

CALAVERAS COUNTY WATER DISTRICT FINANCE COMMITTEE MEETING

AGENDA

OUR MISSION

Protect, enhance, and develop Calaveras County's water resources and watersheds to provide safe, reliable, and cost-effective services to our communities.

2021-2026 Strategic Plan, Adopted April 28, 2021, and can be viewed at this [link](#)

Committee Meeting
Thursday May 23, 2024
1:00 p.m.

Calaveras County Water District
120 Toma Court
San Andreas, California 95249

Board Chambers are open to the public and the following alternative is available to members of the public who wish to participate in the meeting virtually:

Microsoft Teams meeting

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ORDER OF BUSINESS

CALL TO ORDER / PLEDGE OF ALLEGIANCE

- PUBLIC COMMENT:** Comments limited to three minutes per person.

COMMITTEE MEMBERS

Cindy Secada, Director

Bertha Underhill, Director

2. **APPROVAL OF MINUTES:** For the meeting of April 16, 2024

3. **NEW BUSINESS**

3a Report on the Monthly Financial Reports for April 2024
(Jeffrey Meyer, Director of Administrative Services)

3b Discussion/Direction Regarding the Annual Standby Assessments – Indian Rock Vineyards,
West Point, Ebbetts Pass, Jenny Lind, Copper Cove and Saddle Creek Service Areas
(Jeffrey Meyer, Director of Administrative Services)

3c Discussion/Direction Regarding the Fiscal Year 2024-25 Draft Operating Budget
(Jeffrey Meyer, Director of Administrative Services)

4. **DIRECTOR OF ADMINISTRATIVE SERVICES COMMENTS**

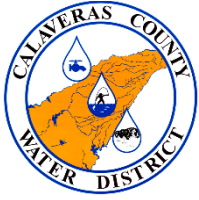
5. **GENERAL MANAGER COMMENTS**

6. **DIRECTOR COMMENTS AND FUTURE AGENDA ITEMS**

7. **NEXT COMMITTEE MEETING**

Tuesday June 18, 2024, at 1:00 p.m.

8. **ADJOURNMENT**



**CALAVERAS COUNTY WATER DISTRICT
FINANCE COMMITTEE MEETING**

**MINUTES
April 16, 2024**

The following Committee Members were present:

Cindy Secada	Director
Bertha Underhill	Director

Staff Present:

Michael Minkler	General Manager
Jeffrey Meyer*	Director of Administrative Services
Rebecca Hitchcock*	Clerk to the Board
Kelly Richards	Business Services Manager
Kylie Muetterties	Accountant I
Michael Bear	Accountant II
Kelly Gerkenmeyer	External Affairs Manager
Stacey Lollar*	Human Resources Manager
Kate Jesus*	Human Resources Technician
Jared Gravette*	Construction Inspector Supervisor
Pat Burkhardt*	Construction and Maintenance Manager
Haley Airola*	Engineering Coordinator
Sam Singh*	Senior Engineering Technician
Tiffany Burke*	Senior Administrative Technician
John Coleman	Water Resources Manager

Public Present: None

ORDER OF BUSINESS

CALL TO ORDER / PLEDGE OF ALLEGIANCE

Meeting called to order at 1:01 p.m., the Pledge of Allegiance was led by Director Secada.

1. **PUBLIC COMMENT:** No public comment was heard.
2. **APPROVAL OF MINUTES:** Director Secada moved to approve the Minutes for the meeting of March 19, 2024, and Director Underhill seconded.
3. **NEW BUSINESS**
 - 3a Report on the Monthly Financial Reports for March 2024
(Jeffrey Meyer, Director of Administrative Services)

DISCUSSION: Mr. Meyer presented the Monthly Financial Reports and responded to questions from the committee.

PUBLIC COMMENT: No public comment was heard.

- 3b Report on the FY 2023-24 Second Quarter Investment Activities
(Jeffrey Meyer, Director of Administrative Services)

DISCUSSION: Mr. Meyer presented the Report on the FY 2023-24 Second Quarter Investment Activities and responded to questions from the committee.

PUBLIC COMMENT: No public comment was heard.

- 3c Report on the FY 2023-24 Third Quarter Investment Activities
(Jeffrey Meyer, Director of Administrative Services)

DISCUSSION: Mr. Meyer presented the Report on the FY 2023-24 Third Quarter Investment Activities and responded to questions from the committee.

PUBLIC COMMENT: No public comment was heard.

- 3d Discussion/Direction Regarding Extending the Agreement with Richardson & Company for Auditing Services for the Fiscal Year Ending June 30, 2024
(Jeffrey Meyer, Director of Administrative Services)

DISCUSSION: Mr. Meyer presented Extending the Agreement with Richardson & Company for Auditing Services for the Fiscal Year Ending June 30, 2024, and responded to questions from the committee. Mr. Meyer requested extending the agreement with Richardson & Company to be taken to the full Board of Directors for approval.

PUBLIC COMMENT: No public comment was heard.

- 3e* Tyler Implementation Update
(Kelly Richards, Business Services Manager)

DISCUSSION: Ms. Richards presented the status of the Tyler Implementation Update

PUBLIC COMMENT: No public comment was heard.

- 3f. Discussion/Direction on the District's Customer Assistance Program (CAP) Enrollment and Policy
(Kelly Richards, Business Services Manager)

DISCUSSION: Ms. Richards presented the status of the Customer Assistance Program Enrollment and Policy. Revisions to the Customer Assistance Program Policy will be taken to the full Board of Directors for approval.

PUBLIC COMMENT: No public comment was heard.

- 3g* Past Due Delinquency Process Update
(Kelly Richards, Business Services Manager)

DISCUSSION: Ms. Richards presented the status of the Past Due Delinquency Process Update and answered questions from the Committee.

PUBLIC COMMENT: No public comment was heard.

4. DIRECTOR OF ADMINISTRATIVE SERVICES COMMENTS:

Approved moving Finance Committee from 5/21/24 to 5/14/24 to include budget review. Director Secada requested a report to show how the rate increase is affecting the budget.

5. GENERAL MANAGER COMMENTS

Mr. Minkler had nothing to report.

6. DIRECTOR COMMENTS AND FUTURE AGENDA ITEMS

Director Secada had nothing to report.

Director Underhill had nothing to report.

7. NEXT COMMITTEE MEETING

Tuesday May 14, 2024, at 1:00 p.m.

8. ADJOURNMENT

With no further business, the meeting adjourned at 3:10 p.m.

Respectfully Submitted,

Kylie Muetterties
Accountant I

Michael Bear
Accountant II

Approved:

Michael Minkler
General Manager

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April 2024 Budget Status Report

The Budget Status Report represents a standard of analysis to identify material issues with the understanding that line-item variances are normal, and the areas of concern are isolated to **Account Types** that are at least 5% over or under the benchmark. These amounts are subject to change pending the district's annual audit.

The following charts analyze the trends related to this fiscal year's revenues and operating expenses. The prior two years are presented as the Full fiscal year and the current year is presented as Actuals through the Period month. The comparison of Year-to-Date activity versus budget further identifies if there are any impending issues.

District Operating Revenues (Water & Sewer Funds)

Operating Account Revenue Summary			Period	10	Benchmark		
Account Type	Fiscal Year	2022	2023	2024	FY 23-24 OP Budget	Remaining Balance	83% Of Budget
W01-Sales & Charges		14,172,302	14,531,657	13,976,978	16,804,612	2,827,634	83.17%
41000-Water/Sewer Sales/Resid		13,897,854	14,296,874	13,809,540	16,448,612	2,639,072	83.96%
41010-Capital Program Charges		(0)			-	-	0.00%
41100-Irrigation Water Sales		12,750	12,675	(1,498)	11,000	12,498	-13.62%
41200-Water Sales-Fire Hydrant		172,529	185,304	135,782	200,000	64,218	67.89%
44100-Account Establishment Fees		53,445	33,446	30,088	50,000	19,912	60.18%
44110-Delinquent Account Charge		25,108	1,814	3,067	95,000	91,933	3.23%
44115-County Recording Fees			84		-	-	0.00%
44120-Termination of Services		10,616	1,460		-	-	0.00%
W02-Water/Sewer Fees		54,599	53,900	23,141	30,000	6,859	77.14%
44300-Install Water Meter		50,611	36,096	19,886	30,000	10,114	66.29%
48100-Concept Approval Fees		3,988	17,804	3,255	-	(3,255)	0.00%
W03-Misc. Operating Revenue		232,887	272,586	280,437	162,000	(118,437)	173.11%
42000-Inspection Fees		857	627	447	5,000	4,553	8.94%
44200-Backflow Certification Testing		1,077	2,933	2,611	4,000	1,389	65.28%
44500-Repair Labor/Materials		48,148	12,265	1,144	25,000	23,856	4.58%
44510-Reimbursable Expense		89,916	93,006	75,062	93,000	17,938	80.71%
44900-Other Water/Sewer Charges		(435)	19	50	-	(50)	0.00%
48190-Miscellaneous Operating Rev		86,160	120,800	186,751	35,000	(151,751)	533.57%
54610-Miscellaneous Income		7,164	42,936	14,372	-	(14,372)	0.00%
X01-Property Tax/Assmt Rev		3,145,790	3,500,941	3,524,273	3,529,992	5,719	99.84%
52100-Property Taxes		3,116,106	3,471,513	3,509,181	3,529,992	20,811	99.41%
53100-HOPTR		29,684	29,428	15,093	-	(15,093)	0.00%
X02-Grant Revenue		54,443	812,782	362,785	-	(362,785)	0.00%
54510-Grant Revenue/Federal Agencies		50,014	650,226	184,955	-	(184,955)	0.00%
54520-Grant Revenue/State Agencies		4,429	162,556	29,610	-	(29,610)	0.00%
54530-Grant Revenues/Other Agencies				148,220	-	(148,220)	0.00%
X03-Interest Income		(1,580,903)	305,624	16,487	15,000	(1,487)	109.91%
51100-Interest Income/CCWD Invest		(642)	16,104	16,487	15,000	(1,487)	109.91%
51700-Net Mark to Market Value		(1,580,262)	289,520		-	-	0.00%
X05-Power Sales		710,135	975,223	897,958	1,054,800	156,842	85.13%
54300-Power Sales-North Fork		616,543	730,195	659,107	844,800	185,693	78.02%
54400-Power Sales-New Hogan		93,592	245,028	238,851	210,000	(28,851)	113.74%
X06-Other Revenue		1,245,813	1,048,453	613,665	1,040,360	426,695	58.99%
48130-Rental Revenue		71,825	14,395	13,584	83,000	69,416	16.37%
51600-Gain/(Loss) on Sale of Assets		(97,986)	30,925		-	-	0.00%
52420-Standby Fees		130,805	126,230	119,235	131,000	11,765	91.02%
54600-Other Non-Op Revenue				65,082	-	(65,082)	0.00%
54600-Other Non-Operating Revenue		1,141,169	618,602	415,765	826,360	410,595	50.31%
54700-Contributed Capital Revenue			258,301		-	-	0.00%
X30-Transfers In		995,066	6,218,257	2,217,592	4,067,141	1,849,549	54.52%
59100-Transfers In From Funds		977,332	6,202,909	2,217,592	4,067,141	1,849,549	54.52%
59520-Loan Repay-Interfund Interest		17,733	15,348		-	-	0.00%
X08-Lease			103,749		-	-	0.00%
54350-Lease Revenue			100,945		-	-	0.00%
51350-Lease Interest Revenue			2,804		-	-	0.00%
Grand Total		19,030,131	27,823,172	21,913,318	26,703,905	4,790,587	82.06%

Analysis of District Revenues identifies the following accounts to note:

Water Sales & Charges

41200-Water Sales-Fire Hydrant	172,529	185,304	135,782	200,000	64,218	67.89%
44100-Account Establishment Fees	53,445	33,446	30,088	50,000	19,912	60.18%
44110-Delinquent Account Charge	25,108	1,814	3,067	95,000	91,933	3.23%

41200 Fire Hydrant water sales are based on developer projects and should increase when the weather warms.

44100 New Account Establishment Fees are below benchmark, likely due to reduced new and existing home sales.

44110 Reminder notices are set to resume in the near future. Staff will monitor the effectiveness of reminders prior to deciding to reinstate the fees.

Water/Sewer Fees

44300-Install Water Meter	50,611	36,096	19,886	30,000	10,114	66.29%
48100-Concept Approval Fees	3,988	17,804	3,255	-	(3,255)	0.00%

44300 Meter rentals have slowed down, most likely due to more inclement weather.

48100 Concept Approval Fees are not budgeted due to their unpredictable nature.

Miscellaneous Operating Revenue

42000-Inspection Fees	857	627	447	5,000	4,553	8.94%
44200-Backflow Certification Testing	1,077	2,933	2,611	4,000	1,389	65.28%
44500-Repair Labor/Materials	48,148	12,265	1,144	25,000	23,856	4.58%
48190-Miscellaneous Operating Rev	86,160	120,800	186,751	35,000	(151,751)	533.57%

42000 Inspection Fees are lower than expected due to lack of new construction.

44200 The amount budgeted for this account is in line with prior year trends but is coming in under budget this year.

44500 Repair Labor/Materials is customer driven as necessary.

48190 Miscellaneous Operating Revenue includes the Credit Card and Tyler Convenience Fees collected. This helps offset the expense account "Third Party Payment Processing (below)", 61485 in Department 59. There are no customer fees collected through the lockbox payment service.

61485-Third Party Payment Processing	152,428	225,773	206,641	33,600	(173,041)	615.00%
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Property Tax/Assmt Rev

52100-Property Taxes	3,116,106	3,471,513	3,509,181	3,529,992	20,811	99.41%
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52100 Property Taxes are received in three installments. The second installment was received in April and the third installment for Supplementals is due in August.

X03-Interest Income

51100-Interest Income/CCWD Invest	(642)	16,104	16,487	15,000	(1,487)	109.91%
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51100 The investment market continues to perform higher than expected.

Power Sales

54400-Power Sales-New Hogan	93,592	245,028	238,851	210,000	(28,851)	113.74%
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54400 New Hogan/MID revenue is based on actual usage and is coming in higher than the budgeted amount.

Other Revenue

48130-Rental Revenue	71,825	14,395	13,584	83,000	69,416	16.37%
52420-Standby Fees	130,805	126,230	119,235	131,000	11,765	91.02%
54600-Other Non-Operating Revenue	1,141,169	618,602	415,765	826,360	410,595	50.31%

48130 - The GASB87 accounting entry for Cell Tower Lease Revenue occurs at the end of the year. Approximately \$73,000 of the projected Rental Revenue is derived from Cell Tower Leases.

52420 Standby Fees are paid in installments from the County Property Tax Apportionment and are on track for the year.

54600 Other Non-Operating Revenue include Federal and State Fees billed to NCPA and MID.

Transfer In

59100-Transfers In From Funds	977,332	6,202,909	2,217,592	4,067,141	1,849,549	54.52%
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Transfers are made throughout the year to fund CIP projects and debt service. Transfers have been made through the month of April.

Non-Operating Fund Revenue (all funds except Water & Sewer Operating)

Operating Account Revenue Summary		Period		
Account Type	Fiscal Year	2022	2023	2024
W01-Sales & Charges		4,618,838	4,606,691	3,283,475
41010-Capital R&R-Sewer		1,216,996	1,223,555	842,675
41010-Capital R&R-Water		3,401,842	3,374,086	2,440,438
41300-Water Sales Slurry Line			9,050	362
W03-Misc. Operating Revenue		136,500	862	80
48190-Miscellaneous Operating Rev			862	80
54610-Miscellaneous Income		136,500		
X01-Property Tax/Assmt Rev		790,892	799,720	663,070
52100-Property Taxes		555,147	617,813	621,931
52200-Assessment Revenue		235,745	181,907	41,139
X02-Grant Revenue		1,808,702	2,822,722	2,931,427
54510-Grant Revenue/Federal Agencies		1,131,178	934,170	721,198
54520-Grant Revenue/State Agencies		541,024	1,888,552	2,210,229
54530-Grant Revenues/Other Agencies		136,500		
X03-Interest Income		127,377	1,245,204	1,638,211
51100-Interest Income/CCWD Invest		96,229	1,225,207	1,634,266
51200-Interest Income/Trusteed Funds		32	4,247	3,946
51500-Interest Income-Loans		31,115	15,750	
X04-Expansion/Assemt Fees		1,144,660	915,726	323,072
52410-Expansion Fees		1,144,660	915,726	323,072
X06-Other Revenue		19,286	33,530	
52210-Assessment Admin.		-		
52230-Prepaid Assessment Revenue		19,286		
52270-Redemption Premium Revenue		-		
54600-Other Non-Operating Revenue			5,487	
52220-Assessment Revenue - Forclsur			25,000	
54600-Other Non-Operting Revenue			3,043	
X30-Transfers In		25,681,087	14,907,809	11,837,969
59100-Transfer In From Funds		25,681,087	14,819,089	11,837,969
59100-Transfers In From Funds			88,720	
Grand Total		34,327,341	25,332,264	20,677,303

The above table represents all District revenues received to date in the category of non-operating, such as Capital R&R, CIP, and Expansion Funds. These revenues are often restricted to specific purposes. Please note that the historical/prior years are the FULL year, while the current year ACTUALS reflect the beginning of the year through the current fiscal period. Additionally, we will true up the transfer of capital funding from the water and sewer operating funds to water and sewer Capital R&R.

District Operating Expense Detail

Overall Expenses at the end of April are below the 83% benchmark. Please note that some accounts will track low at the start of the year as invoices are accrued in the prior year. This report is pre-audit, and the amounts are subject to change. See each department for detailed explanations.

Operating Account Expense Summary			Period		10		Benchmark
Prior Years=Full Year, Current Year = Actual to Date			Fiscal Year		Current	Remaining	83%
Account Type	2022	2023	2024	Budget	Balance	Of Budget	
Y01-Sal/Wage/Benefits	10,140,463	10,821,250	9,341,852	12,554,608	3,212,756	74.41%	
6000-Salaries/Wages	5,916,756	6,397,205	5,542,833	7,637,167	2,094,334	72.58%	
60005-Payouts	202,859	129,687	197,417	264,679	67,262	74.59%	
60010-On Call Pay		2,850		21,100	21,100	0.00%	
60015-Standby Pay	4,482	68,500	13,900	24,500	10,600	56.73%	
60030-Overtime	215,813	406,551	196,456	251,630	55,174	78.07%	
60035-CTO Payout			113,045	-	(113,045)	0.00%	
60100-Benefits	2,174,849	2,546,602	2,224,888	2,867,484	642,596	77.59%	
60102-Medical Reimbursements	3,858			-	-	0.00%	
60110-Retirement Expense	673,328	709,201	643,061	859,409	216,348	74.83%	
60115-CalPERS UAL	393,602	513,650	371,368	463,639	92,271	80.10%	
60117-Retiree Health Benefit	554,915	47,004	38,885	165,000	126,115	23.57%	
Y02-Utility Service	1,227,616	2,247,174	1,689,845	2,385,045	695,200	70.85%	
60210-Power	1,029,112	2,033,658	1,543,138	2,175,415	632,277	70.94%	
60220-Water	10,572	10,679	6,534	10,500	3,966	62.23%	
60230-Sewage	47,869	47,548	33,054	43,970	10,916	75.17%	
60240-Telephone Lease Lines	2,638	(0)		-	-	0.00%	
60250-Telephone	117,437	133,706	89,154	129,460	40,306	68.87%	
60260-Refuse/Disposal	19,987	21,584	17,965	25,700	7,735	69.90%	
Y03-Materials/Supplies	1,611,633	1,556,347	1,377,893	1,712,030	334,137	80.48%	
60310-Materials and Supplies	307,426	183,739	161,778	208,450	46,672	77.61%	
60311-Herbicide	676		569	1,000	431	56.88%	
60312-Safety Eq Repl consumables	43,212	38,980	34,544	42,600	8,056	81.09%	
60313-Tools	33,282	35,530	33,339	35,667	2,328	93.47%	
60314-Uniforms - New	18,550	14,323	20,311	25,000	4,689	81.24%	
60316-Materials and Supplies-CalFire	10,014	4,635	32	18,000	17,968	0.18%	
60320-Safety Materials and Supplies	4,013	4,869	4,272	13,200	8,928	32.37%	
60325-Lab Supplies Consumables	40,077	48,899	65,241	40,000	(25,241)	163.10%	
60327-Ozone System Parts	5,203	2,374	564	10,000	9,436	5.64%	
60328-UV Parts and Supplies	73,571	58,645	712	110,000	109,288	0.65%	
60331-Electrical Parts Replacement	90,427	73,010	87,178	70,000	(17,178)	124.54%	
60332-Leak Repair Supplies	103,083	166,552	70,896	160,000	89,104	44.31%	
60333-Road Repair Materials	27,853	32,177	25,117	25,850	734	97.16%	
60334-SCADA Radio Supplies	14,736	14,861	748	17,000	16,252	4.40%	
60335-Septic Tanks - New and Repairs	5,629	8,113	17,425	11,200	(6,225)	155.58%	
60338-Meters New Conn and Repl	17,777	4,322	12,477	10,000	(2,477)	124.77%	
60350-Aerator/Compressor etc repair	15,425	15,616	14,509	18,000	3,491	80.61%	
60353-Computers/peripherals	22,298	761	3,533	18,500	14,967	19.10%	
60354-Control Sys/Pressure Transducer	8,766	5,205	1,581	8,200	6,619	19.28%	
60355-Headworks/Solids Removal Rep.	27,646	22,997	24,179	20,160	(4,019)	119.93%	
60356-HVAC	11,216	10,520	21,109	8,500	(12,609)	248.34%	
60357-Mixers	31,241	10,883	3,084	25,000	21,916	12.34%	
60358-Monitor Wells Repair			1,147	5,000	3,853	22.93%	
60359-Pumps/Motors Repair	193,726	79,701	296,937	140,000	(156,937)	212.10%	
60360-Solids Handling Equip Repair	207	87	3,693	5,000	1,308	73.85%	
60390-Admin. Technologies/Comm.	50,525	91,932	20,080	112,810	92,730	17.80%	
60395-Chemicals	455,056	627,615	452,837	552,893	100,056	81.90%	

District Operating Expense Detail

Operating Account Expense Summary			Period	10	Benchmark		
Prior Years=Full Year, Current Year = Actual to Date			Fiscal Year		Current	Remaining	83%
Account Type	2022	2023	2024	Budget	Balance	Of Budget	
Y04-Outside Services	944,745	864,442	684,848	1,197,472	512,624	57.19%	
60400-Outside Services	150,679	91,864	86,898	153,986	67,088	56.43%	
60401-Fire Ext. Testing Cust. Base	2,000	2,000		2,200	2,200	0.00%	
60402-Spraying - Weeds & Insects	31,866	28,812	26,817	43,000	16,183	62.37%	
60403-Snow Removal	3,988	22,000	1,125	7,200	6,075	15.63%	
60404-Uniform Launder	26,065	26,726	26,720	22,675	(4,045)	117.84%	
60405-Fire Hydrant Maintenance	3,768	26,564	925	56,625	55,700	1.63%	
60410-Service Maintenance Contracts	96,408	86,486	137,293	127,645	(9,648)	107.56%	
60412-Groundwater Monitoring	33,795	38,968	26,836	51,975	25,139	51.63%	
60413-Instrumentation Tech	10,281	3,916	4,496	8,500	4,004	52.89%	
60414-Ozone System PM	15,144			7,000	7,000	0.00%	
60415-Backflow Device Testing	2,493	1,925	2,656	4,000	1,344	66.39%	
60416-SCADA Consulting (A-Teem)	15,180	6,682	1,440	10,000	8,560	14.40%	
60417-Hauling / Dig / Crane	4,905	475	1,425	5,000	3,575	28.50%	
60419-Pave / Seal / Asphalt Repair	63,521	55,596	33,939	115,000	81,062	29.51%	
60420-Drug and Alcohol Testing	2,080	5,189	3,418	4,000	582	85.44%	
60423-Telemetry / Radio		763		-	-	0.00%	
60424-Septic Hauling	44,407	49,345	33,771	40,000	6,229	84.43%	
60424-Sludge Pumping		1		-	-	0.00%	
60425-Tank Cleaning	33,138	11,800	28,960	50,000	21,040	57.92%	
60426-Building Repairs	15,110	1,435	1,948	35,000	33,052	5.56%	
60427-UV System PM		639	300	10,000	9,700	3.00%	
60429-Recruiting	18,012	31,574	16,311	16,500	189	98.85%	
60430-Claims/Damages	14,861	7,722	3,667	5,000	1,333	73.34%	
60431-Computer Lic Maint Contracts	113,895	112,778	134,419	247,781	113,362	54.25%	
60440-Janitorial Services	23,220	23,220	20,220	24,385	4,165	82.92%	
60470-Laboratory Services	152,732	176,515	89,265	145,000	55,735	61.56%	
60480-Rental (Non Vehide and Equip)	67,200	51,446	2,000	5,000	3,000	40.00%	
Y05-Professional Services	677,921	572,882	376,717	834,750	458,033	45.13%	
60510-Accounting/Auditing	39,911	39,400	28,069	41,600	13,531	67.47%	
60541-Advertising/Publicity	3,946	1,824	1,582	3,500	1,918	45.19%	
60590-Professional Services	634,064	531,657	347,066	789,650	442,584	43.95%	
Y06-Vehicle/Equipment	599,246	587,844	447,374	538,150	90,776	83.13%	
60610-Operating Exp Gas and Oil	372,967	374,709	288,197	360,150	71,953	80.02%	
60620-Repair Exp/Parts and Repairs	140,186	115,941	149,288	110,000	(39,288)	135.72%	
60625-Fuel/Repair - Generators	27,411	9,069	8,249	20,000	11,751	41.24%	
60650-Rental Exp Vehides and Equip	1,142	17,086	1,640	11,500	9,860	14.26%	
60660-Vehide Lease & Maintenance	24,730	32,351	0	36,500	36,500	0.00%	
60665-Capital Lease Interest	32,810	38,688		-	-	0.00%	
Y07-Office Expense	180,272	169,043	158,568	172,092	13,524	92.14%	
60700-Forms and Supplies	684	1,896	679	4,000	3,321	16.99%	
60710-Permits and Licenses	20,046	26,036	17,957	21,600	3,643	83.14%	
60720-Postage	9,749	7,564	11,961	15,950	3,989	74.99%	
60730-Publications/Subscriptions	2,330	2,163	1,629	1,750	121	93.11%	
60732-Memberships and Dues	147,404	131,385	126,318	127,792	1,474	98.85%	
60760-Recording/Title Reports	59		23	-	(23)	0.00%	
60780-Printing				1,000	1,000	0.00%	
Y08-Travel/Training	51,843	108,465	55,721	105,550	49,829	52.79%	
60810-Training Conf and Travel	51,498	108,042	55,437	101,200	45,763	54.78%	
60820-Other Travel Costs	345	423	285	4,350	4,065	6.54%	
Y10-Purchased Water	477,495	423,460	992	20,000	19,008	4.96%	
61100-New Hogan OM Payment	477,495	423,460	992	14,600	13,608	6.79%	
61101-Purchased Water		0		5,400	5,400	0.00%	
Y11-Retired Employee	(7,537,854)	737,017	672,239	767,000	94,761	87.65%	
61200-Retired Employee Costs	(7,537,854)	737,017	672,239	767,000	94,761	87.65%	

District Operating Expense Detail

Operating Account Expense Summary			Period			10		Benchmark
Prior Years=Full Year, Current Year = Actual to Date			Fiscal Year			Current	Remaining	83%
Account Type	2022	2023	2024	Budget	Balance	Of Budget		
Y12-Bad Debts	17,585	98,389	47,224	40,000	(7,224)	118.06%		
61310-Bad Debt Expense	17,585	98,389	47,224	40,000	(7,224)	118.06%		
Y13-Misc Op Expenses	1,602,674	1,634,658	1,428,543	1,918,200	489,657	74.47%		
61150 New Hogan Op/Maint Expense			0	474,000	474,000	0.00%		
61315-Rate Assistance Program	55,053	44,448	33,694	60,000	26,306	56.16%		
61409-Unemployment Claims	14,133	18,760	23,902	10,000	(13,902)	239.02%		
61410-Insurance	280,267	315,059	315,173	281,100	(34,073)	112.12%		
61420-State Water and Sewer Fees	263,067	267,282	304,241	250,000	(54,241)	121.70%		
61430-Federal Dam and Admin Fees	356,576	620,545	431,728	702,000	270,272	61.50%		
61435-State/Federal/County Fees	420,823	135,003	109,982	85,500	(24,482)	128.63%		
61450-Mandated Plans	57,264		2,087	18,000	15,913	11.60%		
61455-Water Conservation	3,063	7,789	1,000	4,000	3,000	25.00%		
61485-Third Party Payment Processing	152,428	225,773	206,641	33,600	(173,041)	615.00%		
61490-Misc Operating Expense			94	-	(94)	0.00%		
Y14-Amort/Depr	4,797,158	4,850,997		-	-	0.00%		
64230-Depreciation Expense	4,797,158	4,850,997		-	-	0.00%		
Y15-Director Costs	128,092	144,979	110,579	160,494	49,915	68.90%		
60000-Salaries/Wages	26,280	30,840	28,072	43,200	15,128	64.98%		
60100-Benefits	85,362	87,774	68,294	93,544	25,250	73.01%		
60102-Medical Reimbursements	400			-	-	0.00%		
60310-Materials and Supplies	207	483	418	3,750	3,332	11.14%		
60810-Training Conf and Travel	8,565	20,927	10,467	17,500	7,033	59.81%		
60820-Other Travel Costs	7,278	4,955	3,328	2,500	(828)	133.11%		
Y16-Legal	277,230	310,160	228,327	245,000	16,673	93.19%		
60505-Outside Legal Fees	277,230	310,160	228,327	245,000	16,673	93.19%		
Z02-Debt Repayment	370,223	1,230,961	3,024,210	3,212,861	188,651	94.13%		
72120-Interest Exp PERS UAL Loan	161,501	149,705	142,644	142,644	0	100.00%		
72210-Interest Exp - USDA AMI AMR	15,371	52,714	65,970	83,703	17,733	78.81%		
72310-Interest Exp - Vac Con Truck	8,651	8,660	6,276	6,276	(0)	100.00%		
72350-Interest Exp - USDA EP Reach 3A	55,411	53,430	52,344	52,344	-	100.00%		
72400-Interest Exp-Water Fund Loan	17,733	15,348		7,515	7,515	0.00%		
72500-Interest Exp New Hogan Loan	9,027	6,551		4,684	4,684	0.00%		
72600-Interest Exp OP HQ	31,115	15,750		-	-	0.00%		
72700-Interest Exp-VacCon Truck	9,916	6,318	2,711	3,193	482	84.90%		
72850-Interest Exp-Water CIP Loan 22	47,047	573,813	557,542	557,542	0	100.00%		
72860-Interest Exp-Sewer CIP Loan 22	14,450	348,670	339,168	339,168	-	100.00%		
72900-Interest Exp-Water Rev Loan		0		-	-	0.00%		
73120-Principal-PERS UAL Loan 03/36	-	-	338,000	338,000	-	100.00%		
73210-Principal - USDA AMI AMR	-	-	89,000	89,000	-	100.00%		
73310-Principal - Vac Con Truck	(1)	(0)	117,659	117,659	0	100.00%		
73350-Principal-USDA Reach 3A 09/55	-	-	48,800	48,800	-	100.00%		
73400-Principal-Water Fnd Ln 07/27	0	0		72,207	72,207	0.00%		
73500-Principal-New Hogan 06/25	1	1		55,242	55,242	0.00%		
73600-Principal-OP HQ 06/28	(0)	0		-	-	0.00%		
73700-Principal-VacCon 08/24	1	0	91,096	121,884	30,788	74.74%		
73850-Principal-Water CIP Loan 2022			759,000	759,000	-	100.00%		
73850-Principal-Water CIP Loan 22				-	-	0.00%		
73860-Principal-Sewer CIP Loan 22			414,000	414,000	-	100.00%		
73900-Principal-Water Rev Loan				-	-	0.00%		
Z03-Capital Equipment	658,275	418,334	434,912	808,482	373,570	53.79%		
75100-Vehicles Purchased	141,397			-	-	0.00%		
75110-Vehicles Capital Lease	171,962	219,397	280,162	304,819	24,657	91.91%		
75200-Equipment Purchased	470,177	282,707	77,889	185,948	108,059	41.89%		
75300-Materials - Capital Outlay	46,701	83,355	76,860	317,715	240,855	24.19%		
75300-Materials - Projects	0	9,198		-	-	0.00%		
75400-Outside Svcs - Capital Outlay		43,073		-	-	0.00%		
76000-Contra Cap Outlay-Lease Veh	(171,963)	(219,396)		-	-	0.00%		
Z04-Misc Non Operating	16,731	54,175	15,458	13,500	(1,958)	114.50%		
60715-Late Fees and Other Penalties	1,599	5,635	2,549	-	(2,549)	0.00%		
78100-Investment Agent Fees		0		-	-	0.00%		
78200-Calaveras County Fees	46	205		-	-	0.00%		
78210-LAFCO Contribution	13,336	12,706	12,909	13,500	591	95.62%		
78700-Construction Contracts		29,250		-	-	0.00%		
78990-Misc Non-Operating Costs	1,750	6,379		-	-	0.00%		
Z30-Transfers Out	23,699,740	2,146,409		-	-	0.00%		
79100-Transfers Out	23,699,740	2,146,409		-	-	0.00%		
Grand Total	39,941,088	28,976,984	20,095,302	26,685,234	6,589,932	75.30%		

DEPARTMENTAL EXPENSE REPORTS

Dept 50 – Non-Departmental

Operating Account Expense Summary				Period		10	Benchmark	
Prior Years=Full Year, Current Year = Actual to Date				Fiscal Year		Current	Remaining	83%
Account Type	2022	2023	2024	Budget	Balance	Of Budget		
Y01-Sal/Wage/Benefits			144,436	265,813	121,377	54.34%		
Y02-Utility Service	29,845	37,669	24,748	30,460	5,712	81.25%		
Y03-Materials/Supplies	54,912	40,757	29,054	40,300	11,246	72.09%		
Y04-Outside Services	72,757	71,921	67,847	139,182	71,335	48.75%		
Y05-Professional Services		1,393	225	-	(225)	0.00%		
Y11-Retired Employee	(7,537,854)	737,017	672,239	767,000	94,761	87.65%		
Y13-Misc Op Expenses	280,267	315,059	315,173	281,100	(34,073)	112.12%		
Z02-Debt Repayment	370,223	1,230,961	3,024,210	3,212,861	188,651	94.13%		
Z03-Capital Equipment	0	23,677		-	-	0.00%		
Z04-Misc Non Operating	13,353	14,924	12,909	13,500	591	95.62%		
Grand Total	(6,716,497)	2,473,378	4,290,840	4,750,216	459,376	90.33%		

Analysis shows that non-departmental expenses are above the year-to-date benchmark. Insurance came in slightly over budget and debt repayment is a timing issue. Accounts to note are:

Utility Service

60250-Telephone	12,359	13,683	5,513	2,460	(3,053)	224.09%
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60250 As the telephone is over budget this will be taken into consideration during the FY 24-25 budget process.

Outside Services

60400-Outside Services	28,178	35,492	43,683	48,810	5,127	89.50%
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60400 Although outside services are slightly over budget at this time they should level out by end of year.

Miscellaneous Operating Expenses

61410-Insurance	280,267	315,059	315,173	281,100	(34,073)	112.12%
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61410 The final insurance rates were not available when the budget was approved. The bulk of the payments are made in the first months of the year, which distorts the percentage to benchmark.

Debt Repayment

72120-Interest Exp PERS UAL Loan	161,501	149,705	142,644	142,644	0	100.00%
72310-Interest Exp - Vac Con Truck	8,651	8,660	6,276	6,276	(0)	100.00%
72350-Interest Exp-USDA EP Reach 3A	55,411	53,430	52,344	52,344	-	100.00%
72850-Interest Exp-Water CIP Loan 22	47,047	573,813	557,542	557,542	0	100.00%
72860-Interest Exp-Sewer CIP Loan 22	14,450	348,670	339,168	339,168	-	100.00%
73120-Principal-PERS UAL Loan 03/36	-	-	338,000	338,000	-	100.00%
73210-Principal - USDA AMI AMR	-	-	89,000	89,000	-	100.00%
73310-Principal - Vac Con Truck	(1)	(0)	117,659	117,659	0	100.00%
73350-Principal-USDA Reach 3A 09/55	-	-	48,800	48,800	-	100.00%
73850-Principal-Water CIP Loan 2022			759,000	759,000	-	100.00%
73860-Principal-Sewer CIP Loan 22		-	414,000	414,000	-	100.00%

Most of the loan principal and interest payments are made on an annual or semi-annual basis. Finance expects these accounts to be on track for the fiscal year.

Misc Non Operating

78210-LAFCO Contribution	13,336	12,706	12,909	13,500	591	95.62%
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78210 These fees were collected on the first property tax apportionment payment received from the County in January. This amount will remain static for the remainder of the year.

Dept. 54 - Utility Services Department

Operating Account Expense Summary				Period	10	Benchmark	
Prior Years=Full Year, Current Year = Actual to Date		Fiscal Year			Current	Remaining	83%
Account Type	2022	2023	2024	Budget	Balance	Of Budget	
Y01-Sal/Wage/Benefits	7,140,378	7,637,213	6,447,973	7,973,159	1,525,186	80.87%	
Y02-Utility Service	1,197,771	2,209,505	1,665,097	2,354,585	689,488	70.72%	
Y03-Materials/Supplies	1,469,952	1,400,607	1,303,899	1,527,070	223,171	85.39%	
Y04-Outside Services	684,416	591,509	355,907	832,807	476,900	42.74%	
Y05-Professional Services	6,154	135,409	53,207	80,500	27,293	66.10%	
Y06-Vehicle/Equipment	599,246	587,787	447,374	538,150	90,776	83.13%	
Y07-Office Expense	52,925	40,362	32,504	42,600	10,096	76.30%	
Y08-Travel/Training	27,807	40,251	27,770	35,500	7,730	78.22%	
Y10-Purchased Water	5,837	11,871	992	20,000	19,008	4.96%	
Y13-Misc Op Expenses	263,067	267,282	304,241	250,000	(54,241)	121.70%	
Z03-Capital Equipment	658,275	394,657	428,025	801,482	373,457	53.40%	
Z04-Misc Non Operating	1,181	2,829	1,549	-	(1,549)	0.00%	
Grand Total	12,107,009	13,319,281	11,068,537	14,455,853	3,387,316	76.57%	

This table shows the Utilities Department expenses are below the year to date benchmark. Accounts to note are:

Salaries/Wages/Benefits

60115-CalPERS UAL	303,418	369,742	154,937	132,416	(22,521)	117.01%
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60115 The CalPERS UAL expense is based on each employee and at a contribution rate based on the contract at the time they were hired. The amount budgeted was calculated on an estimated annual UAL amount that is coming in higher than anticipated.

Materials/Supplies

60310-Materials and Supplies	238,068	133,428	134,565	152,000	17,435	88.53%
60313-Tools	33,042	28,232	33,339	35,167	1,828	94.80%
60325-Lab Supplies Consumables	40,077	48,899	65,241	40,000	(25,241)	163.10%
60331-Electrical Parts Replacement	90,427	73,010	87,178	70,000	(17,178)	124.54%
60333-Road Repair Materials	27,853	32,177	25,117	25,850	734	97.16%
60335-Septic Tanks - New and Repairs	5,629	8,113	17,425	11,200	(6,225)	155.58%
60338-Meters New Conn and Repl	17,777	4,322	12,477	10,000	(2,477)	124.77%
60355-Headworks/Solids Removal Rep.	27,646	22,997	24,179	20,160	(4,019)	119.93%
60356-HVAC	11,216	10,520	16,112	8,500	(7,612)	189.55%
60359-Pumps/Motors Repair	193,726	79,701	296,937	140,000	(156,937)	212.10%

Materials/supplies for repairs and maintenance are purchased as needed.

Outside Services

60404-Uniform Launder	26,065	26,726	26,720	22,675	(4,045)	117.84%
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60404 Uniform Laundering is higher than expected.

Vehicle/Equipment

60620-Repair Exp/Parts and Repairs	140,186	115,941	149,288	110,000	(39,288)	135.72%
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60620 Repairs to the VacCon were necessary early in the year.

Misc Operating Expense

61420-State Water and Sewer Fees	263,067	267,282	304,241	250,000	(54,241)	121.70%
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61420 SWRCB annual permit fees came in 30-50% more than budgeted.

Capital Equipment

75110-Vehicles Capital Lease	171,962	219,397	280,162	304,819	24,657	91.91%
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75110 Per Auditors instructions 100% of the lease expense is now charged to 75110 resulting in a decrease in account 60660 (included below for reference).

60660-Vehicle Lease & Maintenance	24,730	32,351	0	36,500	36,500	0.00%
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Dept 56 – General Management

Operating Account Expense Summary				Period	10	Benchmark	
Prior Years=Full Year, Current Year = Actual to Date				Fiscal Year	Current	Remaining	83%
Account Type	2022	2023	2024	Budget	Balance	Of Budget	
Y01-Sal/Wage/Benefits	709,781	692,641	775,392	967,520	192,128	80.14%	
Y03-Materials/Supplies	6,423	7,825	24,032	46,100	22,068	52.13%	
Y04-Outside Services	20,092	36,763	19,728	20,500	772	96.24%	
Y05-Professional Services	96,047	120,265	88,331	160,800	72,469	54.93%	
Y07-Office Expense	46,605	49,953	47,283	44,325	(2,958)	106.67%	
Y08-Travel/Training	9,881	29,559	14,439	26,450	12,011	54.59%	
Y11-Retired Employee	(0)			-	-	0.00%	
Y13-Misc Op Expenses	14,133	18,760	23,902	10,000	(13,902)	239.02%	
Y16-Legal	129,895	131,149	69,202	125,000	55,798	55.36%	
Grand Total	1,032,856	1,086,915	1,062,309	1,400,695	338,386	75.84%	

Analysis shows that General Management's overall expenses are below the year to date benchmark. Accounts to note are:

Salaries/Wages/Benefits

60005-Payouts	10,269	25,743	37,208	23,379	(13,829)	159.15%
60030-Overtime	1,695	2,531	5,855	630	(5,225)	929.37%
60100-Benefits	119,977	132,941	152,748	166,117	13,369	91.95%
60115-CalPERS UAL	17,834	23,674	15,399	9,330	(6,069)	165.04%

60005 PTO payouts per MOU policy are higher than budget expectations.

60030 Overtime is authorized at management level and is only charged as needed. Due to support of the rate study this will be over budget at year end.

60100 An employee was transferred from the Water Resources department to the General Admin department skewing the benefits expense.

60115 The CalPERS UAL expense is based on each employee and at a rate of contribution based on the contract at the time they were hired. The amount budgeted was calculated on an estimated annual UAL amount and is coming in higher than anticipated.

Outside Services

60429-Recruiting	18,012	31,574	16,311	16,500	189	98.85%
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60429 Recruiting expense is high due to filling various positions.

Professional Services

60541-Advertising/Publicity	1,164	1,550	1,582	1,500	(82)	105.43%
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60541 Advertising includes public notices for the Board meetings.

Office Expenses

60730-Publications/Subscriptions	773	935	916	150	(766)	610.74%
60732-Memberships and Dues	45,832	48,917	46,202	42,725	(3,477)	108.14%

60730 Publications/subscriptions came in higher than expected.

60732 The Memberships and Dues expenditures have come in 7-20% higher than anticipated.

Miscellaneous Operating Expenses

61409-Unemployment Claims	14,133	18,760	23,902	10,000	(13,902)	239.02%
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61409 Unemployment claims are higher than anticipated.

Dept 57 – Board of Directors

Operating Account Expense Summary				Period	10	Benchmark		
Prior Years=Full Year, Current Year = Actual to Date				Fiscal Year		Current	Remaining	83%
Account Type	2022	2023	2024	Budget	Balance	Of Budget		
Y15-Director Costs	128,092	144,979	110,579	160,494	49,915	68.90%		
60000-Salaries/Wages	26,280	30,840	28,072	43,200	15,128	64.98%		
60100-Benefits	85,362	87,774	68,294	93,544	25,250	73.01%		
60102-Medical Reimbursements	400			-	-	0.00%		
60310-Materials and Supplies	207	483	418	3,750	3,332	11.14%		
60810-Training Conf and Travel	8,565	20,927	10,467	17,500	7,033	59.81%		
60820-Other Travel Costs	7,278	4,955	3,328	2,500	(828)	133.11%		
Grand Total	128,092	144,979	110,579	160,494	49,915	68.90%		

Analysis shows that the Board of Director's overall expenses are below the year to date benchmark. Accounts to note are:

60820 Other travel costs are higher than budgeted but less than previous years trends. Review of the account activity shows nothing out of the ordinary.

Dept 58 – Engineering

Operating Account Expense Summary				Period	10	Benchmark		
Prior Years=Full Year, Current Year = Actual to Date				Fiscal Year		Current	Remaining	83%
Account Type	2022	2023	2024	Budget	Balance	Of Budget		
Y01-Sal/Wage/Benefits	794,724	794,056	787,489	1,576,201	788,712	49.96%		
Y03-Materials/Supplies	9,333	9,269	1,762	20,400	18,638	8.64%		
Y04-Outside Services	18,338	1,196	19,409	27,410	8,001	70.81%		
Y05-Professional Services	83,197	1,520	11	50,000	49,989	0.02%		
Y06-Vehide/Equipment		57		-	-	0.00%		
Y07-Office Expense	794	5,652	1,941	1,800	(141)	107.83%		
Y08-Travel/Training	10,081	24,653	5,677	24,600	18,923	23.08%		
Z03-Capital Equipment			6,887	7,000	113	98.38%		
Z04-Misc Non Operating		29,250		-	-	0.00%		
Grand Total	916,466	865,654	823,175	1,707,411	884,236	48.21%		

The table above shows that Engineering's overall expenses are well below the year to date benchmark. Accounts to note are:

Salaries/Wages/Benefits

60005-Payouts	899	12,908	13,604	8,240	(5,364)	165.09%
60115-CalPERS UAL	39,431	62,658	28,073	27,940	(133)	100.47%

60005 PTO payouts per MOU policy were higher than budget expectations.

60115 The CalPERS UAL expense is based on each employee and at a rate of contribution based on the contract at the time they were hired. The amount budgeted was calculated on an estimated annual UAL amount and is coming in higher than anticipated.

Outside Services

60431-Computer Lic Maint Contracts			19,409	16,860	(2,549)	115.12%
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60431 The number of seats for the AutoCad license increased due to new hires.

Office Expenses

60732-Memberships and Dues	192	1,079	1,069	600	(469)	178.17%
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60732 Memberships and dues are coming in higher than budget and will be reassessed during next year's budget.

Capital Equipment

75200-Equipment Purchased			6,887	7,000	113	98.38%
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75200 Although equipment purchased is over budget at this time they should level out by end of year.

Dept 59 – Administrative Services

Operating Account Expense Summary				Period	10	Benchmark	
Prior Years=Full Year, Current Year = Actual to Date		Fiscal Year			Current	Remaining	83%
Account Type		2022	2023	2024	Budget	Balance	Of Budget
Y01-Sal/Wage/Benefits		1,307,304	1,399,164	1,040,646	1,403,352	362,706	74.15%
Y03-Materials/Supplies		70,699	92,438	18,629	76,660	58,031	24.30%
Y04-Outside Services		149,143	163,052	218,850	176,173	(42,677)	124.22%
Y05-Professional Services		365,660	177,679	148,036	208,080	60,045	71.14%
Y07-Office Expense		10,433	9,359	12,341	19,650	7,309	62.81%
Y08-Travel/Training		2,426	9,784	6,659	12,500	5,841	53.28%
Y12-Bad Debts		17,585	98,389	47,224	40,000	(7,224)	118.06%
Y13-Misc Op Expenses		210,544	278,010	240,929	93,600	(147,329)	257.40%
Y14-Amort/Depr		4,797,158	4,850,997		-	-	0.00%
Z04-Misc Non Operating		2,196	7,171	1,000	-	(1,000)	0.00%
Z30-Transfers Out		23,699,740	2,146,409		-	-	0.00%
Grand Total		30,632,888	9,232,453	1,734,315	2,030,015	295,700	85.43%

Analysis shows that Administrative Services are below the year to date benchmark. Accounts to note are:

Salaries/Wages/Benefits

60115-CalPERS UAL	31,471	50,248	25,159	21,918	(3,241)	114.79%
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60115 The CalPERS UAL expense is based on each employee and at a rate of contribution based on the contract at the time they were hired. The amount budgeted was calculated on an estimated annual UAL amount and is coming in higher than anticipated.

Materials/Supplies

60310-Materials and Supplies	3,612	380	310	250	(60)	124.06%
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60310 This was a bank deposit slip order, which is needed about every 2-3 years.

Outside Services

60410-Service Maintenance Contracts	85,737	81,664	134,586	113,558	(21,028)	118.52%
60431-Computer Lic Maint Contracts	38,817	81,388	84,264	62,615	(21,649)	134.57%

60410 The current amount includes the Tyler Software program contract, which is more than anticipated.

60431 Computer license maintenance contracts came in over budget and will be addressed in next year's budget.

Bad Debts

61310-Bad Debt Expense	17,585	98,389	47,224	40,000	(7,224)	118.06%
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61310 Bad Debt is higher than expected.

Miscellaneous Operating Expenses

61485-Third Party Payment Processing	152,428	225,773	206,641	33,600	(173,041)	615.00%
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61485 Third Party Payment Processing represents the Credit Card and Tyler Convenience Fees paid. This is offset by the revenue account "Miscellaneous Operating Revenue" (48190). There are no customer fees collected through the lockbox payment service.

48190-Miscellaneous Operating Rev	86,160	120,800	186,751	35,000	(151,751)	533.57%
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Dept 60 – Water Resources

Operating Account Expense Summary		Period			10		Benchmark
Prior Years=Full Year, Current Year = Actual to Date		Fiscal Year			Current	Remaining	83%
Account Type		2022	2023	2024	Budget	Balance	Of Budget
Y01-Sal/Wage/Benefits		188,276	298,176	145,918	368,563	222,645	39.59%
Y03-Materials/Supplies		314	5,451	518	1,500	982	34.50%
Y04-Outside Services				3,108	1,400	(1,708)	221.97%
Y05-Professional Services		126,864	136,615	86,908	335,370	248,462	25.91%
Y07-Office Expense		69,515	63,717	64,498	63,717	(781)	101.23%
Y08-Travel/Training		1,648	4,218	1,177	6,500	5,323	18.10%
Y10-Purchased Water		471,659	411,589		-	-	0.00%
Y13-Misc Op Expenses		834,664	755,547	544,298	1,283,500	739,202	42.41%
Y16-Legal		147,336	179,011	159,125	120,000	(39,125)	132.60%
Grand Total		1,840,275	1,854,325	1,005,548	2,180,550	1,175,002	46.11%

Analysis shows that Water Resources expenses are below the year to date benchmark. Accounts to note are:

Outside Services

60431-Computer Lic Maint Contracts			3,108	1,400	(1,708)	221.97%
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60431 Access to ParcelQuest was added to the Water Resources department. This will be taken into consideration for next year's budget.

Office Expenses

60732-Memberships and Dues	69,515	63,717	64,498	63,717	(781)	101.23%
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60732 Membership Dues have been paid for the year culminating in a slightly over budget amount.

Misc Operating Expenses

61435-State/Federal/County Fees	420,823	135,003	109,982	85,500	(24,482)	128.63%
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61435 State Fees are partially reimbursed by NCPA and MID. Of the \$109,982 paid, \$56,708 is to be reimbursed. This line item's budget is lower than needed and not aligned with prior year actuals. Finance will plan the FY 24-25 budget with this shortage in mind.

Legal

60505-Outside Legal Fees	147,336	179,011	159,125	120,000	(39,125)	132.60%
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60505 Expenditures for renewal efforts for water rights are as expected and will come in higher than budget.

CCWD - Fund Cash Balance Report
As of April 30, 2024

Fund	Description	Audited	Transactions	Unaudited	Unrestricted	Restricted	Agency
		6/30/2023	FY23-24	4/30/2024	4/30/2024	4/30/2024	4/30/2024
104	Admin Replacement	18,779.89	63.77	18,843.66	-	18,843.66	-
108	Interest Reserve	12,148,779.76	737,759.57	12,886,539.33	-	12,886,539.33	-
120	CIP - Water	-	-	-	-	-	-
123	CIP Loan - Water	18,821,232.36	(774,648.34)	18,046,584.02	-	18,046,584.02	-
125	Capital R&R - Water	4,959,658.44	(788,990.52)	4,170,667.92	-	4,170,667.92	-
127	USDA RD AMI/AMR	(176,052.99)	(11,760.00)	(187,812.99)	-	(187,812.99)	-
130	CIP - Sewer	-	-	-	-	-	-
133	CIP Loan - Sewer	7,983,219.11	(1,007,900.81)	6,975,318.30	-	6,975,318.30	-
135	Capital R&R - Sewer	4,869,436.29	(2,762,148.46)	2,107,287.83	-	2,107,287.83	-
300	Water Fund	3,091,394.51	(478,221.07)	2,613,173.44	2,613,173.44	-	-
302	Slurry Line	11,634.37	377.33	12,011.70	-	12,011.70	-
304	Water Expansion Fund - West Point	302,806.66	5,759.75	308,566.41	-	308,566.41	-
354	Water Expansion Fund - Ebbetts Pass	784,857.97	39,636.74	824,494.71	-	824,494.71	-
356	Water Expansion Fund - Sheep Ranch	25,684.87	375.84	26,060.71	-	26,060.71	-
364	Water Expansion Fund - Jenny Lind	643,435.54	130,377.07	773,812.61	-	773,812.61	-
374	Water Expansion Fund - Copper Cove	4,766,862.34	(803,552.00)	3,963,310.34	-	3,963,310.34	-
394	Water Expansion Fund - Wallace	18,378.22	268.91	18,647.13	-	18,647.13	-
500	Sewer Fund	(1,730,003.41)	829,991.16	(900,012.25)	(900,012.25)	-	-
524	Sewer Expansion Fund - Forest Meadows	363,793.04	(26,528.92)	337,264.12	-	337,264.12	-
526	Sewer Expansion Fund - Big Trees Village	12,172.89	178.12	12,351.01	-	12,351.01	-
534	Sewer Expansion Fund - Vallecito	1,195,797.83	17,288.13	1,213,085.96	-	1,213,085.96	-
536	Sewer Expansion Fund - Six Mile Village	26,408.99	386.42	26,795.41	-	26,795.41	-
544	Sewer Expansion Fund - Arnold	889,430.10	869.88	890,299.98	-	890,299.98	-
564	Sewer Expansion Fund - La Contenta	718,916.81	3,898.28	722,815.09	-	722,815.09	-
565	Sewer Expansion Fund - Southworth	282,820.59	4,138.25	286,958.84	-	286,958.84	-
584	Sewer Expansion Fund - Copper Cove	2,631,547.39	(96,835.64)	2,534,711.75	-	2,534,711.75	-
594	Sewer Expansion Fund - Wallace	18,378.22	268.91	18,647.13	-	18,647.13	-
624	Sewer Expansion Fund - West Point	874,168.72	12,544.28	886,713.00	-	886,713.00	-
722	Assessment District - West Point Acres	15,427.44	225.73	15,653.17	-	-	15,653.17
732	Assessment District - Wilseyville	5.36	0.06	5.42	-	-	5.42
752	Assessment District - Arnold	64,316.93	3,414.12	67,731.05	-	-	67,731.05
812	Assessment District - La Contenta (604)	95,830.67	(56.62)	95,774.05	-	-	95,774.05
832	Assessment District - Saddle Creek	121,185.41	(65.74)	121,119.67	-	-	121,119.67
842	Assessment District - DaLee/Cassidy	-	(3,017.40)	(3,017.40)	-	-	(3,017.40)
852	Assessment District - Fly In Acres	-	(4,788.59)	(4,788.59)	-	-	(4,788.59)
862	Assessment District - Wallace	157,389.59	4,608.40	161,997.99	-	161,997.99	-
920	Advance Grant Fund	4,629.49	67.75	4,697.24	-	4,697.24	-
	TOTAL	64,012,323.40	(4,966,015.64)	59,046,307.76	1,713,161.19	57,040,669.20	292,477.37

Fund Activity Report as of 04.30.24

	Water Fund	Sewer Fund
Revenue	14,584,609.56	7,328,708.16
Expenditure	(14,331,344.42)	(5,763,949.52)
Net Fund Activity	<u>253,265.14</u>	<u>1,564,758.64</u>

CALAVERAS COUNTY WATER DISTRICT
Capital Improvement Program
Expenditure Report - Water Projects
Year-to-Date through April 30, 2024

Project No.	Fund	Water Projects Project Description	Total Estimated Cost	Cash Flow			Funding FY 23-24				FY 23-24 YTD Expenditures	FY 23-24 Remaining Balance	Prior Years Expenditures	Total Project Expenditures
				FY 23-24 Budgeted Cash Flow	FY 24-25	FY 25-26	Expansion Funds	CIP (125/135)	CIP Loan (123/133)	Grants				
Copper Cove														
11083C	123/374	Clearwell & Tank B / Repair & Paint	8,600,000	4,000,000	4,000,000		1,386,443		2,613,557		2,005,041	1,994,959	432,354	2,437,395
11104	125	Lake Tulloch Submerged Water Line Cross	750,000	-	750,000						-	-	28,362	28,362
11122	374	CC Zone B-C Trans Pipeline & Pump Station	10,000,000	1,000,000			1,000,000				209,880	790,120	95,257	305,137
11132	374	Copper Cove O'Byrnes Water Line Extension	60,000	-							-	-	23,958	23,958
11133	125	Copper Cove Ozone Unit Replacement	300,000	300,000							28,368	271,632	-	28,368
Ebbetts Pass														
11083L	125	Larkspur Tank / Repair & Paint	576,522	111,045							111,045	(0)	475,939	586,984
11083S	125	Sawmill/Hunter's Tanks / Repair & Paint	3,050,000	-		3,000,000					-	-	10,751	10,751
11095	125/Grant	EP Redwood Tanks Replacement	4,000,000	300,000							288,658	11,342	3,722,350	4,011,008
11099		Ebbetts Pass Meadowmont PS / Rehab	100,000	-							-	-	-	-
11103	125/Grant	Hunter's Raw Water Pumps Renovation	2,400,000	2,000,000				500,000		1,500,000	17,485	1,982,515	173,772	191,257
11108	125	Big Trees Pump Stations 4 & 5 Repl	2,100,000	-		450,000					5,667	(5,667)	249	5,916
11109	125	White Pines Tule Removal/Spillway	96,715	96,715				96,715			29,070	67,645	10,983	40,053
11115	125	EP Larkspur Pump Station Rehab	1,500,000	-		250,000					-	-	-	-
Jenny Lind / Wallace														
11083J	125	Clearwell #2 / Repair & Paint	641,745	350,000				350,000			5,843	344,157	16,625	22,468
11088	123	JL Tanks A-B Trans Line	13,500,000	2,000,000	6,000,000	5,136,110			2,000,000		252,144	1,747,856	577,800	829,944
11119	125	JL Tanks A,B,E,F Rehab	1,500,000	-							-	-	-	-
11131	125/364	JLWTP - Rehab Filters 1&2	960,000	510,000			150,000	360,000			456,260	53,740	450,618	906,878
11083W	125	Wallace Tanks / Repair & Paint	1,500,000	-							-	-	7,020	7,020
11121	125	JL Tank C Replacement	-	-							-	-	-	-
West Point / Wilseyville														
11106	125	West Point Backup Water Filter	2,380,000	561,097				530,000			698,496	(137,399)	2,116,844	2,815,340
	125	WP Regulator Repair/Tule Removal	200,000	200,000				200,000			-	200,000	-	-
11096	USDA	WP AMR/AMI Meter Program	-	25,000							38,829	(13,829)	5,061,608	5,100,437
11107	125	WP SCADA Improvements	-	-							-	-	434	434
Other														
	125	Tank Rehabilitation Program	6,000,000	-							-	-	-	-
11101	108	District Corp Yard	-	110,000							110,984	(984)	2,535,607	2,646,591
TOTALS			60,214,982	11,563,857	10,750,000	8,836,110	2,536,443	2,036,715	4,613,557	1,500,000	4,257,771	7,306,086	15,740,530	19,998,301

CALAVERAS COUNTY WATER DISTRICT
Capital Improvement Program
Expenditure Report - Wastewater Projects
Year-to-Date through April 30, 2024

Project No.	Fund	Wastewater Projects Project Description	Total Estimated Cost	Cash Flow			Funding FY 23-24				FY 23-24 YTD Expenditures	FY 23-24 Remaining Balance	Prior Years Expenditures	Total Project Expenditures
				FY 23-24 Budgeted Cash Flow	FY 24-25	FY 25-26	Expansion Funds	CIP (125/135)	CIP Loan (123/133)	Grants				
Arnold / Forest Meadows														
15095	135/544	Arnold Secondary Clarifier	8,000,000	1,000,000	3,875,000	2,975,000	900,000	100,000			57,629	942,371	592,878	650,508
15106	135/524	FM UV Disinfection System Replacement	500,000	300,000			200,000	100,000			118,524	181,476	333,706	452,230
	TBD	Arnold Lift Station 2 & 3 Rehab	500,000	-							-	-	-	-
Copper Cove														
15076	133	CC L/S #6, 8 & Force Main Bypass	5,500,000	3,000,000					3,000,000		297,044	2,702,956	3,022,298	3,319,342
15080	133/135	CC L/S #15 & 18 Renovations	3,600,000	3,100,000				2,384,434	715,566		1,622,142	1,477,858	1,121,327	2,743,470
15094T	584	CC Tertiary/UV Improvements	1,996,190	735,238	1,010,952		735,238				95,801	639,437	405,922	501,723
15112	135	Copper Cove Pond 6	4,543,810	667,619	1,838,095	1,838,096		667,619			1,067	666,552	111,329	112,397
	135	CC Lower/Upper X-Country Gravity/Force Main	1,000,000	-		500,000					-	-	-	-
La Contenta / Wallace														
15087	862	Wallace Treatment Plant Renovations	50,000	-							-	-	193,502	193,502
15097	564/135	LC Biolac, Clarifier & UV Improvements	5,500,000	500,000			350,000	150,000			9,042	490,958	1,717	10,758
15092	TBD	Huckleberry Lift Station Improvements	1,123,038	-	1,123,038									
15113	135	LaContenta Sand Filter Rehab	-	-							-	-	50,000	50,000
15114	135	Jenny Lind Force Main	-	-							2,841	(2,841)	5,697	8,539
West Point / Wilseyville / Vallecito														
15091	135	West Point/Wilseyville Consol Constr	10,000,000	5,000,000						5,000,000	2,981,061	2,018,939	2,168,424	5,149,485
15111	135	Vallecito WWTP System Improvements	100,000	50,000							10,641	39,359	108,266	118,907
Other														
15099	135	Headworks Screen Unit	-	-							-	-	-	-
15109	135	Collection System Rehab and I&I Mitigation	850,000	150,000	150,000	150,000		150,000			77,387	72,613	133,955	211,343
TOTALS			43,263,038	14,502,857	7,997,085	5,463,096	2,185,238	3,552,053	3,715,566	5,000,000	5,273,180	9,229,677	8,249,022	13,522,202

Sewer CIP Loan

Date of Issuance: June 15, 2022

Area	Project	FY 2023-2024 Budgeted Cash Flow	Prior FY	July 23	Aug 23	Sept 23	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	June 24	Total	% Exp to Cash Flow
CC	CC L/S 6,8 & Force Main Bypass	3,000,000.00	3,022,298	2,335	98,800	758	1,434	1,486	2,804	5,225	736	94,257	89,211	-	-	3,319,342	55.32%
CC	CC WW Lift Station 15 & 18 Rehab	715,566.00	1,121,327	5,367	432,909	141,059	136,230	-	-	-	-	-	-	-	-	1,836,893	57.13%
CC	CC Sec/Tertiary & UV Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
EP	Arnold Secondary Clarifier	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
	Total	3,715,566.00	4,143,625	7,702	531,709	141,817	137,664	1,486	2,804	5,225	736	94,257	89,211	-	-	5,156,235	56.66%

Loan Proceeds **10,993,725**
Remaining Principal Balance **5,837,490**

Water CIP Loan

Date of Issuance: June 1, 2022

Area	Project	FY 2023-2024 Budgeted Cash Flow	Prior FY	July 23	Aug 23	Sept 23	Oct 23	Nov 23	Dec 23	Jan 24	Feb 24	Mar 24	Apr 24	May 24	June 24	Total	% Exp to Cash Flow
CC	Copper Cove Tank B / Clearwell	2,613,557.00	432,354	373	-	1,875	1,495	5,701	180,678	6,391	136,761	823,753	590,651	-	-	2,180,032	62.94%
CC	Lake Tulloch Submerged Water Line	-	28,362	-	-	-	-	-	-	-	-	-	-	-	-	28,362	14.18%
CC	CC Tank B Pump Station Renovation	-	22,147	1,076	28,709	(29,786)	-	-	-	-	-	-	-	-	-	22,147	5.54%
CC	CC Zone B-C Trans Line/Pump Station	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%
JL	Jenny Lind A-B Transmission Line	2,000,000.00	577,800	374	7,592	8,854	11,243	117,598	43,575	3,367	16,838	15,313	3,634	-	-	806,188	21.42%
	Total	4,613,557.00	1,060,663	1,823	36,302	(19,057)	12,738	123,299	224,253	9,758	153,599	839,066	594,285	-	-	3,036,729	164.15%

Loan Proceeds **19,740,919**
Remaining Principal Balance **16,704,190**

3b

A G E N D A
I T E M

3b

Agenda Item

DATE: May 23, 2024

TO: Finance Committee

FROM: Jeffrey Meyer, Director of Administrative Services

SUBJECT: Discussion/Direction Regarding the Annual Standby Assessments – Indian Rock Vineyards, West Point, Ebbetts Pass, Jenny Lind, Copper Cove, and Saddle Creek Service Areas

RECOMMENDED ACTION:

Discussion/Direction regarding the Annual Standby Assessments – Indian Rock Vineyards, West Point, Ebbetts Pass, Jenny Lind, Copper Cove, and Saddle Creek Service Areas.

SUMMARY:

Under the Uniform Standby Charge Procedures Act (Government Code § 54984 et seq.), a local government agency that provides water or wastewater services such as Calaveras County Water District may adopt standby charges in connection with the provision of those services. A standby charge is often assessed to an unimproved property to help ensure adequate water or wastewater service will be available to that parcel when needed or to a developed property to help finance water or wastewater system improvements or other costs and expenses to provide water or wastewater service.

Indian Rock Vineyards Subdivision	\$10 per month for lots to which sewer is available but not receiving sewer service
West Point Improvement Dist. 3	\$10 per year for lots to which water is available but not receiving water service
Ebbetts Pass Improvement Dist. 5	\$10 per year for all lots within I.D. 5
Jenny Lind Improvement Dist. 6; Copper Cove Improvement Dist. 7; (incl. Copperopolis townsite); Saddle Creek Subdivision; and Copper Cove/La Contenta I.D. 8S	\$10 per year for lots that have improved values of less than \$5,000, and to which water and/or sewer service are available

Pursuant to law, notice concerning these annual fees will be published on June 12, and June 19, 2024.

Staff requests the Finance Committee, upon review and discussion, recommend that the Standby Assessments be forwarded to the Board of Directors for approval.

FINANCIAL CONSIDERATIONS:

Revenue from standby fees for Fiscal Year 2024-2025 is estimated at \$131,000.

*Attachment: Public Notice
Standby Assessment Resolutions (6)*

**PUBLIC NOTICE
CALAVERAS COUNTY WATER DISTRICT
RE-ESTABLISHMENT OF STANDBY ASSESSMENTS**

Notice is hereby given that on June 26, 2024, at 1:00 p.m., or as soon thereafter as the matter may be heard, at the Calaveras County Water District Board Room, 120 Toma Court, San Andreas, California, the Board of Directors of the District will consider adoption of the re-establishment of Standby Assessments for the areas listed below.

Sewer Standby Assessment Fee of \$10 per month per parcel for those parcels within the Indian Rock Vineyards Subdivision that are not receiving sewer service and to which sewer service is made available.

Water Standby Assessment Fee of \$10 per year per parcel within the West Point Improvement District No. 3 service area for those parcels to which water service is made available that are not receiving water service.

Water Standby Assessment Fee of \$10 per year per parcel within the Ebbetts Pass Improvement District No. 5.

Water Standby Assessment Fee of \$10 per year per parcel which has an improved value of less than \$5,000 within the service areas of Copper Cove Improvement District No. 7 (including the Copperopolis Townsite) and Saddle Creek Subdivision, and Jenny Lind Improvement District No. 6 and to which water service is made available.

Sewer Standby Assessment Fee of \$10 per year per parcel which has an improved value of less than \$5,000 within the service areas of Copper Cove and LaContenta, Improvement District No. 8S and to which sewer service is made available.

The proposed assessments will be used for maintenance and operation, debt service, or to provide the necessary funds for reserves for capital improvements, depreciation, or replacement of sewer or water service facilities.

Information regarding these proposed fees may be obtained from the District's office at (209) 754-3543. If you have any questions, please ask for Michael Bear, Accountant II at (209) 754-3132.

For publication on: June 12, and June 19, 2024

RESOLUTION NO. 2024 –
STANDBY ASSESSMENT FOR
COPPER COVE/LA CONTENTA IMPROVEMENT DISTRICT 8S

The CALAVERAS COUNTY WATER DISTRICT (“District”) Board of Directors has been made aware of the present and future needs of the following Districts and that during the fiscal year ending June 30, 2025, it is necessary to provide funds to meet those needs:

Copper Cove/LaContenta Improvement District No. 8S

NOW, BE IT RESOLVED by the Board of Directors of the Calaveras County Water District as follows:

Section 1. Findings.

The Board hereby levies a standby assessment charge, pursuant to Water Code Section 31032.1 et seq. of Ten Dollars (\$10) per parcel per year which has an improved value of less than \$5,000 within the above-listed Districts and to which sewer service is made available by the District as determined by a collection main in a contiguous right of way or easement.

This Board expressly finds and declares that the standby fees herein adopted were in effect prior to November 1, 1996, and have been continued by resolution without increase since that time.

Section 2. Rates, Tolls, Fares, and Charges.

This Resolution collects an existing standby charge imposed exclusively to finance capital costs or maintenance expenses for sewer and involves no increase in the existing charges.

Section 3. Effect on Prior Action.

This standby assessment was initially adopted by Resolution 2065 in 1976. Pursuant to Article XIII D, Section 5(a) of the California Constitution, said fees are exempt from the requirements of Article XIII D, Section 4.

Section 4. Severability.

This Resolution and the various sections thereof are hereby declared to be severable. To the extent the terms and provisions of this Resolution are in conflict or otherwise are inconsistent with the terms and provisions of any prior District ordinances, resolutions, rules, and other actions, the terms and provisions of this Resolution shall prevail with respect thereto.

Section 5. Effective Date.

This Resolution shall take effect immediately after its adoption.

PASSED AND ADOPTED this 26th day of June, 2024 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

CALAVERAS COUNTY WATER DISTRICT

Russ Thomas, President
Board of Directors

ATTEST:

Rebecca Hitchcock
Clerk to the Board

RESOLUTION 2024 –

**STANDBY ASSESSMENT FOR
EBBETTS PASS IMPROVEMENT DISTRICT NO. 5**

The CALAVERAS COUNTY WATER DISTRICT (“District”) Board of Directors has been made aware of the present and future needs of the following Districts and that during the fiscal year ending June 30, 2025, it is necessary to provide funds to meet those needs:

Ebbetts Pass Improvement District No. 5

NOW, BE IT RESOLVED by the Board of Directors of the Calaveras County Water District as follows:

Section 1. Findings.

This Board hereby levies a standby assessment charge, pursuant to Water Code Section 31032.1 et seq. of Ten Dollars (\$10) per parcel per year for each parcel within the Ebbetts Pass Improvement District No. 5.

This Board expressly finds and declares that the standby fees herein adopted were in effect prior to November 1, 1996, and have been continued by resolution without increase since that time.

Section 2. Rates, Tolls, Fares, and Charges.

This Resolution collects an existing standby charge imposed exclusively to finance capital costs or maintenance expenses for water and involves no increase in the existing charges.

Section 3. Effect on Prior Action.

This standby assessment was initially adopted by Ordinance 91-02 in 1991. Pursuant to Article XIID, Section 5(a) of the California Constitution, said fees are exempt from the requirements of Article XIID, Section 4.

Section 4. Severability.

This Resolution and the various sections thereof are hereby declared to be severable. To the extent the terms and provisions of this Resolution are in conflict or otherwise are inconsistent with the terms and provisions of any prior District ordinances, resolutions, rules, and other actions, the terms and provisions of this Resolution shall prevail with respect thereto.

Section 5. Effective Date.

This Resolution shall take effect immediately after its adoption.

PASSED AND ADOPTED this 26th day of June, 2024 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

CALAVERAS COUNTY WATER DISTRICT

Russ Thomas, President
Board of Directors

ATTEST:

Rebecca Hitchcock
Clerk to the Board

RESOLUTION NO. 2024 –
STANDBY ASSESSMENT FOR
INDIAN ROCK VINEYARDS SUBDIVISION SERVICE AREA

The CALAVERAS COUNTY WATER DISTRICT (“District”) Board of Directors has been made aware of the present and future needs of the following District and that during the fiscal year ending June 30, 2025, it is necessary to provide funds to meet those needs:

Indian Rock Vineyards Subdivision Service Area

NOW, BE IT RESOLVED by the Board of Directors of the Calaveras County Water District as follows:

Section 1. Findings.

This Board hereby levies a standby assessment charge, pursuant to Government Code Sections 54984 et seq., of Ten Dollars (\$10) per parcel per month to which sewer service is made available and that is not receiving sewer service by the District as determined by a collection main in a contiguous right of way or easement.

This Board expressly finds and declares that the standby fees herein adopted were in effect prior to November 1, 1996, and have been continued by resolution without increase since that time.

Section 2. Rates, Tolls, Fares, and Charges.

This Resolution collects an existing standby charge imposed exclusively to finance capital costs or maintenance expenses for sewer and involves no increase in the existing charges.

Section 3. Effect on Prior Action.

This standby assessment was initially adopted by Ordinance 93-04 in 1993. Pursuant to Article XIIID, Section 5(a) of the California Constitution, said fees are exempt from the requirements of Article XIIID, Section 4.

Section 4. Severability.

This Resolution and the various sections thereof are hereby declared to be severable. To the extent the terms and provisions of this Resolution are in conflict or otherwise are inconsistent with the terms and provisions of any prior District ordinances, resolutions, rules and other actions, the terms and provisions of this Resolution shall prevail with respect thereto.

Section 5. Effective Date.

This Resolution shall take effect immediately after its adoption.

PASSED AND ADOPTED this 26th day of June, 2024 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

CALAVERAS COUNTY WATER DISTRICT

Russ Thomas, President
Board of Directors

ATTEST:

Rebecca Hitchcock
Clerk to the Board

RESOLUTION NO. 2024 –

**STANDBY ASSESSMENTS FOR
JENNY LIND IMPROVEMENT DISTRICT NO. 6
COPPER COVE IMPROVEMENT DISTRICT NO. 7
(INCLUDING COPPEROPOLIS TOWNSITE)**

The CALAVERAS COUNTY WATER DISTRICT (“District”) Board of Directors has been made aware of the present and future needs of the following Districts and that during the fiscal year ending June 30, 2025, it is necessary to provide funds to meet those needs:

Jenny Lind Improvement District No. 6

Copper Cove Improvement District No. 7

(Including Copperopolis Townsite)

NOW, BE IT RESOLVED by the Board of Directors of the Calaveras County Water District as follows:

Section 1. Findings.

This Board hereby levies a standby assessment charge, pursuant to Water Code Section 31032.1 et seq. of Ten Dollars (\$10) per parcel per year which has an improved value of less than \$5,000 within the above-listed Districts and to which water service is made available as determined by a distribution main in a contiguous right of way or easement.

This Board expressly finds and declares that the standby fees herein adopted were in effect prior to November 1, 1996, and have been continued by resolution without increase since that time.

Section 2. Rates, Tolls, Fares, and Charges.

This Resolution collects an existing standby charge imposed exclusively to finance capital costs or maintenance expenses for water and involves no increase in the existing charges.

Section 3. Effect on Prior Action.

This standby assessment was initially adopted by Resolutions 2063 and 2064 in 1976. Pursuant to Article XIID, Section 5(a) of the California Constitution, said fees are exempt from the requirements of Article XIID, Section 4.

Section 4. Severability.

This Resolution and the various sections thereof are hereby declared to be severable. To the extent the terms and provisions of this Resolution are in conflict or otherwise are inconsistent with the terms and provisions of any prior District ordinances, resolutions, rules, and other actions, the terms and provisions of this Resolution shall prevail with respect thereto.

Section 5. Effective Date.

This Resolution shall take effect immediately after its adoption.

PASSED AND ADOPTED this 26th day of June, 2024 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

CALAVERAS COUNTY WATER DISTRICT

Russ Thomas, President
Board of Directors

ATTEST:

Rebecca Hitchcock
Clerk to the Board

RESOLUTION NO. 2024 –

**STANDBY ASSESSMENTS FOR
SADDLE CREEK SUBDIVISION,
WITHIN THE COPPER COVE IMPROVEMENT DISTRICT NO. 7**

The CALAVERAS COUNTY WATER DISTRICT (“District”) Board of Directors has been made aware of the present and future needs of the following Districts and that during the fiscal year ending June 30, 2025, it is necessary to provide funds to meet those needs:

**Saddle Creek Subdivision
Within the Copper Cove Improvement District No. 7**

NOW, BE IT RESOLVED by the Board of Directors of the Calaveras County Water District as follows:

Section 1. Findings.

This Board hereby levies a standby assessment charge, pursuant to Water Code Section 31032.1 et seq. and Government Code Sections 54984 et seq., of Ten Dollars (\$10) per parcel per year which has an improved value of less than \$5,000 within the Saddle Creek Subdivision and to which water service is made available by the District.

Section 2. Rates, Tolls, Fares, and Charges.

The assessment will be for the purpose of meeting water system operating expenses, including employee wage rates and fringe benefits; purchasing or leasing supplies; equipment, or materials; meeting financial reserve needs and requirements; or obtaining funds for capital projects necessary to maintain service within existing service areas.

Section 3. Effect on Prior Action.

This standby assessment was initially adopted by Board Resolutions 2001-36 and 2001-56 in 2001 in accordance with the requirements of California Constitution Article XIII D, Sections 4 and 5(a). All provisions of prior ordinances and resolutions of this District not inconsistent with this Resolution shall remain in full force and effect.

Section 4. Large Parcels and Standby Assessments.

Saddle Creek Subdivision contains large parcels awaiting subdivision and development. With the filing of a parcel map, each parcel created within the large parcel shall become subject to the payment of a like standby assessment fee as long as the improvement value is less than \$5,000.

Section 5. Severability.

This Resolution and the various sections thereof are hereby declared to be severable. To the extent the terms and provisions of this Resolution are in conflict or otherwise are inconsistent with the terms and provisions of any prior District ordinances, resolutions, rules, and other actions, the terms and provisions of this Resolution shall prevail with respect thereto.

Section 6. Effective Date.

This Resolution shall take effect immediately after its adoption.

PASSED AND ADOPTED this 26th day of June, 2024 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

CALAVERAS COUNTY WATER DISTRICT

Russ Thomas, President
Board of Directors

ATTEST:

Rebecca Hitchcock
Clerk to the Board

RESOLUTION NO. 2024 –
STANDBY ASSESSMENT FOR
WEST POINT IMPROVEMENT DISTRICT NO. 3

The CALAVERAS COUNTY WATER DISTRICT (“District”) Board of Directors has been made aware of the present and future needs of the following Districts, and that during the fiscal year ending June 30, 2025, it is necessary to provide funds to meet those needs:

West Point Improvement District No. 3

NOW, BE IT RESOLVED by the Board of Directors of the Calaveras County Water District as follows:

Section 1. Findings.

This Board hereby levies a standby assessment charge, pursuant to Water Code Section 31032.1 et seq. of Ten Dollars (\$10) per parcel per year to which water service is made available and that is not receiving water service by the District as determined by a distribution main in a contiguous right of way or easement.

This Board expressly finds and declares that the standby fees herein adopted were in effect prior to November 1, 1996, and have been continued by resolution without increase since that time.

Section 2. Rates, Tolls, Fares, and Charges.

This Resolution collects an existing standby charge imposed exclusively to finance capital costs or maintenance expenses for water and involves no increase in the existing charges.

Section 3. Effect on Prior Action.

The standby assessment was initially adopted by Ordinance 91-05 in 1991. Pursuant to Article XIID, Section 5(a) of the California Constitution, said fees are exempt from the requirements of Article XIID, Section 4.

Section 4. Severability.

This Resolution and the various sections thereof are hereby declared to be severable. To the extent the terms and provisions of this Resolution are in conflict or otherwise are inconsistent with the terms and provisions of any prior District ordinances, resolutions, rules, and other actions, the terms and provisions of this Resolution shall prevail with respect thereto.

Section 5. Effective Date.

This Resolution shall take effect immediately after its adoption.

PASSED AND ADOPTED this 26th day of June, 2024 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

CALAVERAS COUNTY WATER DISTRICT

Russ Thomas, President
Board of Directors

ATTEST:

Rebecca Hitchcock
Clerk to the Board

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A G E N D A
I T E M

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Agenda Item

DATE: May 23, 2024

TO: Finance Committee

FROM: Jeffrey Meyer, Director of Administrative Services

SUBJECT: Discussion/Direction Regarding the Fiscal Year 2024-25 Draft Operating Budget

RECOMMENDED ACTION:

Discussion/Direction Regarding the Fiscal Year 2024-25 Draft Operating Budget.

BACKGROUND:

The development of a new budget is an exciting time and one that provides the District an opportunity to show how its resources are aligned with its strategic plan, goals, and objectives. This year the District unveils a new budget package that outlines what the District is going to accomplish in a new format and also includes other significant changes. Some key additions to the budget are:

- A new rate structure and updated presentation of revenues and expenditures
- The addition of a new hydroelectric fund
- Rate revenue in the operating budget incorporates all rate revenue, including infrastructure funding previously segregated as R&R income.
- Integrating fund balances for into the budget process and long-term planning for water, wastewater, and hydroelectric

Over the last two years staff worked with our auditors to separate the activities of our water and wastewater enterprise funds in both the audited financial statements and the budget, and, by extension, our strategic plan. This effort continues with the FY 2024-25 budget as we have enhanced the presentation of the two budgets and show the path to eliminating structural deficits. We are also adding a hydropower enterprise fund. Once the budget is adopted, the District's reserve policies will be updated to add clarity to the use of hydropower revenue and ensure fund stability.

The three separate funds - water, wastewater, and hydroelectric will allow the reader to see exactly what revenues are collected in each fund, as well as the expenditures that are required to maintain the water, wastewater, and hydroelectric activities. The individual tracking and reporting will also position the District to continue its long-term approach to maintaining our critical infrastructure, maximize our assets, and position itself to secure grants and be able to economically issue debt.

The changes in how we present revenues and expenditures are due in part to the new

rate structure included in the recently adopted Five-Year Water and Wastewater Rates, but also reflects updated allocations of certain expenditures among departments or expenditure accounts to ensure costs are accurately accounted for. The most significant change is moving North Fork and New Hogan Hydroelectric Project related revenues and expenditures out of the water and wastewater funds into the new Hydroelectric Fund. These efforts are designed to better align our budget with our core functions and increase fiscal transparency.

The District prepares two budgets, an operations budget, and a Capital Improvement Program (CIP) budget. The operating budget includes funding for the District's day-to-day water and wastewater operations for treatment, distribution, collections, and administration. Historically these activities have been supported by customer rate revenues, fees, property tax revenues, leases, North Fork and New Hogan hydroelectric revenues, and other revenue sources.

The District's CIP budget includes funding for critical short and long-term water and wastewater facility improvement projects. The FY 2024-25 CIP budget was included in the recently approved Five-Year Capital Improvement Program Plan. The District funds its CIP projects with grants, reserves, and a portion of the customer rate revenue.

The District's operating budget includes separate budgets for the water and wastewater enterprise funds. Each fund must be self-sufficient, water revenues must fully support water operation and wastewater revenues must fully support the wastewater fund. However, this has not always occurred, as reported in the 2023 rate study:

- Current water revenues were not sufficient to support the water operations.
- Continuing a multi-year trend, wastewater revenues have not fully funded wastewater operations. Furthermore, prior funding gaps have led to a negative fund balance in the wastewater fund of \$1,730,004 as of June 30, 2023.

The rate study included a three-year plan to stabilize the water and wastewater operating funds and eliminate the negative wastewater fund balance and restore its reserve level. In addition to delivering balanced water and wastewater budgets, the FY 2024-25 operating budget will include projected beginning and ending fund balances in the water and wastewater funds, a mechanism to reduce the negative balance in the wastewater fund, and strategies to ensure that the District meets its operating reserve levels.

Another change for FY 2024-25 is how the District records the rate revenues it uses to fund its capital program. Beginning in 2013, the water and wastewater rates were divided into two parts, one part dedicated to operations, and the other to capital projects. The capital portion of the water and wastewater rates was known as Capital Renovation and Replacement (Capital R&R) revenue. These funds were deposited directly into the Water Capital R&R Fund (Fund 125) and the Wastewater Capital R&R Fund (Fund 135). The Capital R&R revenues have been used to fund CIP projects, provide local matching funds for grants, and pay the debt service on loans the District secured to complete large water and wastewater projects.

Until the new rate structure was implemented in October 2023, Capital R&R revenues

were not included in the water and wastewater operating budgets. The new rate plan changed the structure of both water and wastewater rates by combining the operating and Capital R&R rates into one rate, which is now deposited in the Water and Wastewater Operating Funds (Fund 300 and Fund 500). In October, the Board passed Ordinance 2023-02 which designated the minimum funding levels for the District's water and wastewater capital programs, and Resolution 2023-56, which amended the District's Financial Management Policy 5.00 – Budget and Fiscal Policies. These two measures set the base funding level for the District's capital programs at \$4.7 million - \$3.4 million for the water capital program and \$1.3 million for the wastewater capital program, amounts similar to what was previously deposited in the Capital R&R funds.

Including the \$4.7 million allocated for capital funding in operating revenues overstates the revenues available to fund operations as a like amount is transferred to the Capital R&R funds. The transfer out is a mechanism that moves the rate revenue from the water and wastewater operating funds to the Capital R&R funds and is included in the expenditure budget. As a result, of the projected \$8.8 million year-to-year increase in water and wastewater sales, only \$4.1 million of the increase is available for operations.

SUMMARY:

As in past years, the FY 2024-25 Operating Budget is guided by the values, objectives, and priorities established by the Board during development of the District's strategic plan in 2021. This budget enables staff to continue the District's efforts in implementing proactive, cost-effective solutions to long-standing challenges with an emphasis on infrastructure replacement, transparency, and improving the customer experience.

Inflation pressure continues to affect the District across multiple expenditure types, new regulatory requirements increase the cost of doing business, and there is the ever-increasing cost of maintaining and replacing aging infrastructure.

Revenues

As noted above, water and wastewater rate revenues are projected to increase by \$4.1 million, plus the \$4.7 million in the reallocation of capital funding through the operating budget. The increase is primarily due to the water and wastewater rate increases effective October 16, 2023, and July 16, 2024. Other Operating Revenues, which includes the online credit card and e-check fees that help offset the increased third-party fees the District pays, is projected to increase by \$184,500, while property tax revenues are expected to increase by \$276,000. There is also a \$363,100 increase in federal grant revenues for reimbursement of the Doud's Landing Fuelbreak Project costs. The Transfers In budget of \$3.8 million includes funds from the water and wastewater Capital R&R funds to cover debt service for infrastructure financing, in-house support for water and wastewater infrastructure projects and from the wastewater fund for debt service on the Water Loan. This is a decrease of approximately \$287,000 from FY 2023-24.

Total revenue budgeted for FY 2024-25, including operating revenue, non-operating revenue, and transfers-in, is \$38.9 million, which represents a water and wastewater rate revenue increase of \$4.1 million and a reallocation of \$4.7 million. As explained below,

nearly \$5.5 million will be transferred out of the Operating Budget for capital infrastructure expenditures.

Expenditures

A significant portion of the operating budget expenditure increases are attributed to inflationary increases on many of the services and supplies that are essential for District operations. Budget increases are also attributed to the District's FERC relicensing efforts for the North Fork project and New Hogan:

- Increased Medical Insurance Costs - This affects benefits costs for current employees, which increased an overall \$350,000, and also increased the budget for providing retiree health benefits to our retirees by \$135,000.
- Professional Services – Increased by \$681,890. This includes an ARC Flash Assessment; multiple Engineering projects, including a Water/Wastewater Ordinance update, Ebbetts Pass Water and Arnold Sewer Master Plan updates, and Water Hydraulic Modeling; and North Fork FERC Re-License support in the Water Resources budget.
- Outside Legal – Projecting a \$75,000 increase for the hydropower project relicensing.
- State and Federal fees are projected to increase by a combined \$76,700. Some of these fees are reimbursed by NCPA and MID.
- Insurance – The budget for property, vehicle and liability insurance costs are expected to increase almost \$50,000 from the FY 2023-24 budget.
- Third Party Payment Processing – The budget will increase by \$259,000, going from \$33,600 to \$292,600. Entering its second year under the current fee and revenue recovering program, the additional historical data has allowed for better budget projections. Approximately 81% of these costs are offset by fees charged to the users.

Staffing

In support of the District's water CIP program, in particular the Jenny Lind A-B Transmission Replacement Project, the draft budget includes the addition of a "Limited Term" Water Distribution Worker to help maintain water services while allowing a current employee to help with the project. Funding for this position will include reimbursements from Jenny Lind A-B Transmission project budget to the operating fund for the current employee's time spent on the project. Total Salaries and Benefits increased \$585,682, a result of negotiated salary increases, higher medical insurance costs, and increased PERS costs.

Capital Outlay

The Proposed Capital Outlay budget includes the following equipment purchases and projects, as well as the lease-to-own vehicle costs. These expenditures are funded by operating revenues.

- District-Wide – Critical Generator Replacement (FEMA match)

- District-Wide – Lease to Own Vehicles
- District-Wide – Hydrant Replacements
- District-Wide – Asphalt Roller and Water Truck
- District-Wide – Line Locators, Engineering (1) and Utilities (2)
- Corp Yard – Snowplows (2) and Ground Penetrating Radar Kit
- West Point – Tow-Behind Air Compressor and Jackhammer
- Operations HQ – Remodel for Additional Office
- Copper Cove – Automatic Gates (Security)
- District-Wide – Doud’s Landing Fuelbreak Project

Debt Service

The FY 2024-25 debt service budget is \$3,574,625, \$361,764 higher than FY 2023-24.

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

- USDA Ebbetts Pass Reach 3a Water Loan
- USDA AMI Water Loan
- Water CIP Loan – 2022
- Sewer CIP Loan – 2022
- PERS UAL Loan
- New Hogan Loan
- Water Fund Loan
- VacCon Truck Loan – 2020
- VacCon Truck Loan – 2021

Capital Improvement Program

The Proposed Capital Improvement Program (CIP) budget includes carryover projects approved in prior budgets and new projects. 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 CIP budget is \$24,690,657, which includes \$15,000,000 for water projects and \$9,690,657 for wastewater projects. The District will finance these projects with a combination of state and federal grant funds (\$4,425,000), CIP loans that feature locked in low interest rates (\$14,313,890), Capital R&R funds (\$5,078,038), and expansion funds (\$1,073,729).

The CIP program will enable the District to complete high priority projects that are critical to maintaining safe and reliable delivery of water and wastewater services. These are projects that must be addressed as the costs will only increase over time. Staff will continue to aggressively pursue external sources of funding and the District will not initiate construction of those projects until the projects are fully funded.

The following are the proposed FY 2023-24 CIP projects:

Water:

- Copper Cove Tank B / Clearwell
- Lake Tulloch Submerged Water Line Crossing Bypass
- Copper Cove Zone B-C Transmission Pipeline & Pump Station
- Ebbetts Pass Sawmill Tank
- Hunters Raw Water Pumps (Hazard Mitigation)
- Jenny Lind Clearwell #2
- Jenny Lind A-B Transmission Line

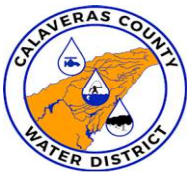
Wastewater:

- Copper Cove Lift Station 6, 8 & Force Main Bypass
- Copper Cove Lift Station 15 & 18 Rehab/Replacement
- Copper Cove Tertiary, DAF, and UV Improvements
- CC Pond 6 Dam Raise
- LC Biolac, Clarifier, & UV Improvements
- Huckleberry Lift Station Improvements
- West Point/Wilseyville Consolidation Project
- Collections System Rehabilitation and I&I Mitigation

REQUESTED ACTION:

Staff requests the Finance Committee, upon review and input, recommend that the Draft FY 2024-25 Operating and Capital Improvement Program (CIP) Budgets be forwarded to the Board of Directors for consideration.

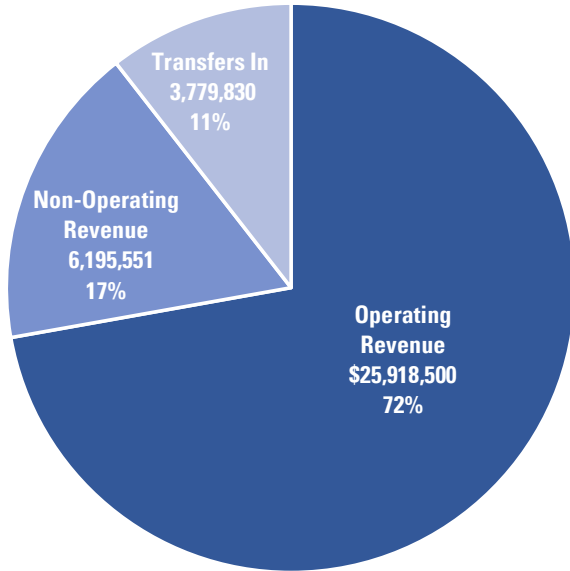
Attachments: FY 2024-25 Draft Operating and Capital Improvement Program (CIP) Budgets



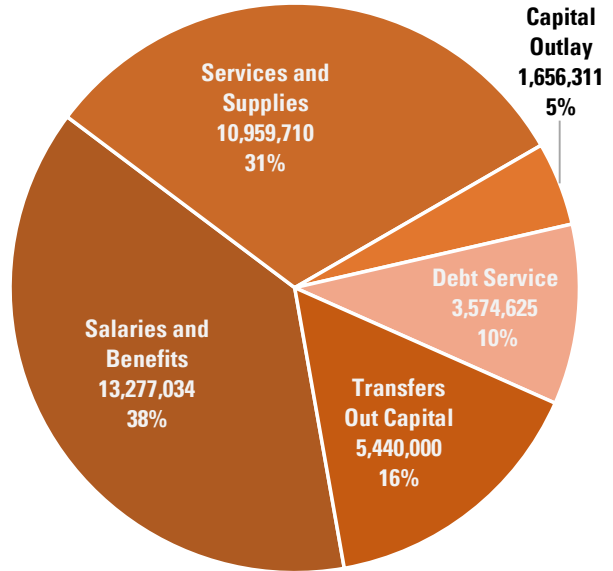
Calaveras County Water District FY 2024-2025 Proposed Budget District-Wide Budget Summary

Schedule A.1 District Budget Summary	FY 2024-25 Draft Budget Water	FY 2024-25 Draft Budget Wastewater	FY 2024-25 Draft Budget Hydroelectric	FY 2024-25 Draft Budget Total	FY 2023-24 Adopted Total
1 Sources					
2 Operating Revenue	\$ 17,210,320	\$ 8,708,180	\$ -	\$ 25,918,500	\$ 21,696,612 *
3 Non-Operating Revenue	3,592,411	853,920	1,749,221	6,195,551	5,640,152
4 Transfers In	2,724,105	1,055,725	-	3,779,830	4,067,141
5 Total Sources	23,526,836	10,617,825	1,749,221	35,893,881	31,403,905
6 Uses					
7 Salaries and Benefits	9,580,240	3,543,376	153,418	13,277,034	12,691,352
8 Services and Supplies	7,040,623	2,830,771	1,088,315	10,959,710	9,972,539
9 Capital Outlay	1,329,419	326,892	-	1,656,311	808,482
10 Debt Service	2,130,391	1,444,234	-	3,574,625	3,212,861
11 Transfers Out Capital	3,440,000	2,000,000	-	5,440,000	4,700,000
12 Total Uses	23,520,674	10,145,273	1,241,733	34,907,680	31,385,234
13 Net Addition to/(Use of) Reserves	\$ 6,162	\$ 472,552	\$ 507,488	\$ 986,202	\$ 18,671

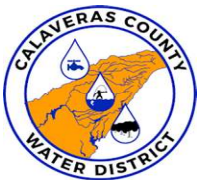
TOTAL DISTRICT INFLOWS: \$35,538,881



TOTAL DISTRICT OUTFLOWS: \$34,542,680



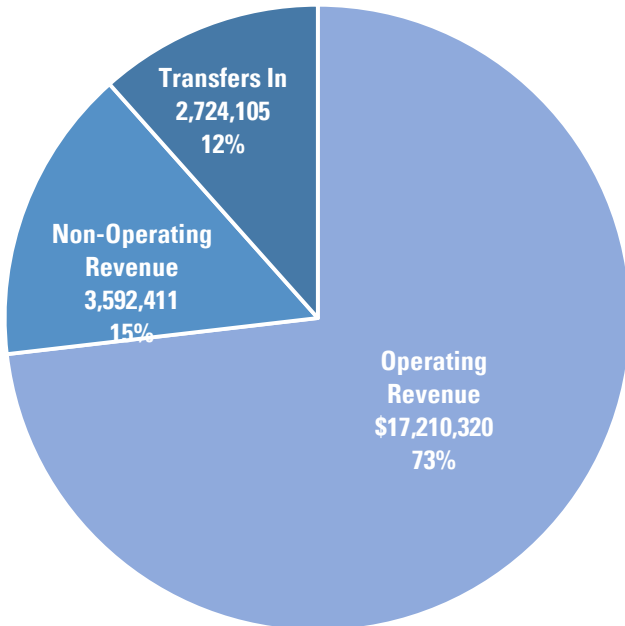
*FY 2023-24 Adopted budget for operating revenues adjusted to include \$4.7M in R&R rate revenues, to align with new accounting treatments of these revenues in FY 2024-25. Accordingly, the transfers out to capital was updated to reflect the transfer of these funds.



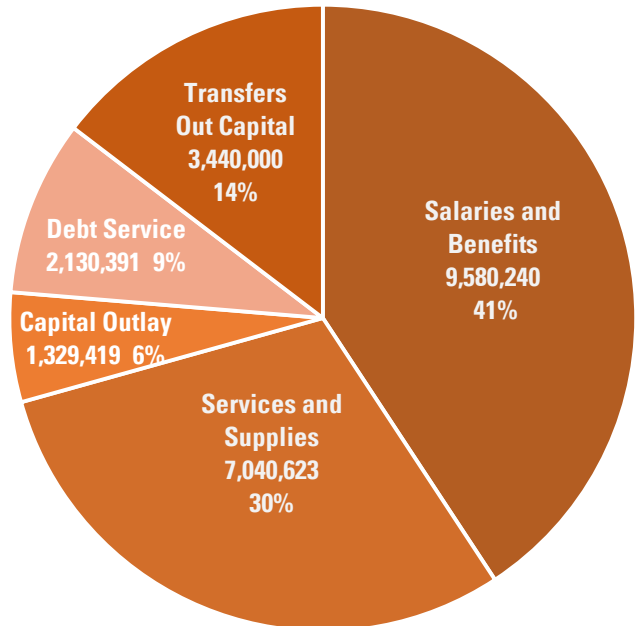
Calaveras County Water District FY 2024-2025 Proposed Budget Water Fund Budget Summary

	FY 2023-24 Adopted Budget	FY 2024-25 Draft Budget	Variance \$
Schedule B.1 Water Budget Summary			
1 Sources			
2 Operating Revenue	\$ 14,152,340	\$ 17,210,320	\$ 3,057,980 *
3 Non-Operating Revenue	4,366,187	3,592,411	(773,776)
4 Transfers In	3,047,460	2,724,105	(323,355)
5 Total Sources	21,565,987	23,526,836	1,960,848
6 Uses			
7 Salaries and Benefits	9,264,687	9,580,240	315,553
8 Services and Supplies	7,214,333	7,040,623	(173,709)
9 Capital Outlay	455,142	1,329,419	874,277
10 Debt Service	2,166,784	2,130,391	(36,393)
11 Transfers Out Capital	3,400,000	3,440,000	40,000
12 Total Uses	22,500,945	23,520,674	1,019,728
13 Net Addition to/(Use of) Reserves	\$ (934,958)	\$ 6,162	\$ 941,120

TOTAL WATER INFLOWS: \$23,171,836



TOTAL WATER OUTFLOWS: \$23,163,774



*FY 2023-24 Adopted budget for operating revenues adjusted to include \$3.4M in R&R rate revenues, to align with new accounting treatments of these revenues in FY 2024-25. Accordingly, the transfers out to capital was updated to reflect the transfer of these funds.



Calaveras County Water District FY 2024-2025 Proposed Budget Water Fund Budget Detail

Schedule B.2 Water Budget Detail	FY 2023-24 Adopted Budget	FY 24-25 Draft Budget	Variance \$	Variance %
1 Revenues				
2 Operating Revenue				
3 Water/Sewer Sales/Resid	\$ 13,730,790	\$ 16,627,500	\$ 2,896,710	21.1%
4 Irrigation Water Sales	11,000	13,500	2,500	22.7%
5 Water Sales - Fire Hydrant	200,000	178,900	(21,100)	-10.6%
6 Inspection Fees	-	-	-	0.0%
7 Account Establishment Fees	47,000	37,100	(9,900)	-21.1%
8 Delinquent Account Charge	55,000	50,600	(4,400)	-8.0%
9 Termination of Services	-	-	-	0.0%
10 Backflow Certification Testing	4,000	3,500	(500)	-12.5%
11 Install Water Meter	30,000	26,700	(3,300)	-11.0%
12 Repair Labor/Materials	9,000	2,000	(7,000)	-77.8%
13 Reimbursable Expense	40,000	86,140	46,140	115.4%
14 Other Water/Sewer Charges	-	-	-	0.0%
15 Concept Approval Fees	-	-	-	0.0%
16 Other Operating Revenue	25,550	184,380	158,830	621.6%
17 Total Operating Revenue	14,152,340	17,210,320	3,057,980	21.6%
18 Non-Operating Revenue				
19 Rental Revenue	60,590	60,590	-	0.0%
20 Interest Income/CCWD Investments	15,000	19,200	4,200	28.0%
21 Lease Interest Revenue	-	-	-	0.0%
22 Property Taxes	2,794,720	3,013,661	218,941	7.8%
23 Standby Fees	95,630	95,630	-	0.0%
24 Power Sales - North Fork	616,704	-	(616,704)	0.0%
25 Lease Revenue	-	-	-	0.0%
26 Power Sales - New Hogan	153,300	-	(153,300)	0.0%
27 Grant Revenue/Federal Agencies	-	393,100	393,100	0.0%
28 Grant Revenue/State Agencies	-	-	-	0.0%
29 Other Non-Operating Revenue	630,243	-	(630,243)	0.0%
30 Miscellaneous Income	-	10,230	10,230	0.0%
31 Total Non-Operating Revenues	4,366,187	3,592,411	(773,776)	-17.7%
32 Total Revenues	18,518,527	20,802,731	2,284,203	12.3%
33 Transfer In				
34 Transfer In - Debt (125/135/108)	1,590,389	1,590,389	-	0.0%
35 Transfer In - CIP (120/130)	691,541	641,716	(49,825)	-7.2%
36 Transfer In - Water Loan	-	492,000	492,000	#DIV/0!
37 Transfer In - Operating (125/135)	620,530	-	(620,530)	0.0%
38 Transfer In - Operating (108)	145,000	-	(145,000)	0.0%
39 Total Transfers In	3,047,460	2,724,105	(323,355)	-10.6%
40 Total Sources	\$ 21,565,987	\$ 23,526,836	\$ 1,960,848	9.1%



Calaveras County Water District FY 2024-2025 Proposed Budget Water Fund Budget Detail

Schedule B.2 Water Budget Detail	FY 2023-24 Adopted Budget	FY 24-25 Draft Budget	Variance \$	Variance %
41 O&M Expenses				
42 Salaries and Benefits				
43 Salaries Wages	\$ 5,606,668	\$ 5,621,629	\$ 14,961	0.3%
44 Payouts	193,215	138,271	(54,944)	-28.4%
45 On Call Pay	15,403	15,403	-	0.0%
46 Standby Pay	17,885	17,885	-	0.0%
47 Overtime	183,690	157,315	(26,375)	-14.4%
48 CTO Payouts	-	101,178	101,178	0.0%
49 Benefits	2,161,551	2,397,535	235,984	10.9%
50 Retirement Expense	627,369	622,935	(4,433)	-0.7%
51 CalPERS UAL	338,456	470,421	131,965	39.0%
52 Retirement Health Savings	120,450	37,668	(82,782)	-68.7%
53 Total Salaries and Benefits	9,264,687	9,580,240	315,553	3.4%
54 Services and Supplies				
55 Power	1,588,053	1,292,983	(295,070)	-18.6%
56 Water	7,665	8,432	767	10.0%
57 Sewage	32,098	32,098	-	0.0%
58 Telephone	94,506	89,717	(4,789)	-5.1%
59 Refuse/Disposal	18,761	16,060	(2,701)	-14.4%
60 Materials & Supplies	154,906	149,285	(5,621)	-3.6%
61 Herbicide	730	1,095	365	50.0%
62 Safety Equipment/Consumables	31,098	29,784	(1,314)	-4.2%
63 Tools	26,037	30,879	4,842	18.6%
64 Uniforms - New	18,250	16,060	(2,190)	-12.0%
65 Materials and Supplies - CalFire	13,140	13,140	-	0.0%
66 Safety Equipment	9,636	31,025	21,389	222.0%
67 Lab Supplies, Consumables	29,200	29,200	-	0.0%
68 Ozone System Parts	10,000	10,000	-	0.0%
69 Electrical Parts Replacement	51,100	51,100	-	0.0%
70 Leak Repair Supplies	160,000	120,000	(40,000)	-25.0%
71 Road Repair Materials	18,871	22,813	3,942	20.9%
72 SCADA, Radio Supplies	12,410	38,003	25,593	206.2%
73 Meters, New & Replacement	10,000	10,000	-	0.0%
74 Aerator/Compressor Repair	13,140	13,140	-	0.0%
75 Computers/Peripherals	13,505	-	(13,505)	0.0%
76 HVAC	6,205	11,315	5,110	82.4%
77 Mixers/Valves/Repair Kits/ Actuators	18,250	18,250	-	0.0%
78 Monitor Wells Repair	3,650	3,650	-	0.0%
79 Pumps/Motors Repair	102,200	102,200	-	0.0%
80 Admin Technologies Comm	82,351	78,329	(4,022)	-4.9%
81 Chemicals	403,612	365,000	(38,612)	-9.6%
82 Outside Services/Repairs	\$ 112,410	\$ 98,723	\$ (13,687)	-12.2%



Calaveras County Water District FY 2024-2025 Proposed Budget Water Fund Budget Detail

Schedule B.2 Water Budget Detail		FY 2023-24 Adopted Budget	FY 24-25 Draft Budget	Variance \$	Variance %
83	Fire Ext. Testing Cust. Base	\$ 1,606	\$ 1,606	\$ -	0.0%
84	Spraying - Weeds & Insects	31,390	31,208	(183)	-0.6%
85	Snow Removal	5,256	5,256	-	0.0%
86	Uniform Launder	16,553	17,328	775	4.7%
87	Fire Hydrant Maintenance	41,336	41,336	-	0.0%
88	Service Maintenance Contracts	93,181	107,739	14,559	15.6%
89	Instrumentation Tech	6,205	6,205	-	0.0%
90	Ozone System PM	7,000	7,000	-	0.0%
91	Backflow Device Testing	4,000	4,000	-	0.0%
92	SCADA Consulting	7,300	7,300	-	0.0%
93	Hauling /Dig/Crane/Excavator	3,650	3,650	-	0.0%
94	Pave/Seal/Asphalt Repair	83,950	54,750	(29,200)	-34.8%
95	Drug & Alcohol Testing	2,920	2,920	-	0.0%
96	Tank Cleaning	50,000	64,730	14,730	29.5%
97	Building Repairs	25,550	25,550	-	0.0%
98	UV System PM	7,300	7,300	-	0.0%
99	Recruiting	12,045	21,718	9,673	80.3%
100	Claims/Damages	3,650	3,650	-	0.0%
101	Computer License/Maintenance Contracts	180,880	206,590	25,710	14.2%
102	Janitorial Services	17,801	17,827	26	0.1%
103	Laboratory Services	105,850	105,850	-	0.0%
104	Rentals (Non Vehicles/Equip)	3,650	3,650	-	0.0%
105	Outside Legal Fees	178,850	193,450	14,600	8.2%
106	Accounting/Auditing	30,368	32,704	2,336	7.7%
107	Advertising/Publicity	2,555	2,555	-	0.0%
108	Professional Services	576,445	839,724	263,280	45.7%
109	Operating Exp/Fuel & Oil	262,910	262,910	-	0.0%
110	Repairs and Parts	80,300	98,550	18,250	22.7%
111	Fuel/Repair - Generators	14,600	14,600	-	0.0%
112	Rental Exp/Vehicle and Eq	8,395	8,395	-	0.0%
113	Lease Expense/Vehicle Eq	26,645	26,645	-	0.0%
114	Forms and Supplies	2,920	2,154	(767)	-26.3%
115	Permits and Licenses	15,768	35,077	19,309	122.5%
116	Director Elections	-	3,650	3,650	0.0%
117	Postage	11,644	4,745	(6,899)	-59.2%
118	Publications/Subscriptions	1,278	10,549	9,271	725.7%
119	Memberships/Dues	93,288	103,715	10,427	11.2%
120	Recording/Title Reports	-	1,241	1,241	0.0%
121	Printing	730	365	(365)	-50.0%
122	Training, Conf & Travel	86,651	99,609	12,958	15.0%
123	Other Travel Costs	5,001	5,402	402	8.0%
124	Purchased Water	\$ 20,000	\$ 20,000	\$ -	0.0%



Calaveras County Water District FY 2024-2025 Proposed Budget Water Fund Budget Detail

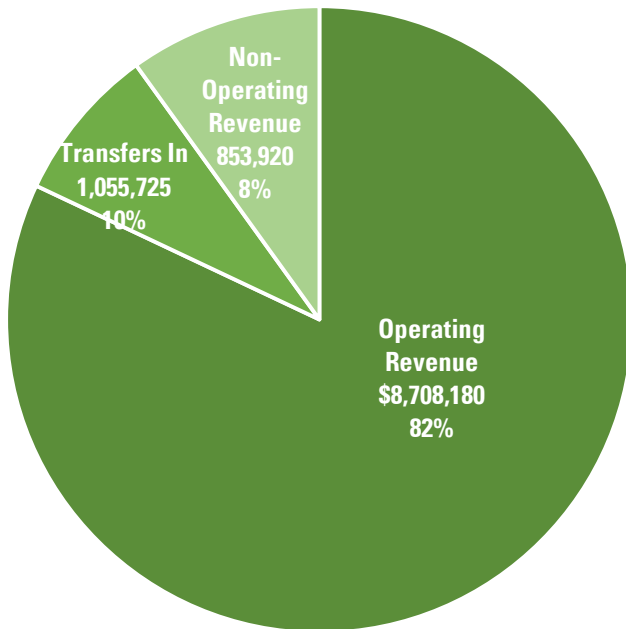
Schedule B.2 Water Budget Detail		FY 2023-24 Adopted Budget	FY 24-25 Draft Budget	Variance \$	Variance %
125	New Hogan Op/Maint Expense	\$ 474,000	\$ 346,020	\$ (127,980)	-27.0%
126	Retiree Health Costs	559,910	658,460	98,550	17.6%
127	Bad Debt Expense	29,200	39,420	10,220	35.0%
128	Rate Assistance Program	43,800	43,800	-	0.0%
129	Unemployment Claims	7,300	26,280	18,980	260.0%
130	Insurance	205,203	241,648	36,445	17.8%
131	State Water/Sewer Fees	98,400	219,000	120,600	122.6%
132	Federal Dam & Admin Fees	512,460	23,360	(489,100)	-95.4%
133	State Water Right Fees	62,415	21,074	(41,341)	-66.2%
134	Mandated Plans	13,140	-	(13,140)	0.0%
135	Water Efficiency	2,920	2,920	-	0.0%
136	Third Party Payment Processing	24,528	213,598	189,070	770.8%
137	LAFCO Contribution	9,855	9,563	(292)	-3.0%
138	Total Services and Supplies	7,214,333	7,040,623	(173,709)	-2.4%
139	Capital Outlay				
140	Vehicles Purchased	-	90,520	90,520	0.0%
141	Vehicles Capital Lease - Current	123,063	380,484	257,421	209.2%
142	Vehicles Capital Lease -New	99,455	-	(99,455)	0.0%
143	Equipment Purchased	110,192	241,265	131,073	118.9%
144	Projects	122,432	617,150	494,718	404.1%
145	Total Capital Outlay	455,142	1,329,419	874,277	192.1%
146	Total O&M Expense Budget	16,934,161	17,950,282	1,016,121	6.0%
147	Transfers Out	3,400,000	3,460,000	60,000	1.8%
148	Debt Service				
149	Interest Exp - PERS UAL Loan	104,130	95,938	(8,192)	-7.9%
150	Interest Exp - USDA AMI Loan	83,703	82,145	(1,558)	-1.9%
151	Interest Exp - VacCon Truck 2021	4,581	1,371	(3,211)	-70.1%
152	Interest Exp - USDA EP Reach 3A	52,344	51,234	(1,110)	-2.1%
153	Interest Exp - New Hogan Loan	3,419	1,605	(1,815)	-53.1%
154	Interest Exp - VacCon Truck 2020	2,331	1,004	(1,326)	-56.9%
155	Interest Exp - Water CIP Loan 2022	557,542	535,227	(22,315)	-4.0%
156	Principal Payment - PERS UAL Loan	246,740	246,740	-	0.0%
157	Principal Payment - USDA AMI Loan	89,000	91,000	2,000	2.2%
158	Principal Payment - VacCon Truck 2021	85,891	89,102	3,211	3.7%
159	Principal Payment - USDA EP Reach 3A	48,800	49,900	1,100	2.3%
160	Principal Payment - New Hogan	40,327	35,651	(4,676)	-11.6%
161	Principal Payment - VacCon Truck 2020	88,975	67,475	(21,501)	-24.2%
162	Principal Payment - Water CIP Loan 2022	759,000	427,000	(332,000)	-43.7%
163	Total Debt Service	2,166,784	1,775,391	(391,393)	-18.1%
164	Total Expenses	22,500,945	23,185,674	684,728	3.0%
165	Net Addition to/(Use of) Reserves	\$ (934,958)	\$ 341,162	\$ 1,276,120	



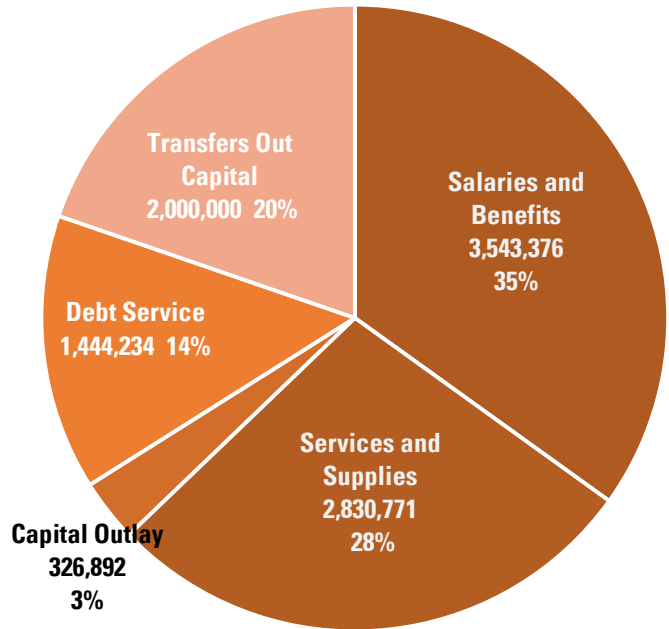
Calaveras County Water District FY 2024-2025 Proposed Budget Wastewater Fund Budget Summary

Schedule C.1 Wastewater Budget Summary	FY 2023-24 Adopted Budget	FY 2024-25 Draft Budget	Variance \$
1 Sources			
2 Operating Revenue	\$ 7,544,271	\$ 8,708,180	\$ 1,163,909 *
3 Non-Operating Revenue	1,273,965	853,920	(420,045)
4 Transfers In	1,019,681	1,055,725	36,044
5 Total Sources	9,837,918	10,617,825	779,907
6 Uses			
7 Salaries and Benefits	3,426,665	3,543,376	116,711
8 Services and Supplies	2,758,206	2,830,771	72,565
9 Capital Outlay	353,340	326,892	(26,448)
10 Debt Service	1,046,077	1,444,234	398,157
11 Transfers Out Capital	1,300,000	2,000,000	700,000
12 Total Uses	8,884,288	10,145,273	1,260,985
13 Net Addition to/(Use of) Reserves	\$ 953,629	\$ 472,552	\$ (481,078)

TOTAL WASTEWATER INFLOWS: \$10,617,825



TOTAL WASTEWATER OUTFLOWS: \$10,137,173



*FY 2023-24 Adopted budget for operating revenues adjusted to include \$1.3M in R&R rate revenues, to align with new accounting treatments of these revenues in FY 2024-25. Accordingly, the transfers out to capital was updated to reflect the transfer of these funds.



Calaveras County Water District

FY 2024-2025 Proposed Budget

Wastewater Fund Budget Detail

Schedule C.2 Wastewater Budget Detail		FY 2023-24 Adopted Budget	FY 24-25 Draft Budget	Variance \$	Variance %
1	Revenues				
2	Operating Revenue				
3	Water/Sewer Sales/Resid	\$ 7,417,821	\$ 8,613,300	\$ 1,195,479	16.1%
4	Inspection Fees	5,000	3,700	(1,300)	-26.0%
5	Account Establishment Fees	3,000	800	(2,200)	-73.3%
6	Delinquent Account Charge	40,000	20,400	(19,600)	-49.0%
7	Repair Labor/Materials	16,000	3,000	(13,000)	-81.3%
8	Reimbursable Expense	53,000	31,860	(21,140)	-39.9%
9	Other Water/Sewer Charges	-	-	-	0.0%
10	Other Operating Revenue	9,450	35,120	25,670	271.6%
11	Total Operating Revenue	7,544,271	8,708,180	1,163,909	15.4%
12	Non-Operating Revenue				
13	Rental Revenue	22,410	22,410	-	0.0%
14	Interest Income/CCWD Investments	-	-	-	0.0%
15	Property Taxes	735,272	792,370	57,098	7.8%
16	Standby Fees	35,370	35,370	-	0.0%
17	Power Sales - North Fork	228,096	-	(228,096)	0.0%
18	Power Sales - New Hogan	56,700	-	(56,700)	0.0%
19	Grant Revenue/Federal Agencies	-	-	-	0.0%
20	Grant Revenue/State Agencies	-	-	-	0.0%
21	Other Non-Operating Revenue	196,117	-	(196,117)	0.0%
22	Miscellaneous Income	-	3,770	3,770	0.0%
23	Total Non-Operating Revenues	1,273,965	853,920	(420,045)	-33.0%
24	Total Revenues	8,818,237	9,562,100	743,863	8.4%
25	Transfer In				
26	Transfer In - Debt (125/135/108)	753,168	753,168	-	0.0%
27	Transfer In - CIP (120/130)	266,513	302,557	36,044	13.5%
28	Transfer In - Capital Outlay (108)	-	-	-	0.0%
29	Transfer In - Operating (108)	-	-	-	0.0%
30	Total Transfers In	1,019,681	1,055,725	36,044	3.5%
31	Total Sources	9,837,918	10,617,825	779,907	7.9%
32	O&M Expenses				
33	Salaries and Benefits				
34	Salaries Wages	2,073,699	2,079,232	5,533	0.3%
35	Payouts	71,463	51,141	(20,322)	-28.4%
36	On Call Pay	5,697	5,697	-	0.0%
37	Standby Pay	6,615	6,615	-	0.0%
38	Overtime	67,940	58,185	(9,755.10)	-14.4%
39	CTO Payouts	\$ -	\$ 37,422	\$ 37,422	0.0%



Calaveras County Water District FY 2024-2025 Proposed Budget Wastewater Fund Budget Detail

Schedule C.2 Wastewater Budget Detail		FY 2023-24 Adopted Budget	FY 24-25 Draft Budget	Variance \$	Variance %
40	Benefits	\$ 799,478	\$ 886,759	\$ 87,282	10.9%
41	Retirement Expense	232,040	230,401	(1,640)	-0.7%
42	CalPERS UAL	125,183	173,991	48,809	39.0%
43	Retirement Health Savings	44,550	13,932	(30,618)	-68.7%
44	Total Salaries and Benefits	3,426,665	3,543,376	116,711	3.4%
45	Services and Supplies				
46	Power	587,362	478,227	(109,135)	-18.6%
47	Water	2,835	3,119	284	10.0%
48	Sewage	11,872	11,872	-	0.0%
49	Telephone	34,954	33,183	(1,771)	-5.1%
50	Refuse/Disposal	6,939	5,940	(999)	-14.4%
51	Materials & Supplies	57,294	55,215	(2,079)	-3.6%
52	Herbicide	270	405	135	50.0%
53	Safety Equipment/Consumables	11,502	11,016	(486)	-4.2%
54	Tools	9,630	11,421	1,791	18.6%
55	Uniforms - New	6,750	5,940	(810)	-12.0%
56	Materials and Supplies - CalFire	4,860	4,860	-	0.0%
57	Safety Equipment	3,564	11,475	7,911	222.0%
58	Lab Supplies, Consumables	10,800	10,800	-	0.0%
59	UV Bulb/MBR Replacement	110,000	110,000	-	0.0%
60	Electrical Parts Replacement	18,900	18,900	-	0.0%
61	Road Repair Materials	6,980	8,438	1,458	20.9%
62	SCADA, Radio Supplies	4,590	14,056	9,466	206.2%
63	Septic Tanks, Repair & New	11,200	12,000	800	7.1%
64	Aerator/Compressor Repair	4,860	4,860	-	0.0%
65	Computers/Peripherals	4,995	-	(4,995)	0.0%
66	Control System/Pressure Transducer	8,200	9,000	800	9.8%
67	Headworks/Solids Removal and Repair	20,160	21,660	1,500	7.4%
68	HVAC	2,295	4,185	1,890	82.4%
69	Mixers/Valves/Repair Kits/ Actuators	6,750	6,750	-	0.0%
70	Monitor Wells Repair	1,350	1,350	-	0.0%
71	Pumps/Motors Repair	37,800	37,800	-	0.0%
72	Solids Handling Eq Repair	5,000	5,000	-	0.0%
73	Admin Technologies Comm	30,459	28,971	(1,488)	-4.9%
74	Chemicals	149,281	135,000	(14,281)	-9.6%
75	Outside Services/Repairs	41,576	36,514	(5,062)	-12.2%
76	Fire Ext. Testing Cust. Base	594	594	-	0.0%
77	Spraying - Weeds & Insects	11,610	11,543	(68)	-0.6%
78	Snow Removal	1,944	1,944	-	0.0%
79	Uniform Launder	6,122	6,409	287	4.7%
80	Fire Hydrant Maintenance	\$ 15,289	\$ 15,289	\$ -	0.0%



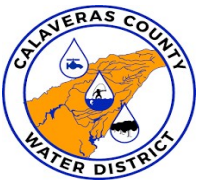
Calaveras County Water District FY 2024-2025 Proposed Budget Wastewater Fund Budget Detail

Schedule C.2 Wastewater Budget Detail		FY 2023-24 Adopted Budget	FY 24-25 Draft Budget	Variance \$	Variance %
81	Service Maintenance Contracts	\$ 34,464	\$ 39,849	\$ 5,385	15.6%
82	Groundwater Monitoring	51,975	45,000	(6,975)	-13.4%
83	Instrumentation Tech	2,295	2,295	-	0.0%
84	SCADA Consulting	2,700	2,700	-	0.0%
85	Hauling /Dig/Crane/Excavator	1,350	1,350	-	0.0%
86	Pave/Seal/Asphalt Repair	31,050	20,250	(10,800)	-34.8%
87	Drug & Alcohol Testing	1,080	1,080	-	0.0%
88	Septic Hauling Bio-solids Hauling	40,000	50,000	10,000	25.0%
89	Building Repairs	9,450	9,450	-	0.0%
90	UV System PM	2,700	2,700	-	0.0%
91	Recruiting	4,455	8,033	3,578	80.3%
92	Claims/Damages	1,350	1,350	-	0.0%
93	Computer License/Maintenance Contracts	66,901	76,410	9,509	14.2%
94	Janitorial Services	6,584	6,593	9	0.1%
95	Laboratory Services	39,150	39,150	-	0.0%
96	Rentals (Non Vehicles/Equip)	1,350	1,350	-	0.0%
97	Outside Legal Fees	66,150	71,550	5,400	8.2%
98	Accounting/Auditing	11,232	12,096	864	7.7%
99	Advertising/Publicity	945	945	-	0.0%
100	Professional Services	213,206	371,816	158,610	74.4%
101	Operating Exp/Fuel & Oil	97,241	97,241	-	0.0%
102	Repairs and Parts	29,700	36,450	6,750	22.7%
103	Fuel/Repair - Generators	5,400	5,400	-	0.0%
104	Rental Exp/Vehicle and Eq	3,105	3,105	-	0.0%
105	Lease Expense/Vehicle Eq	9,855	9,855	-	0.0%
106	Forms and Supplies	1,080	797	(284)	-26.3%
107	Permits and Licenses	5,832	12,974	7,142	122.5%
108	Director Elections	-	1,350	1,350	0.0%
109	Postage	4,307	1,755	(2,552)	-59.2%
110	Publications/Subscriptions	473	3,902	3,429	725.7%
111	Memberships/Dues	34,504	38,360	3,856	11.2%
112	Recording/Title Reports	-	459	459	0.0%
113	Printing	270	135	(135)	-50.0%
114	Training, Conf & Travel	32,049	36,842	4,793	15.0%
115	Other Travel Costs	1,850	1,998	149	8.0%
116	New Hogan Op/Maint Expense	-	127,980	127,980	0.0%
117	Retiree Health Costs	207,090	243,540	36,450	17.6%
118	Bad Debt Expense	10,800	14,580	3,780	35.0%
119	Rate Assistance Program	16,200	16,200	-	0.0%
120	Unemployment Claims	2,700	9,720	7,020	260.0%
121	Insurance	75,897	89,377	13,480	17.8%
122	State Water/Sewer Fees	\$ 151,600	\$ 81,000	\$ (70,600)	-46.6%



Calaveras County Water District FY 2024-2025 Proposed Budget Wastewater Fund Budget Detail

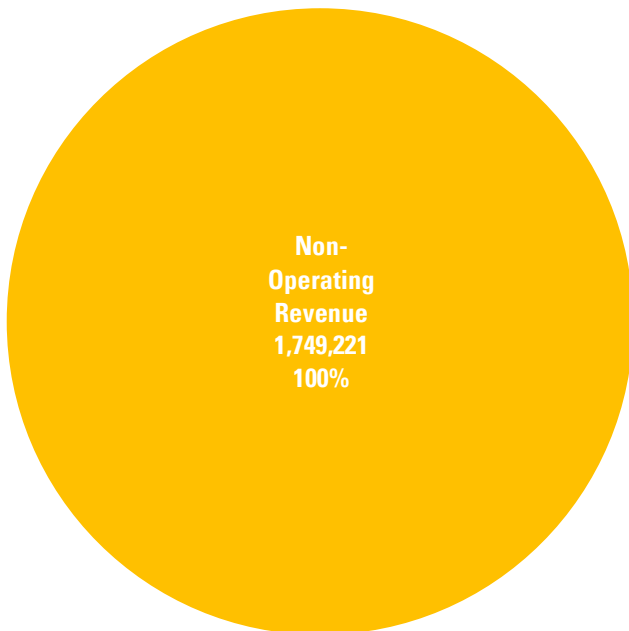
Schedule C.2 Wastewater Budget Detail		FY 2023-24 Adopted Budget	FY 24-25 Draft Budget	Variance \$	Variance %
123	Federal Dam & Admin Fees	\$ 189,540	\$ 8,640	\$ (180,900)	-95.4%
124	State Water Right Fees	23,085	7,795	(15,290)	-66.2%
125	Mandated Plans	4,860	-	(4,860)	0.0%
126	Water Efficiency	1,080	1,080	-	0.0%
127	Third Party Payment Processing	9,072	79,002	69,930	770.8%
128	LAFCO Contribution	3,645	3,537	(108)	-3.0%
129	Misc. Non-Operating Costs	-	-	-	0.0%
130	Total Services and Supplies	2,758,206	2,830,771	72,565	2.6%
131	Capital Outlay				
132	Vehicles Capital Lease - Current	82,301	140,727	58,426	71.0%
133	Vehicles Capital Lease -New	-	33,480	33,480	0.0%
134	Equipment Purchased	75,756	89,235	13,479	17.8%
135	Projects	195,283	63,450	(131,833)	-67.5%
136	Sewer Sys Parts Ext Upgrades	-	-	-	0.0%
137	Total Capital Outlay	353,340	326,892	(26,448)	-7.5%
138	Total O&M Expense Budget	6,538,211	6,701,040	162,829	2.5%
139	Transfers Out	1,300,000	2,000,000	700,000	0.0%
140	Debt Service				
141	Interest Exp - PERS UAL Loan	38,514	35,484	(3,030)	-7.9%
142	Interest Exp - VacCon Truck 2021	1,695	507	(1,187)	-70.1%
143	Interest Exp - Water Fund Loan	7,515	10,433	2,918	38.8%
144	Interest Exp - New Hogan Loan	1,265	593	(671)	-53.1%
145	Interest Exp - VacCon Truck 2020	862	372	(491)	-56.9%
146	Interest Exp - Sewer CIP Loan 2022	339,168	325,920	(13,248)	-3.9%
147	Principal Payment - PERS UAL Loan	91,260	91,260	-	0.0%
148	Principal Payment - VacCon Truck 2021	31,768	32,955	1,187	3.7%
149	Principal Payment - Water Fund Loan	72,207	481,567	409,360	566.9%
150	Principal Payment - New Hogan	14,915	13,186	(1,729)	-11.6%
151	Principal Payment - VacCon Truck 2020	32,909	24,956	(7,952)	-24.2%
152	Principal Payment - Sewer CIP Loan 2022	414,000	782,000	368,000	88.9%
153	Total Debt Service	1,046,077	1,799,234	753,157	72.0%
154	Total Expenses	8,884,288	10,500,273	1,615,985	18.2%
155	Net Addition to/(Use of) Reserves	\$ 953,629	\$ 117,552	\$ (836,078)	



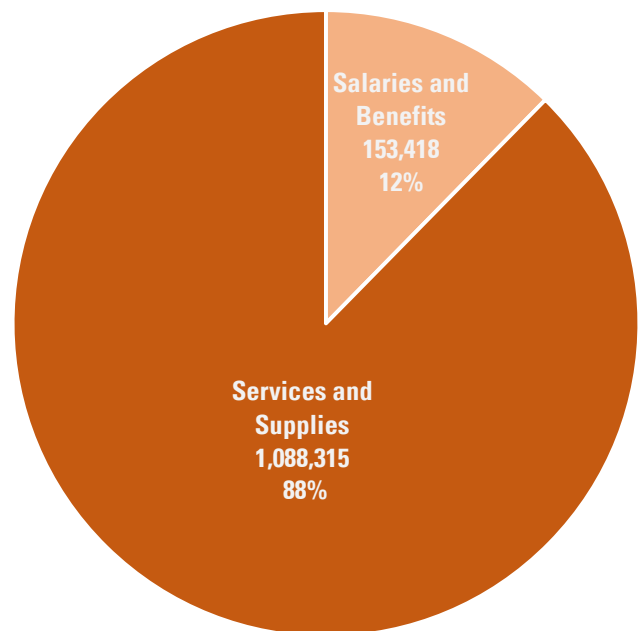
Calaveras County Water District FY 2024-2025 Proposed Budget Hydroelectric Fund Budget Summary

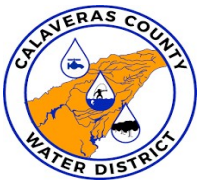
Schedule D.1 Hydroelectric Budget Summary	FY 2023-24 Adopted Budget	FY 2024-25 Draft Budget	Variance \$
1 Sources			
2 Operating Revenue	\$ -	\$ -	\$ -
3 Non-Operating Revenue	-	1,749,221	1,749,221
4 Transfers In	-	-	-
5 Total Sources	-	1,749,221	1,749,221
6 Uses			
7 Salaries and Benefits	-	153,418	153,418
8 Services and Supplies	-	1,088,315	1,088,315
9 Capital Outlay	-	-	-
10 Debt Service	-	-	-
11 Transfers Out	-	-	-
12 Total Uses	-	1,241,733	1,241,733
13 Net Addition to/(Use of) Reserves	\$ -	\$ 507,488	\$ 507,488

TOTAL HYDRO INFLOWS: \$1,749,221



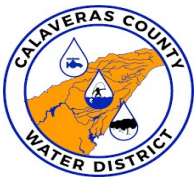
TOTAL HYDRO OUTFLOWS: \$1,241,733





Calaveras County Water District FY 2024-2025 Proposed Budget Hydroelectric Fund Budget Detail

Schedule D.2 Hydroelectric Budget Detail	FY 2023-24 Adopted Budget	FY 24-25 Draft Budget	Variance \$
Non-Operating Revenue			
Power Sales - North Fork	\$ -	\$ 819,600	\$ 819,600
Power Sales - New Hogan	-	183,800	183,800
Grant Revenue/Federal Agencies	-	-	-
Grant Revenue/State Agencies	-	-	-
Other Non-Operating Revenue	-	745,821	745,821
Miscellaneous Income	-	-	-
Total Non-Operating Revenues	-	1,749,221	1,749,221
Total Revenues	-	1,749,221	1,749,221
O&M Expenses			
Salaries and Benefits			
Salaries Wages	-	113,880	113,880
Payouts	-	188	188
On Call Pay	-	-	-
Standby Pay	-	-	-
Overtime	-	-	-
CTO Payouts	-	-	-
Benefits	-	26,616	26,616
Retirement Expense	-	11,559	11,559
CalPERS UAL	-	455	455
Retirement Health Savings	-	720	720
Total Salaries and Benefits	-	153,418	153,418
Services and Supplies			
Outside Legal Fees	-	75,000	75,000
Professional Services	-	260,000	260,000
Federal Dam & Admin Fees	-	670,000	670,000
State Water Right Fees	-	83,315	83,315
Total Supplies and Services	-	1,088,315	1,088,315
Capital Outlay			
Vehicles Purchased	-	-	-
Vehicles Capital Lease - Current	-	-	-
Vehicles Capital Lease -New	-	-	-
Buildings	-	-	-
Equipment Purchased	-	-	-
Projects	-	-	-
Total Capital Outlay	-	-	-
Transfers Out	-	-	-
Total O&M Expense Budget	-	1,241,733	1,241,733
Total Expenses	-	1,241,733	1,241,733
Net Addition to/(Use of) Reserves	\$ -	\$ 507,488	\$ 507,488



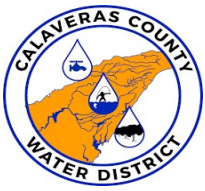
Calaveras County Water District
FY 2024-2025 Proposed Budget
Salaries & Benefits Detail by Department

Department	Non-Dept	Utilities	Gen Mgmt	Board	Engineering	Adm Svcs	Water Res	All Department Total
Number of FTE's:	-	52	4	-	8	10	2	76
Salaries & Wages								
Salaries Wages	\$ -	\$ 4,870,255	\$ 681,023	\$ 43,200	\$ 1,029,445	\$ 959,200	\$ 231,618	\$ 7,814,741
Payouts	-	124,900	38,000	-	13,900	12,300	500	189,600
On Call Pay	-	21,100	-	-	-	-	-	21,100
Standby Pay	-	23,500	-	-	1,000	-	-	24,500
Overtime	-	200,000	1,500	-	6,500	6,000	1,500	215,500
Total Salaries & Wages	-	5,239,755	720,523	43,200	1,050,845	977,500	233,618	8,265,441
Employee Benefits								
CTO Payouts	-	114,800	3,800	-	19,500	500	-	138,600
Benefits	-	2,219,400	178,614	107,352	322,865	414,352	68,327	3,310,910
Medical Reimbursements	-	-	-	-	-	-	-	-
Retirement Expense	-	551,619	75,239	-	108,762	107,585	21,690	864,895
CalPERS UAL	396,388	164,998	23,063	-	29,272	30,396	751	644,868
Retirement Health Savings	-	31,920	3,000	-	7,680	7,800	1,920	52,320
Total Benefits	396,388	3,082,737	283,716	107,352	488,079	560,633	92,688	5,011,593
Total Salaries & Benefits	\$ 396,388	\$ 8,322,492	\$ 1,004,239	\$ 150,552	\$ 1,538,924	\$ 1,538,133	\$ 326,306	\$ 13,277,034



**Calaveras County Water District
FY 2024-2025 Proposed Budget
Budget Summary by Department**

Department	Salaries and Benefits	Services and Supplies	Capital Outlay	Debt Service	Department Total	FY 2024-25 Draft	Variance \$
Board of Directors	\$ 150,552	\$ 31,150	\$ -	\$ -	\$ 181,702	\$ 160,494	\$ 21,208
General Management	1,004,239	514,126	-	-	1,518,365	1,400,695	117,670
Administrative Services	1,538,133	889,708	-	-	2,427,841	2,030,015	397,826
Engineering	1,538,924	719,200	7,500	-	2,265,624	1,707,411	558,213
Utilities	8,322,492	5,297,818	1,195,711	-	14,816,021	14,455,853	360,168
Water Resources	326,306	2,020,013	393,100	-	2,739,419	2,180,550	558,869
Non Departmental	396,388	1,487,695	60,000	-	1,944,083	1,537,355	406,728
Debt Service	-	-	-	3,574,625	3,574,625	3,212,861	361,764
Total Operating Expenditures	\$ 13,277,034	\$ 10,959,710	\$ 1,656,311	\$ 3,574,625	\$ 29,467,680	\$ 26,685,234	\$ 2,782,446



**Calaveras County Water District
FY 2024-2025 Proposed Budget
Capital Outlay Detail**

Capital Type	Dept	Qty	Location	Description	Water	Sewer	Total Cost
Capital Lease	54	29	District Wide	Vehicle Lease to Own - Current	\$ 380,484	\$ 140,727	\$ 521,211
Capital Lease	54	8	District Wide	FY 2024-25 Vehicle Lease to Own - Upfit Costs	90,520	33,480	124,000
Equipment	54	1	District Wide	Asphalt Roller	73,000	27,000	100,000
Equipment	54	1	District Wide	Water Truck	109,500	40,500	150,000
Equipment	54	2	Corp Yard	Snow Plows	7,300	2,700	10,000
Equipment	54	1	West Point	Tow-Behind Air Compressor & Jackhammer	21,900	8,100	30,000
Equipment	54		Corp Yard	Ground Penetrating Radar Kit	13,140	4,860	18,000
Equipment	54	2	District Wide	Line Locators - Replacement	10,950	4,050	15,000
Equipment	58	1	District Wide	Line Locator - Replacement	5,475	2,025	7,500
Projects	54		Copper Cove	Automatic Gate	36,500	13,500	50,000
Projects	54	15	District-Wide	Hydrant Replacements	52,500	-	52,500
Projects	54		District-Wide	Critical Generator Rplcmt (25% match)	91,250	33,750	125,000
Projects	50		Operations HQ	Office Remodel for Additional Office Space	43,800	16,200	60,000
Projects	60		District-Wide	Doud Fuelbreak Project	393,100	-	393,100
Total					\$ 1,329,419	\$ 326,892	\$ 1,656,311



**Calaveras County Water District
FY 2024-2025 Proposed Budget
Fund Balance Analysis**

Water Fund Balances	Projected Balance June 30, 2024	Budgeted Revenues	Budgeted Expenses	Transfer In	Transfers Out	Use of Funds - CIP	Projected Balance June 30, 2025
1 Operating Funds							
2 Operating Water	\$ 2,613,173	\$ 20,802,731	\$ (20,080,674)	\$ 2,369,105	\$ (3,440,000)	\$ -	\$ 2,264,335
3 Reserves							
4 Interest Reserve Water	10,175,743	490,375	-	-	-	-	10,666,118
5 CIP							
6 Capital R&R Water	4,170,668	-	-	3,440,000	(2,369,105)	(3,125,000)	2,116,563
7 CIP Loan Water	18,046,584	-	-	-	-	(9,813,890)	8,232,694
8 CC Expansion Water	3,963,310	45,200	-	-	-	(336,110)	3,672,400
9 Grant Funds Water	-	1,725,000	-	-	-	(1,725,000)	-
10 Total Water Funds	\$ 38,969,478	\$ 23,063,306	\$ (20,080,674)	\$ 5,809,105	\$ (5,809,105)	\$ (15,000,000)	\$ 26,952,110

Wastewater Fund Balances	Projected Balance June 30, 2024	Budgeted Revenues	Budgeted Expenses	Transfer In	Transfers Out	Use of Funds - Capital	Projected Balance June 30, 2025
1 Operating Funds							
2 Operating Wastewater	\$ (900,012)	\$ 9,562,100	\$ (8,145,273)	\$ 1,055,725	\$ (2,000,000)	\$ -	\$ (427,460)
3 Reserves							
4 Interest Reserve Wastewater	1,713,524	181,371	-	-	-	-	1,894,895
5 CIP							
6 Capital R&R Wastewater	2,107,288	-	-	2,000,000	(1,055,725)	(1,953,038)	1,098,525
7 CIP Loan Wastewater	6,975,318	-	-	-	-	(4,500,000)	2,475,318
8 LC Expansion Wastewater	722,815	13,000	-	-	-	(270,000)	465,815
9 CC Expansion Wastewater	2,534,712	44,700	-	-	-	(467,619)	2,111,793
10 Grant Funds Wastewater	-	2,500,000	-	-	-	(2,500,000)	-
11 Total Wastewater Funds	\$ 13,153,645	\$ 12,301,171	\$ (8,145,273)	\$ 3,055,725	\$ (3,055,725)	\$ (9,690,657)	\$ 7,618,886

Hydro Fund Balances	Projected Balance June 30, 2024	Budgeted Revenues	Budgeted Expenses	Transfer In	Transfers Out	Use of Funds - Capital	Projected Balance June 30, 2025
1 Operating Funds							
2 Operating Hydro	\$ -	\$ 1,749,221	\$ (1,241,733)	\$ -	\$ -	\$ -	\$ 507,488
3 Total Hydro Funds	\$ -	\$ 1,749,221	\$ (1,241,733)	\$ -	\$ -	\$ -	\$ 507,488

Capital Improvement Program
Schedule of Cash Flow - Water Projects
FY 2024-25 thru FY 2026-2027

Project No	Water Projects Project Description	Project Budget	Expenses to Date	Projected Balance	Cash Flow			Funding FY 24-25			
					FY 24-25	FY 25-26	FY 26-27	Expansion Funds	Capital R & R	CIP Loan	Grants
Copper Cove											
11083C	Copper Cove Tank B/Clearwell	8,600,000	1,022,991	7,577,009	4,000,000	-	-	186,110	-	3,813,890	-
11104	Lake Tulloch Submerged Water Line Crossing	7,500,000	28,362	7,471,638	750,000	-	-	150,000	600,000	-	-
11122	CC Zone B-C Trans Pipeline & Pump Station	10,000,000	288,886	9,711,114	100,000	4,500,000	4,500,000	-	100,000	-	-
11132	Copper Cove O'Byrnes Water Line Extension	60,000	23,958	36,042	-	-	-	-	-	-	-
11133	Copper Cove Ozone Unit Replacement	300,000	-	300,000	-	-	-	-	-	-	-
Ebbetts Pass											
11083L	Larkspur Tank Replacement	687,567	586,984	100,583	-	-	-	-	-	-	-
11083S	Ebbetts Pass Sawmill Tank	3,160,000	10,751	3,149,249	350,000	2,800,000	-	-	350,000	-	-
11095	Ebbetts Pass Redwood Tanks HMGP	4,300,000	4,011,008	288,992	-	-	-	-	-	-	-
11099	Ebbetts Pass Meadowmont PS / Rehab.	100,000	-	100,000	-	-	100,000	-	-	-	-
11103	Hunters Raw Water Pumps (Hazard Mitigation)	2,400,000	181,030	2,218,970	2,300,000	-	-	-	575,000	-	1,725,000
11108	Big Trees Pump Stations 4 & 5 Replacement	2,100,000	5,916	2,094,084	-	450,000	1,650,000	-	-	-	-
11109	White Pines Tule Removal/Spillway	96,715	25,726	70,989	-	-	-	-	-	-	-
11115	Ebbetts Pass Larkspur PS Rehab / Electrical	1,500,000	-	1,500,000	-	250,000	1,250,000	-	-	-	-
Jenny Lind / Wallace											
11083J	Jenny Lind Clearwell #2	850,000	21,358	828,642	500,000	-	-	-	500,000	-	-
11088	Jenny Lind A-B Transmission Main	13,500,000	787,241	12,712,759	6,000,000	5,136,110	-	-	-	6,000,000	-
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	906,878	53,122	-	-	-	-	-	-	-
11083W	Wallace Tanks	1,500,000	7,020	1,500,000	-	-	-	-	-	-	-
West Point / Wilseyville / Vallecito											
11106	West Point Backup Filter	2,380,000	2,804,860	(424,860)	-	-	-	-	-	-	-
TBD	West Point Regulator Repair/Tule Removal	200,000	-	200,000	-	-	-	-	-	-	-
11107	West Point SCADA Improvements	-	-	-	-	-	-	-	-	-	-
Other											
11083W	Tank Rehabilitation Program	6,000,000	-	6,000,000	1,000,000	1,250,000	1,750,000	-	1,000,000	-	-
Total Water Projects		\$ 67,694,282	\$ 10,712,969	\$ 56,988,333	\$ 15,000,000	\$ 14,386,110	\$ 9,250,000	\$ 336,110	\$ 3,125,000	\$ 9,813,890	\$ 1,725,000

Capital Improvement Program
Schedule of Cash Flow - Wastewater Projects
FY 2024-25 thru FY 2026-27

Project No.	Wastewater Projects Project Description	Project Budget	Expenses to Date	Current Balance	Cash Flow			Funding FY 24-25			
					FY 24-25	FY 25-26	FY 26-27	Expansion Funds	Capital R & R	CIP Loan	Grants
Arnold / Forest Meadows											
15095	Arnold Secondary Clarifier/WWTP Improvements	9,200,000	600,369	8,599,631	-	4,170,000	4,170,000	-	-	-	-
15106	FM UV Disinfection System Replacement	500,000	441,483	58,517	-	-	-	-	-	-	-
	Arnold Lift Station 2 & 3 Rehabilitation	3,500,000	-	3,500,000	-	-	750,000	-	-	-	-
Copper Cove											
15076	CC Lift Station 6, 8 & Force Main Bypass	5,500,000	3,135,874	2,364,126	2,000,000	-	-	-	-	2,000,000	-
15080	CC Lift Station 15 & 18 Rehab/Replacement	3,600,000	2,370,599	1,229,401	1,000,000	-	-	-	-	1,000,000	-
15094	CC Tertiary, DAF, and UV Improvements	1,996,190	417,041	1,579,149	1,500,000	-	-	-	-	1,500,000	-
15112	CC Pond 6 Dam Raise	4,543,810	112,397	4,431,413	667,619	1,838,096	1,838,096	467,619	200,000	-	-
	CC Lower/Upper X-Country Gravity/Force Main	3,250,000	-	3,250,000	-	500,000	-	-	-	-	-
La Contenta / Wallace											
15087	Wallace Treatment Plant Renovation	50,000	193,502	(143,502)	-	-	-	-	-	-	-
15097	LC Biolac, Clarifier, & UV Improvements	15,000,000	7,018	14,992,982	750,000	-	4,200,000	-	750,000	-	-
TBD	Huckleberry Lift Station Improvements	2,300,000	-	2,300,000	1,123,038	1,100,000	-	270,000	853,038	-	-
West Point / Wilseyville / Vallecito											
15091	West Point/Wilseyville Consolidation Project	10,000,000	4,996,519	5,003,481	2,500,000	-	-	-	-	-	2,500,000
15111	Vallecito WWTP - System Improvements	150,000	118,907	31,093	-	-	-	-	-	-	-
Other											
15109	Collections System Rehab and I&I Mitigation	900,000	211,343	688,657	150,000	150,000	150,000	-	150,000	-	-
Total Wastewater Projects		\$ 60,490,000	\$ 12,605,052	\$ 47,884,948	\$ 9,690,657	\$ 7,758,096	\$ 11,108,096	\$ 737,619	\$ 1,953,038	\$ 4,500,000	\$ 2,500,000
TOTAL WATER & WASTEWATER PROJECTS		\$ 128,184,282	\$ 23,318,021	\$ 104,873,281	\$ 24,690,657	\$ 22,144,206	\$ 20,358,096	\$ 737,619	\$ 11,766,928	\$ 6,225,000	\$ 2,500,000



Calaveras County Water District
FY 2024-2025 Proposed Budget
District-Wide Budget Summary
Scenario: No Rate Increase FY 2024-2025

District Budget Summary	FY 2024-25 Draft Budget Water	FY 2024-25 Draft Budget Wastewater	FY 2024-25 Draft Budget Hydroelectric	FY 2024-25 Draft Budget Total	FY 2023-24 Adopted Total
1 Sources					
2 Operating Revenue	\$ 14,388,000	\$ 7,662,000	\$ -	\$ 22,050,000	\$ 21,696,612
3 Non-Operating Revenue	3,592,411	853,920	1,749,221	6,195,551	5,640,152
4 Transfers In	2,724,105	1,055,725	-	3,779,830	4,067,141
5 Total Sources	20,704,516	9,571,645	1,749,221	32,025,381	31,403,905
6 Uses					
7 Salaries and Benefits	9,580,240	3,543,376	153,418	13,277,034	12,691,352
8 Services and Supplies	7,040,623	2,830,771	1,088,315	10,959,710	9,972,539
9 Capital Outlay	1,329,419	326,892	-	1,656,311	808,482
10 Debt Service	2,130,391	1,444,234	-	3,574,625	3,212,861
11 Transfers Out Capital	3,440,000	2,000,000	-	5,440,000	4,700,000
12 Total Uses	23,520,674	10,145,273	1,241,733	34,907,680	31,385,234
13 Net Addition to/(Use of) Reserves	\$ (2,816,158)	\$ (573,628)	\$ 507,488	\$ (2,882,298)	\$ 18,671
Beginning Operating Reserve:	2,613,173	(900,012)	-	1,713,161	
Ending Operating Reserve:	\$ (202,985)	\$ (1,473,640)	\$ 507,488	\$ (1,169,137)	*

*Operating reserves in this scenario will end negative in both the water and wastewater funds