

# CALAVERAS COUNTY WATER DISTRICT FINANCE COMMITTEE MEETING

## AGENDA

Tuesday, May 21, 2019  
9:00 a.m.  
CCWD Board Room

Calaveras County Water District  
120 Toma Court (P O 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 related to agenda items that are made available to the Board before or at the meeting shall be available for review by the public at 120 Toma Court, San Andreas, CA 95249.

## ORDER OF BUSINESS

### CALL TO ORDER / PLEDGE OF ALLEGIANCE

1. **PUBLIC COMMENT:** Comments limited to three minutes per person.
2. **APPROVAL OF MINUTES:** April 16, 2019
3. **NEW BUSINESS**
  - 3a. Report on the Monthly Financial Reports for April 2019  
(Jeffrey Meyer, Director of Administrative Services)
  - 3b. Discussion / Direction of the Annual Standby Assessments for Indian Rock Vineyards, West Point, Ebbetts Pass, Jenny Lind, Copper Cove and Saddle Creek Service Areas  
(Jeffrey Meyer, Director of Administrative Services)
  - 3c. Update on the FY 2019-20 Operating and Capital Improvement Program Budgets  
(Jeffrey Meyer, Director of Administrative Services)
  - 3d. Update on Termination of Service Policy  
(Joel Metzger, Manager of External Affairs)
4. **DIRECTOR OF ADMINISTRATIVE SERVICES COMMENTS**
5. **GENERAL MANAGER COMMENTS**
6. **DIRECTOR COMMENTS**
7. **FUTURE AGENDA ITEMS**
8. **NEXT COMMITTEE MEETING**
9. **ADJOURNMENT**

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APRIL 16, 2019

The FINANCE COMMITTEE of the CALAVERAS COUNTY WATER DISTRICT (CCWD) met in the CCWD Board Room at 120 Toma Court, San Andreas, California at 9:00 a.m.

The following Committee Members were present:

Bertha Underhill	Director
Cindy Secada	Director

Staff Present:

Michael Minkler	General Manager
Jeffrey Meyer	Director of Administrative Services
Patti Christensen	Accountant III
Damon Wyckoff	Director of Operations
Joel Metzger (for item 3d only)	Manager of External Affairs, Conservation and Grants

Public Present:

Vickey Mills

1. Public Comment:

None

2. Approval of Minutes: March 19, 2019

3. New Business:

3a. Report on the Monthly Financial Reports for March 2019:

Mr. Meyer stated these are the standard monthly reports and that the Claim Summary was approved at the Board meeting last Wednesday. He talked about the Budget Status Report and that the District is running close to budget. There was a discussion on capacity fees and the level of developer construction activity. Mr. Meyer talked about overall expenses and highlighted the Water Resources government fee's and material and supplies expenses. Director Secada questioned the Utility Departments equipment rental, travel expenditures and whether the District's insurance company offers free training. Mr. Wyckoff and Mr. Meyer addressed these questions. There was a discussion of offering on-site training to other agencies. Other items discussed were General Management legal fees, and the Board of Directors travel costs and if travel costs can be reduced. Director Underhill believes that a presentation should be made after a Board member attends a conference. Director Underhill asked the status of the Customer Assistance Program (CAP), and Mr. Meyer said he would get back to her with a current customer count. Director Secada asked why the landlord has to give the tenant permission to apply for the CAP. She feels this is private information and should not require the landlord's permission. Staff replied that bills are issued to the property owner only, with a courtesy bill to the tenant. It was decided to bring this back to the Finance Committee as an agenda item at a future meeting.

Mr. Meyer gave a brief review of the Capital R&R reports discussing revenues and activity on active projects. Director Underhill would like to see a report on grant activity presented to the Board. Director Secada asked about the Disadvantaged Community (DAC) grant process.

Director Underhill asked for an explanation of how the Sewer Fund is losing money. Mr. Meyer said the Sewer Fund is part of the Operating Budget and gave a history of the

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fund. Last year as part of the rate study it was recognized that the Sewer Fund owed the Water Fund \$700,000 over the past few years. The debt repayment schedule was calculated into the rate study increase, and because of the rate increase schedule the fund will true up in years four and five of the rate increase. Director Secada asked when the West Point Wastewater System was updated last. Mr. Meyer said he would have to research and get back to her.

Public Comment: Ms. Mills questioned the Budget Status Report's Non-Department outside services expense and Mr. Meyer replied it was to cut down the OP HQ oak tree that had split and fallen during the recent storm. She also questioned the Utility Departments overtime costs. Staff replied that a Board approved overtime project to repair leaks in the Jenny Lind area is in effect. Ms. Mills also questioned the vehicle and equipment operating expenses. Staff replied that with the storms this winter generator maintenance has increased as well as gas prices. She also asked about the Capital Outlay Jenny Lind Control Panel purchase and staff replied that this was an emergency situation.

3b. Report on District Fund Balances:

Mr. Meyer stated this report lists all of the funds held by the District. These funds are made up of restricted funds, non-restricted funds and funds held in a fiduciary capacity for the Assessment Districts. He gave a brief description of the majority of the funds. Mr. Meyer asked if this should be an on-going report and Director Secada stated this report request was for a learning experience. There was a discussion regarding the 1% ad valorem taxes, and Mr. Minkler said staff is working on a detailed memo to bring to the Board regarding this. Director Underhill asked about the reserves; and in particular the FERC relicensing fee.

Public Comment: Ms. Mills asked about Fund 108 and whether or not it is restricted, and by Policy it cannot go below \$8 million without a 4/5 Board vote. Any reduction to Fund 108 requires Board action.

3c. Discussion/Direction Regarding District's Vehicle Replacement Policy:

Mr. Meyer provided a hand out of the original vehicle replacement policy. Mr. Meyer said this draft policy has been presented to the Finance Committee, to the Board and at Director Secada's request back to the Finance Committee for follow up. Mr. Meyer mentioned that the only change is the vehicle lease requirements. Director Secada suggested a wording change in the vehicle standards section to make sure current and future government compliance rules/laws are reviewed prior to any new purchase. Director Secada also questioned if vehicle standard deviations should be approved by the Board. Mr. Minkler asked if Director Secada is requesting this to change and it was decided to bring this to the full Board. There was a discussion on Section 23.6 Vehicle Procurement open end leases, a one-time lease agreement and whether or not the Board should approve each agreement. Staff replied that the Purchasing Policy would be followed during the process with Board approval as required. Language will be updated to involve Board approval. Director Secada also believes the 100,000-mileage replacement policy isn't right. Mr. Minkler said the mileage could vary and it was decided to remove this line item.

This will be brought to the full Board with changes.

Public Comment: None

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3d. Update on Termination of Service Policy

Mr. Minkler stated staff is in the process of revising the Termination of Service Policy. Mr. Metzger will be heading this up and asked the committee members if there are any specific items the Board would like to see. Director Secada requested to meet with Staff at another time to discuss this further. There was a side discussion regarding the West Point Town Hall meeting that Director Secada will be attending, that will also include a discussion on the taste and odor issues in West Point. Mr. Minkler said a staff member will attend, and Director Underhill said she would also attend.

4. Director of Administrative Services Comments:

Mr. Meyer talked about the budget process with dates on the draft budget, board workshop and adoption. He will attend the June 26 Board meeting by conference call. He also provided copies of the Richardson & Company Audit Proposal that will go to the full Board for review.

5. General Manager Comments:

Mr. Minkler is meeting with Mr. Meyer and each department head to focus on the budget. Director Secada said she will ask for details on line items.

6. Director Comments:

Director Secada had nothing to report.

Director Underhill mentioned the passing of Mr. Courtright (retired CHP). There was rain and snow overnight in the Ebbetts Pass area.

7. Future Agenda Items:

- Customer Assistance Program (CAP) Landlord/Tenant Billing
- Budget
- Termination of Service Policy

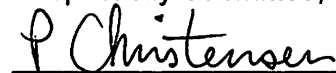
8. Next Committee Meeting:

May 21, 2019 at 9 a.m.

9. Adjournment:

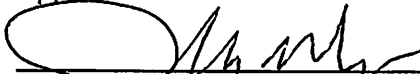
Meeting adjourned at 10:48.

Respectfully Submitted,



\_\_\_\_\_  
Patti Christensen, Accountant III

Approved:



\_\_\_\_\_  
Jeffrey Meyer, Director of Administrative Services

# Agenda Item

DATE: May 21, 2019  
TO: Finance Committee  
FROM: Jeffrey Meyer, Director of Administrative Services  
SUBJECT: Report on the Monthly Financial Reports for April 2019

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## RECOMMENDED ACTION:

Receive Report on April 2019 Monthly Financial Reports

## SUMMARY:

The following financial reports are for the month ending April 30, 2019:

Budget Status Report – A summary of operating revenues and expenditures. Please note that some expenditures are paid in arrears and this report may not adequately reflect costs incurred through the reporting period. Similarly, the year-to-date revenues compared to budget may not present a fair estimate of expected revenues as some revenue types, such as property taxes, are received periodically throughout the year.

Capital Renovation and Replacement (Capital R&R) Report – A summary of Capital R&R revenues and expenditures for the water and wastewater funds. Additionally, some expenditures are paid in arrears and this report may not adequately account for all costs incurred during the reporting period.

Claim Summary – The claim summary is a summary of services, supplies, reimbursements and other vendor claims paid by the District in the month of April, 2019. The April claim summary was submitted to and approved by the Board of Directors at the May 15<sup>th</sup> Board meeting.

## FINANCIAL CONSIDERATIONS:

None

*Attachment: Budget Status Report – April 2019  
FY 2018-19 Capital R&R Report – April 2019*

**CALAVERAS COUNTY WATER DISTRICT  
REVENUE STATUS REPORT FOR  
THE PERIOD ENDED APRIL 30, 2019  
ALL REVENUES  
84% of Year Completed**

Revenue Source	Actual Revenue FY 17-18 (post-audit)	Budgeted Revenue FY 18-19	Actual Revenue to 04/19	%	Received
<b>Operating Revenue</b>					
WATER SALES	7,414,772	7,813,288	6,340,228		81.15%
WASTEWATER SALES	4,263,774	4,496,488	3,718,603		82.70%
OTHER	524,541	485,800	423,391		87.15%
<b>Total Operating Revenue</b>	<b>12,203,087</b>	<b>12,795,576</b>	<b>10,482,222</b>		<b>81.92%</b>
<b>Non-Operating Revenue</b>					
CAPACITY FEES	567,765	-	763,135		-
STAND-BY FEES	130,894	132,500	71,430	*	53.91%
PROPERTY TAXES	2,916,956	3,075,001	1,740,316	*	56.60%
INVESTMENT INCOME	390,749	283,782	484,949		170.89%
GRANT REVENUE	821,148	-	1,911,600		-
OTHER REVENUE	346,335	1,574,118	1,571,018		99.80%
<b>Total Non-Operating Revenue</b>	<b>5,173,847</b>	<b>5,065,401</b>	<b>6,542,448</b>		<b>129.16%</b>
<b>GRAND TOTALS REVENUE</b>	<b>17,376,934</b>	<b>17,860,977</b>	<b>17,024,670</b>		<b>95.32%</b>

\*Distributed in Feb, May, and Aug

**CALAVERAS COUNTY WATER DISTRICT  
REVENUE STATUS REPORT FOR  
THE PERIOD ENDED APRIL 30, 2019  
OPERATING REVENUES  
84% of Year Completed**

Revenue Source	Actual Revenue FY 17-18 (post-audit)	Budgeted Revenue FY 18-19	Actual Revenue to 04/19		% Received
<b>Operating Revenue</b>					
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<b>Total Operating Revenue</b>	<b>12,203,087</b>	<b>12,795,576</b>	<b>10,482,222</b>		<b>81.92%</b>
<b>Non-Operating Revenue</b>					
STAND-BY FEES	130,894	132,500	71,430	*	53.91%
PROPERTY TAXES	2,788,250	2,613,751	1,479,269	*	56.60%
INVESTMENT INCOME	56,183	86,536	158,054		182.65%
GRANT REVENUE	65,732	-	6,627		-
OTHER REVENUE	342,078	1,562,118	1,570,018		100.51%
<b>Total Non-Operating Revenue</b>	<b>3,383,137</b>	<b>4,394,905</b>	<b>3,285,398</b>		<b>74.75%</b>
<b>GRAND TOTALS REVENUE</b>	<b>15,586,224</b>	<b>17,190,481</b>	<b>13,767,620</b>		<b>80.09%</b>

\*Distributed in Feb, May, and Aug

**Calaveras County Water District  
Operating Budget Summary  
Fiscal Year 2018-19  
Budget vs Actual as of April 30, 2019  
84% of Year Completed**

**District Summary by Category**

Description	FY 18-19 Budget	Expenditures to 04/30/19	%
Personnel Services	9,551,359	7,864,317	82%
Services and Supplies	6,553,650	5,233,052	80%
Capital Outlay	500,000	268,693	54%
<b>Total Operations &amp; Capital Outlay:</b>	<b>16,605,009</b>	<b>13,366,062</b>	<b>80%</b>

**District Summary by Department**

Dept	Description	FY 18-19 Budget	Expenditures to 04/30/19	%
<b>Personnel, Services, and Supplies</b>				
50	Non-Departmental (excluding Debt Svc)	1,545,819	689,589	45%
54	Utility Services	9,992,709	8,358,361	84%
56	General Management	1,012,459	858,291	85%
57	Board of Directors	165,089	107,355	65%
58	Technical Services/Engineering	773,685	616,308	80%
59	Administrative Services	1,582,455	1,317,786	83%
60	Water Resources	1,032,793	1,149,680	111%
<b>sub-total Operations:</b>		<b>16,105,009</b>	<b>13,097,369</b>	<b>81%</b>
<b>Capital Outlay</b>				
54	Utility Services - Equipment/Projects	490,000	249,566	51%
59	Administrative Services	10,000	19,127	191%
<b>sub-total Capital Outlay:</b>		<b>500,000</b>	<b>268,693</b>	<b>54%</b>
<b>Total Operations &amp; Capital Outlay</b>		<b>16,605,009</b>	<b>13,366,062</b>	<b>80%</b>



CCWD Budget Status Report  
Non-Departmental

As of April 30, 2019  
84% of Year Completed

<u>Acct</u>	<u>Description</u>	<u>FY 18-19 Budget</u>	<u>April 2019</u>	<u>FY 18-19 Year-to-Date</u>	<u>Percent YTD</u>	<u>Encumbered</u>	<u>Balance Available</u>
<b>Services &amp; Supplies</b>							
60210	Power	11,400	782	7,424	65%	-	3,976
60220	Water	2,765	-	1,978	72%	-	787
60250	Telephone	11,808	979	9,068	77%	-	2,740
60260	Refuse Disposal	2,597	217	2,161	83%	-	436
60310	Materials and Supplies	37,200	1,482	34,719	93%	3,437	(956)
60313	Tools	500	24	751	150%	16	(267)
60320	Safety Equipment	3,230	397	397	12%	-	2,833
60400	Outside Services/Repairs	10,100	1,319	14,730	146%	-	(4,630)
60410	Service Maintenance Contracts	5,800	125	5,156	89%	-	644
60426	Building Repairs	5,000	-	39	1%	-	4,961
60430	Claims Damages	5,000	-	125	3%	-	4,875
60440	Janitorial Services	23,220	1,935	19,350	83%	-	3,870
60590	Professional Services	-	-	600	-	-	(600)
61100	New Hogan O&M	293,262	-	-	0%	-	293,262
61200	Retired Employee Costs	554,200	50,002	472,395	85%	-	81,805
61410	Insurance	184,000	-	117,297	64%	-	66,703
61430	State/Federal/County Fees	395,737	-	3,282	1%	-	392,455
78990	Misc. Non-Operating Costs	-	-	117	-	-	(117)
	<b>sub-total Services &amp; Supplies:</b>	<b>1,545,819</b>	<b>57,262</b>	<b>689,589</b>	<b>45%</b>	<b>3,453</b>	<b>852,777</b>
<b>Debt Service</b>							
72110	Interest - CalPERS Side Fund Loan	3,485	(552)	2,880	83%	-	605
73110	Principal - CalPERS Side Fund Loan	257,021	25,893	256,916	100%	-	105
72350	Interest - USDA EP Reach 3A	57,543	-	57,543	100%	-	-
73350	Principal - USDA EP Reach 3A	43,700	-	43,700	100%	-	-
72400	Interest - Water Fund Loan to Sewer Fund	14,322	-	-	0%	-	14,322
73400	Principal - Water Fund Loan to Sewer Fund	65,400	-	-	0%	-	65,400
72500	Interest - New Hogan Dam	17,113	-	-	0%	-	17,113
73500	Principal - New Hogan Dam	55,242	-	-	0%	-	55,242
72600	Interest - OP HQ	75,000	-	-	0%	-	75,000
73600	Principal - OP HQ	570,741	-	-	0%	-	570,741
72900	Interest - Capital R&R Loan	90,098	-	89,966	100%	-	132
73900	Principal - Capital R&R Loan	1,487,319	-	1,487,319	100%	-	-
	<b>sub-total Debt Service:</b>	<b>2,736,984</b>	<b>25,341</b>	<b>1,938,325</b>	<b>71%</b>	<b>-</b>	<b>797,950</b>
<b>Total Department:</b>		<b>4,282,803</b>	<b>82,603</b>	<b>2,627,914</b>	<b>61%</b>	<b>3,453</b>	<b>1,650,727</b>

CCWD Budget Status Report  
Utility Services - Summary

As of April 30, 2019  
84% of Year Completed

<u>Acct</u>	<u>Description</u>	<u>FY 18-19 Budget</u>	<u>April 2019</u>	<u>FY 18-19 Year-to-Date</u>	<u>Percent YTD</u>	<u>Encumbered</u>	<u>Balance Available</u>
	<b>Personnel Services</b>						
	Salaries/Wages	3,647,540	277,714	2,952,369	81%	-	695,171
	Wages-Overtime	220,565	26,186	216,918	98%	-	3,647
	Benefits	2,607,254	220,129	2,173,081	83%	-	434,173
	Medical Reimbursements	17,600	1,914	9,376	53%	-	8,224
	<b>sub-total Personnel Services:</b>	<b>6,492,959</b>	<b>525,943</b>	<b>5,351,744</b>	<b>82%</b>	<b>-</b>	<b>1,141,215</b>
	<b>Services &amp; Supplies</b>						
	Utilities	990,350	77,800	817,907	83%	-	172,443
	Material and Supplies	663,100	58,067	643,336	97%	45,224	(25,460)
	Safety Eq Repl/consumables	40,000	3,154	29,003	73%	269	10,728
	Chemicals	350,000	25,406	248,381	71%	15,007	86,612
	Outside Services/Repairs	148,700	19,421	104,219	70%	18,582	25,899
	Service Maintenance Contracts	323,000	15,646	140,257	43%	67,281	115,462
	Laboratory Services	200,000	13,075	121,487	61%	1,084	77,429
	Vehicle/Equipment Operating Expense	428,000	56,725	410,215	96%	33,814	(16,029)
	Rental Exp/Vehicle and Equip.	30,000	378	53,464	178%	17,117	(40,581)
	Permits & Licenses	11,000	254	10,745	98%	-	255
	Publications/Subscriptions	1,000	-	-	0%	-	1,000
	Memberships/Dues	14,500	663	6,744	47%	-	7,756
	Training, Conferences & Travel	36,000	4,132	33,264	92%	582	2,154
	Other Travel Costs	-	-	689	0%	-	(689)
	Purchased Water	5,000	-	2,349	47%	-	2,651
	State Wtr/Swr Fees	259,100	198,414	384,557	148%	-	(125,457)
	<b>sub-total Services &amp; Supplies:</b>	<b>3,499,750</b>	<b>473,135</b>	<b>3,006,617</b>	<b>86%</b>	<b>198,960</b>	<b>294,173</b>
	<b>sub-total Operations:</b>	<b>9,992,709</b>	<b>999,078</b>	<b>8,358,361</b>	<b>84%</b>	<b>198,960</b>	<b>1,435,388</b>
	<b>Capital Outlay</b>						
	Automotive Lift	-	-	18,067	-	-	(18,067)
	UVT Analyzer - DFMCTO WWTP	-	-	7,016	-	-	(7,016)
	Control Panel - JL B Tank	-	-	10,617	-	-	(10,617)
505-19	West Point Monitoring Well	42,000	-	-	-	-	42,000
506-19	Wallace Up-Gradient Monitoring Well	35,000	-	-	-	-	35,000
	Mini-Excavator	74,000	-	67,536	-	-	6,464
	Skid-Steer	84,000	-	79,660	-	-	4,340
300/500-19	Vehicles (4)	180,000	-	24,655	14%	-	155,345
303-19	Snow ATV	30,000	-	28,072	94%	-	1,928
305-19	PRV Vaults - Copper Sawmill	30,000	-	-	0%	-	30,000
306-19	Handheld Meter Readers	15,000	-	13,943	93%	-	1,057
	<b>sub-total Capital Outlay:</b>	<b>490,000</b>	<b>-</b>	<b>249,566</b>	<b>51%</b>	<b>-</b>	<b>240,434</b>
	<b>Total Department:</b>	<b>10,482,709</b>	<b>999,078</b>	<b>8,607,927</b>	<b>82%</b>	<b>198,960</b>	<b>1,675,822</b>

CCWD Budget Status Report  
Utility Services - Detail

As of April 30, 2019  
84% of Year Completed

Acct	Description	FY 18-19 Budget	April 2019	FY 18-19 Year-to-Date	Percent YTD	Encumbered	Balance Available
<b>Personnel Services</b>							
60000	Salaries/Wages	3,647,540	277,714	2,952,369	81%	-	695,171
60030	Wages-Overtime	220,585	20,188	216,918	98%	-	3,647
60100	Benefits	2,607,254	220,129	2,173,081	83%	-	434,173
60102	Medical Reimbursements	17,600	1,914	9,376	53%	-	8,224
<b>sub-total Personnel Services:</b>		<b>6,492,989</b>	<b>525,943</b>	<b>5,351,744</b>	<b>82%</b>	<b>-</b>	<b>1,141,216</b>
<b>Services &amp; Supplies</b>							
60210	Power	842,000	64,400	691,417	82%	-	150,583
60220	Water	2,400	244	2,172	91%	-	228
60230	Sewage	57,450	4,860	43,741	76%	-	13,709
60240	Telephone Lease Lines	4,000	324	2,724	68%	-	1,276
60250	Telephone	75,000	6,823	66,124	88%	-	8,876
60260	Refuse/Disposal	9,500	1,149	11,729	123%	-	(2,229)
60310	Material and Supplies	100,000	5,832	89,753	90%	22,536	(12,289)
60311	Herbicide	1,500	-	164	11%	-	1,336
60312	Safety Eq Rep/consumables	40,000	3,154	29,003	73%	269	10,728
60313	Tools	25,000	2,893	41,795	167%	1,206	(16,001)
60314	Uniforms - New	8,000	-	8,846	111%	-	(846)
60325	Lab Supplies, Consumables	34,000	1,949	33,102	97%	2,302	(1,404)
60327	Ozone System Parts	3,600	-	545	15%	-	3,055
60328	UV Bulb Replacement	85,000	3,218	42,658	50%	400	41,942
60331	Electrical Parts Replacement	75,000	25,795	84,794	113%	157	(9,951)
60332	Leak Repair Supplies	80,000	(212)	94,965	119%	7,495	(22,460)
60333	Road Repair Materials	25,000	-	30,824	123%	-	(5,824)
60334	SCADA, Radio Supplies	40,000	6,681	31,953	80%	-	8,047
60335	Septic Tanks, Repair & New	10,000	102	5,123	51%	102	4,775
60338	Meters, New Conn. & Repl.	31,000	-	21,015	68%	-	9,985
60350	Aerator/Compressor etc Repair	15,000	1,131	18,898	126%	478	(4,378)
60353	Computers/peripherals	6,000	-	360	6%	-	5,640
60354	Control Sys/Pressure Transducer	10,000	-	4,783	48%	-	5,217
60355	Headworks/Solids Removal Rep.	12,000	4,841	24,186	202%	4,287	(16,473)
60356	HVAC	6,000	-	7,636	127%	-	(1,636)
60357	Mixers	10,000	1,404	39,916	399%	4,600	(34,516)
60358	Monitor Wells Repair	1,000	-	-	0%	-	1,000
60359	Pumps/Motors Repair	85,000	4,433	60,101	71%	1,681	23,238
60360	Solids Handling Equipment Repair	-	-	1,919	-	-	(1,919)
60365	Chemicals	350,000	25,408	248,381	71%	15,007	86,612
60400	Outside Services/Repairs	77,000	4,158	45,056	59%	14,042	17,802
60401	Fire Ext. Testing Cust. Base	1,800	-	1,600	89%	-	200
60402	Spraying - Woods & Insects	11,700	11,120	16,287	139%	-	(4,587)
60403	Snow Removal	10,000	-	5,460	55%	4,540	-
60404	Uniform Laundry	24,200	2,971	24,139	100%	-	61
60405	Fire Hydrant Maintenance	24,000	1,172	11,877	49%	-	12,323
60412	Groundwater Monitoring	45,000	-	32,503	72%	13,488	(991)
60413	Instrumentation Tech	6,500	-	2,347	36%	-	4,153
60414	Ozone System PM	10,000	-	-	0%	-	10,000
60415	Backflow Device Testing	6,500	-	1,995	31%	-	4,505
60416	SCADA Consulting (A-Toem)	40,000	-	4,410	11%	-	35,590
60417	Hauling / Dig / Crane	15,000	560	9,775	65%	1,425	3,800
60419	Pave / Seal / Asphalt Repair	72,000	15,088	54,893	76%	24,128	(7,021)
60423	Telemetry / Radio	3,000	-	-	0%	-	3,000
60424	Septic Hauling	15,000	-	11,527	77%	1,259	2,214
60425	Tank Cleaning	40,000	-	2,850	7%	26,800	10,350
60426	Building Repairs	35,000	-	13,807	39%	-	21,393
60428	Distribution System Contract	5,000	-	-	0%	-	5,000
60431	Computer Lic/Maint Contracts	30,000	-	6,350	21%	181	23,469
60470	Laboratory Services	200,000	13,075	121,487	61%	1,084	77,429
60480	Rentals (Non Vehicles & Equipment)	-	3,000	30,000	0%	70	(30,070)
60590	Professional Services	68,000	27,714	55,598	82%	25,255	(12,653)
60610	Operating Exp/Gas & Oil	205,000	17,533	170,766	83%	2,073	32,161
60620	Repairs and Parts	145,000	6,454	128,215	88%	5,496	11,289
60625	Fuel/Repairs - Generators	10,000	2,024	25,636	256%	920	(16,556)
60650	Rental Exp/Vehicle and Equip.	30,000	378	53,464	178%	17,117	(40,581)
60710	Permits & Licenses	11,000	254	10,745	98%	-	255
60730	Publications/Subscriptions	1,000	-	-	0%	-	1,000
60732	Memberships/Dues	14,500	663	6,744	47%	-	7,756
60810	Training, Conferences & Travel	38,000	4,132	33,264	92%	582	2,154
60820	Other Travel Costs	-	-	689	0%	-	(689)
61100	Purchased Water	5,000	-	2,349	47%	-	2,651
61420	State Wtr/Swr Fees	259,100	168,414	384,557	148%	-	(125,457)
<b>sub-total Services &amp; Supplies:</b>		<b>3,499,760</b>	<b>473,135</b>	<b>3,006,617</b>	<b>86%</b>	<b>198,960</b>	<b>294,173</b>
<b>sub-total Operations:</b>		<b>9,992,709</b>	<b>999,078</b>	<b>8,358,361</b>	<b>84%</b>	<b>198,960</b>	<b>1,435,388</b>
<b>Capital Outlay</b>							
Automotive Lift		-	-	18,067	-	-	(18,067)
UVT Analyzer - DFA/CTO WWTP		-	-	7,016	-	-	(7,016)
Control Panel - JL B Tank		-	-	10,617	-	-	(10,617)
505-19	West Point Monitoring Well	42,000	-	-	-	-	42,000
506-19	Wallace Up-Gradient Monitoring Well	35,000	-	-	-	-	35,000
Mini-Excavator		74,000	-	67,536	-	-	6,464
Skid-Steer		84,000	-	79,660	-	-	4,340
300/500-19	Vehicles (4)	180,000	-	24,855	14%	-	155,345
303-19	Snow ATV	30,000	-	28,072	94%	-	1,928
305-19	PRV Vaults - Copper Sawmill	30,000	-	-	0%	-	30,000
306-19	Handheld Meter Readers	15,000	-	13,943	93%	-	1,057
<b>sub-total Capital Outlay:</b>		<b>490,000</b>	<b>-</b>	<b>249,566</b>	<b>51%</b>	<b>-</b>	<b>240,434</b>
<b>Total Department:</b>		<b>10,482,709</b>	<b>999,078</b>	<b>8,607,927</b>	<b>82%</b>	<b>198,960</b>	<b>1,675,822</b>

CCWD Budget Status Report  
 General Management

As of April 30, 2019  
 84% of Year Completed

<u>Acct</u>	<u>Description</u>	<u>FY 18-19 Budget</u>	<u>April 2019</u>	<u>FY 18-19 Year-to-Date</u>	<u>Percent YTD</u>	<u>Encumbered</u>	<u>Balance Available</u>
<b>Personnel Services</b>							
60000	Salaries/Wages	425,395	32,533	364,275	86%	-	61,120
60030	Wages-Overtime	740	58	496	67%	-	244
60100	Benefits	241,199	16,349	166,375	69%	-	74,824
60102	Medical Reimbursements	1,600	-	1,200	75%	-	400
<b>sub-total Personnel Services:</b>		<b>668,934</b>	<b>48,940</b>	<b>532,346</b>	<b>80%</b>	<b>-</b>	<b>136,588</b>
<b>Services and Supplies</b>							
60310	Material and Supplies	3,000	425	1,565	52%	-	1,435
60420	Drug and Alcohol Testing	1,500	280	1,820	121%	-	(320)
60429	Recruiting	5,000	1,277	22,790	456%	107	(17,897)
60505	Outside Legal Fees	127,500	23,573	148,774	117%	-	(21,274)
60541	Advertising/Publicity	1,500	-	-	0%	-	1,500
60590	Professional Services	125,800	3,309	75,844	60%	-	49,956
60700	Forms and Supplies	450	-	138	31%	-	312
60730	Publications/Subscriptions	-	65	65	-	-	(65)
60732	Memberships/Dues	48,275	-	59,823	124%	189	(11,737)
60810	Training, Conferences & Travel	27,500	2,823	14,612	53%	175	12,713
60820	Other Travel Costs	1,000	214	514	51%	-	486
61410	Unemployment Claims	2,000	-	-	0%	-	2,000
78990	Misc Non-Operating Costs	-	-	-	-	-	-
<b>sub-total Services &amp; Supplies:</b>		<b>343,525</b>	<b>31,966</b>	<b>325,945</b>	<b>95%</b>	<b>471</b>	<b>17,109</b>
<b>Total Department:</b>		<b>1,012,459</b>	<b>80,906</b>	<b>858,291</b>	<b>85%</b>	<b>471</b>	<b>153,697</b>

CCWD Budget Status Report  
Board of Directors

As of April 30, 2019  
84% of Year Completed

<u>Acct</u>	<u>Description</u>	<u>FY 18-19 Budget</u>	<u>April 2019</u>	<u>FY 18-19 Year-to-Date</u>	<u>Percent YTD</u>	<u>Encumbered</u>	<u>Balance Available</u>
<b>Personnel Services</b>							
60000	Salaries/Wages	43,200	3,600	24,360	56%	-	18,840
60100	Benefits	86,139	7,439	64,861	75%	-	21,278
60102	Medical Reimbursements	2,000	-	1,518	76%	-	482
<b>sub-total Personnel Services:</b>		<b>131,339</b>	<b>11,039</b>	<b>90,739</b>	<b>69%</b>	-	<b>40,600</b>
<b>Services and Supplies</b>							
60310	Materials and Supplies	750	38	591	79%	-	159
60590	Professional Services	11,500	-	4,587	40%	-	6,913
60810	Training, Conferences & Travel	15,000	-	4,688	31%	-	10,312
60820	Other Travel Costs	6,500	1,063	6,750	104%	-	(250)
<b>sub-total Services &amp; Supplies:</b>		<b>33,750</b>	<b>1,101</b>	<b>16,616</b>	<b>49%</b>	-	<b>17,134</b>
<b>Total Department:</b>		<b>165,089</b>	<b>12,140</b>	<b>107,355</b>	<b>65%</b>	-	<b>57,734</b>

CCWD Budget Status Report  
 Technical Services/Engineering

As of April 30, 2019  
 84% of Year Completed

<u>Acct</u>	<u>Description</u>	<u>FY 18-19 Budget</u>	<u>April 2019</u>	<u>FY 18-19 Year-to-Date</u>	<u>Percent YTD</u>	<u>Encumbered</u>	<u>Balance Available</u>
<b>Personnel Services</b>							
60000	Salaries/Wages	455,490	38,615	371,866	82%	-	83,624
60030	Overtime	12,038	132	4,211	35%	-	7,827
60100	Benefits	282,057	23,279	222,277	79%	-	59,780
60102	Medical Reimbursements	2,800	380	1,600	57%	-	1,200
	<b>sub-total Personnel Services:</b>	<b>752,385</b>	<b>62,406</b>	<b>599,954</b>	<b>80%</b>	<b>-</b>	<b>152,431</b>
<b>Services and Supplies</b>							
60310	Materials and Supplies	-	-	757	-	-	(757)
60390	Admin. Technologies/Comm.	-	3,203	3,203	-	-	(3,203)
60410	Service Maintenance Contracts	9,800	-	8,639	88%	-	1,161
60480	Rentals (None Vehicles & Equip)	-	-	50	-	-	(50)
60590	Professional Services	5,000	-	465	9%	-	4,535
60700	Forms and Supplies	500	-	-	0%	-	500
60730	Publications/Subscriptions	250	-	310	124%	-	(60)
60732	Memberships/Dues	250	188	188	75%	-	62
60760	Recording Title Reports	-	-	165	-	-	(165)
60810	Training, Conferences & Travel	5,000	2,250	2,562	51%	-	2,438
60820	Other Travel Costs	500	-	15	3%	-	485
	<b>sub-total Services &amp; Supplies:</b>	<b>21,300</b>	<b>5,641</b>	<b>16,354</b>	<b>77%</b>	<b>-</b>	<b>4,946</b>
<b>Total Department:</b>		<b>773,685</b>	<b>68,047</b>	<b>616,308</b>	<b>80%</b>	<b>-</b>	<b>157,377</b>

CCWD Budget Status Report  
 Administrative Services

As of April 30, 2019  
 84% of Year Completed

<u>Acct</u>	<u>Description</u>	<u>FY 18-19 Budget</u>	<u>April 2019</u>	<u>FY 18-19 Year-to-Date</u>	<u>Percent YTD</u>	<u>Encumbered</u>	<u>Balance Available</u>
<b>Personnel Services</b>							
60000	Salaries/Wages	692,729	62,067	599,373	87%	-	93,356
60030	Wages-Overtime	3,676	174	2,446	67%	-	1,230
60100	Benefits	473,615	40,888	403,547	85%	-	70,068
60102	Medical Reimbursements	3,200	-	2,106	66%	-	1,094
<b>sub-total Personnel Services:</b>		<b>1,173,220</b>	<b>103,129</b>	<b>1,007,472</b>	<b>86%</b>	<b>-</b>	<b>165,748</b>
<b>Services and Supplies</b>							
60310	Materials and Supplies	250	-	-	0%	-	250
60390	Admin Technologies Comm	34,000	1,047	25,379	75%	5,730	2,891
60400	Outside Services/Repairs	5,750	521	4,585	80%	1,266	(101)
60410	Service Maintenance Contracts	40,500	1,097	38,372	95%	-	2,128
60431	Computer Lic/Maint Contracts	22,260	-	10,474	47%	-	11,786
60510	Accounting/Auditing	40,000	6,160	39,850	100%	-	150
60590	Professional Services	83,200	6,535	63,026	76%	-	20,174
60700	Forms and Supplies	1,950	-	105	5%	-	1,845
60720	Postage	18,100	1,154	11,568	64%	-	6,532
60732	Memberships/Dues	725	-	630	87%	-	95
60810	Training, Conferences & Travel	5,000	170	1,413	28%	-	3,587
60820	Other Travel Costs	1,000	-	266	27%	-	734
61310	Bad Debt Expense	48,000	614	39,110	81%	-	8,890
61315	Customer Rate Assistance Program	30,000	2,148	15,488	52%	-	14,512
61485	Third Party Payment Proc Fees	71,000	5,878	52,548	74%	-	18,452
78100	Custodial Agent Fees	7,500	-	7,500	100%	-	-
<b>sub-total Services &amp; Supplies:</b>		<b>409,235</b>	<b>25,324</b>	<b>310,314</b>	<b>76%</b>	<b>6,996</b>	<b>91,925</b>
<b>sub-total Operations:</b>		<b>1,582,455</b>	<b>128,453</b>	<b>1,317,786</b>	<b>83%</b>	<b>6,996</b>	<b>257,673</b>
<b>Capital Outlay</b>							
	Server Replacement	-	-	10,165	-	-	(10,165)
	Antenna Replacement	10,000	8,962	8,962	90%	655	383
<b>sub-total Capital Outlay:</b>		<b>10,000</b>	<b>8,962</b>	<b>19,127</b>	<b>191%</b>	<b>655</b>	<b>(9,782)</b>
<b>Total Department:</b>		<b>1,592,455</b>	<b>137,415</b>	<b>1,336,913</b>	<b>84%</b>	<b>7,651</b>	<b>247,891</b>

CCWD Budget Status Report  
 Water Resources

As of April 30, 2019  
 84% of Year Completed

<u>Acct</u>	<u>Description</u>	<u>FY 18-19 Budget</u>	<u>April 2019</u>	<u>FY 18-19 Year-to-Date</u>	<u>Percent YTD</u>	<u>Encumbered</u>	<u>Balance Available</u>
<b>Personnel Services</b>							
60000	Salaries/Wages	216,720	18,695	181,534	84%	-	35,186
60100	Benefits	115,002	10,199	100,195	87%	-	14,807
60102	Medical Reimbursements	800	-	334	42%	-	466
<b>sub-total Personnel Services:</b>		<b>332,522</b>	<b>28,894</b>	<b>282,063</b>	<b>85%</b>	<b>-</b>	<b>50,459</b>
<b>Services and Supplies</b>							
60310	Material and Supplies	20,000	-	27,163	136%	283	(7,446)
60505	Outside Legal Fees	115,000	8,991	87,954	76%	-	27,046
60590	Professional Services	80,000	10,277	70,403	88%	42,907	(33,310)
60732	Membership/Dues	37,390	-	53,742	144%	-	(16,352)
60810	Training, Conferences & Travel	6,000	-	2,254	38%	-	3,746
60820	Other Travel Costs	1,500	29	293	20%	-	1,207
61435	State/Federal/County Fees	359,381	43,066	618,974	172%	-	(259,593)
61450	Mandated Plans	75,000	-	5,091	7%	-	69,909
61455	Water Conservation	6,000	293	1,743	29%	-	4,257
<b>sub-total Services &amp; Supplies:</b>		<b>700,271</b>	<b>62,656</b>	<b>867,617</b>	<b>124%</b>	<b>43,190</b>	<b>(210,536)</b>
<b>Total Department:</b>		<b>1,032,793</b>	<b>91,550</b>	<b>1,149,680</b>	<b>111%</b>	<b>43,190</b>	<b>(160,077)</b>



# Water Capital Renovation and Replacement Fund

July 1, 2013 through April 30, 2019

	Thru Jun 30, 2018	Jul - Sep	Oct - Dec	Jan - Mar	Apr - Jun	Y-T-D FY 18-19	Total to Date
<b>Revenues:</b>							
Capital R&R Water Revenues	\$ 14,049,903	\$ 639,191	\$ 809,396	\$ 772,089	\$ 226,877	\$ 2,447,552	\$ 16,497,456
Interest Income	297,610	33,671	35,410	39,670	40,005	148,755	446,366
Capital R&R Loan *	6,622,000	-	-	-	-	-	6,622,000
Grant Revenues	2,881,125	-	-	1,477,213	394,439	1,871,652	4,752,777
<b>Total Revenues</b>	<b>\$ 23,850,639</b>	<b>\$ 672,861</b>	<b>\$ 844,805</b>	<b>\$ 2,288,972</b>	<b>\$ 661,321</b>	<b>\$ 4,467,960</b>	<b>\$ 28,318,599</b>
<b>Expenditures:</b>							
Ebbetts Pass Techite Line	156,172	-	3,633	44,201	4,699	52,532	208,704
Ebbetts Pass Reach 1	583,435	55,255	65,723	8,323	3,704	133,005	716,440
San Antonio Storage Restoration	67,436	-	-	-	310	310	67,747
Jenny Lind Pretreatment Facility	1,425,450	377,255	1,591,827	567,449	237,456	2,773,987	4,199,437
Tank Management Plan	65,954	-	-	2,800	1,551	4,351	70,306
EP Redwood Tank Replacement	28,926	6,678	-	-	103	6,781	35,707
Jenny Lind A-B Trans Line	8,581	621	-	214	724	1,559	10,140
Ebbetts Pass WTP Filter Rehab	-	-	-	317	414	731	731
Meadowmont Pump Station Improv	-	-	-	29,455	103	29,559	29,559
Pipeline Replacement	233,618	-	293	-	-	293	233,911
Big Trees Tank Replacement	1,430,906	-	-	-	-	-	1,430,906
Completed Projects (see Funding)	7,041,727	-	-	-	-	-	7,041,727
<b>Total Expenditures</b>	<b>\$ 11,042,254</b>	<b>\$ 439,809</b>	<b>\$ 1,661,476</b>	<b>\$ 652,760</b>	<b>\$ 249,064</b>	<b>\$ 3,003,109</b>	<b>\$ 14,045,363</b>
<b>Beginning Balance</b>	<b>\$ -</b>	<b>\$ 11,676,112</b>	<b>\$ 11,243,034</b>	<b>\$ 10,426,363</b>	<b>\$ 12,062,576</b>	<b>\$ 11,676,112</b>	<b>\$ -</b>
Total Revenues	23,850,639	672,861	844,805	2,288,972	661,321	4,467,960	28,318,599
Less							
Loan Payments	1,132,274	666,130	-	-	-	666,130	1,798,404
Project Costs	11,042,254	439,809	1,661,476	652,760	249,064	3,003,109	14,045,363
<b>Ending Balance</b>	<b>\$ 11,676,112</b>	<b>\$ 11,243,034</b>	<b>\$ 10,426,363</b>	<b>\$ 12,062,576</b>	<b>\$ 12,474,832</b>	<b>\$ 12,474,832</b>	<b>\$ 12,474,832</b>

\* R&R/USDA Loans - Outstanding P&I Due: \$ 5,738,520

Water Capital Renovation and Replacement Funding  
 July 1, 2013 through April 30, 2019

Project Funding	Project Budget	Expenses To Date	Balance	Operating Funds	Expansion Funds	Capital R&R	Grant Revenues
Ebbetts Pass Techite Line	\$ 1,250,000	\$ 208,704	\$ 1,041,296	\$ -	\$ -	\$ 1,250,000	\$ -
Ebbetts Pass Reach 1	5,000,000	716,440	4,283,560	-	1,000,000	4,000,000	-
San Antonio Storage Restoration	4,000,000	67,747	3,932,253	-	-	4,000,000	-
Jenny Lind Pretreatment Facility	3,800,000	4,199,437	(399,437)	-	-	980,000	2,820,000
Tank Management Plan	2,650,000	70,306	2,579,694	-	-	2,650,000	-
EP Redwood Tank Replacement	-	35,707	(35,707)	-	-	-	-
West Point AMR/AMI Meter Program	500,000	-	500,000	-	-	500,000	-
Wilson Dam	500,000	49	499,951	-	-	500,000	-
Jenny Lind A-B Trans Line	3,500,000	10,140	3,489,860	-	-	3,500,000	-
Ebbetts Pass WTP Filter Rehab	300,000	731	299,269	-	-	300,000	-
Meadowmont Pump Station Improv	175,000	29,559	145,441	-	-	175,000	-
Pipeline Replacement	1,000,000	233,911	766,089	-	-	1,000,000	-
Big Trees Tank Replacement	1,160,000	1,430,906	(270,906)	290,000	-	-	870,000
Ebbetts Pass Reach 3a (1)	5,360,000	5,829,093	(469,093)	-	-	3,982,000	1,378,000
Jenny Lind Pressure Reg Station (1)	190,000	207,581	(17,581)	-	-	190,000	-
Vista Del Lago/SR 26 Relocate (1)	190,000	200,671	(10,671)	-	-	200,671	-
Lake Tulloch Drought Emergency (1)	750,000	749,414	586	-	-	749,414	-
Capital Program Management (1)	50,000	54,969	(4,969)	-	-	54,969	-
<b>Total Expenditures</b>	<b>\$ 30,375,000</b>	<b>\$ 14,045,363</b>	<b>\$ 16,329,637</b>	<b>\$ 290,000</b>	<b>\$ 1,000,000</b>	<b>\$ 24,032,054</b>	<b>\$ 5,068,000</b>

(1) completed project

# Wastewater Capital Renovation and Replacement Fund

July 1, 2013 through April 30, 2019

	Thru Jun 30, 2018	Jul - Sep	Oct - Dec	Jan - Mar	Apr - Jun	Y-T-D FY 18-19	Total to Date
<b>Revenues:</b>							
Capital R&R Wastewater Revenues	5,107,868	\$ 206,326	\$ 271,369	\$ 323,808	\$ 70,185	\$ 871,688	\$ 5,979,555
Interest Income	85,364	9,743	10,753	13,239	12,749	46,484	131,848
Capital R&R Loan *	2,300,001	-	-	-	-	-	2,300,001
Grant Revenues	12,287	-	-	12,897	24,290	37,188	49,475
<b>Total Revenues</b>	<b>\$ 7,505,519</b>	<b>\$ 216,070</b>	<b>\$ 282,122</b>	<b>\$ 349,944</b>	<b>\$ 107,224</b>	<b>\$ 955,360</b>	<b>\$ 8,460,879</b>
<b>Expenditures:</b>							
Copper Cove Reclaim Permit	217,375	\$ 3,829	\$ 621	\$ -	\$ -	\$ 4,450	\$ 221,825
WP/Wilseyville Consolidation	5,728	(508)	-	-	-	(508)	5,220
Copper Cove L/S 8,12,13 Bypass	60,270	8,578	32,180	16,523	7,378	64,659	124,929
Copper Cove LS 15 & 18 Renovation	65,193	4,383	35,449	15,406	7,067	62,305	127,499
Vallecito Recycle Water Distribution	34,889	2,120	7,599	1,426	22,972	34,116	69,005
Vallecito I&I/Equalization	35,795	-	-	867	207	1,073	36,868
Wallace Treatment Plant Renovation	-	-	-	466	-	466	466
Wallace Waste Discharge Permit	-	-	-	-	-	-	-
Huckleberry Lift Station Rehab	-	-	-	2,831	27,965	30,796	30,796
Arnold WWTP	3,733	-	-	-	414	414	4,146
Completed Projects (see Funding)	2,069,529	-	-	-	-	-	2,069,529
<b>Total Expenditures</b>	<b>\$ 2,492,512</b>	<b>\$ 18,402</b>	<b>\$ 75,849</b>	<b>\$ 37,518</b>	<b>\$ 66,003</b>	<b>\$ 197,772</b>	<b>\$ 2,690,283</b>
<b>Beginning Balance</b>	<b>\$ -</b>	<b>\$ 3,622,180</b>	<b>\$ 3,620,273</b>	<b>\$ 3,826,546</b>	<b>\$ 4,138,973</b>	<b>\$ 3,622,180</b>	<b>\$ -</b>
Total Revenues	7,505,519	216,070	282,122	349,944	107,224	955,360	8,460,879
Less							
Loan Payments/Expenses	1,390,827	199,574	-	-	-	199,574	1,590,402
Project Costs	2,492,512	18,402	75,849	37,518	66,003	197,772	2,690,283
<b>Ending Balance</b>	<b>\$ 3,622,180</b>	<b>\$ 3,620,273</b>	<b>\$ 3,826,546</b>	<b>\$ 4,138,973</b>	<b>\$ 4,180,194</b>	<b>\$ 4,180,194</b>	<b>\$ 4,180,194</b>

\* Sewer R&R Loan - Outstanding P&I Due: \$ 991,426

Wastewater Capital Renovation and Replacement Funding  
 July 1, 2013 through April 30, 2019


Project Funding	Project Budget	Expenses To Date	Balance	Operating Funds	Expansion Funds	Capital R&R	Grant Revenues
Copper Cove Reclaim Permit	\$ 250,000	\$ 221,825	\$ 28,175	\$ -	\$ -	\$ 250,000	\$ -
West Point/Wilseyville Consolidation	4,750,000	5,220	4,744,780	-	-	-	4,750,000
Copper Cove L/S 8,12,13 Bypass	1,500,000	124,929	1,375,071	-	-	1,500,000	-
Copper Cove LS 15 & 18 Renovation	1,000,000	127,499	872,501	-	-	1,000,000	-
Vallecito Recycle Water Distribution	280,000	69,005	210,995	-	-	100,000	180,000
Vallecito I&I/Equalization	400,000	36,868	363,132	-	-	400,000	-
Wallace Treatment Plant Renovation	250,000	466	249,534	-	100,000	150,000	-
Forest Meadows UV Replacement	150,000	-	150,000	-	-	150,000	-
Copper Cove Pond 6 Expansion	5,500,000	-	5,500,000	-	2,750,000	2,750,000	-
Wallace Waste Discharge Permit	25,000	-	25,000	-	-	25,000	-
Huckleberry Lift Station Rehab	400,000	30,796	369,204	-	-	400,000	-
Pipeline Replacement	250,000	-	250,000	-	-	250,000	-
Arnold WWTP	150,000	4,146	145,854	-	-	150,000	-
Copper Cove Lift Station 22 (1)	1,600,000	1,516,935	83,065	-	-	1,600,000	-
Poker Flat LS 9, 10 and 11 (1)	285,000	493,406	(208,406)	-	-	285,000	-
Capital Program Management (1)	50,000	59,188	(9,188)	-	-	50,000	-
<b>Total Expenditures</b>	<b>\$ 16,840,000</b>	<b>\$ 2,690,283</b>	<b>\$ 14,149,717</b>	<b>\$ -</b>	<b>\$ 2,850,000</b>	<b>\$ 9,060,000</b>	<b>\$ 4,930,000</b>

(1) completed project

# Agenda Item

DATE: May 21, 2019

TO: Finance Committee

FROM: Jeffrey Meyer,  Director of Administrative Services

RE: Review and Direction of the Annual Standby Assessments – Indian Rock Vineyards, West Point, Ebbetts Pass, Jenny Lind, Copper Cove and Saddle Creek Service Areas

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## 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.

The Board will be asked to approve the following standby fees as provided in the attached resolutions: (All of the proposed fees are exactly the same as last year and each year before.)

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 May 30 and  
June 6, 2019.

**FINANCIAL CONSIDERATIONS:**

Revenue from standby fees for Fiscal Year 2019-20 is estimated at \$130,000

Attachments: *Public Notice*  
*Standby Assessments Resolutions (6)*

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

Notice is hereby given that on June 12, 2019 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 following areas:

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 charges may be obtained from the District's office at (209) 754-3543. If you have any questions, please ask for Patti Christensen, Accountant III at (209) 754-3138.

For publication on: May 30, and June 6, 2019

**RESOLUTION NO. 2019 –**

**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, 2020, 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 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 12th day of June, 2019 by the following vote:

**AYES:**

**NOES:**

**ABSTAIN:**

**ABSENT:**

CALAVERAS COUNTY WATER DISTRICT

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Russ Thomas, President  
Board of Directors

**ATTEST:**

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Rebecca Hitchcock, Clerk to the Board

**RESOLUTION NO. 2019 –**  
**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, 2020, 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 12th day of June, 2019 by the following vote:

**AYES:**  
**NOES:**  
**ABSTAIN:**  
**ABSENT:**

CALAVERAS COUNTY WATER DISTRICT

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Russ Thomas, President  
Board of Directors

**ATTEST:**

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Rebecca Hitchcock, Clerk to the Board

**RESOLUTION 2019 –**

**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, 2020, 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 12th day of June, 2019 by the following vote:

**AYES:**  
**NOES:**  
**ABSTAIN:**  
**ABSENT:**

CALAVERAS COUNTY WATER DISTRICT

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Russ Thomas, President  
Board of Directors

**ATTEST:**

---

Rebecca Hitchcock, Clerk to the Board

**RESOLUTION NO. 2019 –**

**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, 2020, 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 12th day of June, 2019 by the following vote:

**AYES:**  
**NOES:**  
**ABSTAIN:**  
**ABSENT:**

CALAVERAS COUNTY WATER DISTRICT

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Russ Thomas, President  
Board of Directors

**ATTEST:**

---

Rebecca Hitchcock, Clerk to the Board

**RESOLUTION NO. 2019 –**

**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, 2020, 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 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 12th day of June, 2019 by the following vote:

**AYES:**

**NOES:**

**ABSTAIN:**

**ABSENT:**

CALAVERAS COUNTY WATER DISTRICT

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Russ Thomas, President  
Board of Directors

**ATTEST:**

---

Rebecca Hitchcock, Clerk to the Board

**RESOLUTION NO. 2019 –**

**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, 2020, 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 12th day of June, 2019 by the following vote:

**AYES:**

**NOES:**

**ABSTAIN:**

**ABSENT:**

CALAVERAS COUNTY WATER DISTRICT

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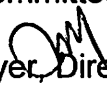
Russ Thomas, President  
Board of Directors

**ATTEST:**

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Rebecca Hitchcock, Clerk to the Board

# Agenda Item

DATE: May 21, 2019  
TO: Finance Committee  
FROM: Jeffrey Meyer,  Director of Administrative Services  
SUBJECT: Discussion/Direction Regarding the DRAFT Preliminary FY 2019-20 Operating and Capital Improvement Program Budgets

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## RECOMMENDED ACTION:

Discussion/Direction Regarding the Draft Preliminary FY 2019-20 Operating and Capital Improvement Program Budgets.

## SUMMARY:

As per Financial Management Policy Section 5.00.2, Budget Policies, the District should 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). Above all, maintaining financial stability provides the rate payers with the confidence of knowing that a strong, consistent management team manages the utility.

The budget process includes preparation of the Operating and Capital Improvement Program (CIP) Budgets. The Board of Directors approved the Five-Year CIP Program on April 24, 2019, and this plan is the basis for the proposed FY 2019-20 CIP budget.

Preparation of the operating budget has been a culmination of three months of review and analysis by the District's departments, finance and administration, and the General Manager. Finance completed a thorough evaluation of historical revenues and expenditures, departmental requests for support of day to day operations, and funding requests for capital outlay equipment and projects. Also included are the District's debt service obligations. There are two (2) new positions requested in the budget, one (1) Operator and one (1) Purchasing Agent, both in the Utilities Department.

The budget packet is divided into six sections:

- Operating Budget Summary – summarizes the revenues, expenditures, capital outlay, debt service and transfers in
- Revenues – includes operating and non-operating revenues, and transfers in
- District Expenditure Summary – pages 3-4
- Department Budget – pages 5-11
- Capital Outlay Summary – page 12
- Water and Sewer Capital Improvement Program (CIP0 – page 13-14

The Draft Preliminary budget shows an overall shortfall of \$301,514. As this is a draft preliminary budget, adjustments are anticipated as additional water consumptive rate revenues data becomes available and staff and the board identify budget reduction strategies. The following is a summary of new operating expenditures for FY 2019-20:

New Operating Budget Expenses	Dept	Months	Salary	Benefits	Svcs/Supplies
Operator (1)	Utilities	10	52,440	44,248	-
Purchasing Agent (1)	Utilities	8	50,976	35,479	-
Vac-Con Loan	Utilities	3	10,506	31,518	-
Customer Assistance Program	Admin Svcs		-	-	60,000
Paving - Asphalt	Utilities		-	-	145,000
Vehicle Lease	Utilities		-	-	210,017
Reduced Maintenance - Lease	Utilities		-	-	(80,000)
Capacity Fee Studies <sup>1</sup>	Engineering		-	-	80,000
Legal Fees	GM		-	-	107,500
Legal Fees	Water Res		-	-	40,000
Federal Dam and Admin Fees <sup>2</sup>	Water Res		-	-	753,000
			113,922	111,245	1,315,517
<sup>1</sup> Funded by Expansion Funds					(80,000)
<sup>2</sup> Reimbursed by Other Agencies					(753,000)
<b>Adjusted Total</b>					<b>482,517</b>

Staff will present a detailed review of the draft preliminary Operating and CIP Budgets to the Finance Committee at the May 21<sup>st</sup> meeting. After receiving and incorporating input, staff will submit the Preliminary Budget at the May 29<sup>th</sup> Board meeting. A budget workshop will be held Thursday, June 13<sup>th</sup>, with budget adoption scheduled for the June 26 meeting.

**FINANCIAL CONSIDERATIONS:**

None at this time.

Attachments: Draft Preliminary FY 2019-20 Operating and Capital Improvement 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
<b>Revenues</b>							
Operating Revenues	12,265,835	12,795,576	13,077,269	281,693	2.3%	8,280,455	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
<b>Total Revenues</b>	<b>15,635,071</b>	<b>16,469,363</b>	<b>17,806,371</b>	<b>1,337,008</b>	<b>8.6%</b>	<b>11,900,923</b>	<b>5,905,448</b>
<b>Expenditures</b>							
Salaries and Benefits	10,706,896	10,080,306	10,252,078	171,772	1.6%	6,885,966	3,366,112
Services and Supplies	5,778,231	5,762,532	7,076,406	1,313,874	22.7%	4,834,348	2,242,058
<b>Total - Operations</b>	<b>16,485,127</b>	<b>15,842,838</b>	<b>17,328,484</b>	<b>1,485,646</b>	<b>9.0%</b>	<b>11,720,315</b>	<b>5,608,169</b>
Capital Outlay	637,317	565,000	501,300	(63,700)	-10.0%	347,717	153,583
Debt Service	2,210,477	2,736,984	2,961,996	225,013	10.2%	2,160,289	801,707
<b>Total Operating Budget</b>	<b>19,332,921</b>	<b>19,144,822</b>	<b>20,791,780</b>	<b>1,646,959</b>	<b>8.5%</b>	<b>14,228,321</b>	<b>6,563,460</b>
<b>Revenue Surplus/(Shortfall)</b>	<b>(3,697,850)</b>	<b>(2,675,459)</b>	<b>(2,985,409)</b>	<b>(309,951)</b>	<b>8.4%</b>	<b>(2,327,398)</b>	<b>(658,012)</b>
Transfers In	2,918,633	2,678,916	2,683,895	(239,717)	-8.2%	1,952,988	730,907
<b>Adjusted Surplus/(Shortfall)</b>	<b>(779,217)</b>	<b>3,457</b>	<b>(301,514)</b>	<b>(549,668)</b>	<b>70.5%</b>	<b>(374,410)</b>	<b>72,895</b>
<b>By Department</b>							
Board of Directors	124,559	165,089	168,307	3,218	2.6%	122,864	45,443
General Management	1,136,432	1,012,459	1,116,697	104,238	9.2%	815,189	301,508
Administrative Services	1,777,327	1,562,455	1,790,808	228,353	12.8%	1,307,290	483,518
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	10,849,840	172,412	1.5%	6,932,863	3,916,977
Water Resources	793,052	705,412	1,584,972	879,560	110.9%	1,157,030	427,942
Non Departmental	2,850,629	3,889,066	3,869,794	(19,271)	-0.7%	2,822,982	1,046,813
<b>Total by Department</b>	<b>19,332,921</b>	<b>19,144,822</b>	<b>20,791,780</b>	<b>1,646,959</b>	<b>8.5%</b>	<b>14,188,511</b>	<b>6,603,269</b>

**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
<b>Operating Revenue</b>							
Rate Revenue							
Water	7,414,772	7,813,288	6,340,228	7,574,324	7,875,575	62,287	0.8%
Wastewater	4,263,774	4,496,488	3,718,603	4,492,324	4,716,894	220,406	4.9%
<b>Subtotal - Rate Revenue</b>	<b>11,678,546</b>	<b>12,309,776</b>	<b>10,058,831</b>	<b>12,066,648</b>	<b>12,592,469</b>	<b>282,693</b>	<b>2.3%</b>
<b>Other Operating Revenue</b>							
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!
<b>Subtotal - Other Operating Revenue</b>	<b>524,541</b>	<b>485,800</b>	<b>423,391</b>	<b>508,108</b>	<b>484,800</b>	<b>(1,000)</b>	<b>-0.2%</b>
<b>Total - Operating Revenue</b>	<b>12,203,087</b>	<b>12,795,576</b>	<b>10,482,222</b>	<b>12,574,756</b>	<b>13,077,269</b>	<b>281,693</b>	<b>2.2%</b>
<b>Non-Operating Revenue</b>						<b>308,065</b>	
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%
Sale of Surplus Equipment	-	-	-	-	-	-	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%
<b>Subtotal - Other Revenue, Non-Operating</b>	<b>880,311</b>	<b>841,000</b>	<b>1,576,645</b>	<b>1,726,834</b>	<b>1,643,871</b>	<b>802,871</b>	<b>95.5%</b>
<b>Total - Non-Operating Revenue</b>	<b>3,855,638</b>	<b>3,673,787</b>	<b>3,285,398</b>	<b>4,735,952</b>	<b>4,729,102</b>	<b>1,055,315</b>	<b>28.7%</b>
<b>Total Revenue - Operations</b>	<b>16,058,725</b>	<b>16,469,363</b>	<b>13,767,620</b>	<b>17,310,708</b>	<b>17,806,371</b>	<b>1,337,008</b>	<b>8.1%</b>
<b>Transfers In</b>							
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	100.0%
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 Operations Funding Gap - Fund 108	-	-	-	-	-	-	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	-	-	-	-	-	#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 - Fund 120	-	63,451	-	-	59,880	(3,571)	-5.6%
Transfer In for CIP Projects - Fund 130	114,503	27,193	-	-	48,520	21,327	78.4%
<b>Total - Transfers In</b>	<b>3,049,283</b>	<b>2,678,916</b>	<b>-</b>	<b>1,753,660</b>	<b>2,683,895</b>	<b>4,979</b>	<b>0.2%</b>
<b>Total Revenue &amp; Transfers In - Operations</b>	<b>19,108,008</b>	<b>19,148,279</b>	<b>13,767,620</b>	<b>19,064,368</b>	<b>20,490,266</b>	<b>1,341,987</b>	<b>7.0%</b>

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

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
<b>Salaries and Benefits</b>							
Salaries/Wages	5,590,117	5,809,978	4,710,463	5,704,373	6,139,517	329,539	5.7%
Overtime	283,260	235,078	226,957	272,415	231,513	(3,565)	-1.5%
Benefits	4,813,981	4,007,250	3,252,008	3,933,241	3,851,848	(155,402)	-3.9%
Medical/Dental Reimbursement	19,538	28,000	16,133	27,822	29,200	1,200	4.3%
<b>Total Salaries and Benefits</b>	<b>10,706,896</b>	<b>10,080,306</b>	<b>8,205,561</b>	<b>9,937,850</b>	<b>10,252,078</b>	<b>171,772</b>	<b>1.7%</b>
<b>Services and Supplies</b>							
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	162,150	(2,400)	-1.5%
Service Maintenance Contracts	288,623	379,100	176,778	213,298	535,000	155,900	41.1%
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	18,000	13,000	260.0%
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	390,000	147,500	60.8%
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	422,925	100,925	31.3%
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	-	-	-	-	1,000	1,000	1000.0%
Training, Conferences and Travel	64,313	94,500	54,194	85,688	99,200	4,700	5.0%
Other Travel Costs	9,240	10,500	8,680	10,120	11,000	500	4.8%
Director Conf & Committee Expense	-	-	-	-	-	-	0.0%
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 Water Right 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	-	-	-	-	-	-	0.0%
Water Conservation	2,023	6,000	1,743	1,742	6,000	-	0.0%
Third Party Payment Processing	71,175	71,000	52,548	70,064	72,500	1,500	2.1%



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

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
Misc. Operating/Maint. Expense	-	-	-	-	-	-	0.0%
Equipment Purchased	-	-	-	-	-	-	0.0%
Agent Fees	7,500	7,500	7,500	7,500	7,500	-	0.0%
Griswold Support	-	-	-	-	-	-	0.0%
Misc. Non-Operating Costs	2,476	-	548	658	-	-	0.0%
<b>Total Services and Supplies</b>	<b>5,778,231</b>	<b>5,762,532</b>	<b>4,759,826</b>	<b>6,366,488</b>	<b>7,076,406</b>	<b>1,313,874</b>	<b>22.8%</b>
<b>Grand Total - Operations</b>	<b>16,485,127</b>	<b>15,842,838</b>	<b>12,965,387</b>	<b>16,304,939</b>	<b>17,328,484</b>	<b>1,485,646</b>	<b>9.4%</b>
<b>Capital Outlay</b>							
Vehicles / Equipment	600,909	535,000	160,100	574,778	166,100	(368,900)	-69.0%
Projects	36,408	30,000	7,700	90,000	335,200	305,200	1017.3%
<b>Total Capital Outlay</b>	<b>637,317</b>	<b>565,000</b>	<b>167,800</b>	<b>664,778</b>	<b>501,300</b>	<b>(63,700)</b>	<b>-11.3%</b>
<b>Total Operations &amp; Capital Outlay</b>	<b>17,122,444</b>	<b>16,407,838</b>	<b>13,133,187</b>	<b>16,969,117</b>	<b>17,829,784</b>	<b>1,421,946</b>	<b>8.7%</b>
<b>Debt Service</b>							
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	66,708	1,308	2.0%
<b>Total Debt Service</b>	<b>2,210,477</b>	<b>2,736,984</b>	<b>1,938,324</b>	<b>2,743,724</b>	<b>2,961,996</b>	<b>225,015</b>	<b>8.2%</b>
<b>Total Operations &amp; Debt Service</b>	<b>19,332,921</b>	<b>19,144,822</b>	<b>15,071,511</b>	<b>19,712,840</b>	<b>20,791,780</b>	<b>1,646,959</b>	<b>8.6%</b>
<b>Funded Positions (FTE) -&gt;</b>	<b>65.00</b>	<b>64.00</b>	<b>66.00</b>	<b>66.00</b>	<b>67.00</b>	<b>3.00</b>	<b>4.7%</b>

**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
<b>Salaries and Benefits</b>							
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%
<b>Total Salaries and Benefits</b>	<b>103,283</b>	<b>131,339</b>	<b>90,739</b>	<b>120,783</b>	<b>139,357</b>	<b>8,018</b>	<b>6.1%</b>
<b>Services and Supplies</b>							
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	20,000	5,000	33.3%
Other Travel Costs	7,054	6,500	6,749	7,872	8,200	1,700	26.2%
Misc. Non-Operating Costs	-	-	-	-	-	-	0.0%
<b>Total Services and Supplies</b>	<b>21,276</b>	<b>33,750</b>	<b>16,615</b>	<b>35,552</b>	<b>28,950</b>	<b>(4,800)</b>	<b>-14.2%</b>
<b>Grand Total - Operations</b>	<b>124,559</b>	<b>165,089</b>	<b>107,354</b>	<b>156,335</b>	<b>168,307</b>	<b>3,218</b>	<b>1.9%</b>

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

<b>General Management</b>	<b>Actual FY 2017-18</b>	<b>Adopted Budget FY 2018-19</b>	<b>Y-T-D as of 30-Apr-19</b>	<b>Projected FY 2018-19</b>	<b>Draft Prelim Budget FY 2019-20</b>	<b>Variance to Budget FY 2018-19</b>	<b>% Change to Budget FY 2018-19</b>
<b>Salaries and Benefits</b>							
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%
<b>Total Salaries and Benefits</b>	<b>813,423</b>	<b>668,934</b>	<b>532,346</b>	<b>709,795</b>	<b>654,902</b>	<b>(14,032)</b>	<b>-2.1%</b>
<b>Services and Supplies</b>							
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	18,000	13,000	260.0%
Outside Legal Fees	163,682	127,500	148,773	198,364	235,000	107,500	84.3%
Advertising/Publicity	1,844	1,500	-	-	1,500	-	0.0%
Professional Services	85,361	125,800	75,845	91,015	125,800	-	0.0%
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	22,700	(4,800)	-17.5%
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%
<b>Total Services and Supplies</b>	<b>323,009</b>	<b>343,525</b>	<b>325,942</b>	<b>403,003</b>	<b>461,795</b>	<b>118,270</b>	<b>34.4%</b>
<b>Grand Total Operations</b>	<b>1,136,432</b>	<b>1,012,459</b>	<b>858,289</b>	<b>1,112,798</b>	<b>1,116,697</b>	<b>104,238</b>	<b>10.3%</b>
<b>Capital Outlay</b>							
Vehicles / Equipment	-	-	-	-	-	-	0.0%
Projects/Software	-	-	-	-	-	-	0.0%
<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>Total Operations &amp; Capital Outlay</b>	<b>1,136,432</b>	<b>1,012,459</b>	<b>858,289</b>	<b>1,112,798</b>	<b>1,116,697</b>	<b>104,238</b>	<b>10.3%</b>
<b>Funded Positions (FTE) -&gt;</b>	<b>4.00</b>	<b>4.00</b>		<b>4.00</b>	<b>4.00</b>	<b>-</b>	<b>0.0%</b>

**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
<b>Salaries and Benefits</b>							
Salaries/Wages	683,927	692,729	599,372	719,247	827,642	134,913	19.5%
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%
<b>Total Salaries and Benefits</b>	<b>1,284,265</b>	<b>1,173,220</b>	<b>1,007,472</b>	<b>1,209,640</b>	<b>1,311,108</b>	<b>137,888</b>	<b>11.8%</b>
<b>Services and Supplies</b>							
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%
Janitorial Services	-	-	-	-	-	-	0.0%
Laboratory Services	-	-	-	-	-	-	0.0%
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	88,125	4,925	5.9%
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	-	-	-	-	1,000	1,000	1000.0%
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	-	-	-	-	6,000	6,000	6000.0%
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%
<b>Total Services and Supplies</b>	<b>441,412</b>	<b>379,235</b>	<b>310,748</b>	<b>395,815</b>	<b>473,700</b>	<b>94,465</b>	<b>24.9%</b>
<b>Grand Total - Operations</b>	<b>1,725,677</b>	<b>1,552,455</b>	<b>1,318,220</b>	<b>1,605,455</b>	<b>1,784,808</b>	<b>232,353</b>	<b>15.0%</b>
<b>Capital Outlay</b>							
Vehicles / Equipment	51,650	10,000	-	-	6,000	(4,000)	-40.0%
Projects/Software	-	-	-	35,000	-	-	0.0%
<b>Total Capital Outlay</b>	<b>51,650</b>	<b>10,000</b>	<b>-</b>	<b>35,000</b>	<b>6,000</b>	<b>(4,000)</b>	<b>-40.0%</b>
<b>Total Operations &amp; Capital Outlay</b>	<b>1,777,327</b>	<b>1,562,455</b>	<b>1,318,220</b>	<b>1,640,455</b>	<b>1,790,808</b>	<b>228,353</b>	<b>14.6%</b>
<b>Funded Positions (FTE) -&gt;</b>	<b>8.00</b>	<b>7.00</b>		<b>8.00</b>	<b>8.00</b>	<b>1.00</b>	<b>14.3%</b>

**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
<b>Salaries and Benefits</b>							
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%
<b>Total Salaries and Benefits</b>	<b>775,123</b>	<b>1,111,613</b>	<b>938,096</b>	<b>1,126,595</b>	<b>1,307,244</b>	<b>195,631</b>	<b>17.6%</b>
<b>Services and Supplies</b>							
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%
<b>Total Services and Supplies</b>	<b>41,130</b>	<b>21,300</b>	<b>15,837</b>	<b>18,364</b>	<b>104,118</b>	<b>82,818</b>	<b>388.8%</b>
<b>Grand Total - Operations</b>	<b>816,253</b>	<b>1,132,913</b>	<b>953,933</b>	<b>1,144,959</b>	<b>1,411,362</b>	<b>278,449</b>	<b>24.6%</b>
<b>Capital Outlay</b>							
Vehicles / Equipment	-	-	-	-	-	-	0.0%
Projects	-	-	-	-	-	-	0.0%
<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>Total Operations &amp; Capital Outlay</b>	<b>816,253</b>	<b>1,132,913</b>	<b>953,933</b>	<b>1,144,959</b>	<b>1,411,362</b>	<b>278,449</b>	<b>24.6%</b>
<b>Funded Positions (FTE) -&gt;</b>	<b>5.00</b>	<b>7.00</b>		<b>8.00</b>	<b>8.00</b>	<b>1.00</b>	<b>14.3%</b>

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

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
<b>Salaries and Benefits</b>							
Salaries/Wages	3,729,732	3,748,141	2,952,862	3,543,434	3,876,831	128,690	3.4%
Overtime	277,146	212,270	217,251	260,702	217,603	5,333	2.5%
Benefits	3,378,599	2,684,667	2,173,614	2,608,336	2,532,173	(152,494)	-5.7%
Medical/Dental Reimbursement	12,618	17,600	9,376	17,600	18,400	800	4.5%
<b>Total Salaries and Benefits</b>	<b>7,398,095</b>	<b>6,662,678</b>	<b>5,353,103</b>	<b>6,430,072</b>	<b>6,645,007</b>	<b>(17,671)</b>	<b>-0.3%</b>
<b>Services and Supplies</b>							
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	142,700	(6,000)	-4.0%
Service Maintenance Contracts	231,440	323,000	124,611	149,533	468,200	145,200	45.0%
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%
<b>Total Services and Supplies</b>	<b>3,850,907</b>	<b>3,459,750</b>	<b>2,533,482</b>	<b>3,064,997</b>	<b>3,709,533</b>	<b>249,783</b>	<b>7.2%</b>
<b>Grand Total - Operations</b>	<b>11,249,002</b>	<b>10,122,428</b>	<b>7,886,585</b>	<b>9,495,070</b>	<b>10,354,540</b>	<b>232,112</b>	<b>2.3%</b>
<b>Capital Outlay</b>							
Vehicles / Equipment	549,259	525,000	160,100	574,778	160,100	(364,900)	-69.5%
Projects	36,408	30,000	7,700	55,000	335,200	305,200	1017.3%
<b>Total Capital Outlay</b>	<b>585,667</b>	<b>555,000</b>	<b>167,800</b>	<b>629,778</b>	<b>495,300</b>	<b>(59,700)</b>	<b>-10.8%</b>
<b>Total Operations &amp; Capital Outlay</b>	<b>11,834,669</b>	<b>10,677,428</b>	<b>8,054,385</b>	<b>10,124,848</b>	<b>10,849,840</b>	<b>172,412</b>	<b>1.6%</b>

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

<b>Water Resources</b>	<b>Actual FY 2017-18</b>	<b>Adopted Budget FY 2018-19</b>	<b>Y-T-D as of 30-Apr-19</b>	<b>Projected FY 2018-19</b>	<b>Draft Prelim Budget FY 2019-20</b>	<b>Variance to Budget FY 2018-19</b>	<b>% Change to Budget FY 2018-19</b>
<b>Salaries and Benefits</b>							
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%
<b>Total Salaries and Benefits</b>	<b>332,707</b>	<b>332,522</b>	<b>283,805</b>	<b>340,965</b>	<b>194,460</b>	<b>(138,062)</b>	<b>-41.5%</b>
<b>Services and Supplies</b>							
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 Water Right 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.	-	-	-	-	-	-	0.0%
Water Conservation	2,023	6,000	1,743	1,742	-	(6,000)	-100.0%
Misc. Non-Operating Costs	-	-	-	-	-	-	0.0%
<b>Total Services and Supplies</b>	<b>460,345</b>	<b>372,890</b>	<b>867,614</b>	<b>904,142</b>	<b>1,390,512</b>	<b>1,017,622</b>	<b>272.9%</b>
<b>Grand Total Operations</b>	<b>793,052</b>	<b>705,412</b>	<b>1,151,419</b>	<b>1,245,106</b>	<b>1,584,972</b>	<b>879,560</b>	<b>124.7%</b>
<b>Capital Outlay</b>							
Vehicles / Equipment	-	-	-	-	-	-	0.0%
Projects	-	-	-	-	-	-	0.0%
<b>Total Capital Outlay</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>Total Operations &amp; Capital Outlay</b>	<b>793,052</b>	<b>705,412</b>	<b>1,151,419</b>	<b>1,245,106</b>	<b>1,584,972</b>	<b>879,560</b>	<b>124.7%</b>
<b>Funded Positions (FTE) -&gt;</b>	<b>2.00</b>	<b>2.00</b>		<b>2.00</b>	<b>1.00</b>	<b>(1.00)</b>	<b>-50.0%</b>

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

<b>Non-Departmental</b>	<b>Actual FY 2017-18</b>	<b>Adopted Budget FY 2018-19</b>	<b>Y-T-D as of 30-Apr-19</b>	<b>Projected FY 2018-19</b>	<b>Draft Prelim Budget FY 2019-20</b>	<b>Variance to Budget FY 2018-19</b>	<b>% Change to Budget FY 2018-19</b>
<b>Salaries and Benefits</b>							
Salaries/Wages	-	-	-	-	-	-	0.0%
Overtime	-	-	-	-	-	-	0.0%
Benefits	-	-	-	-	-	-	0.0%
Medical/Dental Reimbursement	-	-	-	-	-	-	0.0%
<b>Total Salaries and Benefits</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>Services and Supplies</b>							
Utilities	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%
<b>Total Services and Supplies</b>	<b>640,152</b>	<b>1,152,082</b>	<b>689,587</b>	<b>1,544,615</b>	<b>907,798</b>	<b>(244,284)</b>	<b>-21.2%</b>
<b>Grand Total - Operations</b>	<b>640,152</b>	<b>1,152,082</b>	<b>689,587</b>	<b>1,544,615</b>	<b>907,798</b>	<b>(244,284)</b>	<b>-21.2%</b>
<b>Debt Service</b>							
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	66,708	1,308	2.0%
<b>Total Debt Service</b>	<b>2,210,477</b>	<b>2,736,984</b>	<b>1,938,324</b>	<b>2,743,724</b>	<b>2,961,996</b>	<b>225,018</b>	<b>8.2%</b>
<b>Total Operations &amp; Debt Service</b>	<b>2,850,629</b>	<b>3,889,066</b>	<b>2,627,911</b>	<b>4,288,339</b>	<b>3,869,794</b>	<b>(19,271)</b>	<b>-0.5%</b>



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	7,400	2,600	10,000
Utilities	1	R	District Wide	Slip Lining Equipment	-	5,000	5,000
Utilities	1	N	Ebbetts Pass	Articulating Snow Plow	5,037	1,863	6,900
Utilities	1	R	District Wide	PRV Vaults - Copper Sawmill	63,200	-	63,200
Utilities	4	N	District Wide	Trailer Mounted Generators	73,000	27,000	100,000
Utilities	2	R	District Wide	Flowmeters	45,000	-	45,000
Utilities	1	N	District Wide	CMMS Software	109,500	40,500	150,000
Adm Svc	1	R	Admin Building	HP Color Laserjet M855xh Printer	4,380	1,620	6,000
				<b>TOTAL</b>	<b>347,717</b>	<b>153,583</b>	<b>501,300</b>

Description	Water	Sewer	Cost
Utilities - Equipment	88,237	71,863	160,100
Utilities - Projects	255,100	80,100	335,200
Admin Svcs - Equipment	4,380	1,620	6,000
Admin Svcs - Projects	-	-	-
<b>TOTAL</b>	<b>347,717</b>	<b>153,583</b>	<b>501,300</b>

Description	Water	Sewer	Cost
Equipment	92,617	73,483	166,100
Projects	255,100	80,100	335,200
<b>TOTAL</b>	<b>347,717</b>	<b>153,583</b>	<b>501,300</b>

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

			Funding FY 19-20							
Project No	New Water 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					
	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	-	-	-	-	-	-
	<b>Total New Water Projects</b>	<b>\$ 2,275,000</b>	<b>\$ -</b>	<b>\$ 600,000</b>	<b>\$ 675,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Project No	Carryover Water 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					
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	-	-
	<b>Total Carryover Water Projects</b>	<b>\$ 34,875,000</b>	<b>\$ 9,879,953</b>	<b>\$ 7,339,762</b>	<b>\$ 4,500,000</b>	<b>\$ 97,500</b>	<b>\$ -</b>	<b>\$ 9,057,453</b>	<b>\$ 675,000</b>	<b>\$ 50,000</b>
<b>TOTAL WATER PROJECTS</b>		<b>\$ 37,150,000</b>	<b>\$ 9,879,953</b>	<b>\$ 7,939,762</b>	<b>\$ 5,175,000</b>	<b>\$ 97,500</b>	<b>\$ -</b>	<b>\$ 9,057,453</b>	<b>\$ 675,000</b>	<b>\$ 50,000</b>

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	-	-
	<b>Total New Wastewater Projects</b>	<b>\$ 250,000</b>	<b>\$ 250,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 250,000</b>	<b>\$ -</b>	<b>\$ -</b>
Project No	Carryover Wastewater Projects Project Description	Total Project Cost	Cash Flow			Expansion Funds	Reserves	Capital R & R	Grants	AD / Other Outside
			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	-	-
	<b>Total Carryover Wastewater Projects</b>	<b>\$ 30,030,000</b>	<b>\$ 1,360,000</b>	<b>\$ 5,600,000</b>	<b>\$ 2,450,000</b>	<b>\$ 75,000</b>	<b>\$ -</b>	<b>\$ 1,050,600</b>	<b>\$ 134,400</b>	<b>\$ 100,000</b>
<b>TOTAL WASTEWATER PROJECTS</b>		<b>\$ 30,280,000</b>	<b>\$ 1,610,000</b>	<b>\$ 5,600,000</b>	<b>\$ 2,450,000</b>	<b>\$ 75,000</b>	<b>\$ -</b>	<b>\$ 1,300,600</b>	<b>\$ 134,400</b>	<b>\$ 100,000</b>
<b>TOTAL WATER &amp; WASTEWATER PROJECTS</b>		<b>\$ 67,430,000</b>	<b>\$ 11,489,953</b>	<b>\$ 13,539,762</b>	<b>\$ 7,625,000</b>					

# Agenda Item

DATE: May 21, 2019  
TO: Finance Committee  
FROM: Joel Metzger, External Affairs Manager  
RE: Discussion/Direction Regarding Termination of Service Policy

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## **RECOMMENDED ACTION:**

Discussion/direction regarding review of the District's no termination of service policy.

## **SUMMARY:**

The Finance Committee requested that staff reevaluate the District's no termination of service policy. In order to understand the history of this policy, it is important to also understand the District's policy on suspension of service.

## **Background on suspension/termination of service**

During most of the 1990s, CCWD offered customers a great deal of flexibility when it came to suspension and termination of service. It was common for second homeowners coming up for the weekend to call the District and ask to have their services turned on and then turned off when they left. This led to frequent after-hours turn-ons for which the District did not charge.

In the late 1990s, the District modified its suspension of service policy to prevent abuses by customers (attached). About 350 customers had suspended accounts when the policy was changed. Under the new policy, accounts could only be suspended if the circumstances met specific criteria. The District still allowed customers to terminate service, however, property owners had to sign an agreement acknowledging they would forfeit all capacity fees paid and it would be as though no service had ever been provided to the property.

In November 2010, the Board of Directors adopted Resolution No. 2010-78 (attached), which rescinded the previous termination of services policy and replaced Section 21E with new policy language that does not allow for termination of water and/or wastewater services. This was done following a First District Court of Appeal decision (*Pahlend v. Brooktrails Township Community Services District Board of Directors*, 209 WL 2344595, First District Court of Appeal in San Francisco, July 31, 2009), which ruled that special

districts can charge customers monthly base rates for water and/or wastewater services to either a lot with a structure of an unimproved lot, regardless of use or occupancy.

### **Potential policy changes**

If a customer's property meets specific conditions, there are certain situations where it could it may be appropriate for the District General Manager to have discretion to allow termination of service.

District staff members have been researching potential changes to CCWD's existing termination of service policy. Staff has been in contact with several regional water providers and obtained copies of various polices addressing termination of service (attached). Staff will review these policies with members of the Finance Committee and discuss language that could be incorporated into a revised CCWD termination of service policy.

### **FINANCIAL CONSIDERATIONS:**

None at this time. However, if the District does allow termination of service, there will be a corresponding reduction in water and sewer rate revenues, which will have an impact on the operating budget.

*Attachments: CCWD Suspension of Service Policy  
Resolution 2010-78  
AWA Policy UPUD Policy  
CPUD Policy  
PCWA Policy  
TUD Policy  
Termination of Service Regional Survey*

**Calaveras County Water District**  
**Rules and Regulations Governing Water & Wastewater: Article III, Section D.**

**Suspension of Services.** The District will not allow suspension of monthly water and/or wastewater charges under normal circumstances unless one of the following has occurred to a residential property owner:

- Damage to 75% or more of the structure that renders the structure uninhabitable.
- Issuance by a government agency of a “non-occupancy” order for a structure.
- Other circumstances beyond personal control of an owner that prevents habitation of a structure or use of the District water and/or wastewater systems for at least six (6) months.

Disconnection of water and wastewater services as a result of non-payment of fees by owner does not cause suspension of monthly service fees covered by this policy. The suspension period shall be a minimum of six (6) months but may not exceed two (2) years. Such suspension shall require the approval of the District’s General Manager. The Suspension shall cover all services provided by the District, both water and wastewater, for the same duration.

The owner must notify the District at least forty-eight (48) hours (excluding weekends and Holidays) prior to the reconnection of the services. If an owner does not establish a reconnection within two (2) years, automatic termination of the suspension will occur and monthly service and consumption charges will be reinstated.

If any District facilities are found to be in use during such time as service has been suspended, owner will immediately become liable for the monthly water and wastewater service and consumption charges that would have been billed during the suspension period.

**RESOLUTION 2010 - 78**

**A RESOLUTION OF THE BOARD OF DIRECTORS  
OF THE CALAVERAS COUNTY WATER DISTRICT**

**AMENDING THE DISTRICT RULES AND REGULATIONS  
GOVERNING THE FURNISHING OF WATER AND/OR WASTEWATER  
SERVICES - ARTICLE III, SECTION 21E**

**WHEREAS**, the Board of Directors of the CALAVERAS COUNTY WATER DISTRICT adopted the Rules and Regulations Governing the Furnishing of Water and/or Wastewater Service to Consumers on December 7, 1954; and

**WHEREAS**, the Board added Section 21D - Suspension of Services, and Section 21E - Termination of Services, to Article III by Resolution No. 99-56 on October 13, 1999; and

**WHEREAS**, the Board added Section 21F -- Foreclosure Abatement, to Article III by Resolution No. 2008-36 on May 21, 2008; and

**WHEREAS**, for the purpose of updating said policy, amendments to the current policy have been considered by the Board.

**NOW, THEREFORE BE IT RESOLVED**, that the Board of Directors does hereby rescind in its entirety Section 21E of Article III of the Rules and Regulations Governing the Furnishing of Water and/or Wastewater Service, adopted by Resolution No. 2008-36 on May 21, 2008, and any subsequent resolutions or amendments thereto.

**BE IT FURTHER RESOLVED**, that Section 21E of Article III of the Rules and Regulations Governing the Furnishing of Water and/or Wastewater Service is to be replaced by the following and so incorporated into Article III, is hereby approved by the Board of Directors and shall become effective immediately:

**21E – Termination of Services**. Termination of water and/or wastewater services to a property is not allowable under this policy.

**BE IT FURTHER RESOLVED**, that the remainder of the Rules and Regulations Governing the Furnishing of Water and/or Wastewater Service to Consumers adopted December 7, 1954, and thereafter amended shall remain in full force and effect.

....  
.....  
.....

**PASSED AND ADOPTED** this 23<sup>rd</sup> day of November 2010 by the following vote:

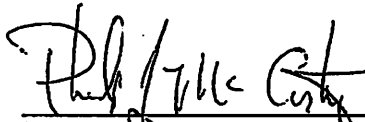
**AYES:** Directors Dean, Stump, Dooley, Davidson, and McCartney

**NOES:** None

**ABSTAIN:** None

**ABSENT:** None

**CALAVERAS COUNTY WATER DISTRICT**



\_\_\_\_\_  
Philip J. McCartney, President  
Board of Directors

**ATTEST:**

  
\_\_\_\_\_  
Mona Walker, Clerk to the Board



disconnection. In such event, and as a condition of reconnection, the defendant(s) shall pay any attorney's fees, costs or expenses incurred by the Agency to bring such action or proceeding.

(l) **Liability for Violation**

Any person violating any of the provisions of the Agency Water Code shall become liable to the Agency for any expense, loss or damage occasioned by the Agency by reason of such violation.

(m) **Forfeiture of Right to Service**

Except as otherwise provided in the Agency Water Code or by law, if any bill remains delinquent for nine (9) months and service to the premises has been disconnected or placed on inactive status whether voluntarily or involuntarily, then the right to service to the premises shall be forfeited. Any person seeking to restore water service shall apply for service in accordance with Sections 2.00, et. seq., and otherwise comply with the provisions in the Agency Water Code on restoration of service for disconnected premises.

**Section 2.34 Discontinuance of Service by the Agency**

Following notification to the customer of record, water service may be discontinued by the Agency for any of the following reasons:

(a) **Non-Payment of Charges**

Water service may be discontinued by the Agency if rates or charges for water service, assessments, special taxes, fees, standby charges or assessments, or wastewater charges are not paid within the prescribed time period, or if a rate, charge, special tax, assessment or fee related to service at a previous service location is not paid within 30 days after mailing or presentation of the bill at the customer's current location. However, residential service shall not be discontinued for non-payment in any of the following situations:

1. During the pendency of any investigation by the Agency of a customer dispute or complaint.
2. When a customer has been granted an extension of the period for payment of a bill.
3. On the certification of a licensed physician or surgeon that to do so will be life threatening to the customer and the customer is financially unable to pay for service within the normal payment period and is willing to enter into an amortization agreement with the Agency and requests permission to amortize, over a period not to exceed twelve (12) months, the unpaid balance of any bill asserted to be beyond the means of the customer to pay within

**RESOLUTION 2003-27**

WHEREAS, the CALAVERAS PUBLIC UTILITY DISTRICT adopted Ordinance 73-1 on February 13, 1973 establishing rules and regulations governing the operation of the water system; and

WHEREAS, section 5.5 subsection (7) (a) of Ordinance 73-1 states "the District reserves the right to repair, replace and maintain, as well as remove, the whole or any part thereof upon discontinuance of water service or usage."; and

WHEREAS, a public hearing was held to receive input regarding policy for removing a discontinued water service; and

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Calaveras Public Utility District approves this resolution establishing policy for discontinued water service as follows:

- (1) Water service discontinued for more than one year shall be considered an abandoned water service.
- (2) An abandoned water service may be removed by the District.
- (3) Where water service has been abandoned, water service shall not be provided until all conditions of a new service are met including payment of current fees and charges for a new service.

The foregoing Resolution was duly passed and adopted by the Board of Directors at a regular meeting of the Board on 12<sup>th</sup> day of November, 2003, by the following vote:

AYES: Directors: Lavaroni, Jaich, Overmier and Ortegel

NOES: Directors: None

ABSENT: Directors: Moore

  
\_\_\_\_\_  
PRESIDENT, CALAVERAS PUBLIC UTILITY DISTRICT

ATTEST:

  
\_\_\_\_\_  
Donna Leatherman, Secretary

## **Placer County Water Agency**

**SEVERANCE OF WATER SERVICE.** Means a permanent termination of water service and a Severance of the Agency's obligation to serve a parcel. Severance may be initiated either by a customer or by the Agency. Once a Severance occurs, a reinstatement may require the payment of a portion of the Water Connection Charge based upon the date of the Severance.

**Sec. 40305 WCC CHARGES FOR REINSTATEMENT OF SERVICE.** Notwithstanding any other provisions in this Article 3, any person requesting reinstatement of water service for property which was previously served treated water, or which had treated water service previously available to it, shall pay the Water Connection Charge that would be required for new service to that property less a credit equal to the amount of the Water Connection Charge in effect on the date that service was terminated. Credits are attached to the property previously served and not transferable to other property, nor are they refundable. If a parcel previously had more than one service connection, the credits for those connections shall be given to applicants for new service to that parcel, or to portions thereof, in the order in which they apply until the credits are fully used. Also, if the Agency recorded a Notice of Severance of Service to the property, the Agency shall, if requested, record a "Release Agreement" stating that the water service is being reinstated, if the person requesting reinstatement of service pays the Agency any required recording fees assessed by others.

**Sec. 41007 SEVERANCE OF SERVICE BY CUSTOMER.** A customer who is a property owner of an unoccupied property may sever any service by filing a Request for Severance form with the Agency acknowledging that thereafter the Agency is no longer obligated to provide any water service to the customer's property. Any customer who has filed such a form, who subsequently wants service reinstated, must pay the charges required in Section 40305 for reinstating service to property previously served.

## **Water Rules and Regulations**

### **1.02 Definitions**

**Disconnection** – A water meter has been physically removed from the meter box; the water service lateral has been cut and capped; or other permanent method has been employed to ensure that water is not able to flow into the property. All capacity, including capacity previously provided by Developers, associated with a disconnected service line shall be permanently forfeited upon disconnection and monthly service charges shall cease upon approval by the District. Disconnection may apply to treated water and untreated water.

### **5.03 Disconnection by Customer from Water System Prohibited**

Once a service line is extended to a parcel, the customer may not disconnect the service under any circumstances and the property owner shall be responsible for the bi-monthly service charges related thereto. No refunds of connection or capacity fees shall be allowed. Capacity shall not be allowed to be transferred amongst parcels except through the conditions of approval contained in a development agreement for a subdivision which development agreement is issued by the District.

#### **5.03.1 Exception for Certain Types of Development, Redevelopment or Demolition Projects**

At the sole discretion of the General Manager an exception may be granted under this section for existing service lines not utilized by a development, redevelopment or demolition project. Customers must submit a District Disconnection Request form along with copies of any applicable permits issued by local agencies prior to consideration by the District. In cases where the project does not require a permit, such as in certain demolition projects, a site inspection by the District shall be required. An approved disconnection requires customers to remove, at their expense, the unneeded service line(s) at the main or another location determined by the District Engineer. All capacity, including capacity previously provided by Developers, associated with a disconnected service line shall be permanently forfeited upon disconnection and monthly service charges shall cease upon final approval by the District. Once disconnected, if service is desired at the property in the future, owner shall submit a new service application along with payment of the current connection and/or capacity fees applicable at time of application.

#### **5.03.2 Exception for Accounts with No Usage History for a Period of Ten Years or More**

At the sole discretion of the General Manager an exception may be granted under this section for existing service lines where it can be determined, to the District's satisfaction, that service has not been utilized for a period of ten years or more and there is no structure on the property. Customers must submit a District Disconnection form along with documentation demonstrating the property has not been occupied for at least ten years. A site inspection by the District may be required. An approved disconnection requires customers to remove, at their expense, the unneeded service line(s) at the main or another location determined by the District Engineer. All capacity, including capacity previously provided by Developers, associated with a disconnected service line shall be permanently forfeited upon disconnection and monthly service charges shall cease upon approval by the District. Once disconnected, if service is desired at the property in the future, owner shall submit a new service application along with payment of the current connection and/or capacity fees applicable at time of application. This exception shall not apply to commercial properties and will be evaluated on a case-by-case basis for residential properties located within a subdivision where water mains were previously constructed to serve the parcel in question.

## **Wastewater Ordinance**

### **1.02 Definitions**

*Disconnection – A property line cleanout has been removed and the service lateral has been cut and capped; or other permanent method has been employed to ensure that sewer is not able to flow from the property into the District's collection system. All capacity, including capacity previously provided by Developers, associated with a disconnected service line shall be permanently forfeited upon disconnection and monthly service charges shall cease upon approval by the District.*

### **5.19 Disconnection by Customer from Sewer System Prohibited**

*Once a service line is extended to a parcel, the customer may not disconnect the service under any circumstances and the property owner shall be responsible for the monthly or bi-monthly service charges related thereto. No refunds of connection or capacity fees shall be allowed. Capacity shall not be allowed to be transferred amongst parcels except through the conditions of approval contained in a development agreement for a subdivision which development agreement is issued by the District.*

#### **5.19.1 Exception for Certain Types of Development, Redevelopment, or Demolition Projects**

*At the sole discretion of the General Manager an exception may be granted under this section for existing service lines not utilized by a development, redevelopment or demolition project. Customers must submit a District Disconnection Request form along with copies of any applicable permits issued by local agencies prior to consideration by the District. In cases where the project does not require a permit, such as in certain demolition projects, a site inspection by the District shall be required. An approved disconnection requires customers to remove, at their expense, the unneeded service line(s) at the main or another location determined by the District Engineer. All capacity, including capacity previously provided by Developers, associated with a disconnected service line shall be permanently forfeited upon disconnection and monthly service charges shall cease upon final approval by the District. Once disconnected, if service is desired at the property in the future, owner shall submit a new service application along with payment of the current connection and/or capacity fees applicable at time of application.*

#### **5.19.2 Exception for Accounts with No Usage History for a Period of Ten Years or More**

*At the sole discretion of the General Manager an exception may be granted under this section for existing service lines where it can be determined, to the District's satisfaction, that the service has not been utilized for a period of ten years or more and there is no structure on the property. Customers must submit a District Disconnection form along with documentation demonstrating the property has not been occupied for at least ten years. A site inspection by the District may be required. An approved disconnection requires customers to remove, at their expense, the unneeded service line(s) at the main or another location determined by the District Engineer. All capacity, including capacity previously provided by Developers, associated with a disconnected service line shall be permanently forfeited upon disconnection and monthly service charges shall cease upon approval by the District. Once disconnected, if service is desired at the property in the future, owner shall submit a new service application along with payment of the current connection and/or capacity fees applicable at time of application. This exception shall not apply to commercial properties and will be evaluated on a case-by-case basis for residential properties located within a subdivision where sewer mains were previously constructed to serve the parcel in question.*

## Termination of Service Regional Survey

<b>Agency</b>	<b>Termination Allowed</b>	<b>No Termination</b>
<b>Calaveras County Water District</b>		<b>X</b>
<b>El Dorado Irrigation District</b>		<b>X</b>
<b>Twain Harte CSD</b>		<b>X</b>
<b>Tuolumne Utilities District</b>	<b>X</b>	
<b>Amador Water Agency</b>	<b>X</b>	
<b>Calaveras Public Utilities District</b>	<b>X</b>	
<b>Union Public Utilities District</b>	<b>X</b>	
<b>Placer County Water Agency</b>	<b>X</b>	