



**RESOLUTION NO. 2019-34
RESOLUTION NO. PFA-03
ORDINANCE NO. 2019-01**

AGENDA

MISSION STATEMENT

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

Board Budget Workshop
Wednesday, June 12, 2019
10:00 a.m.

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

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

ORDER OF BUSINESS

CALL TO ORDER / PLEDGE OF ALLEGIANCE

1. **ROLL CALL**

2. **PUBLIC COMMENT**

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

3. **BUDGET WORKSHOP**

Discussion Regarding FY 2019-20 Preliminary Operating and Capital Improvement Budgets
(Jeffrey Meyer, Director of Administrative Services)

4. **ADJOURNMENT**

BOARD OF DIRECTORS

Russ Thomas, President Bertha Underhill, Vice President
Scott Ratterman, Director Cindy Secada, Director Jeff Davidson, Director

Agenda Item

DATE: June 12, 2019

TO: Michael Minkler, General Manager

FROM: Jeffrey Meyer, Director of Administrative Services 

SUBJECT: Discussion/Action regarding FY 2019-20 Preliminary Budget

RECOMMENDED ACTION:

Discussion / Action regarding FY 2019-20 Preliminary Operating and CIP budgets.

SUMMARY:

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

The "Draft" FY 2018-19 Preliminary Operating Budget was reviewed and discussed by the Finance Committee on May 21, 2019 and the Board of Directors on May 29, 2019. After receiving comments and direction, staff will present the Preliminary Operating and Capital Improvement Program (CIP) budgets to the Board at the June 13th Budget Workshop.

The basis for the FY 2019-20 Capital Improvement Program (CIP) budget is the annual Five-Year CIP update, which was approved by the Board on April 24, 2019 by Resolution 2019-25. The operating budget is a result of months of review and analysis by departments, finance, and the General Manager. Finance completed revenue projections under the recently adopted rate plan, a review of historical expenditure trends, evaluations of departmental requests for support of daily operations, and assessed requests for capital outlay equipment and projects.

The Preliminary FY 2019-20 Operating Budget is \$20,651,604, and the Preliminary Capital Improvement Program budget is \$11,489,953. The following are the highlights and key components of the preliminary operating budget.

Revenues:

Total operating and non-operating revenues are projected to increase by \$1,338,189, or 8.6%, compared to FY 2018-19. The largest increases include rate revenues (water and sewer), property tax revenues, investment income and other non-op revenues. Based on the recently approved five-year rate plan, water and wastewater rate revenues will

increase on average 2.3% in FY 2019-20. Staff reviewed historical water consumption to project water consumptive revenues under the new rate structure. Predicting customer use is still a challenge, and although we are looking for a rebound in water use, recent state action to permanently restrict water use may negatively impact customer water use.

Property tax revenues continued to rebound in FY 2018-19 and are estimated to total \$2.7 million by year-end, or 2.9% over budget. The County estimates that property tax revenues in FY 2019-20 will be 5.4% higher than the FY 2018-19 budget. In terms of investment income, higher interest rates have increased the District's investment income, and the FY 2019-20 budget for investment income is projected to be approximately \$113,000 higher than in FY 18-19.

The largest revenue increase is in "other non-op revenues." The \$748,871 increase is a result of our auditor's recommendation that the District change its accounting of FERC and other regulatory fees paid for the North Fork and New Hogan power generation projects. As the holder of the FERC licenses, the District is responsible for payment of these fees, for which are reimbursed by the power operators (NCPA and MID). Past practice was to net the reimbursements against the expenses, which resulted in no budget entry. In addition to budgeting the reimbursement revenues the District will add an expenditure line for the fees in the Water Resources department budget.

Transfers:

Transfers from the Capital R&R Funds will fund the 2014 Water and Sewer Capital R&R Loans, and revenues from the Water Capital R&R Fund will fund debt service on the 2016 Reach 3A Bond. Additional transfers from the Interest Reserve Fund (Fund 108), including the Special Projects Fund, the Water Rights Reserve, and unallocated interest, will support the District's capital equipment purchases, fund one-time legal costs, and provide \$95,000 for permit extension and strategic planning expenditures in the Water Resources department, and pay for the interest payments on the administrative building loan.

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

Expenditures:

Personnel Services includes salary and benefit costs. The FY 2019-20 Personnel Services budget is \$10,096,702, \$16,396 more than FY 2018-19. The modest increase can be attributed to a reduction in PERS benefit costs, which offset scheduled cost of living and step increases. The District recently refinanced a portion of its PERS unfunded accrued liability (UAL), which reduced PERS benefit costs by approximately \$322,600. However, the refinancing did increase the debt service budget. Prefunding retiree health for current employees (recorded as a benefit) decreased slightly to \$846,133 (-.54%), as a result of the required bi-annual valuation. Health insurance costs are projected to increase by approximately \$17,000.

The Utilities department proposes to convert a vacant Electrician position to a Purchasing Agent. There will be no increase to the total number of employees and the District's personnel allocation will remain at 66.0 Full Time Equivalent (FTE) positions.

Services and Supplies includes supplies and other materials used in the operation of the District, as well as services provided by outside consulting firms and individuals. The total Services and Supplies budget for FY 2019-20 is \$6,955,606, a \$1,193,074 increase from FY 2018-19. Several items worth noting are:

- Electricity costs will decrease \$69,704 due to CPPA's rate reduction
- The budget for Materials and Supplies increased by \$65,100
- Increased Outside Legal Fees by \$142,500 for Water Resources' water permit extension efforts, anticipated litigation, and upcoming labor negotiations
- The \$94,425 increase in Professional Services is due in part to \$80,000 for capacity fee studies in the Engineering department (funded by a transfer from expansion funds), and regulatory studies in the Utilities department.
- The budget includes \$210,017 for a vehicle lease and maintenance program, as well as a corresponding \$80,000 decrease in vehicle maintenance expenses.
- Increased the budget for Retired Employee Costs by \$44,800 to reflect higher medical insurance costs and more retirees enrolled in the program
- The budget for the customer Rate Assistance Program is now funded at \$60,000
- Increased the State/County/Federal Fees budget by \$753,000 to reflect a change in accounting practices (the District now budgets in full both the expenditures and the reimbursements from the respective power agencies)
- The budget for Mandated Plans was reduced by \$55,000 due in part to the completion of the La Contenta Inundation Mapping and EAP study
- The Strategic Planning budget was increased by \$50,000 for U.S Bureau of Reclamation and FERC relicensing planning projects

Capital Outlay appropriations are typically for the acquisition of vehicles, machinery, and equipment with a unit cost of \$5,000 or more and an estimated useful life of more than one year. The preliminary FY 2019-20 Capital Outlay budget is \$502,300, a decrease of \$62,700 from the prior year. The purchase of the Utilities Department's Computerized Maintenance Management System (CMMS) software (\$150,000), four (4) trailer mounted generators (\$100,000), and a PRV Vault replacement project are funded by a one-time transfer from the Special Projects Fund in Fund 108. The proposed capital outlay purchases and projects are:

- Treatment plant facility improvements of \$81,200
- \$100,900 for equipment and an off-road vehicle
- The purchase of CMMS software for \$150,000
- \$100,000 for four (4) trailer mounted emergency generators
- PRV vault replacement for Copper Cove Sawmill - \$63,200
- \$6,000 for the replacement of a color LaserJet printer – Operations Headquarters

Debt Service – The PERS Side Fund loan matured in April 2019, which represents a savings of approximately \$260,000 from FY 2018-19. Overall, the FY 2019-20 debt service budget is \$360,013 greater than FY 2018-19. Included in the increase is the recent refinancing of a portion of the District 's PERS UAL, which added \$458,482 in

annual debt service, and an additional \$135,000 principal paydown on the Sewer Loan. Staff also proposes a loan for the purchase of a new Vac-Con truck. It is estimated that loan payments will be \$10,500 per month, and the budget includes \$31,500 for three (3) months of loan payments (estimated delivery of March 2020).

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

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

CAPITAL IMPROVEMENT PROGRAM (CIP) BUDGET

The preliminary Capital Improvement Program (CIP) budget includes carryover projects approved in prior budgets and seventeen new projects for FY 2019-20. District policy requires a review of all capital projects and their funding requirements during the budget process, including current year funding needs for projects approved in prior budgets.

The proposed FY 2019-20 CIP budget is \$11,489,953, which includes \$9,879,953 for water projects and \$1,610,000 for wastewater projects. Funding for the projects includes Expansion Funds (\$172,500), Capital R&R (\$10,358,053), Grants (\$809,400), and Assessment District Funds (\$150,000). The proposed FY 2019-20 projects are:

Water:

- Jenny Lind Clearwell #2 / Repair & Paint
- Larkspur Tank / Repair & Paint
- Wallace Tanks / Repair & Paint
- Ebbetts Pass Techite Water Line Replacement
- Ebbetts Pass Reach 1 Water Line Replacement
- Jenny Lind Tank A-B Transmission Line
- Jenny Lind WTP Pre-Treatment Facility
- Ebbetts Pass Redwood Tanks HMGP
- AMR/AMI Radio Read Meter Program
- EP Meadowmont Pump Station / Rehab.
- White Pines Lake Restoration
- Wallace SCADA System Improvements
- West Point Backup Water Filter
- EP Hunters WTP Filter Rehab
- West Point SCADA Improvements
- Jenny Lind (Kirby/Garner/Gabor) Service Lines

Wastewater:

- CC Lift Station 6, 8 & Force Main Bypass
- CC Lift Station 15 & 18 Rehab/Replacement
- Vallecito Recycled Water Distribution Project
- Wallace Renovation/SCADA/PLC & Electrical
- Arnold Secondary Clarifier
- Arnold Leach Field Improvements
- LC Biolac, Clarifier & UV Improvements
- CC Secondary, Tertiary & UV Improvements
- Huckleberry Lift Station Rehab
- Indian Rock East Sand Filter Rehab
- Southworth Collection System / I&I Mitigation
- Vallecito/Douglas Flats Headworks Screen

FINANCIAL CONSIDERATIONS:

The FY 2019-20 Preliminary Operating Budget as presented is balanced. Furthermore, both the water and sewer budgets are projected to have modest surpluses (\$5,833 and \$4,010 respectively). In order to balance the FY 2019-20 Operating Budget, the District utilized a \$420,000 transfer from the Interest Reserve Fund (Fund 108) to fund the Capital Outlay expenditures, and pay for one-time legal and water rights costs. Similar efforts may be required for the FY 2020-21 budget. It is anticipated that by years four and five of the five-year water and sewer rate plan revenues will be able to fund operations.

Attachments: FY 2019-20 Preliminary Operating and CIP Budgets

Calaveras County Water District
Operating Budget: FY 2017-18 through FY 2019-20

	Actual FY 2017-18	Adopted Budget FY 2018-19	Draft Prelim Budget FY 2019-20	Variance to Budget FY 2018-19	% Change to Budget FY 2018-19	Water Budget FY 2019-20	Sewer Budget FY 2019-20
Revenues							
Operating Revenues	12,265,835	12,795,576	13,078,450	282,874	2.3%	8,281,636	4,796,814
Non Operating Revenues	3,369,236	3,673,787	4,729,102	1,055,315	31.3%	3,620,468	1,108,634
Total Revenues	15,635,071	16,469,363	17,807,552	1,338,189	8.6%	11,902,104	5,905,448
Expenditures							
Salaries and Benefits	10,706,896	10,080,306	10,096,702	16,396	0.2%	6,786,771	3,309,931
Services and Supplies	5,778,231	5,762,532	6,955,606	1,193,074	20.6%	4,692,353	2,263,253
Total - Operations	16,485,127	15,842,838	17,052,308	1,209,470	7.3%	11,479,124	5,573,184
Capital Outlay	637,317	565,000	502,300	(62,700)	-9.8%	323,596	178,704
Debt Service	2,210,477	2,736,984	3,096,996	360,013	16.3%	2,160,289	936,707
Total Operating Budget	19,332,921	19,144,822	20,651,604	1,506,783	7.8%	13,963,009	6,688,595
Revenue Surplus/(Shortfall)	(3,697,850)	(2,675,459)	(2,844,052)	(168,594)	4.6%	(2,060,905)	(783,147)
Transfers In	2,918,633	2,678,916	2,853,895	(239,717)	-8.2%	2,066,738	787,157
Adjusted Surplus/(Shortfall)	(779,217)	3,457	9,843	(408,311)	52.4%	5,833	4,010
By Department							
Board of Directors	124,559	165,089	161,607	(3,482)	-2.8%	117,973	43,634
General Management	1,136,432	1,012,459	1,099,697	87,238	7.7%	802,779	296,918
Administrative Services	1,777,327	1,562,455	1,788,530	226,075	12.7%	1,305,627	482,903
Engineering/Tech Services	816,253	1,132,913	1,411,362	278,449	34.1%	1,030,294	381,068
Utility Services	11,834,669	10,677,428	10,550,642	(126,786)	-1.1%	6,714,449	3,836,193
Water Resources	793,052	705,412	1,634,972	929,560	117.2%	1,193,530	441,442
Non Departmental	2,850,629	3,889,066	4,004,794	115,729	4.1%	2,822,982	1,181,813
Total by Department	19,332,921	19,144,822	20,651,604	1,506,783	7.8%	13,987,633	6,663,972

Calaveras County Water District
Operating Revenues: FY 2017-18 thru FY 2019-20

Revenues	Actual FY 17-18	Budget FY 18-19	As of 30-Apr-19	Projected Year-End FY 18-19	Proposed Budget FY 19-20	Variance to Budget FY 18-19	% Change to Budget FY 18-19
Operating Revenue							
Rate Revenue							
Water	7,414,772	7,813,288	6,340,228	7,574,324	7,876,756	63,468	0.8%
Wastewater	4,263,774	4,496,488	3,718,603	4,492,324	4,716,894	220,406	4.9%
Subtotal - Rate Revenue	11,678,546	12,309,776	10,058,831	12,066,648	12,593,650	283,874	2.3%
Other Operating Revenue							
Fees:							
Account Establishment Fees	49,373	50,000	40,601	48,721	50,000	-	0.0%
Delinquent Account Fees	215,100	210,000	178,287	213,944	210,000	-	0.0%
Repairs/Reimbursements	19,991	1,500	24,841	29,809	10,000	8,500	566.7%
Install Water Meter	15,910	16,000	13,315	15,978	15,000	(1,000)	-6.3%
Other Installation Charges	-	-	-	-	-	-	#DIV/0!
Inspection Fees	2,173	2,000	2,507	3,008	3,000	1,000	50.0%
Plan Check Fee	6,280	6,500	2,250	2,700	3,000	(3,500)	-53.8%
Backflow Certification	3,800	3,800	2,700	3,240	3,800	-	0.0%
Wholesale/Irrigation/Hydrant Sales/Lancha Plana	196,450	181,000	142,368	170,842	170,000	(11,000)	-6.1%
Developer Reimbursements	15,464	15,000	16,717	20,060	20,000	5,000	33.3%
Other	-	-	(195)	(195)	-	-	#DIV/0!
Subtotal - Other Operating Revenue	524,541	485,800	423,391	508,108	484,800	(1,000)	-0.2%
Total - Operating Revenue	12,203,087	12,795,576	10,482,222	12,574,756	13,078,450	282,874	2.2%
Non-Operating Revenue						308,065	
Stand-by Fees	130,894	132,500	71,430	129,873	130,000	(2,500)	-1.9%
Property Taxes (net of transfer to reserves)	2,788,250	2,613,751	1,479,269	2,689,580	2,755,231	141,480	5.4%
Investment Income (allocated to operating)	56,183	86,536	158,054	189,665	200,000	113,464	131.1%
Other:							
Power Sales, North Fork	554,013	565,000	480,538	576,646	594,000	29,000	5.1%
Power Sales, New Hogan	202,348	175,000	135,666	162,799	165,000	(10,000)	-5.7%
Grants/OES Reimbursements	-	-	6,627	6,627	-	-	0.0%
Copies	19	-	-	-	-	-	#DIV/0!
Misc. Operating Revenue	44,151	15,000	126,042	133,084	45,000	30,000	200.0%
Other Non-Op Revenue	-	-	739,532	741,790	748,871	748,871	#DIV/0!
Other District Reimbursements	9,503	10,000	20,496	24,596	10,000	-	0.0%
Rental Income per schedule	70,277	76,000	67,744	81,293	81,000	5,000	6.6%
Subtotal - Other Revenue, Non-Operating	880,311	841,000	1,576,645	1,726,834	1,643,871	802,871	95.5%
Total - Non-Operating Revenue	3,855,638	3,673,787	3,285,398	4,735,952	4,729,102	1,055,315	28.7%
Total Revenue - Operations	16,058,725	16,469,363	13,767,620	17,310,708	17,807,552	1,338,189	8.1%
Transfers In							
Transfer In for BBVA Debt Service - Expansion Funds	1,080,647	-	-	-	-	-	#DIV/0!
Transfer In for BBVA Debt Service - Fund 108	(85,375)	-	-	-	-	-	#DIV/0!
Transfer In for Capital R&R Debt Service - Fund 125	409,033	1,180,407	-	1,180,407	1,180,406	(1)	0.0%
Transfer In for Capital R&R Debt Service - Fund 135	-	397,010	-	397,010	397,011	1	0.0%
Transfer In for USDA Reach 3a Bond - Fund 125	15,896	101,243	-	101,243	101,249	6	100.0%
Transfer In for OP HQ Interest Payment - Fund 108	75,000	75,000	-	75,000	60,731	(14,269)	-19.0%
Transfer In for One-Time Legal Costs - Fund 108	-	-	-	-	125,000	125,000	100.0%
Transfer In for Wallace Loan Payoff - Fund 108	81,417	-	-	-	-	-	#DIV/0!
Transfer In for New Hogan O&M Costs	105,000	-	-	-	-	-	#DIV/0!
Transfer In for Water Rights Expenses - Fund 108	220,000	-	-	-	45,000	45,000	#DIV/0!
Transfer In for Capital Equipment/Projects - Fund 108	485,377	370,000	-	-	250,000	(120,000)	-32.4%
Transfer In for Capital R&R Projects - Fund 125	547,785	325,228	-	-	384,619	59,391	18.3%
Transfer In for Capital R&R Projects - Fund 135	-	139,384	-	-	201,479	62,095	44.5%
Transfer In for CIP Projects/Studies - Fund 120/Exp	-	63,451	-	-	59,880	(3,571)	-5.6%
Transfer In for CIP Projects/Studies - Fund 130/Exp	114,503	27,193	-	-	48,520	21,327	78.4%
Total - Transfers In	3,049,283	2,678,916	-	1,753,660	2,853,895	174,979	6.5%
Total Revenue & Transfers In - Operations	19,108,008	19,148,279	13,767,620	19,064,368	20,661,447	1,513,168	7.9%

Calaveras County Water District Operating Budget Summary: FY 2019-20

District	Actual FY 2017-18	Adopted Budget FY 2018-19	Y-T-D as of 30-Apr-19	Projected FY 2018-19	Draft Prelim Budget FY 2019-20	Variance to Budget FY 2018-19	% Change to Budget FY 2018-19
Salaries and Benefits							
Salaries/Wages	5,590,117	5,809,978	4,710,463	5,704,373	6,081,729	271,751	4.7%
Overtime	283,260	235,078	226,957	272,415	219,980	(15,098)	-6.4%
Benefits	4,813,981	4,007,250	3,252,008	3,933,241	3,765,793	(241,457)	-6.0%
Medical/Dental Reimbursement	19,538	28,000	16,133	27,822	29,200	1,200	4.3%
Total Salaries and Benefits	10,706,896	10,080,306	8,205,561	9,937,850	10,096,702	16,396	0.2%
Services and Supplies							
Utilities	1,121,402	1,018,920	760,737	912,885	949,216	(69,704)	-6.8%
Materials & Supplies	1,056,884	699,300	611,007	727,776	764,400	65,100	9.3%
Tools	41,187	25,500	39,652	47,583	25,500	-	0.0%
Safety Materials & Supplies	49,487	43,230	26,246	31,495	44,800	1,570	3.6%
Administrative Technology	30,922	34,000	28,583	36,659	34,000	-	0.0%
Chemicals	334,814	350,000	222,975	267,570	340,000	(10,000)	-2.9%
Outside Services/Repairs	168,666	164,550	104,115	125,534	150,050	(14,500)	-8.8%
Service Maintenance Contracts	288,623	379,100	176,778	213,298	405,000	25,900	6.8%
Drug & Alcohol Testing	1,400	1,500	1,820	2,184	1,700	200	13.3%
Building Repairs	3,977	5,000	39	47	5,000	-	0.0%
Recruiting	5,873	5,000	22,789	27,346	13,000	8,000	160.0%
Claims/Damages	1,249	5,000	125	150	5,000	-	0.0%
Computer Licenses and Maint Agreements	22,505	22,260	10,474	12,569	23,000	740	3.3%
Janitorial Services	23,220	23,220	19,350	23,220	23,220	-	0.0%
Laboratory Services	163,074	200,000	108,412	130,094	165,000	(35,000)	-17.5%
Outside Legal Fees	317,624	242,500	236,725	303,907	385,000	142,500	58.8%
Accounting/Auditing	48,420	40,000	39,850	40,510	41,600	1,600	4.0%
Advertising/Publicity	2,139	1,500	-	-	2,000	500	33.3%
Elections	-	11,500	4,587	8,124	-	(11,500)	-100.0%
Professional Services	519,798	322,000	238,224	290,617	416,425	94,425	29.3%
Vehicle Expense	345,472	360,000	298,606	358,327	305,000	(55,000)	-15.3%
Rental Exp/Vehicle and Equip.	53,894	30,000	80,086	96,103	30,000	-	0.0%
Vehicle Lease & Maintenance	-	-	-	-	210,017	210,017	210017.0%
Forms and Supplies	1,372	2,900	242	1,770	2,950	50	1.7%
Permits & Licenses	11,098	11,000	10,491	12,589	15,000	4,000	36.4%
Postage	14,234	18,100	11,570	15,100	17,300	(800)	-4.4%
Publications and Subscriptions	477	1,250	375	450	1,350	100	8.0%
Dues and Memberships	91,754	101,140	120,464	121,718	110,238	9,098	9.0%
Recording Title Reports	-	-	165	197	-	-	0.0%
Printing	-	-	-	-	500	500	500.0%
Training, Conferences and Travel	64,313	94,500	54,194	85,688	92,200	(2,300)	-2.4%
Other Travel Costs	9,240	10,500	8,680	10,120	9,300	(1,200)	-11.4%
Hogan Payment-Purchased Power	293,262	293,262	-	293,262	293,262	-	0.0%
Purchased Water	1,326	5,000	2,349	2,819	5,000	-	0.0%
Retired Employee Costs	109,764	554,200	472,394	566,873	599,000	44,800	8.1%
Bad Debt Expense	44,306	48,000	39,109	51,325	52,000	4,000	8.3%
Rate Assistance Program	-	-	15,488	26,680	60,000	60,000	60000.0%
Unemployment Claims	-	2,000	-	-	2,000	-	0.0%
Insurance	118,096	184,000	117,297	172,927	188,578	4,578	2.5%
Fed, State & County Water/Sewer Fees	274,292	259,100	186,143	248,191	230,000	(29,100)	-11.2%
Federal Dam & Admin Fees	-	2,000	3,282	395,737	-	(2,000)	-100.0%
State/County/Federal Fees	30,110	32,000	618,973	618,973	785,000	753,000	2353.1%
Mandated Plans	30,783	75,000	5,091	6,109	20,000	(55,000)	-73.3%
Strategic Plans/Updates	-	-	-	-	50,000	50,000	50000.0%
Water Efficiency	2,023	6,000	1,743	1,742	3,000	(3,000)	-50.0%
Third Party Payment Processing	71,175	71,000	52,548	70,064	72,500	1,500	2.1%
Misc. Operating/Maint. Expense	-	-	-	-	-	-	0.0%

Calaveras County Water District Operating Budget Summary: FY 2019-20

District	Actual FY 2017-18	Adopted Budget FY 2018-19	Y-T-D as of 30-Apr-19	Projected FY 2018-19	Draft Prelim Budget FY 2019-20	Variance to Budget FY 2018-19	% Change to Budget FY 2018-19
Equipment Purchased	-	-	-	-	-	-	0.0%
Agent Fees	7,500	7,500	7,500	7,500	7,500	-	0.0%
Misc. Non-Operating Costs	2,476	-	548	658	-	-	0.0%
Total Services and Supplies	5,778,231	5,762,532	4,759,826	6,366,488	6,955,606	1,193,074	20.7%
Grand Total - Operations	16,485,127	15,842,838	12,965,387	16,304,339	17,052,308	1,209,470	7.6%
Capital Outlay							
Vehicles / Equipment	600,909	535,000	160,100	574,778	167,100	(367,900)	-68.8%
Projects	36,408	30,000	7,700	90,000	335,200	305,200	1017.3%
Total Capital Outlay	637,317	565,000	167,800	664,778	502,300	(62,700)	-11.1%
Total Operations & Capital Outlay	17,122,444	16,407,838	13,133,187	16,969,117	17,554,608	1,146,770	7.0%
Debt Service							
Interest - PERS Side Fund	12,375	3,485	2,880	2,880	-	(3,485)	-100.0%
Principal - PERS Side Fund	300,233	257,021	256,916	256,916	-	(257,021)	-100.0%
Interest - Umpqua UAL Loan	-	-	-	-	188,482	188,482	188482.0%
Principal - Umpqua UAL Fund	-	-	-	-	268,000	268,000	268000.0%
Interest - BBVA Compass Bond Refinance	3,610	-	-	-	-	-	0.0%
Principal - BBVA Compass Bond Refinance	461,846	-	-	-	-	-	0.0%
Interest - Umpqua Capital R&R Loan	114,126	90,098	89,966	89,966	58,083	(32,015)	-35.5%
Principal - Umpqua Capital R&R Loan	997,758	1,487,319	1,487,319	1,487,319	1,519,334	32,015	2.2%
Interest - USDA Reach 3a Bond	57,819	57,543	57,543	57,819	56,548	(995)	-1.7%
Principal - USDA Reach 3a Bond	42,700	43,700	43,700	43,700	44,700	1,000	2.3%
Interest - Vac-Con Loan	1,210	-	-	-	24,064	24,064	24064.0%
Principal - Vac-Con Loan	68,939	-	-	-	7,453	7,453	7453.0%
Interest - New Hogan	19,619	17,113	-	24,981	14,627	(2,486)	-14.5%
Principal - New Hogan	55,242	55,242	-	54,680	55,242	-	0.0%
Interest - Admin Building Loan	75,000	75,000	-	75,000	60,731	(14,269)	-19.0%
Principal - Admin Building Loan	-	570,741	-	570,741	585,010	14,269	2.5%
Interest - Sewer Fund Loan	-	14,322	-	14,322	13,014	(1,308)	-9.1%
Principal - Sewer Fund Loan	-	65,400	-	65,400	201,708	136,308	208.4%
Total Debt Service	2,210,477	2,736,984	1,938,324	2,743,724	3,096,996	360,013	13.2%
Total Operations & Debt Service	19,332,921	19,144,822	15,071,511	19,712,840	20,651,604	1,506,783	7.9%
Funded Positions (FTE) ->	65.00	65.00		66.00	66.00	1.00	1.5%

Calaveras County Water District
Board of Directors Operating Budget: FY 2019-20

Board of Directors	Actual FY 2017-18	Adopted Budget FY 2018-19	Y-T-D as of 30-Apr-19	Projected FY 2018-19	Draft Prelim Budget FY 2019-20	Variance to Budget FY 2018-19	% Change to Budget FY 2018-19
Salaries and Benefits							
Salaries/Wages	26,640	43,200	24,360	32,480	43,200	-	0.0%
Overtime	-	-	-	-	-	-	0.0%
Benefits	76,064	86,139	64,861	86,481	94,157	8,018	9.3%
Medical/Dental Reimbursement	579	2,000	1,518	1,822	2,000	-	0.0%
Total Salaries and Benefits	103,283	131,339	90,739	120,783	139,357	8,018	6.1%
Services and Supplies							
Utilities	-	-	-	-	-	-	0.0%
Materials & Supplies	407	750	591	710	750	-	0.0%
Elections	-	11,500	4,587	8,124	-	(11,500)	-100.0%
Professional Services	-	-	-	-	-	-	0.0%
Printing	-	-	-	-	-	-	0.0%
Training, Conferences and Travel	13,815	15,000	4,688	18,846	15,000	-	0.0%
Other Travel Costs	7,054	6,500	6,749	7,872	6,500	-	0.0%
Misc. Non-Operating Costs	-	-	-	-	-	-	0.0%
Total Services and Supplies	21,276	33,750	16,615	35,552	22,250	(11,500)	-34.1%
Grand Total - Operations	124,559	165,089	107,354	156,335	161,607	(3,482)	-2.1%

Calaveras County Water District
General Management Operating Budget: FY 2019-20

General Management	Actual FY 2017-18	Adopted Budget FY 2018-19	Y-T-D as of 30-Apr-19	Projected FY 2018-19	Draft Prelim Budget FY 2019-20	Variance to Budget FY 2018-19	% Change to Budget FY 2018-19
Salaries and Benefits							
Salaries/Wages	468,191	425,395	364,274	485,699	432,629	7,234	1.7%
Overtime	364	740	497	663	720	(20)	-2.7%
Benefits	343,775	241,199	166,375	221,833	219,953	(21,246)	-8.8%
Medical/Dental Reimbursement	1,093	1,600	1,200	1,600	1,600	-	0.0%
Total Salaries and Benefits	813,423	668,934	532,346	709,795	654,902	(14,032)	-2.1%
Services and Supplies							
Utilities	-	-	-	-	-	-	0.0%
Materials & Supplies	2,946	3,000	1,565	1,877	2,800	(200)	-6.7%
Safety Materials & Supplies	-	-	-	-	4,000	4,000	4000.0%
Drug & Alcohol Testing	1,400	1,500	1,820	2,184	1,700	200	13.3%
Building Repairs	-	-	-	-	-	-	0.0%
Recruiting	5,873	5,000	22,789	27,346	13,000	8,000	160.0%
Outside Legal Fees	163,682	127,500	148,773	198,364	230,000	102,500	80.4%
Advertising/Publicity	1,844	1,500	-	-	1,500	-	0.0%
Professional Services	85,361	125,800	75,845	91,015	120,800	(5,000)	-4.0%
Forms and Supplies	-	450	137	165	500	50	11.1%
Publications and Subscriptions	32	-	65	78	150	150	150.0%
Dues and Memberships	47,026	48,275	59,823	59,823	46,895	(1,380)	-2.9%
Training, Conferences and Travel	13,835	27,500	14,612	21,535	20,700	(6,800)	-24.7%
Other Travel Costs	335	1,000	513	616	750	(250)	-25.0%
Unemployment Claims	-	2,000	-	-	2,000	-	0.0%
Misc. Non-Operating Costs	675	-	-	-	-	-	0.0%
Total Services and Supplies	323,009	343,525	325,942	403,003	444,795	101,270	29.5%
Grand Total - Operations	1,136,432	1,012,459	858,289	1,112,798	1,099,697	87,238	8.6%
Capital Outlay							
Vehicles / Equipment	-	-	-	-	-	-	0.0%
Projects/Software	-	-	-	-	-	-	0.0%
Total Capital Outlay	-	-	-	-	-	-	0.0%
Total Operations & Capital Outlay	1,136,432	1,012,459	858,289	1,112,798	1,099,697	87,238	8.6%
Funded Positions (FTE) ->	4.00	4.00		4.00	4.00	-	0.0%

Calaveras County Water District
Administrative Services Operating Budget: FY 2019-20

Administrative Services	Actual FY 2017-18	Adopted Budget FY 2018-19	Y-T-D as of 30-Apr-19	Projected FY 2018-19	Draft Prelim Budget FY 2019-20	Variance to Budget FY 2018-19	% Change to Budget FY 2018-19
Salaries and Benefits							
Salaries/Wages	683,927	692,729	599,372	719,247	830,364	137,635	19.9%
Overtime	5,750	3,676	2,447	2,937	3,900	224	6.1%
Benefits	590,140	473,615	403,547	484,256	475,966	2,351	0.5%
Medical/Dental Reimbursement	4,448	3,200	2,105	3,200	3,600	400	12.5%
Total Salaries and Benefits	1,284,265	1,173,220	1,007,472	1,209,640	1,313,830	140,610	12.0%
Services and Supplies							
Materials & Supplies	37	250	-	-	1,250	1,000	400.0%
Administrative Technology	30,922	34,000	25,379	33,455	34,000	-	0.0%
Chemicals	-	-	-	-	-	-	0.0%
Outside Services/Repairs	5,614	5,750	4,587	6,100	6,450	700	12.2%
Service Maintenance Contracts	33,891	40,500	38,372	47,210	49,500	9,000	22.2%
Computer Licenses and Maint Agreements	22,505	22,260	10,474	12,569	23,000	740	3.3%
Outside Legal Fees	-	-	-	-	-	-	0.0%
Accounting/Auditing	48,420	40,000	39,850	40,510	41,600	1,600	4.0%
Professional Services	157,746	83,200	63,027	80,500	86,625	3,425	4.1%
Forms and Supplies	1,138	1,950	105	1,605	1,950	-	0.0%
Postage	14,234	18,100	11,570	15,100	17,300	(800)	-4.4%
Publications and Subscriptions	-	-	-	-	-	-	0.0%
Dues and Memberships	530	725	630	630	725	-	0.0%
Printing	-	-	-	-	500	500	500.0%
Training, Conferences and Travel	2,146	5,000	1,413	1,800	10,000	5,000	100.0%
Other Travel Costs	983	1,000	266	250	800	(200)	-20.0%
Bad Debt Expense	44,306	48,000	39,109	51,325	52,000	4,000	8.3%
Rate Assistance Program	-	-	15,488	26,680	60,000	60,000	60000.0%
Strategic Plans/Updates.	-	-	-	-	-	-	0.0%
Water Efficiency	-	-	-	-	3,000	3,000	3000.0%
Third Party Payment Processing	71,175	71,000	52,548	70,064	72,500	1,500	2.1%
Agent Fees	7,500	7,500	7,500	7,500	7,500	-	0.0%
Misc. Non-Operating Costs	20	-	431	517	-	-	0.0%
Total Services and Supplies	441,412	379,235	310,748	395,815	468,700	89,465	23.6%
Grand Total - Operations	1,725,677	1,552,455	1,318,220	1,605,455	1,782,530	230,075	14.8%
Capital Outlay							
Vehicles / Equipment	51,650	10,000	-	-	6,000	(4,000)	-40.0%
Projects/Software	-	-	-	35,000	-	-	0.0%
Total Capital Outlay	51,650	10,000	-	35,000	6,000	(4,000)	-40.0%
Total Operations & Capital Outlay	1,777,327	1,562,455	1,318,220	1,640,455	1,788,530	226,075	14.5%
Funded Positions (FTE) ->	8.00	8.00		8.00	9.00	1.00	12.5%

Calaveras County Water District
Engineering/Technical Services Operating Budget: FY 2019-20

Engineering/Tech Services	Actual FY 2017-18	Adopted Budget FY 2018-19	Y-T-D as of 30-Apr-19	Projected FY 2018-19	Draft Prelim Budget FY 2019-20	Variance to Budget FY 2018-19	% Change to Budget FY 2018-19
Salaries and Benefits							
Salaries/Wages	474,796	683,793	586,937	704,324	834,592	150,799	22.1%
Overtime	-	18,392	6,761	8,114	9,290	(9,102)	-49.5%
Benefits	299,927	406,628	342,798	411,357	460,162	53,534	13.2%
Medical/Dental Reimbursement	400	2,800	1,600	2,800	3,200	400	14.3%
Total Salaries and Benefits	775,123	1,111,613	938,096	1,126,595	1,307,244	195,631	17.6%
Services and Supplies							
Utilities	-	-	-	-	-	-	0.0%
Materials & Supplies	-	-	603	723	3,500	3,500	3500.0%
Safety Materials & Supplies	-	-	-	-	800	800	800.0%
Administrative Technology	-	-	3,203	3,203	-	-	0.0%
Outside Services/Repairs	-	-	-	-	-	-	0.0%
Service Maintenance Contracts	17,459	9,800	8,639	10,367	10,500	700	7.1%
Outside Legal Fees	-	-	-	-	-	-	0.0%
Professional Services	19,537	5,000	465	558	80,000	75,000	1500.0%
Forms and Supplies	234	500	-	-	500	-	0.0%
Publications and Subscriptions	-	250	310	372	200	(50)	-20.0%
Dues and Memberships	230	250	188	226	618	368	147.2%
Recording Title Reports	-	-	165	197	-	-	0.0%
Printing	-	-	-	-	-	-	0.0%
Training, Conferences and Travel	3,627	5,000	2,250	2,700	7,500	2,500	50.0%
Other Travel Costs	43	500	15	18	500	-	0.0%
Misc. Non-Operating Costs	-	-	-	-	-	-	0.0%
Total Services and Supplies	41,130	21,300	15,837	18,364	104,118	82,818	388.8%
Grand Total - Operations	816,253	1,132,913	953,933	1,144,959	1,411,362	278,449	24.6%
Capital Outlay							
Vehicles / Equipment	-	-	-	-	-	-	0.0%
Projects	-	-	-	-	-	-	0.0%
Total Capital Outlay	-	-	-	-	-	-	0.0%
Total Operations & Capital Outlay	816,253	1,132,913	953,933	1,144,959	1,411,362	278,449	24.6%
Funded Positions (FTE) ->	5.00	7.00		8.00	8.00	1.00	14.3%

Calaveras County Water District

Utilities	Actual FY 2017-18	Adopted Budget FY 2018-19	Y-T-D as of 30-Apr-19	Projected FY 2018-19	Draft Prelim Budget FY 2019-20	Variance to Budget FY 2018-19	% Change to Budget FY 2018-19
Salaries and Benefits							
Salaries/Wages	3,729,732	3,748,141	2,952,862	3,543,434	3,816,321	68,180	1.8%
Overtime	277,146	212,270	217,251	260,702	206,070	(6,200)	-2.9%
Benefits	3,378,599	2,684,667	2,173,614	2,608,336	2,446,118	(238,549)	-8.9%
Medical/Dental Reimbursement	12,618	17,600	9,376	17,600	18,400	800	4.5%
Total Salaries and Benefits	7,398,095	6,662,678	5,353,103	6,430,072	6,486,909	(175,769)	-2.6%
Services and Supplies							
Utilities	1,092,883	990,350	740,107	888,128	922,516	(67,834)	-6.8%
Materials & Supplies	1,001,502	638,100	546,367	655,640	715,600	77,500	12.1%
Tools	41,187	25,000	38,902	46,682	25,000	-	0.0%
Safety Materials & Supplies	46,913	40,000	25,849	31,019	40,000	-	0.0%
Chemicals	334,814	350,000	222,975	267,570	340,000	(10,000)	-2.9%
Outside Services/Repairs	153,525	148,700	84,798	101,758	130,600	(18,100)	-12.2%
Service Maintenance Contracts	231,440	323,000	124,611	149,533	338,200	15,200	4.7%
Building Repairs	-	-	-	-	-	-	0.0%
Laboratory Services	163,074	200,000	108,412	130,094	165,000	(35,000)	-17.5%
Professional Services	59,398	28,000	27,884	33,461	45,000	17,000	60.7%
Vehicle Expense	345,472	360,000	298,606	358,327	305,000	(55,000)	-15.3%
Rental Exp/Vehicle and Equip.	53,894	30,000	80,086	96,103	30,000	-	0.0%
Vehicle Lease & Maintenance	-	-	-	-	210,017	210,017	210017.0%
Permits & Licenses	11,098	11,000	10,491	12,589	15,000	4,000	36.4%
Publications and Subscriptions	445	1,000	-	-	1,000	-	0.0%
Dues and Memberships	12,658	14,500	6,081	7,297	14,500	-	0.0%
Training, Conferences and Travel	26,838	36,000	29,132	34,958	35,000	(1,000)	-2.8%
Other Travel Costs	148	-	689	827	-	-	0.0%
Purchased Water	1,326	5,000	2,349	2,819	5,000	-	0.0%
Fed, State & County Wtr/Swr Fees	274,292	259,100	186,143	248,191	230,000	(29,100)	-11.2%
Misc. Non-Operating Costs	-	-	-	-	-	-	0.0%
Total Services and Supplies	3,850,907	3,459,750	2,533,482	3,064,997	3,567,433	107,683	3.1%
Grand Total - Operations	11,249,002	10,122,428	7,886,585	9,495,070	10,054,342	(68,086)	-0.7%
Capital Outlay							
Vehicles / Equipment	549,259	525,000	160,100	574,778	161,100	(363,900)	-69.3%
Projects	36,408	30,000	7,700	55,000	335,200	305,200	1017.3%
Total Capital Outlay	585,667	555,000	167,800	629,778	496,300	(58,700)	-10.6%
Total Operations & Capital Outlay	11,834,669	10,677,428	8,054,385	10,124,848	10,550,642	(126,786)	-1.2%
Funded Positions (FTE) ->	46.00	44.00	44.00	44.00	44.00	-	0.0%

Calaveras County Water District
Water Resources Operating Budget: FY 2019-20

Water Resources	Actual FY 2017-18	Adopted Budget FY 2018-19	Y-T-D as of 30-Apr-19	Projected FY 2018-19	Draft Prelim Budget FY 2019-20	Variance to Budget FY 2018-19	% Change to Budget FY 2018-19
Salaries and Benefits							
Salaries/Wages	206,831	216,720	182,657	219,188	124,623	(92,097)	-42.5%
Overtime	-	-	-	-	-	-	0.0%
Benefits	125,476	115,002	100,813	120,976	69,437	(45,565)	-39.6%
Medical/Dental Reimbursement	400	800	334	800	400	(400)	-50.0%
Total Salaries and Benefits	332,707	332,522	283,805	340,965	194,460	(138,062)	-41.5%
Services and Supplies							
Materials & Supplies	9,642	20,000	27,163	27,163	500	(19,500)	-97.5%
Outside Legal Fees	153,942	115,000	87,952	105,542	155,000	40,000	34.8%
Advertising/Publicity	50	-	-	-	500	500	500.0%
Professional Services	197,756	80,000	70,403	84,484	84,000	4,000	5.0%
Publications and Subscriptions	-	-	-	-	-	-	0.0%
Dues and Memberships	31,310	37,390	53,742	53,742	47,500	10,110	27.0%
Printing	-	-	-	-	-	-	0.0%
Training, Conferences and Travel	4,052	6,000	2,099	5,849	4,000	(2,000)	-33.3%
Other Travel Costs	677	1,500	448	538	750	(750)	-50.0%
Director Conf & Committee Expense	-	-	-	-	-	-	0.0%
Hogan Payment-Purchased Power	-	-	-	-	293,262	293,262	293262.0%
Federal Dam & Admin Fees	-	-	-	-	-	-	0.0%
State/County/Federal Fees	30,110	32,000	618,973	618,973	785,000	753,000	2353.1%
Mandated Plans	30,783	75,000	5,091	6,109	20,000	(55,000)	-73.3%
Strategic Plans/Updates.	-	-	-	-	50,000	50,000	50000.0%
Water Efficiency	2,023	6,000	1,743	1,742	-	(6,000)	-100.0%
Misc. Non-Operating Costs	-	-	-	-	-	-	0.0%
Total Services and Supplies	460,345	372,890	867,614	904,142	1,440,512	1,067,622	286.3%
Grand Total - Operations	793,052	705,412	1,151,419	1,245,106	1,634,972	929,560	131.8%
Capital Outlay							
Vehicles / Equipment	-	-	-	-	-	-	0.0%
Projects	-	-	-	-	-	-	0.0%
Total Capital Outlay	-	-	-	-	-	-	0.0%
Total Operations & Capital Outlay	793,052	705,412	1,151,419	1,245,106	1,634,972	929,560	131.8%
Funded Positions (FTE) ->	2.00	2.00		2.00	1.00	(1.00)	-50.0%

Calaveras County Water District
Non-Departmental Operating Budget: FY 2019-20

Non-Departmental	Actual FY 2017-18	Adopted Budget FY 2018-19	Y-T-D as of 30-Apr-19	Projected FY 2018-19	Draft Prelim Budget FY 2019-20	Variance to Budget FY 2018-19	% Change to Budget FY 2018-19
Salaries and Benefits							
Salaries/Wages	-	-	-	-	-	-	0.0%
Overtime	-	-	-	-	-	-	0.0%
Benefits	-	-	-	-	-	-	0.0%
Medical/Dental Reimbursement	-	-	-	-	-	-	0.0%
Total Salaries and Benefits	-	-	-	-	-	-	0.0%
Services and Supplies							
Utilities	28,519	28,570	20,630	24,756	26,700	(1,870)	-6.5%
Materials & Supplies	42,350	37,200	34,718	41,662	40,000	2,800	7.5%
Tools	-	500	750	900	500	-	0.0%
Safety Materials & Supplies	2,574	3,230	397	476	-	(3,230)	-100.0%
Administrative Technology	-	-	-	-	-	-	0.0%
Chemicals	-	-	-	-	-	-	0.0%
Outside Services/Repairs	9,527	10,100	14,731	17,677	13,000	2,900	28.7%
Service Maintenance Contracts	5,833	5,800	5,156	6,188	6,800	1,000	17.2%
Drug & Alcohol Testing	-	-	-	-	-	-	0.0%
Building Repairs	3,977	5,000	39	47	5,000	-	0.0%
Recruiting	-	-	-	-	-	-	0.0%
Claims/Damages	1,249	5,000	125	150	5,000	-	0.0%
Computer Licenses and Maint Agreements	-	-	-	-	-	-	0.0%
Janitorial Services	23,220	23,220	19,350	23,220	23,220	-	0.0%
Professional Services	-	-	600	600	-	-	0.0%
Hogan Payment-Purchased Power	293,262	293,262	-	293,262	-	(293,262)	-100.0%
Purchased Water	-	-	-	-	-	-	0.0%
Retired Employee Costs	109,764	554,200	472,394	566,873	599,000	44,800	8.1%
Insurance	118,096	184,000	117,297	172,927	188,578	4,578	2.5%
Fed, State & County Wtr/Swr Fees	-	-	-	-	-	-	0.0%
Federal Dam & Admin Fees	-	2,000	3,282	395,737	-	(2,000)	-100.0%
Misc. Non-Operating Costs	1,781	-	117	141	-	-	0.0%
Total Services and Supplies	640,152	1,152,082	689,587	1,544,615	907,798	(244,284)	-21.2%
Grand Total - Operations	640,152	1,152,082	689,587	1,544,615	907,798	(244,284)	-21.2%
Debt Service							
Interest - PERS Side Fund	12,375	3,485	2,880	2,880	-	(3,485)	-100.0%
Principal - PERS Side Fund	300,233	257,021	256,916	256,916	-	(257,021)	-100.0%
Interest - Umpqua PERS UAL	-	-	-	-	188,482	188,482	188482.0%
Principal - Umpqua PERS UAL	-	-	-	-	268,000	268,000	268000.0%
Interest - BBVA Compass Bond Refinance	3,610	-	-	-	-	-	0.0%
Principal - BBVA Compass Bond Refinance	461,846	-	-	-	-	-	0.0%
Interest - Umpqua Capital R&R Loan	114,126	90,098	89,966	89,966	58,083	(32,015)	-35.5%
Principal - Umpqua Capital R&R Loan	997,758	1,487,319	1,487,319	1,487,319	1,519,334	32,015	2.2%
Interest - USDA Reach 3a Bond	57,819	57,543	57,543	57,819	56,548	(995)	-1.7%
Principal - USDA Reach 3a Bond	42,700	43,700	43,700	43,700	44,700	1,000	2.3%
Interest - Vac-Con Loan	1,210	-	-	-	24,064	24,064	24064.0%
Principal - Vac-Con Loan	68,939	-	-	-	7,453	7,453	7453.0%
Interest - Wallace Equipment Loan	-	-	-	-	-	-	0.0%
Principal - Wallace Equipment Loan	-	-	-	-	-	-	0.0%
Interest - New Hogan	19,619	17,113	-	24,981	14,627	(2,486)	-14.5%
Principal - New Hogan	55,242	55,242	-	54,680	55,242	-	0.0%
Interest - Admin Building Loan	75,000	75,000	-	75,000	60,731	(14,269)	-19.0%
Principal - Admin Building Loan	-	570,741	-	570,741	585,010	14,269	2.5%
Interest - Sewer Fund Loan	-	14,322	-	14,322	13,014	(1,308)	-9.1%
Principal - Sewer Fund Loan	-	65,400	-	65,400	201,708	136,308	208.4%
Total Debt Service	2,210,477	2,736,984	1,938,324	2,743,724	3,096,996	360,013	13.2%
Total Operations & Debt Service	2,850,629	3,889,066	2,627,911	4,288,339	4,004,794	115,729	3.0%

Draft Preliminary Capital Outlay Budget
 FY 2019-20

Dept	Qty	N or R*	Location	Description	Water	Sewer	Cost
Utilities	1	R	Southworth	Quad	-	8,000	8,000
Utilities	1	N	West Point	Bummerville Tank Site Fence	20,000	-	20,000
Utilities	1	N	La Contenta	Collections Storage Building	-	7,000	7,000
Utilities	1	R	District Wide	Hydro Jetter Trailer	-	30,000	30,000
Utilities	2	R	Indian Rock	Orenco Filter Boxes	-	30,000	30,000
Utilities	1	R	West Point	Stainless Steel Well-Screen Piping	10,000	-	10,000
Utilities	10	R	District Wide	Sample Stations	10,200	-	10,200
Utilities	1	N	Copper Cove	Equipment Storage Building	6,400	3,600	10,000
Utilities	1	R	District Wide	Slip Lining Equipment	-	6,000	6,000
Utilities	1	N	Ebbetts Pass	Articulating Snow Plow	4,416	2,484	6,900
Utilities	1	R	District Wide	PRV Vaults - Copper Sawmill	63,200	-	63,200
Utilities	4	N	District Wide	Trailer Mounted Generators	64,000	36,000	100,000
Utilities	2	R	District Wide	Flowmeters	45,000	-	45,000
Utilities	1	N	District Wide	CMMS Software	96,000	54,000	150,000
Adm Svc	1	R	Admin Building	HP Color Laserjet M855xh Printer	4,380	1,620	6,000
				TOTAL	323,596	178,704	502,300

Capital Improvement Program
Schedule of Cash Flow - Water Projects
FY 2019-20 thru FY 2021-2022

Project No	New Water Projects Project Description	Total Project Cost	Funding FY 19-20							
			Cash Flow			Expansion Funds	Reserves	Capital R & R	Grants	AD / Other Outside
			FY 19-20	FY 20-21	FY 21-22					
	Big Trees Pump Stations 1, 4 & 5 Replacement	200,000	-	-	200,000	-	-	-	-	-
	Hunters Raw Water Pumps Renovations	200,000	-	200,000	-	-	-	-	-	-
	West Point SCADA System Improvements	200,000	-	200,000	-	-	-	-	-	-
	Lake Tulloch Raw Water Pumps	125,000	-	-	125,000	-	-	-	-	-
	Reeds Turnpike Pump Station Replacement	350,000	-	-	350,000	-	-	-	-	-
	Copper Cove Tank B Pump Station Renovation	500,000	-	-	-	-	-	-	-	-
	White Pines Dam/Blanket Drain Rehab	200,000	-	200,000	-	-	-	-	-	-
	Total New Water Projects	\$ 2,275,000	\$ -	\$ 600,000	\$ 675,000	\$ -	\$ -	\$ -	\$ -	\$ -
Project No	Carryover Water Projects Project Description	Total Project Cost	Funding FY 19-20							
			Cash Flow			Expansion Funds	Reserves	Capital R & R	Grants	AD / Other Outside
			FY 19-20	FY 20-21	FY 21-22					
11079	Copper Cove Tank B / Repair & Paint	400,000	-	200,000	200,000	-	-	-	-	-
11080	Copper Cove Clearwell / Repair & Paint	450,000	-	250,000	200,000	-	-	-	-	-
11083J	Jenny Lind Clearwell #2 / Repair & Paint	200,000	183,888	-	-	-	-	183,888	-	-
11083L	Larkspur Tank / Repair & Paint	250,000	227,139	-	-	-	-	227,139	-	-
11083W	Wallace Tanks / Repair & Paint	350,000	343,926	-	-	-	-	343,926	-	-
	Ebbetts Pass Sawmill Tank / Repair & Paint	800,000	-	289,762	500,000	-	-	-	-	-
11084	Ebbetts Pass Techite Water Line Replacement	1,600,000	1,600,000	-	-	-	-	1,600,000	-	-
11085	Ebbetts Pass Reach 1 Water Line Replacement	7,400,000	5,000,000	2,400,000	-	35,000	-	4,965,000	-	-
11088	Jenny Lind Tank A-B Transmission Line	4,500,000	250,000	250,000	-	62,500	-	187,500	-	-
11092	Jenny Lind WTP PreTreatment Facility	4,000,000	500,000	-	-	-	-	125,000	375,000	-
11095	Ebbetts Pass Redwood Tanks HMGP	2,800,000	400,000	1,200,000	1,200,000	-	-	100,000	300,000	-
11096	AMR/AMI Radio Read Meter Program	4,500,000	100,000	2,200,000	2,200,000	-	-	100,000	-	-
11099	EP Meadowmont Pump Station / Rehab.	175,000	175,000	-	-	-	-	175,000	-	-
	Lake Tulloch Submerged Water Line Crossing	3,000,000	-	200,000	200,000	-	-	-	-	-
	White Pines Lake Restoration	200,000	100,000	100,000	-	-	-	100,000	-	-
	Wallace SCADA System Improvements	100,000	50,000	50,000	-	-	-	-	-	50,000
	West Point Backup Water Filter	3,400,000	200,000	200,000	-	-	-	200,000	-	-
	EP Hunters WTP Filter Rehab	400,000	400,000	-	-	-	-	400,000	-	-
	West Point SCADA Improvements	100,000	100,000	-	-	-	-	100,000	-	-
11066G	Jenny Lind (Kirby/Garner/Gabor) Service Lines	250,000	250,000	-	-	-	-	250,000	-	-
	Total Carryover Water Projects	\$ 34,875,000	\$ 9,879,953	\$ 7,339,762	\$ 4,500,000	\$ 97,500	\$ -	\$ 9,057,453	\$ 675,000	\$ 50,000
TOTAL WATER PROJECTS		\$ 37,150,000	\$ 9,879,953	\$ 7,939,762	\$ 5,175,000	\$ 97,500	\$ -	\$ 9,057,453	\$ 675,000	\$ 50,000

Capital Improvement Program
Schedule of Cash Flow - Wastewater Projects
FY 2019-20 thru FY 2021-2022

			Funding FY 19-20							
Project No	New Wastewater Projects Project Description	Total Project Cost	Cash Flow			Expansion Funds	Reserves	Capital R & R	Grants	AD / Other Outside
			FY 19-20	FY 20-21	FY 21-22					
	Vallecito/Douglas Flats Headworks Screen	250,000	250,000	-	-	-	-	250,000	-	-
	Total New Wastewater Projects	\$ 250,000	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ -
Project No	Carryover Wastewater Projects Project Description	Total Project Cost	Cash Flow			Expansion Funds	Reserves	Capital R & R	Grants	AD / Other Outside
			FY 19-20	FY 20-21	FY 21-22					
15076	CC Lift Station 6, 8 & Force Main Bypass	2,400,000	100,000	2,300,000	-	-	-	100,000	-	-
15080	CC Lift Station 15 & 18 Rehab/Replacement	3,200,000	200,000	3,000,000	-	-	-	200,000	-	-
15082	Vallecito Recycled Water Distribution Project	280,000	210,000	-	-	-	-	75,600	134,400	-
15087	Wallace Renovation/SCADA/PLC & Electrical	100,000	100,000	-	-	-	-	-	-	100,000
15091	West Point/Wilseyville Consolidation Project	4,750,000	-	-	-	-	-	-	-	-
	Arnold Secondary Clarifier	1,400,000	200,000	200,000	1,000,000	40,000	-	160,000	-	-
	Arnold Leach Field Improvements	600,000	50,000	50,000	500,000	10,000	-	40,000	-	-
	LC Biolac, Clarifier & UV Improvements	3,850,000	25,000	25,000	400,000	12,500	-	12,500	-	-
	CC Secondary, Tertiary & UV Improvements	13,000,000	25,000	25,000	550,000	12,500	-	12,500	-	-
	Huckleberry Lift Station Rehab	200,000	200,000	-	-	-	-	200,000	-	-
	Indian Rock East Sand Filter Rehab	150,000	150,000	-	-	-	-	150,000	-	-
	Southworth Collection System / I&I Mitigation	100,000	100,000	-	-	-	-	100,000	-	-
	Total Carryover Wastewater Projects	\$ 30,030,000	\$ 1,360,000	\$ 5,600,000	\$ 2,450,000	\$ 75,000	\$ -	\$ 1,050,600	\$ 134,400	\$ 100,000
TOTAL WASTEWATER PROJECTS		\$ 30,280,000	\$ 1,610,000	\$ 5,600,000	\$ 2,450,000	\$ 75,000	\$ -	\$ 1,300,600	\$ 134,400	\$ 100,000
TOTAL WATER & WASTEWATER PROJECTS		\$ 67,430,000	\$ 11,489,953	\$ 13,539,762	\$ 7,625,000					