

RESOLUTION NO. 2017-28
RESOLUTION NO. PFA-03
ORDINANCE NO. 2017-01

AGENDA

MISSION STATEMENT

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

Board Budget Workshop
Tuesday, June 20, 2017
2:00 p.m.

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

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

ORDER OF BUSINESS

CALL TO ORDER / PLEDGE OF ALLEGIANCE

1. ROLL CALL

2. PUBLIC COMMENT

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

3.* RECOGNITION OF JPIA H.R. LA BOUNTY SAFETY AWARD

4. NEW BUSINESS

4a Information / Discussion Regarding Update of District Employment Policies, Section 5000- Compensation, and Section 8000 – Employment Separation
(Stacey Lollar, Director of HR and Customer Service)

BOARD OF DIRECTORS

Jeff Davidson, President Scott Ratterman, Vice President
Terry Strange, Director Bertha Underhill, Director Russ Thomas, Director

5. **BUDGET WORKSHOP**

Discussion Regarding FY 2017-18 Preliminary Operating and Capital Improvement Budgets
(Jeffrey Meyer, Director of Administrative Services)

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

7. **NEXT BOARD MEETINGS**

- Wednesday, June 28, 2017, 9:00 a.m., Regular Board Meeting / Budget Adoption
- Wednesday, July 12, 2017, 9:00 a.m., Board Workshop / Financial Analysis
- Wednesday, July 26, 2017, 9:00 a.m., Regular Board Meeting

8. **CLOSED SESSION**

8a Conference with Labor Negotiators
Government Code § 54957.6
Agency Negotiators: General Manager Dave Eggerton, Director of HR and Customer
Service Stacey Lollar, and Chief Labor Negotiator Gage Dungy
Regarding Negotiations with Employee Organization SEIU Local 1021

9. **REPORTABLE ACTION FROM CLOSED SESSION**

10. **ADJOURNMENT**

CALAVERAS COUNTY WATER DISTRICT

Board of Directors

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

Legal Counsel

Matthew Weber, Esq.
Downey Brand, LLP

Financial Services

Umpqua Bank
US Bank
Wells Fargo Bank

Auditor

Richardson & Company, LLP

CCWD Committees

*Engineering Committee
*Finance Committee
*Legal Affairs Committee
Executive Committee (*ad hoc*)

Membership**

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

Joint Power Authorities

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

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

Other Regional Organizations of Note

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

All Board Members
Ratterman (alt. Thomas)


Underhill / Thomas
All Board Members

All Board Members
Peter Martin (alt. Metzger)

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

** The 1st name listed is the committee chairperson.

Agenda Item

DATE: June 20, 2017
TO: Dave Eggerton, General Manager
FROM: Stacey Lollar, Director of HR and Customer Service 
SUBJECT: Information/Discussion regarding update of District Employment Policies:
Section 5000 – Compensation and Section 8000 – Employment Separation

RECOMMENDED ACTION:

Review and comment on proposed addition/update to the District's employee polices: Section 5000 – Compensation and Section 8000 – Employment Separation.

SUMMARY:

The next sets of policies (total of 7) are ready for review and comment: Section 5000 – Compensation and Section 8000 – Employment Separation. All of the included polices in these sections are new with the exception of the Compensation policy. However, the proposed Compensation policy includes the District's current Compensation policy (#2150), Pay Periods policy (#2130), and Hours of Work and Overtime policy (#2010) which have been provided as well for your reference.

The policies attached for approval describe the current policies and practices of the District. There are no proposed changes which would change the District's current practices/procedures.

These policies were reviewed by SEIU representatives, Management & Confidential representatives, as well as the District's legal counsel. As a reminder, the Employee Policy Handbook will be brought to the Board of Directors as a whole for adoption once all policies have been reviewed.

FINANCIAL CONSIDERATIONS:

None.

Attachments: Proposed Policy 5000.1 – Compensation Policy
Proposed Policy 5000.2 – Payroll
Proposed Policy 8000.1 – Types of Separation
Proposed Policy 8000.2 – Employee Exiting Process
Proposed Policy 8000.3 – Benefits after Separation
Proposed Policy 8000.4 – Layoff
Proposed Policy 8000.5 – Employment Inquires on Former Employees
Current Policy 2010 – Hours of Work and Overtime
Current Policy 2130 – Pay Periods
Current Policy 2150 - Compensation

POLICY TITLE: Compensation Policy (formally policy #2150)

POLICY NUMBER: 5000.1

POLICY EFFECTIVE DATE:

REVISED:

This policy outlines how wages, overtime, and special compensation are handled by the District, and the associated timekeeping issues upon which such pays are dependent. District Payroll activities conform to legal requirements of the Fair Labor Standards Act and California labor law, as well as the requirements of current bargaining unit agreements. Employees with questions or concerns about their payroll are urged to speak with Human Resources.

5000.1.1 Pay Periods (formally policy #2130)

The District shall pay all employees on a semi-monthly basis on the 15th and the last day of each month. In the event that a regularly scheduled pay date falls on a Saturday, Sunday or holiday, as defined by policy #6000.14, employees will be paid on the weekday immediately preceding the regularly scheduled pay day.

5000.1.2 Wage Schedule

All employees shall be paid according to the wage schedule within their current bargaining unit Memorandum of Understanding (MOU).

Any pay outside of the agreed upon wage scale will be subject to the District's rounding rule: All calculations will be rounded up to the nearest dollar.

5000.1.3 Compensation at Hiring

All new employees shall be paid at the first step of the salary range for the position to which the employee is appointed except under the following circumstances:

Advanced Step Hiring: the General Manager, at his or her sole discretion, may authorize an appointment to an advanced step of the salary range at the request of the hiring Department Head.

Former Employees: A person who previously held a full-time position from which he/she was separated in good standing, if re-employed within twelve (12) months in a position with the same or lower pay range, may be appointed at the same pay rate as was paid at separation, or the nearest lower applicable step for the range to which the person is appointed.

5000.1.4 Step Increase

Step increases are granted for only employees who 1) have passed their introductory period; 2) have room in their salary range to increase; and 3) receive a performance evaluation of 'Meets Standards' or above.

Upon an employee's anniversary date the step increase will occur. If the employee does not receive a performance evaluation within thirty (30) days of the evaluation due date, the employee shall automatically receive their step increase effective on their anniversary date.

In the case of an unsatisfactory rating on a performance evaluation, no increase shall be given. Instead, a performance improvement plan will be created and approved by the Department Head. Following receipt of a successful evaluation of the performance improvement plan, the step increase will be granted based on the date of the successful evaluation. In such a case the employee's anniversary date for the employees next evaluation will not change.

5000.1.5 Step Increase due to Merit

In the case of an employee who regularly exceeds expectations, demonstrates exceptional performance, and consistently receives performance evaluations rated at above-satisfactory rating, they may be eligible for a step increase in less than one (1) year and/or may be advanced more than one step, but not more than three steps, on the wage schedule.

All step increases obtained through this manner must be approved by the Department Head and General Manager, in their sole discretion.

The date of the approved step increase due to merit becomes the employee's new 'anniversary' date that will dictate future increases and performance evaluations.

An employee shall receive not more than one (1) step increase due to merit per fiscal year.

5000.1.6 Cost of Living Increase

The Board of Directors may authorize cost of living increases as approved in the bargaining unit's Memorandum of Understanding (MOU) which will adjust the entire wage schedule for the bargaining unit.

The cost of living increase will not affect any employees regular 'anniversary' date.

5000.1.7 Promotion

To be eligible for a promotion an employee must not be in an introductory status.

Employees promoted to a position with a higher salary range may be paid either at the minimum rate of the new pay range or at the nearest higher rate that the employee would otherwise be entitled to on the date the promotion is effective.

The employee's 'anniversary' date changes to the date of the promotion for purposes of regular step increases and evaluations. Further details are provided in District Policy # 2000.5.

5000.1.8 Demotion

In the case of a District generated demotion; an employee's 'anniversary' date will change to the date of the demotion. In the case of a voluntary demotion, no such date change will occur.

Demoted employees remain eligible for merit increases on the basis of performance in the new position as determined by the Supervisor and approved by the Department Head. If an employee returns to a previous position following a demotion, the higher pay is not retroactive.

Further details are provided in District Policy # 2000.5.

5000.1.9 Position Reclassification / Change in Range

A request for a reclassification or change in range must be in writing and must include the proposed change and justification. Requests can be submitted at anytime, however the District may not be able to accommodate reclassification as requested and may elect to address the request in the next fiscal year's budget process. All requests will be reviewed by the Department Head, Human Resources, and the General Manager.

An employee whose position is reclassified to a position having the same or lower salary range shall have no change in their 'anniversary' date.

An employee whose position is reclassified to a higher salary range shall receive an 'anniversary' date change to the date the reclassification becomes effective and the employee's step shall be at least equal to the first step within the range once the update is complete.

5000.1.10 Transfers

Employees transferring to a position at the same range scale will receive no increases in pay for such lateral transfers, and no change in 'anniversary' date will be made. Further details are provided in District Policy # 2000.5.

5000.1.11 Change in Range Allocation - (formally policy #2150.425)

If the salary range for an employee's position is changed, the employee's 'anniversary' date shall not change. If the range is higher, the employee's step shall be at least be equal to the first step within the range once the update is complete.

5000.1.12 Overtime and Double Time (formally in Policy 2010)

Overtime is all hours an overtime-eligible employee actually works over 40 hours in his or her designated work week. Only actual hours worked will be counted toward the 40-hour threshold for purposes of calculating Fair Labor Standards Act (FLSA) overtime pay; paid leave will not be counted. Overtime-eligible employees who are directed to work overtime must do so.

Employees eligible for overtime pay (i.e. non-exempt employees) shall receive one and one-half (1.5) times of their regular pay rate for overtime work. Overtime will be paid for work in excess of 8 hours but less than 12 hours, if the employee is on a five-day 8-hour per day work week schedule. Overtime will be paid for work in excess of 9 hours but less than 12 hours, if the employee is on a 9/80 work schedule. Overtime will be paid for work in excess of 10 hours but less than 12 hours, if the employee is on a 4/10 work schedule.

Any work in excess of 12 (twelve) hours will be considered double time. Employees eligible for double time pay (i.e. non-exempt employees) shall receive two (2) times of their regular pay rate for double time work. Double time will be paid in excess of 12 hours but not more than 24 hours .

Overtime or double time work that continues into the next workday (past 12:01 a.m.) will be compensated as overtime or double time depending upon the number of hours the employee has continuously worked.

Officers, Department Heads, Managers and other exempt employees are not paid overtime or double time, even if their hours exceed the regular work schedule.

5000.1.12.1 Prior Approval Required for Overtime

Overtime-eligible employees are not permitted to work overtime except as directed and authorized by their supervisor, or in case of emergency, as determined by the District. Working overtime without prior authorization or approval is grounds for discipline.

In emergency situations that necessitate working overtime, the employee must notify a supervisor as soon as possible, and in no event later than the end of that day upon which the emergency occurred. If the supervisor denies the request to work overtime, the employee must obey the supervisor's directive and cease working.

Failure to follow these overtime approval procedures may subject the employee to disciplinary action, up to and including termination, for violating the overtime approval procedures.

5000.1.12.2 No Remote Access for Overtime-Eligible Employees.

Unless otherwise authorized in writing by the employee's Department Head, over-time eligible employees may not access District equipment, resources, or e-mail after their regularly scheduled work hours.

5000.1.13 Compensatory Time Off (formally in Policy 2150)

An overtime-eligible employee may opt to accrue compensatory time-off (CTO) in lieu of cash payment for overtime worked; however, the Department Head shall have final authority to determine whether to grant compensatory time off instead of OT pay.

CTO accrues at the rate of 1.5 hours for each hour, or fraction thereof, worked after forty (40) hours of actual work within the employee's designated work week. Time in paid leave status does not count toward CTO. CTO cannot be accumulated in excess of forty (40) hours at any given time or otherwise indicated in an Memorandum of Understanding (MOU) or Agreement.

5000.1.13.1 Employee Request to Use CTO

The District will grant an employee's request to use accumulated CTO provided that: the department can accommodate the use of CTO on the day requested without undue disruption to department operations. Like Personal Time Off (PTO), CTO cannot be used until earned and requires authorization by the Supervisor a minimum of two (2) weeks in advance of the event. Exceptions may be made at the District's discretion.

5000.1.13.2 CTO Cash Out

All CTO hours earned but not taken, as of June 30th in each year, will be paid in the first normal payroll period of July at the employee's current regular rate of pay.

5000.1.14 Call-backs

An employee unexpectedly called back to work outside his/her scheduled shift after leaving the worksite or District premises shall be paid for a minimum of two (2) hours at the overtime rate for each call back event, even if the work is completed in less than two (2) hours time. The employee is not obligated to remain for the balance of the two (2) hours.

A call back period begins at the time the employee begins his/her travel to the work site and ends directly upon return to the employee's home. When an employee responds to a call back in his/her personal vehicle, mileage shall be reimbursed as provided in District Policy # 3000.8

5000.1.15 Longevity Pay

To reward our employees for continued service the District shall award longevity pay as follows:

- 15 years: 2.5% above employee's current pay step
- 20 years: 5.0% above employee's current pay step
- 25 years: 7.5% above employee's current pay step

This pay shall be added to the employees base pay rate in accordance with CalPERS payroll reporting rules and regulations.

5000.1.16 Class A / Class B Drivers Licenses

Employees required to obtain and maintain a Class A or Class B driver's license and secure endorsements shall have all related costs reimbursed or otherwise paid by the District, including physical examinations and periodic DOT required random drug and/or alcohol testing.

5000.1.17 Training and Certifications

The District will pay or reimburse the costs of special training, review classes, exam fees, license and certification fees, and professional association dues as deemed necessary for the position in which the individual is employed. Such costs are pre-approved by the employee's Department Head.

Should an employee fail an exam for a certification after the first attempt, the District will require the employee to cover the re-exam fees until the employee passes the exam. After the first exam fee, the District will only reimburse the exam fee for the exam which the employee passes.

5000.1.18 Meal Compensation

When emergency work is required outside of regular working hours, a meal will be provided after four (4) hours of work, or the employee reimbursed in accordance with the limits of the current Travel Reimbursement Policy #3000.8 upon submittal of the meal receipt.

The requirement for meal compensation continues during every four (4) hours of work thereafter. Supervisors at the emergency site(s) shall assess the situation and determine the needs with regard to scheduling meals while ensuring needed staff and skills are retained during the emergency.

If an employee is called-out prior to his/her normal working hours, meal reimbursement will be handled on a case by case basis.

5000.1.19 On Call Compensation

Employees who are required to make themselves available for an 'on call' assignment shall be compensated at the rate in the prevailing MOU. Calls requiring a field response from 0-2 hours will be compensated at a minimum of two hours paid at 1 ½ the employee's regular rate. In the event the employee is required to work in excess of two hours, the employee is paid for their time at actual hours worked. Generally, the on call employee will be considered performing compensable work duties from the time they leave home to respond to the call until the time they return home.

POLICY TITLE: Payroll
POLICY NUMBER: 5000.2
POLICY EFFECTIVE DATE:
REVISED:

The District pays on a 24-pay periods per year basis, which results in paying a full-time employee 86.67 hours per pay period. Exceptions including PTO and other leave, all overtime, standby and other differences from regular pays are applied in the pay period following the period in which they were earned or taken.

5000.2.1 Pay Advances

The District prohibits pay advances and extensions of credit on unearned wages.

5000.2.2 Direct Deposit Policy

The District offers employees the option of having their paycheck directly deposited to their bank account (s).

All pay statements / stubs for employees who choose to have their paycheck directly deposited to their bank account (s) will have an e-statement which can be accessed at anytime by the employee on the District's payroll system, with the employee's personal log-in credentials.

5000.2.3 Mandatory Deductions

The District is required by law to make certain deductions from every employee's paycheck. Among these are applicable federal, state, and local taxes, social security and Medicare taxes, and District benefits for which an employee is responsible for partial payment (if applicable).

5000.2.4 Voluntary Deductions

Voluntary deductions are those requested by employees to be made on their behalf, and may include such items as the employee's contribution to a Union, deferred compensation plan, section 125 contributions, or other benefit payments for which the employee is responsible for. Voluntary deductions will not be made without the employee's written request or authorization and advance approval by Human Resources.

5000.2.5 Deduction Mistakes / Corrections

If the District makes an improper deduction from an employee's pay, the District will work with the employee to correct the error in the least disruptive way to the employee and the District.

5000.2.6 Wage Attachments and Garnishments

By law the District is required to honor legal attachments and garnishments of an employee's wages or salaries. If an employee's wages are attached, the District will withhold the specified amount to satisfy the terms of the attachment.

5000.2.7 Reporting to CalPERS

The District contracts with CalPERS and therefore is required to report employee's compensation under their current rules and regulations every pay period.

POLICY TITLE: Types of Separation
POLICY NUMBER: 8000.1
POLICY EFFECTIVE DATE:
REVISED:

All separations of employees from position in District employment are designated as the following types.

8000.1.1 Introductory Release

Introductory employees serving in their initial introductory period with the District may be released at any time during the introductory period as recommended by the Department Head, Human Resources, or the General Manager, without cause or reason or notice. A released introductory employee has no right to appeal or to submit a grievance.

8000.1.2 Release of Temporary Employee

A temporary employee may be separated at any time, without cause, and without right to any appeal or grievance.

8000.1.3 Resignation

An employee who wishes to resign his or her District employment in good standing must submit written notice of resignation to the Department Head and/or Human Resources at least two (2) weeks prior to the planned separation date. The written notice must state the reasons for the resignation. Failure to follow the aforementioned procedure may be cause for denying future employment with the District.

A resignation becomes final when the Department Head and/or Human Resources accepts the resignation in writing. Once a resignation has been accepted, it is final and irrevocable. A resignation can be accepted by the Department Head and/or Human Resources even if it is submitted less than two weeks prior to the planned resignation date.

8000.1.4 Retirement

An employee planning to retire must provide a written notice to the Department Head and/or Human Resources at least 30 days prior to the effective date of the retirement. A notice of retirement becomes final when the Department Head and/or Human Resources accepts the notice of retirement in writing. The acceptance notice shall be provided within two (2) weeks to the retiring employee. Once a notice of retirement has been accepted, it is final and irrevocable.

8000.1.4 Job Abandonment

An employee is deemed to have resigned from his/her position if he or she is absent for three (3) consecutive scheduled work days/shifts without prior authorization and without notification during the period of the absence. The employee will be given written notice, at his or her address on record, of the circumstances of the job abandonment, and an opportunity to provide an explanation for the employee's unauthorized absence. An employee who promptly responds to the District's written notice, within the timeframe set forth in the written notice, can arrange for an appointment with the Department Head and/or Human Resources before final action is taken, to explain the unauthorized absence and failure of notification. An employee separated for job abandonment will be reinstated upon proof of justification for such absence, such as severe accident, severe illness, false arrest, or mental or physical impairment which prevented notification. No employee separated for job abandonment has the right to a post-separation appeal. Separation of this nature may be cause for denying future employment with the District.

8000.1.5 Layoff

Whenever, in the judgment of the District's governing Board of Directors, a reduction in personnel is necessary for economic or operational reasons, any employee may be laid off or demoted for non-disciplinary reasons.

See Policy Number 9000.3 Layoff for additional information.

8000.1.6 Non-disciplinary Separation

Any employee separated because of an inability to accommodate after the reasonable accommodation and interactive process is concluded, will be given a written pre-separation notice of the reasons for the separation, the evidence supporting the decision to separate for non-disciplinary reasons, and an opportunity to respond before the separation takes effect. Any for cause employee has the opportunity for a post-separation appeal as described in Policy 1002, Causes for Discipline and Procedures.

8000.1.7 Disciplinary Separation

An employee who is considered at will may be separated for disciplinary reasons pursuant to the policy and procedures in Policy 1002, Causes for Discipline and Procedures.

POLICY TITLE: Employment Exiting Process
POLICY NUMBER: 8000.2
POLICY EFFECTIVE DATE:
REVISED:

Employees leaving the District agree that during the notice period, he/she will cooperate fully with the District in all matters relating to the winding up of any pending work, the orderly transfer to the other District employees, and the following processes.

8000.2.1 Exit Interview

An employee who is separating from the District, not for cause, will be requested to attend an exit interview with Human Resources prior to the employee's last day of employment. This interview is provided to the separating employee as an opportunity to share information related to his/her experiences working with the District – good and bad – including recommendations that may enable the District to make improvements to the working environment. Human Resources will share information, but not its source in summary to the appropriate Department Heads, so that ongoing improvement to District operations can result.

8000.2.2 Return of District Property

All District property in the employee's possession must be returned prior to separation, including uniforms, shirts, sweatshirts, keys, key fobs, identification cards, equipment, credit cards, gas cards, cell phones, pagers, and any other District equipment.

8000.2.3 Pay at Separation

The District will issue final pay within the time frame required by law, currently within 72 hours of the final work day. The District will pay for the employee's time worked up to the date of termination, including reporting time for that day; overtime previously worked; balances for PTO and other accrued leave. Employees separating from District service shall be compensated for all accrued, unused compensatory hours (CTO) at their current regular rate of pay.

8000.2.4 Personnel Records Retention

The personnel records of a separated employee will be retained and maintained for up to seven (7) years after the employees last day of work. Any medical or worker's compensation files will be held permanently as required by law.

If a separating employee desires copies of their personnel records prior to separating from District employment, the employee should refer to the District's Policy Number 2000.9 - Employment Records for the process.

POLICY TITLE: Benefits After Separation
POLICY NUMBER: 8000.3
POLICY EFFECTIVE DATE:
REVISED:

Upon separating from the District all benefits will end, unless the employee chooses to enroll under the plans requirements, including payment of the benefits with no contribution from the District whatsoever.

8000.3.1 COBRA for Medical, Dental, Vision, and EAP

In accordance with the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District will offer eligible separating employees continuation of group health coverage (medical, dental, vision, EAP) that might otherwise be terminated.

COBRA provides eligible departing employees, spouse, former spouses, and dependent children aging out of plan coverage the right to temporary continuation of health coverage. To obtain such coverage the employees must have been eligible to enroll in the District's health coverage programs. This coverage, however, is only available when coverage is lost due to specific qualifying events as currently defined in law. Such coverage is paid by the former employee or other individual receiving the coverage, at the premium rates charged by the District's current healthcare plans plus a small administrative fee. From time to time other rates may apply, as federally legislated.

8000.3.2 Other Benefit Continuation

The separating employee may be enrolled in deferred compensation or may have contracts for AFLAC insurance products. The District will notify these agents of the employee's departure, and it is the employee's responsibility to contact the plan representatives to handle the conversion. Should any approvals by the District be required, signatures or other required documentation will be provided by Human Resources.

Other benefit offerings may be eligible for conversion to the employee and the District will notify the employee of those offerings and steps the separating employee would need to take at the time of separation.

POLICY TITLE: Layoff
POLICY NUMBER: 8000.4
POLICY EFFECTIVE DATE:
REVISED:

Whenever, in the judgment of the District's governing Board of Directors, a reduction in personnel is necessary for economic or operational reasons, any employee may be laid off or demoted for non-disciplinary reasons. Such non-disciplinary action shall not be subject to appeal.

8000.4.1 Order of Layoffs

Employees will be laid off in the inverse order of their seniority in their classification in the department. Seniority is determined based on the length of employment in the affected classification in the department, or higher classifications in the department. Length of employment includes all days of employment in attendance at work and on authorized or legally-protected leaves of absence. Length of service does not include unauthorized periods of leave or suspension or layoff. Within each classification, employees will be laid off in the following order: temporary; part-time; introductory; and regular status. If two or more employees in a classification to be laid off have the same length of employment, the employee to be laid off will be decided by lottery, i.e. random drawing of name.

8000.4.2 Notification of Layoffs

Employees to be laid off will be given a thirty (30) calendar days' notice of layoff.

8000.4.3 Displacement (Bumping)

Employees who are noticed for layoff and who have held regular status in a lower classification within the same classification series in the same department, may displace employees in the lower classification provided that the employee seeking to displace has greater length of employment in the classification than the incumbent in the lower classification. Employees in lower classifications will be displaced in inverse order of their length of employment in the classification. Any employee who seeks to displace another must provide Human Resources with written notice no later than five (5) working days after the date of the notice of layoff. If these privileges are not exercised within the specified time period, they are automatically forfeited.

8000.4.4 Transfer

If Human Resources determines, in its sole discretion, that an employee who is subject to layoff is qualified to perform the duties in a vacant position, the employee will receive a written notice of option to transfer in lieu of layoff. An employee who does not accept a transfer within ten (10) days after the date of the written notice, forfeits the option to transfer. An employee who accepts a transfer will be paid the rate applicable to the position into which he or she transfers.

8000.4.5 Informal Review

An employee who has been noticed for layoff, and who has any questions or concerns about the layoff decision or process may make an appointment to be heard by Human Resources for an informal pre-layoff review. The employee must request this meeting in writing within five (5) work days from the date of the notice of layoff. Human Resources decision is final.

8000.4.6 Re-employment Procedures

The names of regular-status employees who are either laid off or continue employment in a lower position will be placed on a reemployment list giving the position held at the time of layoff. The reemployment list will be maintained for a period of two (2) years from the date of placement on the list.

When a vacancy occurs in a position for which a re-employment list exists, persons last laid off shall be offered the vacant positions, provided they possess the minimum qualification for the position. The person offered the position has seven (7) calendar days from the date of acknowledgement of recall notice to notify the District of his/her interest in the position. If he/she declines the opportunity or does not notify the District within the time frame, his/her name will be removed from the list, and the District may contact the next person on the list, or open it to the public if no qualified person is on the list.

Upon reemployment, an employee will have the following benefits restored:

1. Prior uncompensated paid sick leave accruals as required by law; and
2. Seniority at time of layoffs for purposes of determining merit increases, vacation accruals, and future layoffs.

POLICY TITLE: Employment Inquires on Former Employees

POLICY NUMBER: 8000.5

POLICY EFFECTIVE DATE:

REVISED:

All reference inquiries and verifications of employment must be referred to and approved by Human Resources. Unless Human Resources receives a written waiver signed by the employee, the District will release only the employee's dates of employment, last position held, and final salary rate. Department Heads and Supervisors should not provide information in response to requests for reference checks or verification of employment, unless specifically approved by Human Resources on a case-by-case basis.

2010.10 This policy shall apply to all employees.

2010.20 The work week shall consist of seven (7) consecutive days from 12:01 o'clock A.M. Monday, through midnight Sunday.

2010.30 Normal working hours are 7:30AM to 4:00PM for office personnel and 7:00 AM to 3:30 PM for O & M personnel, continuously, Monday through Friday, with two 15 minute rest breaks and one 30 minute lunch break.

2010.31 Flexible hours may be evaluated on a case by case basis provided there are clear advantages to both the employee and the District and that they result in no reduction in service. All work hour modifications require the written approval of the Department Head and the General Manager.

2010.32 Department Heads and field supervisors shall schedule lunch and rest breaks to ensure that sufficient employees are available to sustain normal operations throughout normal working hours.

2010.33 Field employees shall report to a field office or treatment plant to start their work day. The field supervisor has the option to change the reporting place to a job site if required.

2010.40 **Overtime**

- 2010.41 Overtime is defined as one of the following:
- a.) Time worked in excess of forty (40) hours in a work week;
 - b.) Time worked in excess of eight (8) hours on a scheduled workday if a five (5) day, eight (8) hour per day workweek is in effect;
- or,
- c.) Time worked in excess of ten (10) hours on a scheduled workday if a four(4) day, ten (10) hour per day workweek is in effect; or,
 - d.) Time worked on a designated holiday.
 - e.) The 40 hour work week shall include authorized time off.

2010.42 **Overtime Authorization**

All non-emergency overtime must be approved in advance by the Department Head or General Manager. Emergency overtime may be authorized by leadmen, supervisors, or Department Heads and reported to the Human Resources Officer at the next regular work day.

2010.43 Compensation

Officers and Department Heads are not compensated for overtime. All other employees shall be paid at the rate of time-and-one-half of their regular pay rate.

2010.44 Meals

When emergency work is required outside of regular working hours, a meal shall be provided or the employee reimbursed for up to \$7.50 per meal, with receipt, commencing after 4 hours of emergency work and continuing during every 4 hours of work thereafter. If an employee is called out prior to normal working hours, meal reimbursement will be handled on a case by case basis. During emergencies, Leadmen shall assess the situation and determine the needs of the crew with regard to scheduling meals.

2010.50 On-Call Status

2010.51 A schedule shall be maintained by the O & M Superintendent whereby operating or maintenance employees shall be assigned, in rotation, to be on-call on a weekly basis to perform emergency work during hours not part of their standard work week.

2010.52 When an employee is on-call, they may be provided a radio, pager, etc. which will provide notification in the event of an emergency work need. Said radio, pager, etc. shall be kept in the on-call employee's possession during the entire on-call period of time. Notification of an emergency work need may also be given orally, in person or by telephone, by any responsible managing employee.

2010.53 When an employee is on-call, the employee may use their time as desired, but must remain within Calaveras County and be no more than 15 minutes from a telephone or on-call vehicle.

2010.54 Employees shall be compensated for being on call at the on call rate of \$200.00 per week.

2010.60 Timesheets

All employees shall complete time sheets on a daily basis, which must be signed by their immediate supervisor and submitted weekly.

POLICY TITLE: Pay Periods
POLICY NUMBER: 2130

12/15/97

2130.10 The salaries and wages of all District employees shall be paid monthly on the last day of every month.

2130.20 In the event a pay day falls on one of the holidays listed in Policy #2030, or on a Saturday or Sunday, the immediately previous working day shall become the pay day.

2150.10 This policy shall apply to all District employees. All merit increases must be approved by the General Manager prior to becoming effective. District employees on the last step of the salary schedule may be eligible for a salary advancement upon approval of the Board of Directors.

2150.20 Salary Schedule. All employees shall be paid according to the Salary Schedule shown in Appendix B of this handbook, with the following exceptions:

2150.21 Off-Step Exceptions. Occasionally unusual salary actions cause an individual to be "between steps" of the Salary Schedule. Usually this situation can be corrected when the employee's next merit increase becomes due.

2150.22 Operator-In-Training Class Enrollees. Employees in the Operator Training Class are paid at a rate 5% below the operator rate on the Schedule.

2150.30 **Compensation at Hiring.**

2150.31 New Employees. All newly appointed employees shall be paid at the first step of the salary range for the position to which the employee is appointed except as provided below.

2150.32 Advanced Step Hiring. If the General Manager finds that a qualified applicant cannot be recruited at the first step of the salary range, it may request the Board of Directors to authorize an appointment at an advanced step of the salary range.

2150.33 Former Employees. A person who previously held a full-time position from which he/she was separated in good standing, if re-employed within twelve (12) months in a position with the same or lower pay range, may be appointed at the same salary rate as was paid at separation, or the nearest lower applicable step for the range to which the person is appointed.

2150.40 **Step Advancement Within Range.**

2150.41 Performance Report Required. Step advancement within salary range shall be granted only for employees with performance ratings of Standard or better.

2150.42 Period of Employment Required for Merit Advancement. Unless otherwise specified herein, each employee shall, in addition to receiving a satisfactory performance evaluation, complete the following required time of employment to be eligible to receive a merit increase:

2150.421 New Employees. A person hired as a new employee shall have a merit advancement date which is one (1) year following the appointment date.

Agenda Item

DATE: June 20, 2017

TO: Dave Eggerton, General Manager

FROM: Jeffrey Meyer, Director of Administrative Services

SUBJECT: Discussion/Action regarding FY 2017-18 Preliminary Budget

RECOMMENDED ACTION:

Discussion / Action regarding FY 2017-18 Preliminary Operating and CIP budgets.

SUMMARY:

The "Draft" FY 2017-18 Preliminary Operating Budget was reviewed and discussed by the Finance Committee on May 16, 2017 and by the Board of Directors on May 24, 2017. After receiving comments and direction, staff presented the Preliminary Operating and Capital Improvement Program (CIP) budgets to the Board on June 8, 2017 for their review in advance of the June 20th Budget Workshop.

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

The basis for the FY 2017-18 Capital Improvement Program (CIP) budget is the annual Five Year CIP update, which was Board approved on March 22, 2017 with Resolution 2017-15. The operating budget is a result of months of review and analysis by departments, Finance, and the General Manager. Finance completed a thorough assessment of historical revenue and expenditure trends, departmental requests for support of daily operations, and requests for capital outlay equipment and projects.

The Preliminary FY 2017-18 Operating Budget is \$18,552,562, and the Preliminary Capital Improvement Program budget is \$10,767,000. The following are the highlights and key components of the preliminary operating budget.

Revenues:

Total Operating and Non-Operating Revenues are projected to increase by \$84,637, or 0.5%, compared to FY 2016-17. Water and wastewater rate revenues will increase slightly in FY 2017-18, due in part to new connections and limited additional water sales.

Furthermore, as the state continues its efforts to implement permanent “water efficiency” measures, it is anticipated that water consumptive revenues, a key water revenue component, will not rebound to pre-drought levels, leaving the District with less water revenues to fund operations and maintenance of its systems.

The FY 2017-18 budget does not include any “new rate” revenues for water or wastewater in either the Operations and Maintenance (O&M) program or the Capital Renovation and Replacement (Capital R&R) program. Furthermore, in this, the last year of the five year Capital R&R rate plan adopted in July 2013, there are no Capital R&R rate increases scheduled in FY 2017-18. Please note that revenues generated from the July 2013 water and wastewater rate plan are dedicated to funding the District’s Capital R&R program.

The budget for non-operating revenues will increase slightly in FY 2017-18 mostly due to higher New Hogan power sales that are a result of the recent rain and higher water levels. Unfortunately growth in property tax revenues is expected to remain flat as the effects of the Butte Fire and bark beetle infestation continue to limit growth in property values.

Transfers:

Transfers from the District’s expansion funds, special projects reserve fund and the Capital R&R programs will fund two of the District’s loans, the 2013 Refinancing Loan and the 2014 Capital R&R Loan. Revenues from the Water Capital R&R Fund will fund debt service on the new 2016 Reach 3A Bond. Additional transfers from Fund 108 (Interest Reserve Fund), which contains the water rights reserve, the special projects fund, and unallocated interest, will support the District’s water rights programs, capital equipment purchases, and interest payments on the administrative building loan.

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

Expenditures:

Personnel Services includes salary and benefit costs. The FY 2017-18 Personnel Services budget is \$9,580,650, \$569,598 more than FY 2016-17. The increase can be attributed to higher medical and retirement costs, along with scheduled cost of living increases. However the biggest component of the increase is the change in recording expenses for the PERS Side Fund Loan and retiree health costs. In FY 2016-17 the debt service for the PERS Side Fund loan (\$312,608) was budgeted under benefits. As this is a debt obligation the loan payment will now be budgeted under Debt Service. Conversely, the pre-funding portion (\$694,176) of the annual retiree health contribution, previously budgeted under Services and Supplies, will now be budgeted under benefits as it funds a future benefit for current employees. Retiree health expenses for existing retirees will remain in the Services and Supplies budget.

The District’s FY 2017-18 Personnel Allocation will be 65.0 Full Time Equivalent (FTE) positions, 0.5 FTE less than in FY 2016-17. The part-time Accounting Technician position in the Administrative Service department was never filled and will be deleted.

Services and Supplies includes supplies and other materials used in the operation of the District, as well as services provided by outside consulting firms and individuals. The total Services and Supplies budget for FY 2017-18 is \$6,136,492, a \$720,610 decrease from FY 2016-17. Several items worth noting are:

- Electricity costs will decrease \$167,585 due to CPPA's rate reduction of a one cent per kwh
- Service Maintenance Contracts costs will increase by \$103,675 to fund work in Utilities, such as Arc Flash assessments; one-time raw water pump replacement costs; repair of roofs and gutters district wide; the repair and painting of the Jenny Lind Training Facility; licensing fees for SCADA and maintenance software
- As a result of moving the pre-funding portion of retiree health (\$694,176) to benefits in Personnel Services, Retiree Health costs will decrease by \$611,100
- Outside Legal Fees decreased \$71,000 due to reduced water rights services
- Increased Laboratory Services by \$50,000 for additional testing requirements
- Property, liability and general insurance costs were lowered by \$25,000

Capital Outlay appropriations are typically for the acquisition of vehicles, machinery, and equipment with a unit cost of \$5,000 or more and an estimated useful life of more than one year. The preliminary FY 2017-18 Capital Outlay budget is \$623,000, an increase of \$122,368 over the prior year. The purchase of the Utilities Department's Vac Truck (\$158,000) is funded by a one-time transfer from the Special Projects Fund in Fund 108. The proposed capital outlay purchases and projects are:

- \$197,000 for four replacement vehicles; two (2) one-half ton pickups, and two (2) one ton pickups
- One pumper truck (Vac Truck) for \$158,000 (funded by Special Projects Fund)
- \$30,000 for a used small asphalt roller
- A back-up pump for Lower Cross Country in the Copper Cove area - \$36,000
- District-wide SCADA upgrades for \$30,000
- Filter cleaning at the Copper Cove wastewater reclaim facility for \$80,000
- \$44,000 for two (2) portable light standards for night emergency repair work
- Replacement of two (2) handheld water meter readers and software at \$30,000
- \$18,000 for replacement of one (1) server – Operations Headquarters

Debt Service – With the Wallace Equipment loan paid off in August 2016, and only one “final” principal and interest payment for the BBVA Compass Refinance Loan, the FY 2017-18 debt service budget is projected to decrease by \$339,035 to \$2,212,420. The District's debt is funded in part by transfers from expansion funds, Capital R&R funds, and the Interest Reserve Fund, and includes the following debt instruments:

- BBVA Compass Water and Wastewater Refinance Loans
- Umpqua Water and Wastewater Capital R&R Loans
- USDA Reach 3a Water Project Bond
- PERS Side Fund Loan
- Umpqua Vac-Con Loan
- New Hogan Loan
- Administration Building

CAPITAL IMPROVEMENT PROGRAM (CIP) BUDGET

The preliminary Capital Improvement Program (CIP) budget includes carryover projects approved in prior budgets and six new projects for FY 2017-18. District policy requires a review of all capital projects and their funding requirements during the budget process, including current year funding needs for projects approved in prior fiscal year budgets.

The proposed FY 2017-18 CIP budget is \$10,767,000, which includes \$8,847,000 for water projects and \$1,920,000 for wastewater projects. Funding for the projects includes Expansion Funds (\$882,000), Capital R&R (\$6,630,600), Grants (\$3,204,000), and Assessment District Funds (\$50,000). The following are the proposed projects:

Water:

- Ebbetts Pass Reach 3A Pipeline Replacement
- Ebbetts Pass Techite Water Line Replacement
- Ebbetts Pass Reach 1 Water Line Replacement
- San Antonio Creek Water Storage Restoration
- Jenny Lind Water Treatment Plant Pretreatment Facility
- Repair/Paint Tanks and Clearwells – Jenny Lind, Larkspur, Wallace, Sawmill, Hunters and Copper Cove
- Wilson Dam
- Jenny Lind Tank A-B Transmission Line
- West Point AMR/AMI Meter Program (Phase 1)
- Sheep Ranch Water Plant and Clearwell
- West Point Backup Water Filter
- Pipeline Replacement Project
- Water Master Plans – Copper Cove, Jenny Lind and West Point

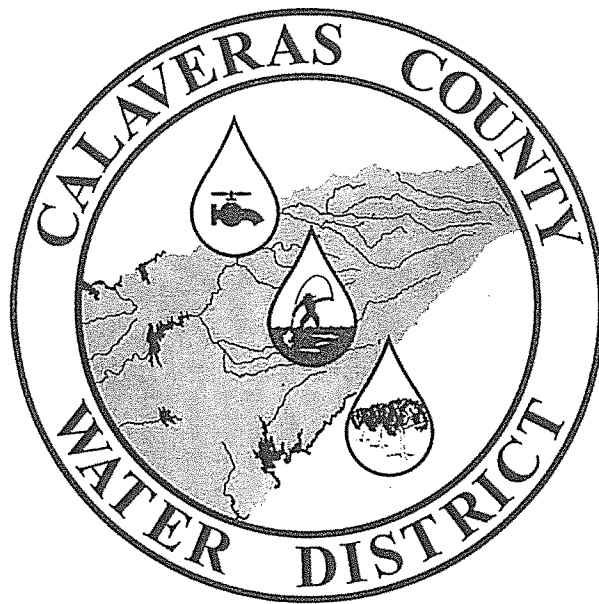
Wastewater:

- Copper Cove WWTP Reclaim Permit Project
- West Point / Wilseyville Consolidation Project
- CC Lift Stations 8,12,13 & Force Main Bypass
- Copper Cove Lift Stations 15 & 18 Renovations
- Vallecito Recycled Water Distribution Project
- Vallecito Inflow and Infiltration Equalization Improvements
- Wallace Treatment Plant Renovations
- Forest Meadows UV System Replacement
- Copper Cove Pond 6 Enlargement/Expansion
- Wallace Waste Discharge Permit
- Pipeline Replacement Project
- Copper Cove and La Contenta Master Plan Updates

FINANCIAL CONSIDERATIONS:

The FY 2017-18 Preliminary Operating Budget as proposed is balanced. However, there exists an ongoing structural deficit. The results of the HDR Financial Analysis will assist staff in developing a deficit reduction plan. This process will be completed by Fall of 2017.

Calaveras County Water District



FY 2017-18

*Preliminary Operating and
Capital Improvement Budgets*

Calaveras County Water District
Operating Budget: FY 2015-16 through FY 2017-18

	Actual FY 2015-16	Adopted Budget FY 2016-17	Budget FY 2017-18	Variance to Budget FY 2016-17	% Change to Budget FY 2016-17
Revenues					
Operating Revenues	11,799,090	12,371,063	12,265,835	(105,228)	-0.9%
Non Operating Revenues	3,151,694	3,179,371	3,369,236	189,865	6.0%
Total Revenues	14,950,784	15,550,434	15,635,071	84,637	0.5%
Expenditures					
Salaries and Benefits	7,784,004	9,011,052	9,580,650	569,598	6.3%
Services and Supplies	6,237,891	6,857,102	6,136,492	(720,610)	-10.5%
Total - Operations	14,021,895	15,868,154	15,717,142	(151,012)	-1.0%
Capital Outlay	261,900	500,632	623,000	122,368	24.4%
Debt Service	2,770,551	2,551,455	2,212,420	(339,035)	-13.3%
Total Operating Budget	17,054,346	18,920,241	18,552,562	(367,679)	-1.9%
Revenue Surplus/(Shortfall)	(2,103,562)	(3,369,807)	(2,917,491)	452,316	-13.4%
Transfers In	1,777,464	3,373,395	2,918,633	(454,762)	-13.5%
Adjusted Surplus/(Shortfall)	(326,098)	3,588	1,142	(2,446)	-68.2%
By Department					
Board of Directors	110,851	154,962	163,990	9,028	5.8%
General Management	1,041,270	967,325	1,048,228	80,903	8.4%
Engineering/Tech Services	380,176	764,921	815,783	50,862	6.6%
Administrative Services	1,696,065	1,695,453	1,552,025	(143,428)	-8.5%
Utility Services	8,736,988	10,179,372	10,712,636	533,264	5.2%
Water Resources	553,032	785,926	848,038	62,112	7.9%
Non Departmental	4,535,964	4,372,282	3,411,862	(960,420)	-22.0%
Total by Department	17,054,346	18,920,241	18,552,562	(367,679)	-1.9%

Calaveras County Water District
Operating Revenues: FY 2015-16 thru FY 2021-22

Revenues

	Actual FY 15-16	Budget FY 16-17	As of 30-Apr-17	Projected Year-End FY 16-17	Projected Budget FY 17-18	Variance to Budget FY 16-17	% Change to Budget FY 16-17
Operating Revenue							
Rate Revenue							
Water	7,100,690	7,539,466	6,180,144	7,416,173	7,490,335	(49,132)	-0.7%
Wastewater	4,223,750	4,318,596	3,527,751	4,233,301	4,300,000	(18,596)	-0.4%
Subtotal - Rate Revenue	11,324,440	11,858,063	9,707,895	11,649,474	11,790,335	(67,728)	-0.6%
Other Operating Revenue							
Fees:							
Account Establishment Fees	52,870	50,000	37,188	44,626	45,000	(5,000)	-10.0%
Delinquent Account Fees	213,423	215,000	189,664	227,597	220,000	5,000	2.3%
Repairs/Reimbursements	3,421	5,000	63	76	500	(4,500)	-90.0%
Install Water Meter	19,765	20,000	14,211	17,053	18,000	(2,000)	-10.0%
Other Installation Charges	350	500	-	-	-	(500)	-100.0%
Inspection Fees	7,887	8,000	4,218	5,062	5,000	(3,000)	-37.5%
Plan Check Fee	2,550	3,500	1,220	1,464	1,500	(2,000)	-57.1%
Backflow Certification	13,300	16,000	-	-	-	(16,000)	-100.0%
Wholesale/Irrigation/Hydrant Sales/Lancha Plana	128,581	164,500	132,801	159,361	160,000	(4,500)	-2.7%
Developer Reimbursements	32,478	30,000	20,644	24,773	25,000	(5,000)	-16.7%
Other	25	500	(295)	(295)	500	-	0.0%
Subtotal - Other Operating Revenue	474,650	513,000	399,714	479,716	475,500	(37,500)	-7.3%
Total - Operating Revenue	11,799,090	12,371,063	10,107,609	12,129,190	12,265,835	(105,228)	-0.9%
Non-Operating Revenue							
Stand-by Fees	132,790	132,500	58,684	132,500	132,500	-	0.0%
Property Taxes (net of transfer to reserves)	2,284,697	2,261,171	1,252,577	2,300,887	2,323,896	62,725	2.8%
Investment Income (allocated to operating)	54,907	32,000	37,308	44,770	45,000	13,000	40.6%
Other:							
Power Sales, North Fork	524,250	526,600	446,740	536,088	540,000	13,400	2.5%
Power Sales, New Hogan	48,313	150,000	173,608	208,330	227,000	77,000	51.3%
Grants/OES Reimbursements	82,505	-	-	-	-	-	0.0%
Sale of Surplus Equipment	(23,000)	-	(31,354)	(31,354)	-	-	0.0%
Copies	68	100	-	-	-	(100)	-100.0%
Misc. Operating Revenue	9,240	26,000	91,547	93,240	15,000	(11,000)	-42.3%
Other District Reimbursements	2,688	15,000	10,275	12,330	10,000	(5,000)	-33.3%
Rental Income per schedule	35,236	36,000	41,031	49,237	75,840	39,840	110.7%
Subtotal - Other Revenue, Non-Operating	679,300	753,700	731,847	867,871	867,840	114,140	15.1%
Total - Non-Operating Revenue	3,151,694	3,179,371	2,080,416	3,346,027	3,369,236	189,865	6.0%
Total Revenue - Operations	14,950,784	15,550,434	12,188,025	15,475,217	15,635,070	84,637	0.5%
Transfers In							
Transfer In for BBVA Debt Service - Expansion Funds	838,193	944,272	942,026	1,080,647	214,574	(729,698)	-77.3%
Transfer In for BBVA Debt Service - Fund 108	51,000	273,947	-	137,572	97,307	(176,640)	-64.5%
Transfer In for Capital R&R Debt Service - R&R Funds	409,254	409,033	205,785	409,033	1,111,922	702,889	171.8%
Transfer In for USDA Reach 3a Bond - Fund 125	-	-	15,896	15,896	99,909	99,909	100.0%
Transfer In for OP HQ Interest Payment - Fund 108	75,000	75,000	-	75,000	75,000	-	0.0%
Transfer In for Operations Funding Gap - Fund 108	-	-	-	-	410,099	410,099	100.0%
Transfer In for Wallace Loan Payoff - Fund 108	-	81,417	81,417	81,417	-	(81,417)	-100.0%
Transfer In for New Hogan O&M Costs	-	105,000	-	105,000	-	(105,000)	-100.0%
Transfer In for Water Rights Expenses - Fund 108	-	220,000	-	220,000	80,000	(140,000)	-63.6%
Transfer In for Capital Equipment/Projects - Fund 108	-	320,632	-	485,377	158,000	(162,632)	-50.7%
Transfer In for Capital R&R Projects - R&R Funds	319,568	698,941	-	547,785	553,856	(145,085)	-20.8%
Transfer In for CIP Projects	84,449	245,153	-	114,503	117,966	(127,187)	-51.9%
Total - Transfers In	1,777,464	3,373,395	1,245,124	3,272,230	2,918,633	(454,762)	-13.5%
Total Revenue & Transfers In- Operations	16,728,248	18,923,829	13,433,149	18,747,447	18,553,703	(370,125)	-2.0%

**Calaveras County Water District
Operating Budget Summary: FY 2017-18**

District	Actual FY 2015-16	Adopted Budget FY 2016-17	Y-T-D as of 30-Apr-17	Projected FY 2016-17	Budget FY 2017-18	Variance to Budget FY 2016-17	% Change to Budget FY 2016-17
Salaries and Benefits							
Salaries/Wages	5,018,664	5,464,697	4,502,058	5,543,864	5,571,599	106,902	2.0%
Overtime	215,806	133,761	236,848	284,218	191,503	57,742	43.2%
Benefits	2,523,084	3,373,394	2,946,162	3,549,963	3,789,548	416,154	12.3%
Medical/Dental Reimbursement	26,450	39,200	20,287	39,200	28,000	(11,200)	-28.6%
Total Salaries and Benefits	7,784,004	9,011,052	7,705,355	9,417,244	9,580,650	569,598	6.3%
Services and Supplies							
Utilities	1,036,547	1,230,685	1,004,082	1,189,137	1,063,100	(167,585)	-13.6%
Materials & Supplies	814,408	819,340	700,618	834,069	801,250	(18,090)	-2.2%
Tools	-	-	32,309	38,771	25,000	25,000	25000.0%
Safety Materials & Supplies	26,144	20,000	22,459	26,951	40,500	20,500	102.5%
Administrative Technology	24,387	34,000	12,723	34,000	34,000	-	0.0%
Chemicals	357,695	392,000	265,413	318,496	382,000	(10,000)	-2.6%
Outside Services/Repairs	147,069	146,950	109,327	131,192	162,700	15,750	10.7%
Service Maintenance Contracts	164,285	289,200	242,594	283,816	392,875	103,675	35.8%
Drug & Alcohol Testing	-	1,500	1,260	1,512	1,500	-	0.0%
Building Repairs	18,398	3,000	4,865	6,865	5,000	2,000	66.7%
Recruiting	4,264	10,000	2,117	2,540	5,000	(5,000)	-50.0%
Claims/Damages	8,315	5,000	47,562	48,154	5,000	-	0.0%
Computer Licenses and Maint Agreements	16,983	18,740	14,041	16,849	21,100	2,360	12.6%
Janitorial Services	21,285	23,300	19,350	23,220	23,300	-	0.0%
Laboratory Services	168,401	160,000	115,330	138,396	200,000	40,000	25.0%
Outside Legal Fees	251,511	320,000	187,823	258,431	249,000	(71,000)	-22.2%
Accounting/Auditing	33,000	31,700	31,300	31,300	33,600	1,900	6.0%
Advertising/Publicity	2,039	1,500	1,039	1,218	2,000	500	33.3%
Elections	-	7,000	7,449	7,449	-	(7,000)	-100.0%
Professional Services	383,655	459,650	294,427	403,856	457,700	(1,950)	-0.4%
Vehicle Expense	363,238	375,000	303,896	364,675	383,000	8,000	2.1%
Rental Exp/Vehicle and Equip.	4,432	15,000	12,041	14,449	30,000	15,000	100.0%
Forms and Supplies	4,094	2,150	1,008	1,210	2,250	100	4.7%
Permits & Licenses	9,956	15,000	6,623	9,948	11,000	(4,000)	-26.7%
Postage	16,134	15,000	13,889	16,667	20,600	5,600	37.3%
Publications and Subscriptions	27	2,750	546	712	1,750	(1,000)	-36.4%
Dues and Memberships	90,720	104,245	101,632	104,233	94,325	(9,920)	-9.5%
Recording Title Reports	-	-	-	-	-	-	0.0%
Printing	125	1,000	-	-	250	(750)	-75.0%
Training, Conferences and Travel	53,196	78,400	58,316	89,309	102,600	24,200	30.9%
Other Travel Costs	24,003	33,850	9,586	11,522	9,000	(24,850)	-73.4%
Director Conf & Committee Expense	-	-	-	-	-	-	0.0%
Hogan Payment-Purchased Power	293,262	293,262	-	293,262	293,262	-	0.0%
Purchased Water	-	10,000	1,034	1,241	5,000	(5,000)	-50.0%
Retired Employee Costs	1,120,566	1,179,100	459,863	551,836	568,000	(611,100)	-51.8%
Bad Debt Expense	53,813	55,000	33,630	40,356	48,000	(7,000)	-12.7%
Unemployment Claims	-	2,000	-	-	2,000	-	0.0%
Insurance	223,366	225,000	189,116	189,116	200,000	(25,000)	-11.1%
Fed, State & County Water/Sewer Fees	218,390	250,000	197,247	224,000	240,000	(10,000)	-4.0%
Federal Dam & Admin Fees	1,809	2,000	1,809	1,809	2,000	-	0.0%
State Water Right Fees	35,229	33,000	29,129	33,907	30,000	(3,000)	-9.1%
Mandated Plans	106,739	-	-	-	35,000	35,000	35000.0%
Strategic Plans/Updates	-	100,000	-	100,000	68,550	(31,450)	-31.5%
Water Conservation	10,288	25,000	1,969	7,363	15,000	(10,000)	-40.0%
Merchant Credit Card Discount	56,024	56,000	53,336	64,003	60,000	4,000	7.1%
Misc. Operating/Maint. Expense	63,814	-	-	-	-	-	0.0%
Equipment Purchased	-	-	-	-	-	-	0.0%
Agent Fees	2,000	2,000	2,000	2,000	2,000	-	0.0%
Griswold Support	-	-	-	-	-	-	0.0%
Misc. Non-Operating Costs	8,280	8,780	7,128	8,880	8,280	(500)	-5.7%
Total Services and Supplies	6,237,891	6,857,102	4,599,886	5,926,719	6,136,492	(720,610)	-10.5%

Calaveras County Water District Operating Budget Summary: FY 2017-18

District	Actual FY 2015-16	Adopted Budget FY 2016-17	Y-T-D as of 30-Apr-17	Projected FY 2016-17	Budget FY 2017-18	Variance to Budget FY 2016-17	% Change to Budget FY 2016-17
Grand Total - Operations	14,021,895	15,868,154	12,305,241	15,343,963	15,717,142	(151,012)	-1.0%
Capital Outlay							
Vehicles / Equipment	256,550	410,632	326,776	574,778	513,000	102,368	24.9%
Projects	5,350	90,000	4,174	90,000	110,000	20,000	22.2%
Total Capital Outlay	261,900	500,632	330,950	664,778	623,000	122,368	24.4%
Total Operations & Capital Outlay	14,283,795	16,368,786	12,636,191	16,008,741	16,340,142	(28,644)	-0.2%
Debt Service							
Interest - PERS Side Fund	29,568	-	18,143	21,057	12,368	12,368	12368.0%
Principal - PERS Side Fund	283,039	-	242,362	291,551	300,240	300,240	300240.0%
Interest - BBVA Compass Bond Refinance	40,088	21,494	20,784	21,494	3,649	(17,845)	-83.0%
Principal - BBVA Compass Bond Refinance	1,769,426	1,797,041	1,797,041	1,797,041	461,846	(1,335,195)	-74.3%
Interest - Umpqua Capital R&R Loan	130,458	124,097	124,064	124,064	114,164	(9,933)	-8.0%
Principal - Umpqua Capital R&R Loan	278,796	284,936	284,936	284,936	997,758	712,822	250.2%
Interest - USDA Reach 3a Bond	-	-	15,896	15,896	57,209	57,209	57209.0%
Principal - USDA Raech 3a Bond	-	-	-	-	42,700	42,700	42700.0%
Interest - Vac-Con Loan	4,517	3,030	3,020	3,030	1,181	(1,849)	-61.0%
Principal - Vac-Con Loan	65,681	67,483	67,494	67,483	68,957	1,474	2.2%
Interest - Wallace Equipment Loan	5,302	5,206	6,905	6,905	-	(5,206)	-100.0%
Principal - Wallace Equipment Loan	9,236	96,361	94,663	94,663	-	(96,361)	-100.0%
Interest - New Hogan	24,198	22,127	-	24,981	22,093	(34)	-0.2%
Principal - New Hogan	55,242	54,680	-	54,680	55,255	575	1.1%
Interest - Admin Building Loan	75,000	75,000	-	75,000	75,000	-	0.0%
Principal - Admin Building Loan	-	-	-	-	-	-	0.0%
Total Debt Service	2,770,551	2,551,455	2,675,308	2,882,781	2,212,420	(339,035)	-13.3%
Total Operations & Debt Service	17,054,346	18,920,241	15,311,500	18,891,522	18,552,562	(367,679)	-1.9%
Funded Positions (FTE) ->	65.00	65.50		63.50	65.50	-	0.0%

Calaveras County Water District
Board of Directors Operating Budget: FY 2016-17

Board of Directors	Actual FY 2015-16	Adopted Budget FY 2016-17	Y-T-D as of 30-Apr-17	Projected FY 2016-17	Budget FY 2017-18	Variance to Budget FY 2016-17	% Change to Budget FY 2016-17
Salaries and Benefits							
Salaries/Wages	28,615	43,200	16,920	25,860	43,200	-	0.0%
Overtime	-	-	-	-	-	-	0.0%
Benefits	59,356	70,662	57,156	83,156	87,790	17,128	24.2%
Medical/Dental Reimbursement	-	2,400	-	2,400	2,000	(400)	-16.7%
Total Salaries and Benefits	87,971	116,262	74,076	111,416	132,990	16,728	14.4%
Services and Supplies							
Utilities	-	-	-	-	-	-	0.0%
Materials & Supplies	850	1,700	395	474	1,000	(700)	-41.2%
Tools	-	-	-	-	-	-	0.0%
Advertising/Publicity	-	-	-	-	-	-	0.0%
Elections	-	7,000	7,449	7,449	-	(7,000)	-100.0%
Professional Services	-	-	-	-	-	-	0.0%
Printing	-	-	-	-	-	-	0.0%
Training, Conferences and Travel	-	-	-	8,000	25,000	25,000	25000.0%
Other Travel Costs	22,030	30,000	7,908	9,490	5,000	(25,000)	-83.3%
Director Conf & Committee Expense	-	-	-	-	-	-	0.0%
Misc. Non-Operating Costs	-	-	-	-	-	-	0.0%
Total Services and Supplies	22,880	38,700	15,752	25,413	31,000	(7,700)	-19.9%
Grand Total - Operations	110,851	154,962	89,828	136,829	163,990	9,028	5.8%
Capital Outlay							
Vehicles / Equipment	-	-	-	-	-	-	0.0%
Projects	-	-	-	-	-	-	0.0%
Total Capital Outlay	-	-	-	-	-	-	0.0%
Total Operations & Capital Outlay	110,851	154,962	89,828	136,829	163,990	9,028	5.8%
Funded Positions (FTE) ->	-	-	-	-	-	-	-

Calaveras County Water District
General Management Operating Budget: FY 2016-17

General Management	Actual FY 2015-16	Adopted Budget FY 2016-17	Y-T-D as of 30-Apr-17	Projected FY 2016-17	Budget FY 2017-18	Variance to Budget FY 2016-17	% Change to Budget FY 2016-17
Salaries and Benefits							
Salaries/Wages	479,291	420,854	360,151	432,181	440,554	19,700	4.7%
Overtime	999	400	563	676	840	440	110.0%
Benefits	204,940	255,421	205,307	246,368	283,109	27,688	10.8%
Medical/Dental Reimbursement	1,732	2,400	1,308	2,400	1,600	(800)	-33.3%
Total Salaries and Benefits	686,962	679,075	567,329	681,625	726,103	47,028	6.9%
Services and Supplies							
Utilities	-	-	-	-	-	-	0.0%
Materials & Supplies	3,041	8,040	1,043	1,252	5,000	(3,040)	-37.8%
Tools	-	-	-	-	-	-	0.0%
Service Maintenance Contracts	-	-	-	-	-	-	0.0%
Drug & Alcohol Testing	-	1,500	1,260	1,512	1,500	-	0.0%
Building Repairs	-	-	-	-	-	-	0.0%
Recruiting	4,264	10,000	2,117	2,540	5,000	(5,000)	-50.0%
Claims/Damages	-	-	-	-	-	-	0.0%
Laboratory Services	-	-	-	-	-	-	0.0%
Outside Legal Fees	112,108	125,000	79,909	114,545	127,500	2,500	2.0%
Accounting/Auditing	-	-	-	-	-	-	0.0%
Advertising/Publicity	2,039	1,500	893	1,072	1,500	-	0.0%
Elections	-	-	-	-	-	-	0.0%
Professional Services	170,100	67,000	50,424	65,509	105,000	38,000	56.7%
Vehicle Expense	-	-	-	-	-	-	0.0%
Rental Exp/Vehicle and Equip.	-	-	-	-	-	-	0.0%
Forms and Supplies	1,986	750	413	496	750	-	0.0%
Permits & Licenses	-	-	-	-	-	-	0.0%
Postage	-	-	-	-	-	-	0.0%
Publications and Subscriptions	-	500	58	70	500	-	0.0%
Dues and Memberships	43,339	45,860	45,889	45,889	48,275	2,415	5.3%
Recording Title Reports	-	-	-	-	-	-	0.0%
Printing	-	-	-	-	-	-	0.0%
Training, Conferences and Travel	17,137	25,100	16,960	22,352	24,100	(1,000)	-4.0%
Other Travel Costs	294	1,000	-	-	1,000	-	0.0%
Director Conf & Committee Expense	-	-	-	-	-	-	0.0%
Bad Debt Expense	-	-	-	-	-	-	0.0%
Unemployment Claims	-	2,000	-	-	2,000	-	0.0%
Insurance	-	-	-	-	-	-	0.0%
Misc. Non-Operating Costs	-	-	-	-	-	-	0.0%
Total Services and Supplies	354,308	288,250	198,966	255,236	322,125	33,875	11.8%
Grand Total - Operations	1,041,270	967,325	766,295	936,861	1,048,228	80,903	8.4%
Capital Outlay							
Vehicles / Equipment	-	-	-	-	-	-	0.0%
Projects/Software	-	-	-	-	-	-	0.0%
Total Capital Outlay	-	-	-	-	-	-	0.0%
Total Operations & Capital Outlay	1,041,270	967,325	766,295	936,861	1,048,228	80,903	8.4%
Funded Positions (FTE) ->	5.00	4.00		5.00	4.00	-	0.0%

Calaveras County Water District
Administrative Services Operating Budget: FY 2016-17

Administrative Services	Actual FY 2015-16	Adopted Budget FY 2016-17	Y-T-D as of 30-Apr-17	Projected FY 2016-17	Budget FY 2017-18	Variance to Budget FY 2016-17	% Change to Budget FY 2016-17
Salaries and Benefits							
Salaries/Wages	869,202	767,348	611,583	748,900	662,032	(105,316)	-13.7%
Overtime	5,010	3,160	5,613	6,736	3,660	500	15.8%
Benefits	405,742	448,770	373,335	448,002	430,053	(18,717)	-4.2%
Medical/Dental Reimbursement	4,318	5,400	4,253	5,400	3,200	(2,200)	-40.7%
Total Salaries and Benefits	1,284,272	1,224,678	994,784	1,209,037	1,098,945	(125,733)	-10.3%
Services and Supplies							
Utilities	-	-	-	-	-	-	0.0%
Materials & Supplies	299	500	-	-	250	(250)	-50.0%
Tools	-	-	-	-	-	-	0.0%
Safety Materials & Supplies	-	-	-	-	-	-	0.0%
Administrative Technology	24,387	34,000	12,723	34,000	34,000	-	0.0%
Chemicals	-	-	-	-	-	-	0.0%
Outside Services/Repairs	-	5,250	1,047	1,256	5,700	450	8.6%
Service Maintenance Contracts	40,967	35,400	34,848	35,400	38,175	2,775	7.8%
Claims/Damages	-	-	-	-	-	-	0.0%
Computer Licenses and Maint Agreements	16,983	18,740	14,041	16,849	21,100	2,360	12.6%
Outside Legal Fees	-	-	-	-	-	-	0.0%
Accounting/Auditing	33,000	31,700	31,300	31,300	33,600	1,900	6.0%
Advertising/Publicity	-	-	-	-	-	-	0.0%
Professional Services	80,877	144,150	57,488	113,986	162,200	18,050	12.5%
Vehicle Expense	-	-	-	-	-	-	0.0%
Rental Exp/Vehicle and Equip.	-	-	-	-	-	-	0.0%
Forms and Supplies	1,694	900	595	714	1,000	100	11.1%
Permits & Licenses	-	-	-	-	-	-	0.0%
Postage	16,134	15,000	13,889	16,667	20,600	5,600	37.3%
Publications and Subscriptions	-	-	-	-	-	-	0.0%
Dues and Memberships	735	735	930	930	705	(30)	-4.1%
Recording Title Reports	-	-	-	-	-	-	0.0%
Printing	125	1,000	-	-	250	(750)	-75.0%
Training, Conferences and Travel	3,641	8,300	6,027	8,032	6,500	(1,800)	-21.7%
Other Travel Costs	1,662	1,600	1,086	1,303	1,000	(600)	-37.5%
Retired Employee Costs	-	-	-	-	-	-	0.0%
Bad Debt Expense	53,813	55,000	33,630	40,356	48,000	(7,000)	-12.7%
Water Conservation	10,288	25,000	1,969	7,363	-	(25,000)	-100.0%
Merchant Credit Card Discount	56,024	56,000	53,336	64,003	60,000	4,000	7.1%
Misc. Operating/Maint. Exp.	63,814	-	-	-	-	-	0.0%
Equipment Purchased	-	-	-	-	-	-	0.0%
Agent Fees	2,000	2,000	2,000	2,000	2,000	-	0.0%
Calaveras County Fees	-	-	-	-	-	-	0.0%
Misc. Non-Operating Costs	-	500	-	-	-	(500)	-100.0%
Total Services and Supplies	406,443	435,775	264,909	374,160	435,080	(695)	-0.2%
Grand Total - Operations	1,690,715	1,660,453	1,259,693	1,583,197	1,534,025	(126,428)	-7.6%
Capital Outlay							
Vehicles / Equipment	-	-	-	-	18,000	18,000	18000.0%
Projects/Software	5,350	35,000	-	35,000	-	(35,000)	-100.0%
Total Capital Outlay	5,350	35,000	-	35,000	18,000	(17,000)	-48.6%
Total Operations & Capital Outlay	1,696,065	1,695,453	1,259,693	1,618,197	1,552,025	(143,428)	-8.5%
Funded Positions (FTE) ->	11.00	9.50	9.50	9.50	9.50	-	0.0%

Calaveras County Water District
Engineering/Technical Services Operating Budget: FY 2016-17

Engineering/Tech Services	Actual FY 2015-16	Adopted Budget FY 2016-17	Y-T-D as of 30-Apr-17	Projected FY 2016-17	Budget FY 2017-18	Variance to Budget FY 2016-17	% Change to Budget FY 2016-17
Salaries and Benefits							
Salaries/Wages	254,710	487,015	410,443	612,532	505,858	18,843	3.9%
Overtime	123	510	452	542	750	240	47.1%
Benefits	109,094	251,896	213,012	255,614	284,675	32,779	13.0%
Medical/Dental Reimbursement	1,595	3,000	1,356	3,000	2,000	(1,000)	-33.3%
Total Salaries and Benefits	365,522	742,421	625,263	871,688	793,283	50,862	6.9%
Services and Supplies							
Utilities	-	-	-	-	-	-	0.0%
Outside Services/Repairs	-	-	-	-	-	-	0.0%
Service Maintenance Contracts	6,746	11,000	10,282	11,000	11,000	-	0.0%
Elections	-	-	-	-	-	-	0.0%
Professional Services	1,432	5,000	8,480	10,720	5,000	-	0.0%
Vehicle Expense	-	-	-	-	-	-	0.0%
Rental Exp/Vehicle and Equip.	-	-	-	-	-	-	0.0%
Forms and Supplies	414	500	-	-	500	-	0.0%
Permits & Licenses	-	-	-	-	-	-	0.0%
Postage	-	-	-	-	-	-	0.0%
Publications and Subscriptions	-	250	189	284	250	-	0.0%
Dues and Memberships	230	250	-	-	250	-	0.0%
Recording Title Reports	-	-	-	-	-	-	0.0%
Printing	-	-	-	-	-	-	0.0%
Training, Conferences and Travel	5,815	5,000	766	2,149	5,000	-	0.0%
Other Travel Costs	17	500	64	96	500	-	0.0%
Director Conf & Committee Expense	-	-	-	-	-	-	0.0%
Misc. Non-Operating Costs	-	-	-	-	-	-	0.0%
Total Services and Supplies	14,654	22,500	19,781	24,249	22,500	-	0.0%
Grand Total - Operations	380,176	764,921	645,044	895,937	815,783	50,862	6.6%
Capital Outlay							
Vehicles / Equipment	-	-	-	-	-	-	0.0%
Projects	-	-	-	-	-	-	0.0%
Total Capital Outlay	-	-	-	-	-	-	0.0%
Total Operations & Capital Outlay	380,176	764,921	645,044	895,937	815,783	50,862	6.6%
Funded Positions (FTE) ->	6.00	5.00		6.00	5.00	-	0.0%

Calaveras County Water District
Utility Services Operating Budget: FY 2017-18

Utilities	Actual FY 2015-16	Adopted Budget FY 2016-17	Y-T-D as of 30-Apr-17	Projected FY 2016-17	Budget FY 2017-18	Variance to Budget FY 2016-17	% Change to Budget FY 2016-17
Salaries and Benefits							
Salaries/Wages	3,292,240	3,644,501	3,019,193	3,623,032	3,713,580	69,079	1.9%
Overtime	209,674	129,691	230,220	276,264	186,253	56,562	43.6%
Benefits	1,709,030	2,289,248	2,051,877	2,462,252	2,577,203	287,955	12.6%
Medical/Dental Reimbursement	18,207	25,400	12,970	25,400	18,400	(7,000)	-27.6%
Total Salaries and Benefits	5,229,151	6,088,840	5,314,260	6,386,948	6,495,436	406,596	6.7%
Services and Supplies							
Utilities	1,007,694	1,199,000	978,135	1,158,000	1,027,000	(172,000)	-14.3%
Materials & Supplies	801,097	744,700	628,818	754,582	719,000	(25,700)	-3.5%
Tools	-	-	32,309	38,771	25,000	25,000	25000.0%
Safety Materials & Supplies	26,144	20,000	22,063	26,476	40,000	20,000	100.0%
Administrative Technology	-	-	-	-	-	-	0.0%
Chemicals	357,695	392,000	265,413	318,496	382,000	(10,000)	-2.6%
Outside Services/Repairs	125,486	136,700	101,460	121,752	148,700	12,000	8.8%
Service Maintenance Contracts	102,788	227,000	185,103	222,124	335,000	108,000	47.6%
Janitorial Services	-	-	-	-	-	-	0.0%
Laboratory Services	168,401	160,000	115,330	138,396	200,000	40,000	25.0%
Outside Legal Fees	-	-	-	-	-	-	0.0%
Professional Services	30,734	28,000	41,794	50,153	15,000	(13,000)	-46.4%
Vehicle Expense	363,238	375,000	303,896	364,675	383,000	8,000	2.1%
Rental Exp/Vehicle and Equip.	4,432	15,000	12,041	14,449	30,000	15,000	100.0%
Forms and Supplies	-	-	-	-	-	-	0.0%
Permits & Licenses	9,956	15,000	6,623	9,948	11,000	(4,000)	-26.7%
Postage	-	-	-	-	-	-	0.0%
Publications and Subscriptions	27	2,000	299	359	1,000	(1,000)	-50.0%
Dues and Memberships	12,039	14,500	12,095	14,514	14,500	-	0.0%
Recording Title Reports	-	-	-	-	-	-	0.0%
Printing	-	-	-	-	-	-	0.0%
Training, Conferences and Travel	23,166	36,000	30,673	43,808	36,000	-	0.0%
Other Travel Costs	-	-	-	-	-	-	0.0%
Purchased Water	-	10,000	1,034	1,241	5,000	(5,000)	-50.0%
Insurance	-	-	-	-	-	-	0.0%
Fed, State & County Wtr/Swr Fees	218,390	250,000	197,247	224,000	240,000	(10,000)	-4.0%
Misc. Non-Operating Costs	-	-	-	-	-	-	0.0%
Total Services and Supplies	3,251,287	3,624,900	2,934,333	3,501,741	3,612,200	(12,700)	-0.4%
Grand Total - Operations	8,480,438	9,713,740	8,248,593	9,888,689	10,107,636	393,896	4.1%
Capital Outlay							
Vehicles / Equipment	256,550	410,632	326,776	574,778	495,000	84,368	20.5%
Projects	-	55,000	4,174	55,000	110,000	55,000	100.0%
Total Capital Outlay	256,550	465,632	330,950	629,778	605,000	139,368	29.9%
Total Operations & Capital Outlay	8,736,988	10,179,372	8,579,543	10,518,467	10,712,636	533,264	5.2%

Calaveras County Water District
Water Resources Operating Budget: FY 2016-17

Water Resources	Actual FY 2015-16	Adopted Budget FY 2016-17	Y-T-D as of 30-Apr-17	Projected FY 2016-17	Prelim Budget FY 2017-18	Variance to Budget FY 2016-17	% Change to Budget FY 2016-17
Salaries and Benefits							
Salaries/Wages	94,606	101,779	83,768	101,360	206,375	104,596	102.8%
Overtime	-	-	-	-	-	-	0.0%
Benefits	34,922	57,397	45,475	54,570	126,718	69,321	120.8%
Medical/Dental Reimbursement	598	600	400	600	800	200	33.3%
Total Salaries and Benefits	130,126	159,776	129,643	156,530	333,893	174,117	109.0%
Services and Supplies							
Utilities	-	-	-	-	-	-	0.0%
Materials & Supplies	3,209	35,000	11,960	14,352	35,000	-	0.0%
Tools	-	-	-	-	-	-	0.0%
Laboratory Services	-	-	-	-	-	-	0.0%
Outside Legal Fees	139,403	195,000	107,914	143,885	121,500	(73,500)	-37.7%
Accounting/Auditing	-	-	-	-	-	-	0.0%
Advertising/Publicity	-	-	146	146	500	500	500.0%
Elections	-	-	-	-	-	-	0.0%
Professional Services	100,512	215,500	136,241	163,489	170,500	(45,000)	-20.9%
Publications and Subscriptions	-	-	-	-	-	-	0.0%
Dues and Memberships	34,377	42,900	42,718	42,900	30,595	(12,305)	-28.7%
Recording Title Reports	-	-	-	-	-	-	0.0%
Printing	-	-	-	-	-	-	0.0%
Training, Conferences and Travel	3,437	4,000	3,890	4,968	6,000	2,000	50.0%
Other Travel Costs	-	750	528	634	1,500	750	100.0%
Fed, State & County Wtr/Swr Fees	-	-	-	-	-	-	0.0%
Federal Dam & Admin Fees	-	-	-	-	-	-	0.0%
State Water Right Fees	35,229	33,000	29,129	33,907	30,000	(3,000)	-9.1%
Mandated Plans	106,739	-	-	-	35,000	35,000	35000.0%
Strategic Plans/Updates.	-	100,000	-	100,000	68,550	(31,450)	-31.5%
Water Conservation	-	-	-	-	15,000	15,000	15000.0%
Misc. Non-Operating Costs	-	-	-	-	-	-	0.0%
Total Services and Supplies	422,906	626,150	332,526	504,281	514,145	(112,005)	-17.9%
Grand Total - Operations	553,032	785,926	462,169	660,811	848,038	62,112	7.9%
Capital Outlay							
Vehicles / Equipment	-	-	-	-	-	-	0.0%
Projects	-	-	-	-	-	-	0.0%
Total Capital Outlay	-	-	-	-	-	-	0.0%
Total Operations & Capital Outlay	553,032	785,926	462,169	660,811	848,038	62,112	7.9%
Funded Positions (FTE) ->	1.00	1.00		1.00	1.00	-	0.0%

Calaveras County Water District
Non-Departmental Operating Budget: FY 2016-17

Non-Departmental	Actual FY 2015-16	Adopted Budget FY 2016-17	Y-T-D as of 30-Apr-17	Projected FY 2016-17	Budget FY 2017-18	Variance to Budget FY 2016-17	% Change to Budget FY 2016-17
Salaries and Benefits							
Salaries/Wages	-	-	-	-	-	-	0.0%
Overtime	-	-	-	-	-	-	0.0%
Benefits	-	-	-	-	-	-	0.0%
Medical/Dental Reimbursement	-	-	-	-	-	-	0.0%
Total Salaries and Benefits	-	-	-	-	-	-	0.0%
Services and Supplies							
Utilities	28,853	31,685	25,947	31,137	36,100	4,415	13.9%
Materials & Supplies	5,912	29,400	58,402	63,410	41,000	11,600	39.5%
Tools	-	-	-	-	-	-	0.0%
Safety Materials & Supplies	-	-	396	475	500	500	500.0%
Outside Services/Repairs	21,583	5,000	6,820	8,184	8,300	3,300	66.0%
Service Maintenance Contracts	13,784	15,800	12,361	15,292	8,700	(7,100)	-44.9%
Drug & Alcohol Testing	-	-	-	-	-	-	0.0%
Building Repairs	18,398	3,000	4,865	6,865	5,000	2,000	66.7%
Recruiting	-	-	-	-	-	-	0.0%
Claims/Damages	8,315	5,000	47,562	48,154	5,000	-	0.0%
Computer Licenses and Maint Agreements	-	-	-	-	-	-	0.0%
Janitorial Services	21,285	23,300	19,350	23,220	23,300	-	0.0%
Hogan Payment-Purchased Power	293,262	293,262	-	293,262	293,262	-	0.0%
Purchased Water	-	-	-	-	-	-	0.0%
Retired Employee Costs	1,120,566	1,179,100	459,863	551,836	568,000	(611,100)	-51.8%
Unemployment Claims	-	-	-	-	-	-	0.0%
Insurance	223,366	225,000	189,116	189,116	200,000	(25,000)	-11.1%
Fed, State & County Wtr/Swr Fees	-	-	-	-	-	-	0.0%
Federal Dam & Admin Fees	1,809	2,000	1,809	1,809	2,000	-	0.0%
Misc. Non-Operating Costs	8,280	8,280	7,128	8,880	8,280	-	0.0%
Total Services and Supplies	1,765,413	1,820,827	833,619	1,241,640	1,199,442	(621,385)	-34.1%
Grand Total - Operations	1,765,413	1,820,827	833,619	1,241,640	1,199,442	(621,385)	-34.1%
Capital Outlay							
Vehicles / Equipment	-	-	-	-	-	-	0.0%
Projects	-	-	-	-	-	-	0.0%
Total Capital Outlay	-	-	-	-	-	-	0.0%
Total Operations & Capital Outlay	1,765,413	1,820,827	833,619	1,241,640	1,199,442	(621,385)	-34.1%
Debt Service							
Interest - PERS Side Fund	29,568	-	18,143	21,057	12,368	12,368	12368.0%
Principal - PERS Side Fund	283,039	-	242,362	291,551	300,240	300,240	300240.0%
Interest - BBVA Compass Bond Refinance	40,088	21,494	20,784	21,494	3,649	(17,845)	-83.0%
Principal - BBVA Compass Bond Refinance	1,769,426	1,797,041	1,797,041	1,797,041	461,846	(1,335,195)	-74.3%
Interest - Umpqua Capital R&R Loan	130,458	124,097	124,064	124,064	114,164	(9,933)	-8.0%
Principal - Umpqua Capital R&R Loan	278,796	284,936	284,936	284,936	997,758	712,822	250.2%
Interest - USDA Reach 3a Bond	-	-	15,896	15,896	57,209	57,209	57209.0%
Principal - USDA Raech 3a Bond	-	-	-	-	42,700	42,700	42700.0%
Interest - Vac-Con Loan	4,517	3,030	3,020	3,030	1,181	(1,849)	-61.0%
Principal - Vac-Con Loan	65,681	67,483	67,494	67,483	68,957	1,474	2.2%
Interest - Wallace Equipment Loan	5,302	5,206	6,905	6,905	-	(5,206)	-100.0%
Principal - Wallace Equipment Loan	9,236	96,361	94,663	94,663	-	(96,361)	-100.0%
Interest - New Hogan	24,198	22,127	-	24,981	22,093	(34)	-0.2%
Principal - New Hogan	55,242	54,680	-	54,680	55,255	575	1.1%
Interest - Admin Building Loan	75,000	75,000	-	75,000	75,000	-	0.0%
Principal - Admin Building Loan	-	-	-	-	-	-	0.0%
Total Debt Service	2,770,551	2,551,455	2,675,308	2,882,781	2,212,420	(339,035)	-13.3%
Total Operations & Debt Service	4,535,964	4,372,282	3,508,928	4,124,421	3,411,862	(960,420)	-22.0%
Funded Positions (FTE) ->		-			-	-	0.0%

Capital Outlay
FY 2017-18

Dept	Qty	N or R*	Location	Description	Water	Sewer	Cost
Utilities	2	R	District Wide	1/2 Ton Pick Up	34,780	12,220	47,000
Utilities	2	R	District Wide	450/550 Ton Pick Up	111,000	39,000	150,000
Utilities	1	R	District Wide	Vac Truck	-	158,000	158,000
Utilities	1	N	District Wide	Small Asphalt Roller (used)	22,200	7,800	30,000
Utilities	1	N	Copper Cove	Back up Pump Lower X Country	-	36,000	36,000
Utilities	1	R	District Wide	SCADA Upgrades	30,000	-	30,000
Utilities		R	Copper Cove	CCWWRF Strip/Clean Filter	-	80,000	80,000
Utilities	2	N	District Wide	Portable Light Standard	32,560	11,440	44,000
Utilities	2	R	District Wide	Handheld Meter Readers	30,000	-	30,000
Adm Svc	1		Admin Building	Server Replacement	13,320	4,680	18,000
				TOTAL	273,860	349,140	623,000

* New (N) or Replacement (R)

**Capital Improvement Program
Schedule of Cash Flow - Water Projects
FY 2017-18 thru FY 2019-2020**

Project No	New Water Projects Project Description	Total Project Cost	Cash Flow			Funding FY 17-18				
			FY 17-18	FY 18-19	FY 19-20	Expansion Funds	Reserves	Capital R & R	Grants	AD / Other Outside
			\$	\$	\$	\$	\$	\$	\$	\$
	West Point AMR/AMI Meter Program (Phase 1)	500,000	175,000	175,000	150,000	-	-	175,000	-	-
	Sheep Ranch Water Plant and Clearwell	1,000,000	-	200,000	600,000	-	-	-	-	-
	West Point Backup Water Filter	1,250,000	-	250,000	750,000	-	-	-	-	-
	Total New Water Projects	\$ 2,750,000	\$ 175,000	\$ 625,000	\$ 1,500,000	\$ -	\$ -	\$ 175,000	\$ -	\$ -
	<i>Carryover Water Projects Project Description</i>	<i>Total Project Cost</i>								
11078	Ebbetts Pass Reach 3A Pipeline Replacement	5,360,000	1,000,000	-	-	-	-	-	1,000,000	-
11084	Ebbetts Pass Techite Water Line Replacement	1,250,000	625,000	625,000	-	-	-	625,000	-	-
11085	Ebbetts Pass Reach 1 Water Line Replacement	5,000,000	2,500,000	2,500,000	-	500,000	-	2,000,000	-	-
11089	San Antonio Creek Water Storage Restoration	4,000,000	250,000	250,000	3,500,000	-	-	250,000	-	-
11092	Jenny Lind WTP PreTreatment Facility	3,800,000	2,800,000	1,000,000	-	-	-	980,000	1,820,000	-
11083J	Jenny Lind Clearwell #2 / Repair & Paint	200,000	200,000	-	-	-	-	200,000	-	-
11083L	Larkspur Tank / Repair & Paint	200,000	200,000	-	-	-	-	200,000	-	-
11083W	Wallace Tanks / Repair & Paint	250,000	250,000	-	-	-	-	250,000	-	-
	Ebbetts Pass Sawmill Tank / Repair & Paint	750,000	250,000	500,000	-	-	-	250,000	-	-
	Ebbetts Pass Hunter Clearwell / Repair & Paint	500,000	-	250,000	250,000	-	-	-	-	-
11079	Copper Cove Tank B / Repair & Paint	250,000	-	-	250,000	-	-	-	-	-
11080	Copper Cove Clearwell / Repair & Paint	500,000	-	-	500,000	-	-	-	-	-
11094	Wilson Dam	500,000	250,000	250,000	-	-	-	250,000	-	-
11088	Jenny Lind Tank A-B Transmission Line	3,500,000	-	50,000	250,000	-	-	-	-	-
11066	Pipeline Replacement	1,000,000	200,000	200,000	200,000	-	-	200,000	-	-
11064C	Copper Cove Water Master Plan	60,000	50,000	-	-	50,000	-	-	-	-
11064J	Jenny Lind Water Master Plan	60,000	32,000	-	-	32,000	-	-	-	-
11064W	West Point Water Master Plan	85,000	65,000	-	-	65,000	-	-	-	-
	Total Carryover Water Projects	\$ 27,265,000	\$ 8,672,000	\$ 5,625,000	\$ 4,950,000	\$ 647,000	\$ -	\$ 5,205,000	\$ 2,820,000	\$ -
	TOTAL WATER PROJECTS	\$ 30,015,000	\$ 8,847,000	\$ 6,250,000	\$ 6,450,000	\$ 647,000	\$ -	\$ 5,380,000	\$ 2,820,000	\$ -

Capital Improvement Program
 Schedule of Cash Flow - Wastewater Projects
 FY 17-18 through FY 19-20

Project No	New Wastewater Projects Project Description	Total Project Cost	Cash Flow			Funding FY 17-18				
			FY 17-18	FY 18-19	FY 19-20	Expansion Funds	Reserves	Capital R & R	Grants	AD / Other Outside
			\$	\$	\$	\$	\$	\$	\$	\$
	Forest Meadows UV System Replacement	150,000	25,000	125,000	-	-	-	25,000	-	-
	Copper Cove Pond 6 Enlargement/Expansion	5,500,000	300,000	1,000,000	4,200,000	150,000	-	150,000	-	-
	Wallace Waste Discharge Permit	25,000	25,000	-	-	-	-	25,000	-	-
	Total New Sewer Projects	\$ 5,675,000	\$ 350,000	\$ 1,125,000	\$ 4,200,000	\$ 150,000	\$ -	\$ 200,000	\$ -	\$ -
	Carryover Wastewater Projects	Total Project Cost	Cash Flow			Expansion Funds	Reserves	Capital R & R	Grants	AD / Other Outside
15071	CC WWTP Reclaim Permit Project	75,000	75,000	-	-	-	-	75,000	-	-
15072	West Point/Wilseyville Consolidation Project	4,750,000	250,000	2,500,000	2,000,000	-	-	-	250,000	-
15076	CC Lift Station 8,12,13 & Force Main Bypass	1,500,000	300,000	1,000,000	200,000	-	-	300,000	-	-
15080	CC Lift Station 15 & 18 Renovations	1,000,000	300,000	500,000	200,000	-	-	300,000	-	-
15082	Vallecito Recycled Water Distribution Project	280,000	210,000	70,000	-	-	-	75,600	134,400	-
15085	Vallecito I & I / Equalization Improvements	400,000	300,000	100,000	-	-	-	300,000	-	-
15087	Wallace Treatment Plant Renovations	250,000	50,000	200,000	-	-	-	-	-	50,000
15060	Pipeline/Force Main Replacement	250,000	-	75,000	75,000	-	-	-	-	-
15059C	Copper Cove Master Plan Update	95,000	55,000	-	-	55,000	-	-	-	-
15059L	La Contenta Master Plan Update	95,000	30,000	-	-	30,000	-	-	-	-
	Total Carryover Wastewater Projects	\$ 8,695,000	\$ 1,570,000	\$ 4,445,000	\$ 2,475,000	\$ 85,000	\$ -	\$ 1,050,600	\$ 384,400	\$ 50,000
TOTAL WASTEWATER PROJECTS			\$ 14,370,000	\$ 5,570,000	\$ 6,675,000	\$ 235,000	\$ -	\$ 1,250,600	\$ 384,400	\$ 50,000
TOTAL WATER & SEWER PROJECTS			\$ 44,385,000	\$ 11,820,000	\$ 13,125,000					