10,712,636</b>	<b>9,639,983</b>	<b>10,728,937</b>	<b>10,929,899</b>	<b>217,263</b>	<b>2.0%</b>

**Calaveras County Water District**  
**Water Resources Operating Budget: FY 2018-19**

<b>Water Resources</b>	<b>Actual FY 2016-17</b>	<b>Adopted Budget FY 2017-18</b>	<b>Y-T-D as of 31-May-18</b>	<b>Projected FY 2017-18</b>	<b>Preliminary Budget FY 2018-19</b>	<b>Variance to Budget FY 2017-18</b>	<b>% Change to Budget FY 2017-18</b>
<b>Salaries and Benefits</b>							
Salaries/Wages	110,423	206,375	189,716	206,963	222,113	15,738	7.6%
Overtime	-	-	-	-	-	-	0.0%
Benefits	74,920	126,718	99,093	108,101	136,395	9,677	7.6%
Medical/Dental Reimbursement	400	800	400	800	800	-	0.0%
<b>Total Salaries and Benefits</b>	<b>185,743</b>	<b>333,893</b>	<b>289,209</b>	<b>315,864</b>	<b>359,308</b>	<b>25,415</b>	<b>7.6%</b>
<b>Services and Supplies</b>							
Utilities	-	-	-	-	-	-	0.0%
Materials & Supplies	11,960	35,000	9,642	10,519	20,000	(15,000)	-42.9%
Tools	-	-	-	-	-	-	0.0%
Laboratory Services	-	-	-	-	-	-	0.0%
Outside Legal Fees	144,802	121,500	115,516	138,619	115,000	(6,500)	-5.3%
Accounting/Auditing	-	-	-	-	-	-	0.0%
Advertising/Publicity	146	500	50	55	-	(500)	-100.0%
Elections	-	-	-	-	-	-	0.0%
Professional Services	249,952	170,500	162,766	177,563	71,000	(99,500)	-58.4%
Publications and Subscriptions	-	-	-	-	-	-	0.0%
Dues and Memberships	42,718	30,595	31,310	34,156	37,390	6,795	22.2%
Recording Title Reports	-	-	-	-	-	-	0.0%
Printing	-	-	-	-	-	-	0.0%
Training, Conferences and Travel	4,436	6,000	2,966	3,236	6,000	-	0.0%
Other Travel Costs	528	1,500	659	719	1,500	-	0.0%
Fed, State & County Wtr/Swr Fees	-	-	-	-	-	-	0.0%
Federal Dam & Admin Fees	-	-	-	-	-	-	0.0%
State Water Right Fees	29,129	30,000	30,110	32,847	32,000	2,000	6.7%
Mandated Plans	-	35,000	27,038	29,496	75,000	40,000	114.3%
Strategic Plans/Updates.	-	68,550	-	-	-	(68,550)	-100.0%
Water Conservation	-	15,000	1,923	2,098	6,000	(9,000)	-60.0%
Misc. Non-Operating Costs	-	-	-	-	-	-	0.0%
<b>Total Services and Supplies</b>	<b>483,671</b>	<b>514,145</b>	<b>381,980</b>	<b>429,307</b>	<b>363,890</b>	<b>(150,255)</b>	<b>-29.2%</b>
<b>Grand Total - Operations</b>	<b>669,414</b>	<b>848,038</b>	<b>671,189</b>	<b>745,172</b>	<b>723,198</b>	<b>(124,840)</b>	<b>-14.7%</b>
<b>Capital Outlay</b>							
Vehicles / Equipment	-	-	-	-	-	-	0.0%
Projects	-	-	-	-	-	-	0.0%
<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>Total Operations &amp; Capital Outlay</b>	<b>669,414</b>	<b>848,038</b>	<b>671,189</b>	<b>745,172</b>	<b>723,198</b>	<b>(124,840)</b>	<b>-14.7%</b>

**Calaveras County Water District**  
**Non-Departmental Operating Budget: FY 2018-19**

<b>Non-Departmental</b>	<b>Actual FY 2016-17</b>	<b>Adopted Budget FY 2017-18</b>	<b>Y-T-D as of 31-May-18</b>	<b>Projected FY 2017-18</b>	<b>Preliminary Budget FY 2018-19</b>	<b>Variance to Budget FY 2017-18</b>	<b>% Change to Budget FY 2017-18</b>
<b>Salaries and Benefits</b>							
Salaries/Wages	-	-	-	-	-	-	0.0%
Overtime	-	-	-	-	-	-	0.0%
Benefits	-	-	-	-	-	-	0.0%
Medical/Dental Reimbursement	-	-	-	-	-	-	0.0%
<b>Total Salaries and Benefits</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>Services and Supplies</b>							
Utilities	34,930	36,100	24,939	27,206	28,570	(7,530)	-20.9%
Materials & Supplies	67,948	41,000	29,312	36,977	37,200	(3,800)	-9.3%
Tools	396	-	-	-	500	500	500.0%
Safety Materials & Supplies	-	500	2,574	2,574	3,230	2,730	546.0%
Outside Services/Repairs	8,090	8,300	8,757	9,457	10,100	1,800	21.7%
Service Maintenance Contracts	14,022	8,700	5,378	5,867	5,800	(2,900)	-33.3%
Drug & Alcohol Testing	-	-	-	-	-	-	0.0%
Building Repairs	4,896	5,000	3,977	3,977	5,000	-	0.0%
Recruiting	-	-	-	-	-	-	0.0%
Claims/Damages	47,562	5,000	-	-	5,000	-	0.0%
Computer Licenses and Maint Agreements	-	-	-	-	-	-	0.0%
Janitorial Services	23,220	23,300	21,285	23,220	23,220	(80)	-0.3%
Hogan Payment-Purchased Power	293,262	293,262	-	293,262	293,262	-	0.0%
Purchased Water	-	-	-	-	-	-	0.0%
Retired Employee Costs	139,482	568,000	495,525	540,573	554,200	(13,800)	-2.4%
Unemployment Claims	-	-	-	-	-	-	0.0%
Insurance	197,733	200,000	176,912	192,995	184,000	(16,000)	-8.0%
Fed, State & County Wtr/Swr Fees	-	-	-	-	-	-	0.0%
Federal Dam & Admin Fees	1,809	2,000	-	2,000	2,000	-	0.0%
Misc. Non-Operating Costs	7,128	8,280	1,782	1,944	-	(8,280)	-100.0%
<b>Total Services and Supplies</b>	<b>840,478</b>	<b>1,199,442</b>	<b>770,441</b>	<b>1,140,051</b>	<b>1,152,082</b>	<b>(47,360)</b>	<b>-3.9%</b>
<b>Grand Total - Operations</b>	<b>840,478</b>	<b>1,199,442</b>	<b>770,441</b>	<b>1,140,051</b>	<b>1,152,082</b>	<b>(47,360)</b>	<b>-3.9%</b>
<b>Capital Outlay</b>							
Vehicles / Equipment	-	-	-	-	-	-	0.0%
Projects	-	-	-	-	-	-	0.0%
<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>Total Operations &amp; Capital Outlay</b>	<b>840,478</b>	<b>1,199,442</b>	<b>770,441</b>	<b>1,140,051</b>	<b>1,152,082</b>	<b>(47,360)</b>	<b>-3.9%</b>
<b>Debt Service</b>							
Interest - PERS Side Fund	20,325	12,368	11,670	12,368	3,485	(8,883)	-71.8%
Principal - PERS Side Fund	291,541	300,240	274,887	300,240	257,021	(43,219)	-14.4%
Interest - BBVA Compass Bond Refinance	11,372	3,649	3,610	3,610	-	(3,649)	-100.0%
Principal - BBVA Compass Bond Refinance	1,797,041	461,846	461,846	461,846	-	(461,846)	-100.0%
Interest - Umpqua Capital R&R Loan	164,002	114,164	114,127	114,127	90,098	(24,066)	-21.1%
Principal - Umpqua Capital R&R Loan	284,936	997,758	997,758	997,758	1,487,319	489,561	49.1%
Interest - USDA Reach 3a Bond	-	57,209	57,819	57,819	57,543	334	0.6%
Principal - USDA Reach 3a Bond	-	42,700	42,700	42,700	43,700	1,000	2.3%
Interest - Vac-Con Loan	2,691	1,181	1,210	1,170	-	(1,181)	-100.0%
Principal - Vac-Con Loan	67,494	68,957	68,939	68,938	-	(68,957)	-100.0%
Interest - Wallace Equipment Loan	2,556	-	-	-	-	-	0.0%
Principal - Wallace Equipment Loan	94,663	-	-	-	-	-	0.0%
Interest - New Hogan	21,476	22,093	-	24,981	17,113	(4,980)	-22.5%
Principal - New Hogan	55,242	55,255	-	54,680	55,242	(13)	0.0%
Interest - Admin Building Loan	75,000	75,000	-	75,000	75,000	-	0.0%
Principal - Admin Building Loan	-	-	-	-	570,741	570,741	570741.0%
Interest - Sewer Fund Loan	-	-	-	-	14,322	14,322	14322.0%
Principal - Sewer Fund Loan	-	-	-	-	65,400	65,400	65400.0%
<b>Total Debt Service</b>	<b>2,888,339</b>	<b>2,212,420</b>	<b>2,034,566</b>	<b>2,215,237</b>	<b>2,736,984</b>	<b>524,564</b>	<b>23.7%</b>
<b>Total Operations &amp; Debt Service</b>	<b>3,728,817</b>	<b>3,411,862</b>	<b>2,805,007</b>	<b>3,355,288</b>	<b>3,889,066</b>	<b>477,204</b>	<b>14.0%</b>

Capital Outlay  
 FY 2018-19

Dept	Qty	N or R*	Location	Description	Water	Sewer	Cost
Utilities	3	R	District Wide	1/2 Ton Pick Up	89,600	50,400	140,000
Utilities	1	R	District Wide	3/4 Ton Van	29,200	10,800	40,000
Utilities	1	R	District Wide	Snow ATV	30,000	-	30,000
Utilities	1	R	District Wide	Hydro Excavator	192,000	108,000	300,000
Utilities	1	N	District Wide	PRV Vaults - Copper Sawmill	30,000	-	30,000
Utilities	2	R	District Wide	Handheld Meter Readers	15,000	-	15,000
Adm Svc	1		Admin Building	Antenna Replacement	7,300	2,700	10,000
				<b>TOTAL</b>	<b>393,100</b>	<b>171,900</b>	<b>565,000</b>

\* New (N) or Replacement (R)

Capital Improvement Program  
 Schedule of Cash Flow - Water Projects  
 FY 2018-19 thru FY 2020-2021

Project No	New Water Projects Project Description	Total Project Cost	Cash Flow			Funding FY 18-19				
			FY 18-19	FY 19-20	FY 20-21	Expansion Funds	Reserves	Capital R & R	Grants	AD / Other Outside
			\$	\$	\$	\$	\$	\$	\$	\$
	Ebbetts Pass Redwood Tanks HMGP	2,800,000	400,000	1,200,000	1,172,637	-	-	100,000	300,000	-
	Ebbetts Pass WTP Filter Rehab. & Painting	300,000	300,000	-	-	-	-	300,000	-	-
	Hunters Raw Water Pumps Renovations	1,000,000	500,000	500,000	-	-	-	500,000	-	-
	Big Trees Pump Stations 1, 4 & 5 Replacement	700,000	150,000	-	-	-	-	150,000	-	-
	Lake Tulloch Submerged Water Line Crossing	1,500,000	-	250,000	-	-	-	-	-	-
	Copper Cove Tank B Pump Station Renovation	1,000,000	-	200,000	-	-	-	-	-	-
	Reeds Turmpike Pump Station Replacement	300,000	-	100,000	-	-	-	-	-	-
	Lake Tulloch Raw Water Pumps	100,000	100,000	-	-	-	-	100,000	-	-
	West Point SCADA System Improvements	200,000	100,000	100,000	-	-	-	100,000	-	-
	Wallace SCADA System Improvements	200,000	100,000	100,000	-	-	-	100,000	-	-
	Arc Flash Assessment	500,000	50,000	50,000	-	-	-	50,000	-	-
	<b>Total New Water Projects</b>	<b>\$ 8,600,000</b>	<b>\$ 1,700,000</b>	<b>\$ 2,500,000</b>	<b>\$ 1,172,637</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,400,000</b>	<b>\$ 300,000</b>	<b>\$ -</b>

Project No	Carryover Water Projects Project Description	Total Project Cost	Cash Flow			Funding FY 18-19				
			FY 18-19	FY 19-20	FY 20-21	Expansion Funds	Reserves	Capital R & R	Grants	AD / Other Outside
			\$	\$	\$	\$	\$	\$	\$	\$
11084	Ebbetts Pass Techite Water Line Replacement	1,250,000	500,000	500,000	-	-	-	500,000	-	-
11085	Ebbetts Pass Reach 1 Water Line Replacement	5,000,000	1,500,000	3,012,803	-	500,000	-	1,000,000	-	-
11089	San Antonio Creek Water Storage Restoration	4,000,000	150,000	-	-	-	-	150,000	-	-
11092	Jenny Lind WTP PreTreatment Facility	4,000,000	2,827,553	-	-	-	-	1,007,553	1,820,000	-
11083J	Jenny Lind Clearwell #2 / Repair & Paint	200,000	183,888	-	-	-	-	183,888	-	-
11083L	Larkspur Tank / Repair & Paint	250,000	227,139	-	-	-	-	227,139	-	-
11083W	Wallace Tanks / Repair & Paint	350,000	343,926	-	-	-	-	343,926	-	-
	Ebbetts Pass Sawmill Tank / Repair & Paint	800,000	-	289,762	500,000	-	-	-	-	-
11079	Copper Cove Tank B / Repair & Paint	400,000	-	200,000	200,000	-	-	-	-	-
11080	Copper Cove Clearwell / Repair & Paint	450,000	-	250,000	200,000	-	-	-	-	-
11088	Jenny Lind Tank A-B Transmission Line	3,500,000	-	300,000	100,000	-	-	-	-	-
11066	Pipeline Replacement	1,000,000	200,000	200,000	200,000	-	-	200,000	-	-
11096	AMR/AMI Radio Read Meter Program	4,000,000	1,000,000	1,750,000	1,250,000	-	-	1,000,000	-	-
	Sheep Ranch Water Plant & Clearwell	1,000,000	-	-	250,000	-	-	-	-	-
	West Point Backup Water Filter	1,250,000	-	-	250,000	-	-	-	-	-
	<b>Total Carryover Water Projects</b>	<b>\$ 27,450,000</b>	<b>\$ 6,932,506</b>	<b>\$ 9,002,565</b>	<b>\$ 2,950,000</b>	<b>\$ 500,000</b>	<b>\$ -</b>	<b>\$ 4,612,506</b>	<b>\$ 1,820,000</b>	<b>\$ -</b>

TOTAL WATER PROJECTS		\$ 36,050,000	\$ 8,632,506	\$ 9,002,565	\$ 4,122,637	\$ 500,000	\$ -	\$ 6,012,506	\$ 2,120,000	\$ -
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Capital Improvement Program  
 Schedule of Cash Flow - Wastewater Projects  
 FY 2018-19 thru FY 2020-2021

Project No	New Wastewater Projects Project Description	Total Project Cost	Cash Flow			Expansion Funds	Reserves	Capital R & R	Grants	AD / Other Outside
			Funding FY 18-19							
			FY 18-19	FY 19-20	FY 20-21					
	Arnold WWTP Rehab./Expansion	2,350,000	350,000	-	-	-	350,000	-	-	
	Arnold Lift Station 2 & 3 Rehab./Replacement	950,000	-	200,000	150,000	-	-	-	-	
	Huckleberry Lift Station Rehab./Expansion	400,000	200,000	200,000	60,000	-	140,000	-	-	
	La Contenta WWTP Rehab/Expansion/Disposal	4,640,000	650,000	-	-	440,000	-	-	-	
	Copper Cove WWTP/Phase A - Title 22 Tertiary	5,500,000	150,000	350,000	-	-	75,000	-	-	
	Copper Cove WWTP/Phase B - Denitrification	6,500,000	150,000	-	-	-	75,000	-	-	
	West Point Lift Station / Pump & Elect. Upgrades	100,000	-	100,000	-	-	-	-	-	
	Forest Meadows Sludge Facility Upgrades	100,000	50,000	50,000	-	-	50,000	-	-	
	Southworth Collection System / I&I Mitigation	100,000	50,000	50,000	-	-	50,000	-	-	
	Indian Rock East Sand Filter Rehab.	150,000	150,000	-	-	-	150,000	-	-	
	Arc Flash Assessment	500,000	75,000	75,000	75,000	-	75,000	-	-	
	<b>Total New Wastewater Projects</b>	<b>\$ 21,290,000</b>	<b>\$ 1,825,000</b>	<b>\$ 1,025,000</b>	<b>\$ 225,000</b>	<b>\$ 440,000</b>	<b>\$ 965,000</b>	<b>\$ -</b>	<b>\$ -</b>	
Project No	Carryover Wastewater Projects Project Description	Total Project Cost	Cash Flow			Expansion Funds	Reserves	Capital R & R	Grants	AD / Other Outside
			Funding FY 18-19							
			FY 18-19	FY 19-20	FY 20-21					
15072	West Point/Wilseyville Consolidation Project	4,750,000	500,000	2,000,000	2,244,272	-	-	500,000	-	
15076	CC Lift Station 8, 12, 13 & Force Main Bypass	1,500,000	300,000	1,200,000	-	-	300,000	-	-	
15080	CC Lift Station 15 & 18 Renovations	1,000,000	300,000	700,000	-	-	300,000	-	-	
15082	Vallecito Recycled Water Distribution Project	280,000	280,000	-	-	-	145,600	134,400	-	
15085	Vallecito I & I / Equalization Improvements	400,000	100,000	264,700	-	-	100,000	-	-	
15087	Wallace Treatment Plant Renovations	250,000	125,000	89,205	-	-	-	-	125,000	
15060	Pipeline/Force Main Replacement	250,000	-	75,000	75,000	-	-	-	-	
15088	Forest Meadows UV System Replacement	250,000	250,000	-	-	-	250,000	-	-	
	<b>Total Carryover Wastewater Projects</b>	<b>\$ 8,680,000</b>	<b>\$ 1,855,000</b>	<b>\$ 4,328,905</b>	<b>\$ 2,319,272</b>	<b>\$ -</b>	<b>\$ 1,095,600</b>	<b>\$ 634,400</b>	<b>\$ 125,000</b>	
	<b>TOTAL WASTEWATER PROJECTS</b>	<b>\$ 29,970,000</b>	<b>\$ 3,680,000</b>	<b>\$ 5,353,905</b>	<b>\$ 2,544,272</b>	<b>\$ 440,000</b>	<b>\$ 2,060,600</b>	<b>\$ 634,400</b>	<b>\$ 125,000</b>	
	<b>TOTAL WATER &amp; WASTEWATER PROJECTS</b>	<b>\$ 66,020,000</b>	<b>\$ 12,312,506</b>	<b>\$ 14,356,470</b>	<b>\$ 6,666,909</b>					