

# Operating Budget - Summary

|                              | <b>FY 2023-24<br/>Adoped Budget</b> | <b>FY 2022-23<br/>Board Approved</b> | <b>Variance</b> |
|------------------------------|-------------------------------------|--------------------------------------|-----------------|
| <b>Sources</b>               |                                     |                                      |                 |
| <b>Operating Revenue</b>     | 16,996,612                          | 14,875,474                           | 2,121,138       |
| <b>Non-Operating Revenue</b> | 5,640,152                           | 5,034,268                            | 605,884         |
| <b>Transfers In</b>          | 4,067,141                           | 6,223,803                            | (2,156,662)     |
|                              | <u>26,703,905</u>                   | <u>26,133,545</u>                    | <u>570,360</u>  |
| <b>Uses</b>                  |                                     |                                      |                 |
| <b>Salaries and Benefits</b> | 12,691,352                          | 12,067,660                           | 623,692         |
| <b>Services and Supplies</b> | 9,972,538                           | 8,881,627                            | 1,090,911       |
| <b>Capital Outlay</b>        | 808,482                             | 1,026,619                            | (218,137)       |
| <b>Debt Service</b>          | 3,212,861                           | 4,140,960                            | (928,099)       |
| <b>Transfers Out</b>         | -                                   | -                                    | -               |
|                              | <u>26,685,233</u>                   | <u>26,116,867</u>                    | <u>568,367</u>  |
| <b>Net Budget</b>            | 18,671                              | 16,679                               | 1,993           |

FY 2023-24 Operating Budget - Revenues

| Operating Revenue               | FY 2023-24 Adopted Budget |                  |                   | FY 2022-23 Board Approved |                  |                   |                  |
|---------------------------------|---------------------------|------------------|-------------------|---------------------------|------------------|-------------------|------------------|
|                                 | Water                     | Sewer            | Total             | Water                     | Sewer            | Total             | Variance         |
| Water/Sewer Sales/Resid         | 10,330,790                | 6,117,821        | 16,448,612        | 8,805,726                 | 5,542,025        | 14,347,751        | 2,100,861        |
| Irrigation Water Sales          | 11,000                    | -                | 11,000            | 10,723                    | -                | 10,723            | 277              |
| Water Sales - Fire Hydrant      | 200,000                   | -                | 200,000           | 170,000                   | -                | 170,000           | 30,000           |
| Inspection Fees                 | -                         | 5,000            | 5,000             | -                         | 5,000            | 5,000             | -                |
| Account Establishment Fees      | 47,000                    | 3,000            | 50,000            | 47,000                    | 3,000            | 50,000            | -                |
| Delinquent Account Charge       | 55,000                    | 40,000           | 95,000            | 55,000                    | 40,000           | 95,000            | -                |
| Termination of Services         | -                         | -                | -                 | -                         | -                | -                 | -                |
| Backflow Certification Testing  | 4,000                     | -                | 4,000             | 4,000                     | -                | 4,000             | -                |
| Install Water Meter             | 30,000                    | -                | 30,000            | 30,000                    | -                | 30,000            | -                |
| Repair Labor/Materials          | 9,000                     | 16,000           | 25,000            | 18,000                    | 32,000           | 50,000            | (25,000)         |
| Reimbursable Expense            | 40,000                    | 53,000           | 93,000            | 33,000                    | 45,000           | 78,000            | 15,000           |
| Other Water/Sewer Charges       | -                         | -                | -                 | -                         | -                | -                 | -                |
| Concept Approval Fees           | -                         | -                | -                 | -                         | -                | -                 | -                |
| Other Operating Revenue         | 25,550                    | 9,450            | 35,000            | 25,550                    | 9,450            | 35,000            | -                |
| <b>Total Operating Revenues</b> | <b>10,752,340</b>         | <b>6,244,271</b> | <b>16,996,612</b> | <b>9,198,999</b>          | <b>5,676,475</b> | <b>14,875,474</b> | <b>2,121,138</b> |

| Non-Operating Revenue               | FY 2023-24 Adopted Budget |                  |                  | FY 2022-23 Board Approved |                  |                  |                |
|-------------------------------------|---------------------------|------------------|------------------|---------------------------|------------------|------------------|----------------|
|                                     | Water                     | Sewer            | Total            | Water                     | Sewer            | Total            | Variance       |
| Rental Revenue                      | 60,590                    | 22,410           | 83,000           | 60,590                    | 22,410           | 83,000           | -              |
| Interest Income/CCWD Investments    | 15,000                    | -                | 15,000           | 167,170                   | 61,830           | 229,000          | (214,000)      |
| Lease Interest Revenue              | -                         | -                | -                | -                         | -                | -                | -              |
| Property Taxes                      | 2,794,720                 | 735,272          | 3,529,992        | 2,567,151                 | 603,817          | 3,170,968        | 359,024        |
| Standby Fees                        | 95,630                    | 35,370           | 131,000          | 95,630                    | 35,370           | 131,000          | -              |
| Power Sales - North Fork            | 616,704                   | 228,096          | 844,800          | 452,600                   | 167,400          | 620,000          | 224,800        |
| Lease Revenue                       | -                         | -                | -                | -                         | -                | -                | -              |
| Power Sales - New Hogan             | 153,300                   | 56,700           | 210,000          | 58,400                    | 21,600           | 80,000           | 130,000        |
| Grant Revenue/Federal Agencies      | -                         | -                | -                | -                         | -                | -                | -              |
| Grant Revenue/State Agencies        | -                         | -                | -                | -                         | -                | -                | -              |
| Other Non-Operating Revenue         | 630,243                   | 196,117          | 826,360          | 525,819                   | 194,481          | 720,300          | 106,060        |
| Miscellaneous Income                | -                         | -                | -                | -                         | -                | -                | -              |
| <b>Total Non-Operating Revenues</b> | <b>4,366,187</b>          | <b>1,273,965</b> | <b>5,640,152</b> | <b>3,927,360</b>          | <b>1,106,908</b> | <b>5,034,268</b> | <b>605,884</b> |

|                       |                   |                  |                   |                   |                  |                   |                  |
|-----------------------|-------------------|------------------|-------------------|-------------------|------------------|-------------------|------------------|
| <b>Total Revenues</b> | <b>15,118,527</b> | <b>7,518,237</b> | <b>22,636,764</b> | <b>13,126,359</b> | <b>6,783,383</b> | <b>19,909,742</b> | <b>2,727,022</b> |
|-----------------------|-------------------|------------------|-------------------|-------------------|------------------|-------------------|------------------|

| Transfer In                        | FY 2023-24 Adopted Budget |                  |                  | FY 2022-23 Board Approved |                  |                  |                    |
|------------------------------------|---------------------------|------------------|------------------|---------------------------|------------------|------------------|--------------------|
|                                    | Water                     | Sewer            | Total            | Water                     | Sewer            | Total            | Variance           |
| Transfer In - Debt (125/135/108)   | 1,590,389                 | 753,168          | 2,343,557        | 2,270,947                 | 931,750          | 3,202,697        | (859,140)          |
| Transfer In - CIP (120/130/104)    | 691,541                   | 266,513          | 958,054          | 790,095                   | 302,961          | 1,093,056        | (135,002)          |
| Transfer In - Operating (125/135)  | 620,530                   | -                | 620,530          | 713,718                   | 36,594           | 750,312          | (129,782)          |
| Transfer In - Capital Outlay (108) | -                         | -                | -                | 620,480                   | 422,258          | 1,042,738        | (1,042,738)        |
| Transfer In - Operating (108)      | 145,000                   | -                | 145,000          | 98,550                    | 36,450           | 135,000          | 10,000             |
| <b>Total Transfers In</b>          | <b>3,047,460</b>          | <b>1,019,681</b> | <b>4,067,141</b> | <b>4,493,790</b>          | <b>1,730,013</b> | <b>6,223,803</b> | <b>(2,156,662)</b> |

|                      |                   |                  |                   |                   |                  |                   |                |
|----------------------|-------------------|------------------|-------------------|-------------------|------------------|-------------------|----------------|
| <b>Total Sources</b> | <b>18,165,987</b> | <b>8,537,918</b> | <b>26,703,905</b> | <b>17,620,149</b> | <b>8,513,396</b> | <b>26,133,545</b> | <b>570,360</b> |
|----------------------|-------------------|------------------|-------------------|-------------------|------------------|-------------------|----------------|

FY 2023-24 Operating Budget - Expenditures

| Adopted FY 2023-24 Budget          |      | Department     |                  |                |                |                  |                  |                | FY 2022-23 Adopted | Variance          |                |
|------------------------------------|------|----------------|------------------|----------------|----------------|------------------|------------------|----------------|--------------------|-------------------|----------------|
|                                    |      | Non-Dept       | Utilities        | Gen Mgmt       | Board          | Engineering      | Adm Svcs         | Water Res      |                    |                   | Total          |
| <b>Salaries and Benefits</b>       | FTEs | 0              | 51               | 5              |                | 8                | 9                | 2              | 75                 | 75                | -              |
| Salaries Wages                     |      | -              | 4,729,370        | 679,081        | 43,200         | 1,049,330        | 928,696          | 250,690        | 7,680,367          | 7,434,025         | 246,342        |
| Payouts                            |      | -              | 233,060          | 23,379         | -              | 8,240            | -                | -              | 264,679            | 30,494            | 234,185        |
| On Call Pay                        |      | -              | 21,100           | -              | -              | -                | -                | -              | 21,100             | 21,100            | -              |
| Standby Pay                        |      | -              | 23,500           | -              | -              | 1,000            | -                | -              | 24,500             | 15,400            | 9,100          |
| Overtime                           |      | -              | 210,000          | 630            | -              | 29,000           | 10,000           | 2,000          | 251,630            | 206,200           | 45,430         |
| Benefits                           |      | -              | 1,981,503        | 166,117        | 93,544         | 318,226          | 313,950          | 87,688         | 2,961,028          | 2,815,799         | 145,229        |
| Medical Reimbursements             |      | -              | -                | -              | -              | -                | -                | -              | -                  | 2,000             | (2,000)        |
| Retirement Expense                 |      | -              | 551,250          | 64,783         | -              | 123,185          | 103,948          | 16,243         | 859,409            | 966,592           | (107,183)      |
| CalPERS UAL                        |      | 265,813        | 132,416          | 9,330          | -              | 27,940           | 21,918           | 6,222          | 463,639            | 531,050           | (67,411)       |
| Retirement Health Savings          |      | -              | 90,960           | 24,200         | -              | 19,280           | 24,840           | 5,720          | 165,000            | 45,000            | 120,000        |
| <b>Total Salaries and Benefits</b> |      | <b>265,813</b> | <b>7,973,159</b> | <b>967,520</b> | <b>136,744</b> | <b>1,576,201</b> | <b>1,403,352</b> | <b>368,563</b> | <b>12,691,352</b>  | <b>12,067,660</b> | <b>623,692</b> |

| Services and Supplies                  |        |           |        |       |        |         |       |   |           |           |          |
|--|--------|-----------|--------|-------|--------|---------|-------|---|-----------|-----------|----------|
|  |        |           |        |       |        |         |       |   |           |           | -        |
| Power                                  | 19,800 | 2,155,615 | -      | -     | -      | -       | -     | - | 2,175,415 | 1,588,400 | 587,015  |
| Water                                  | 4,500  | 6,000     | -      | -     | -      | -       | -     | - | 10,500    | 8,296     | 2,204    |
| Sewage                                 | -      | 43,970    | -      | -     | -      | -       | -     | - | 43,970    | 46,734    | (2,764)  |
| Telephone                              | 2,460  | 127,000   | -      | -     | -      | -       | -     | - | 129,460   | 97,667    | 31,793   |
| Refuse/Disposal                        | 3,700  | 22,000    | -      | -     | -      | -       | -     | - | 25,700    | 19,308    | 6,392    |
| Materials & Supplies                   | 39,800 | 152,000   | 6,700  | 3,750 | 8,200  | 250     | 1,500 |   | 212,200   | 187,300   | 24,900   |
| Herbicide                              | -      | 1,000     | -      | -     | -      | -       | -     | - | 1,000     | 1,500     | (500)    |
| Safety Equipment/Consumables           | -      | 42,600    | -      | -     | -      | -       | -     | - | 42,600    | 42,600    | -        |
| Tools                                  | 500    | 35,167    | -      | -     | -      | -       | -     | - | 35,667    | 30,500    | 5,167    |
| Uniforms - New                         | -      | -         | 25,000 | -     | -      | -       | -     | - | 25,000    | 16,200    | 8,800    |
| Materials and Supplies - CalFire       | -      | 18,000    | -      | -     | -      | -       | -     | - | 18,000    | 18,000    | -        |
| Safety Equipment                       | -      | -         | 12,000 | -     | 1,200  | -       | -     | - | 13,200    | 14,500    | (1,300)  |
| Lab Supplies, Consumables              | -      | 40,000    | -      | -     | -      | -       | -     | - | 40,000    | 40,000    | -        |
| Ozone System Parts                     | -      | 10,000    | -      | -     | -      | -       | -     | - | 10,000    | 10,000    | -        |
| UV Bulb/MBR Replacement                | -      | 110,000   | -      | -     | -      | -       | -     | - | 110,000   | 110,000   | -        |
| Electrical Parts Replacement           | -      | 70,000    | -      | -     | -      | -       | -     | - | 70,000    | 70,000    | -        |
| Leak Repair Supplies                   | -      | 160,000   | -      | -     | -      | -       | -     | - | 160,000   | 160,000   | -        |
| Road Repair Materials                  | -      | 25,850    | -      | -     | -      | -       | -     | - | 25,850    | 31,250    | (5,400)  |
| SCADA, Radio Supplies                  | -      | 17,000    | -      | -     | -      | -       | -     | - | 17,000    | 17,000    | -        |
| Septic Tanks, Repair & New             | -      | 11,200    | -      | -     | -      | -       | -     | - | 11,200    | 11,200    | -        |
| Meters, New & Replacement              | -      | 10,000    | -      | -     | -      | -       | -     | - | 10,000    | 10,000    | -        |
| Aerator/Compressor Repair              | -      | 18,000    | -      | -     | -      | -       | -     | - | 18,000    | 18,000    | -        |
| Computers/Peripherals                  | -      | 18,500    | -      | -     | -      | -       | -     | - | 18,500    | 18,500    | -        |
| Control System/Pressure Transducer     | -      | 8,200     | -      | -     | -      | -       | -     | - | 8,200     | 5,000     | 3,200    |
| Headworks/Solids Removal and Repair    | -      | 20,160    | -      | -     | -      | -       | -     | - | 20,160    | 20,160    | -        |
| HVAC                                   | -      | 8,500     | -      | -     | -      | -       | -     | - | 8,500     | 8,500     | -        |
| Mixers/Valves/Repair Kits/ Actuators   | -      | 25,000    | -      | -     | -      | -       | -     | - | 25,000    | 25,000    | -        |
| Monitor Wells Repair                   | -      | 5,000     | -      | -     | -      | -       | -     | - | 5,000     | 5,000     | -        |
| Pumps/Motors Repair                    | -      | 140,000   | -      | -     | -      | -       | -     | - | 140,000   | 140,000   | -        |
| Solids Handling Eq Repair              | -      | 5,000     | -      | -     | -      | -       | -     | - | 5,000     | 5,000     | -        |
| Admin Technologies Comm                | -      | 23,000    | 2,400  | -     | 11,000 | 76,410  | -     | - | 112,810   | 72,400    | 40,410   |
| Chemicals                              | -      | 552,893   | -      | -     | -      | -       | -     | - | 552,893   | 374,690   | 178,203  |
| Outside Services/Repairs               | 48,810 | 105,176   | -      | -     | -      | -       | -     | - | 153,986   | 144,869   | 9,117    |
| Fire Ext. Testing Cust. Base           | -      | 2,200     | -      | -     | -      | -       | -     | - | 2,200     | 2,000     | 200      |
| Spraying - Weeds & Insects             | 1,000  | 42,000    | -      | -     | -      | -       | -     | - | 43,000    | 31,000    | 12,000   |
| Snow Removal                           | -      | 7,200     | -      | -     | -      | -       | -     | - | 7,200     | 6,600     | 600      |
| Uniform Laundry                        | -      | 22,675    | -      | -     | -      | -       | -     | - | 22,675    | 21,209    | 1,466    |
| Fire Hydrant Maintenance               | -      | 56,625    | -      | -     | -      | -       | -     | - | 56,625    | 56,625    | -        |
| Service Maintenance Contracts          | 3,537  | -         | -      | -     | 10,550 | 113,558 | -     | - | 127,645   | 146,666   | (19,021) |
| Groundwater Monitoring                 | -      | 51,975    | -      | -     | -      | -       | -     | - | 51,975    | 47,250    | 4,725    |
| Instrumentation Tech                   | -      | 8,500     | -      | -     | -      | -       | -     | - | 8,500     | 8,500     | -        |
| Ozone System PM                        | -      | 7,000     | -      | -     | -      | -       | -     | - | 7,000     | 7,000     | -        |
| Backflow Device Testing                | -      | 4,000     | -      | -     | -      | -       | -     | - | 4,000     | 4,000     | -        |
| SCADA Consulting                       | -      | 10,000    | -      | -     | -      | -       | -     | - | 10,000    | 14,000    | (4,000)  |
| Hauling /Dig/Crane/Excavator           | -      | 5,000     | -      | -     | -      | -       | -     | - | 5,000     | 5,000     | -        |
| Pave/Seal/Asphalt Repair               | -      | 115,000   | -      | -     | -      | -       | -     | - | 115,000   | 145,000   | (30,000) |
| Drug & Alcohol Testing                 | -      | -         | 4,000  | -     | -      | -       | -     | - | 4,000     | 3,000     | 1,000    |
| Septic Hauling Bio-solids Hauling      | -      | 40,000    | -      | -     | -      | -       | -     | - | 40,000    | 40,000    | -        |
| Tank Cleaning                          | -      | 50,000    | -      | -     | -      | -       | -     | - | 50,000    | 50,000    | -        |
| Building Repairs                       | 5,000  | 30,000    | -      | -     | -      | -       | -     | - | 35,000    | 15,000    | 20,000   |
| UV System PM                           | -      | 10,000    | -      | -     | -      | -       | -     | - | 10,000    | -         | 10,000   |
| Recruiting                             | -      | -         | 16,500 | -     | -      | -       | -     | - | 16,500    | 21,500    | (5,000)  |
| Claims/Damages                         | 5,000  | -         | -      | -     | -      | -       | -     | - | 5,000     | 5,000     | -        |
| Computer License/Maintenance Contracts | 51,450 | 115,456   | -      | -     | 16,860 | 62,615  | 1,400 | - | 247,781   | 161,331   | 86,450   |
| Janitorial Services                    | 24,385 | -         | -      | -     | -      | -       | -     | - | 24,385    | 23,220    | 1,165    |

FY 2023-24 Operating Budget - Expenditures

| Adopted FY 2023-24 Budget               | Department       |                   |                  |                |                  |                  |                  |                   | FY 2022-23 Adopted | Variance         |
|---|------------------|-------------------|------------------|----------------|------------------|------------------|------------------|-------------------|--------------------|------------------|
|   | Non-Dept         | Utilities         | Gen Mgmt         | Board          | Engineering      | Adm Svcs         | Water Res        | Total             |                    |                  |
| Laboratory Services                     | -                | 145,000           | -                | -              | -                | -                | -                | 145,000           | 165,000            | (20,000)         |
| Rentals (Non Vehicles/Equip)            | -                | 5,000             | -                | -              | -                | -                | -                | 5,000             | 56,000             | (51,000)         |
| Outside Legal Fees                      | -                | -                 | 125,000          | -              | -                | -                | 120,000          | 245,000           | 265,000            | (20,000)         |
| Accounting/Auditing                     | -                | -                 | -                | -              | -                | 41,600           | -                | 41,600            | 41,600             | -                |
| Advertising/Publicity                   | -                | -                 | 1,500            | -              | -                | -                | 2,000            | 3,500             | 11,500             | (8,000)          |
| Professional Services                   | -                | 80,500            | 159,300          | -              | 50,000           | 166,480          | 333,370          | 789,650           | 682,798            | 106,852          |
| Operating Exp/Fuel & Oil                | -                | 360,150           | -                | -              | -                | -                | -                | 360,150           | 254,100            | 106,050          |
| Repairs and Parts                       | -                | 110,000           | -                | -              | -                | -                | -                | 110,000           | 95,000             | 15,000           |
| Fuel/Repair - Generators                | -                | 20,000            | -                | -              | -                | -                | -                | 20,000            | 20,000             | -                |
| Rental Exp/Vehicle and Eq               | -                | 11,500            | -                | -              | -                | -                | -                | 11,500            | 6,200              | 5,300            |
| Vehicle Maintenance                     | -                | 36,500            | -                | -              | -                | -                | -                | 36,500            | 10,200             | 26,300           |
| Forms and Supplies                      | -                | -                 | 1,450            | -              | 600              | 1,950            | -                | 4,000             | 4,000              | -                |
| Permits and Licenses                    | -                | 21,600            | -                | -              | -                | -                | -                | 21,600            | 21,600             | -                |
| Director Elections                      | -                | -                 | -                | -              | -                | -                | -                | -                 | 5,000              | (5,000)          |
| Postage                                 | -                | -                 | -                | -              | -                | 15,950           | -                | 15,950            | 15,950             | -                |
| Publications/Subscriptions              | -                | 1,000             | 150              | -              | 600              | -                | -                | 1,750             | 1,750              | -                |
| Memberships/Dues                        | -                | 20,000            | 42,725           | -              | 600              | 750              | 63,717           | 127,792           | 127,226            | 566              |
| Printing                                | -                | -                 | -                | -              | -                | 1,000            | -                | 1,000             | 1,000              | -                |
| Training, Conf & Travel                 | -                | 35,000            | 25,700           | 17,500         | 23,000           | 12,000           | 5,500            | 118,700           | 108,700            | 10,000           |
| Other Travel Costs                      | -                | 500               | 750              | 2,500          | 1,600            | 500              | 1,000            | 6,850             | 5,750              | 1,100            |
| Purchased Water                         | -                | 20,000            | -                | -              | -                | -                | -                | 20,000            | 20,000             | -                |
| New Hogan Op/Maint Expense              | -                | -                 | -                | -              | -                | -                | 474,000          | 474,000           | 508,008            | (34,008)         |
| Retiree Health Costs                    | 767,000          | -                 | -                | -              | -                | -                | -                | 767,000           | 698,700            | 68,300           |
| Bad Debt Expense                        | -                | -                 | -                | -              | -                | 40,000           | -                | 40,000            | 37,000             | 3,000            |
| Rate Assistance Program                 | -                | -                 | -                | -              | -                | 60,000           | -                | 60,000            | 60,000             | -                |
| Unemployment Claims                     | -                | -                 | 10,000           | -              | -                | -                | -                | 10,000            | 2,000              | 8,000            |
| Insurance                               | 281,100          | -                 | -                | -              | -                | -                | -                | 281,100           | 272,489            | 8,611            |
| State Water/Sewer Fees                  | -                | 250,000           | -                | -              | -                | -                | -                | 250,000           | 240,000            | 10,000           |
| Federal Dam & Admin Fees                | -                | -                 | -                | -              | -                | -                | 702,000          | 702,000           | 696,400            | 5,600            |
| State Water Right Fees                  | -                | -                 | -                | -              | -                | -                | 85,500           | 85,500            | 150,582            | (65,082)         |
| Mandated Plans                          | -                | -                 | -                | -              | -                | -                | 18,000           | 18,000            | 40,000             | (22,000)         |
| Water Efficiency                        | -                | -                 | -                | -              | -                | -                | 4,000            | 4,000             | 8,000              | (4,000)          |
| Third Party Payment Processing          | -                | -                 | -                | -              | -                | 33,600           | -                | 33,600            | 47,000             | (13,400)         |
| Agent Fees (Custodial)                  | -                | -                 | -                | -              | -                | -                | -                | -                 | 7,500              | (7,500)          |
| LAFCO Contribution                      | 13,500           | -                 | -                | -              | -                | -                | -                | 13,500            | 14,100             | (600)            |
| <b>Total Supplies and Services</b>      | <b>1,271,542</b> | <b>5,681,212</b>  | <b>433,175</b>   | <b>23,750</b>  | <b>124,210</b>   | <b>626,663</b>   | <b>1,811,987</b> | <b>9,972,538</b>  | <b>8,881,627</b>   | <b>1,090,911</b> |
| <b>Capital Outlay</b>                   |                  |                   |                  |                |                  |                  |                  |                   |                    |                  |
| Vehicles Capital Lease - Current        | -                | 168,579           | -                | -              | -                | -                | -                | 168,579           | 167,762            | 817              |
| Vehicles Capital Lease -New             | -                | 136,240           | -                | -              | -                | -                | -                | 136,240           | 167,762            | (31,522)         |
| Equipment Purchased                     | -                | 178,948           | -                | -              | 7,000            | -                | -                | 185,948           | 216,095            | (30,147)         |
| Projects                                | -                | 317,715           | -                | -              | -                | -                | -                | 317,715           | 475,000            | (157,285)        |
| <b>Total Capital Outlay</b>             | <b>-</b>         | <b>801,482</b>    | <b>-</b>         | <b>-</b>       | <b>7,000</b>     | <b>-</b>         | <b>-</b>         | <b>808,482</b>    | <b>1,026,619</b>   | <b>(218,137)</b> |
| <b>Debt Service</b>                     |                  |                   |                  |                |                  |                  |                  |                   |                    |                  |
| Interest Exp - PERS UAL Loan            | 142,644          | -                 | -                | -              | -                | -                | -                | 142,644           | 153,799            | (11,155)         |
| Interest Exp - USDA AMI Loan            | 83,703           | -                 | -                | -              | -                | -                | -                | 83,703            | 82,348             | 1,355            |
| Interest Exp - VacCon Truck 2021        | 6,276            | -                 | -                | -              | -                | -                | -                | 6,276             | 9,119              | (2,843)          |
| Interest Exp - USDA EP Reach 3A         | 52,344           | -                 | -                | -              | -                | -                | -                | 52,344            | 53,430             | (1,086)          |
| Interest Exp - Water Fund Loan          | 7,515            | -                 | -                | -              | -                | -                | -                | 7,515             | 17,774             | (10,259)         |
| Interest Exp - New Hogan Loan           | 4,684            | -                 | -                | -              | -                | -                | -                | 4,684             | 7,169              | (2,485)          |
| Interest Exp - OP HQ                    | -                | -                 | -                | -              | -                | -                | -                | -                 | 31,116             | (31,116)         |
| Interest Exp - VacCon Truck 2020        | 3,193            | -                 | -                | -              | -                | -                | -                | 3,193             | 6,746              | (3,553)          |
| Interest Exp - Water CIP Loan 2022      | 557,542          | -                 | -                | -              | -                | -                | -                | 557,542           | 437,538            | 120,004          |
| Interest Exp - Sewer CIP Loan 2022      | 339,168          | -                 | -                | -              | -                | -                | -                | 339,168           | 340,400            | (1,232)          |
| Principal Payment - PERS UAL Loan       | 338,000          | -                 | -                | -              | -                | -                | -                | 338,000           | 336,000            | 2,000            |
| Principal Payment - USDA AMI Loan       | 89,000           | -                 | -                | -              | -                | -                | -                | 89,000            | 299,539            | (210,539)        |
| Principal Payment - VacCon Truck 2021   | 117,659          | -                 | -                | -              | -                | -                | -                | 117,659           | 114,815            | 2,844            |
| Principal Payment - USDA EP Reach 3A    | 48,800           | -                 | -                | -              | -                | -                | -                | 48,800            | 47,700             | 1,100            |
| Principal Payment - Water Fund Loan     | 72,207           | -                 | -                | -              | -                | -                | -                | 72,207            | 119,268            | (47,061)         |
| Principal Payment - New Hogan           | 55,242           | -                 | -                | -              | -                | -                | -                | 55,242            | 55,242             | -                |
| Principal Payment - OP HQ               | -                | -                 | -                | -              | -                | -                | -                | -                 | 614,626            | (614,626)        |
| Principal Payment - VacCon Truck 2020   | 121,884          | -                 | -                | -              | -                | -                | -                | 121,884           | 118,331            | 3,553            |
| Principal Payment - Sewer CIP Loan 2022 | 414,000          | -                 | -                | -              | -                | -                | -                | 414,000           | 879,000            | (465,000)        |
| Principal Payment - Water CIP Loan 2022 | 759,000          | -                 | -                | -              | -                | -                | -                | 759,000           | 417,000            | 342,000          |
| <b>Total Debt Service</b>               | <b>3,212,861</b> | <b>-</b>          | <b>-</b>         | <b>-</b>       | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>3,212,861</b>  | <b>4,140,960</b>   | <b>(928,099)</b> |
| <b>Total Operating Expense Budget</b>   | <b>4,750,216</b> | <b>14,455,852</b> | <b>1,400,695</b> | <b>160,494</b> | <b>1,707,411</b> | <b>2,030,015</b> | <b>2,180,550</b> | <b>26,685,233</b> | <b>26,116,867</b>  | <b>568,367</b>   |

## FY 2023-24 Operating Budget - Expenditure Summary

| Department                          | Salaries and Benefits | Services and Supplies | Capital Outlay | Debt Service     | Total             | FY 2022-23 Adopted | Variance       |
|-------------------------------------|-----------------------|-----------------------|----------------|------------------|-------------------|--------------------|----------------|
| Board of Directors                  | 136,744               | 23,750                | -              | -                | 160,494           | 181,495            | (21,001)       |
| General Management                  | 967,520               | 433,175               | -              | -                | 1,400,695         | 1,048,239          | 352,456        |
| Administrative Services             | 1,403,352             | 626,663               | -              | -                | 2,030,015         | 2,254,367          | (224,352)      |
| Engineering                         | 1,576,201             | 124,210               | 7,000          | -                | 1,707,411         | 1,430,549          | 276,862        |
| Utilities                           | 7,973,159             | 5,681,212             | 801,482        | -                | 14,455,852        | 13,799,473         | 656,380        |
| Water Resources                     | 368,563               | 1,811,987             | -              | -                | 2,180,550         | 2,127,195          | 53,355         |
| Non Departmental                    | 265,813               | 1,271,542             | -              | -                | 1,537,355         | 1,134,589          | 402,766        |
| Debt Service                        | -                     | -                     | -              | 3,212,861        | 3,212,861         | 4,140,960          | (928,099)      |
| <b>Total Operating Expenditures</b> | <b>12,691,352</b>     | <b>9,972,538</b>      | <b>808,482</b> | <b>3,212,861</b> | <b>26,685,233</b> | <b>26,116,867</b>  | <b>568,367</b> |

| Include in your line item detail, the individual costs for each item listed where applicable. |                    |                    |                    |                    |             |              |   | DESCRIPTION  | AMOUNT - \$ |
|---|--------------------|--------------------|--------------------|--------------------|-------------|--------------|---|--|-------------|
|   | 2020-21<br>Actuals | 2021-22<br>Actuals | 2022-23<br>Adopted | 2023-24<br>Adopted | Variance    | 03/31/23 YTD |   |  |             |
| <b>Salaries and Benefits</b>  |                    |                    |                    |                    |             |              |   |  |             |
| CalPERS UAL   | \$ -               | \$ -               | \$ -               | \$ -               | \$ 265,813  | \$ -         | Portion of UAL for current retirees   | \$ -   |             |
| Total   | \$ -               | \$ -               | \$ -               | \$ -               | \$ 265,813  | \$ 265,813   |   | \$ -   |             |
| <b>SERVICES &amp; SUPPLIES</b>  |                    |                    |                    |                    |             |              |   |  |             |
| Power   | \$ 92,919          | \$ 10,325          | \$ 15,400          | \$ 19,800          | \$ 4,400    | \$ 13,651    | Electricity for Admin Building (CPPA)<br>Gas for Admin Building (PG&E)  | \$ 16,500<br>3,300   |             |
| Water   | \$ 3,892           | \$ 4,087           | \$ 4,000           | \$ 4,500           | \$ 500      | \$ 4,309     | Water Service - 120 Toma  | \$ 4,500   |             |
| Telephone   | \$ 10,886          | \$ 12,359          | \$ 14,500          | \$ 2,460           | \$ (12,040) | \$ 9,737     | OP HQ Internet (moved to 60431)<br>OP HQ Back Up (moved to 60431)<br>Telephone - Fiber (moved to 60431)   | \$ 2,460<br>-<br>-   |             |
| Refuse/Disposal   | \$ 2,903           | \$ 3,073           | \$ 3,700           | \$ 3,700           | \$ 0        | \$ -         | 120 Toma Court Refuse Disposal  | \$ 3,700   |             |
| Materials and Supplies  | \$ 40,529          | \$ 54,672          | \$ 40,000          | \$ 39,800          | \$ (200)    | \$ 33,806    | Credit Card/Others - Misc. Supplies, OP HQ<br>Office Supplies<br>Janitorial Supplies<br>Office Furniture and Chairs<br>Appliances/Supplies, Furniture - OP HQ<br>Printing - Letterhead, Env, Biz Cards, Stamps<br>Hardware Store Supplies/ Other - OP HQ<br>Printer Supplies<br>Service Batteries - Alarm / Fire / Fobs<br>Misc., employee t-shirts (moved to HR - 60314) | \$ 2,500<br>22,000<br>3,300<br>3,000<br>1,000<br>1,500<br>1,100<br>5,000<br>400<br>- |             |
| Tools   | \$ 20              | \$ 239             | \$ 500             | \$ 500             | \$ -        | \$ -         | Tools<br>Other  | \$ 500<br>-  |             |
| HVAC  | \$ 158             | \$ -               | \$ -               | \$ -               | \$ -        | \$ -         | HVAC<br>Other   | \$ -<br>-  |             |
| Outside Services/Repairs  | \$ 20,693          | \$ 28,178          | \$ 29,300          | \$ 48,810          | \$ 19,510   | \$ 30,575    | Answering Service<br>Alarm Service and Repair (district-wide)<br>Fire System Service<br>Document Destruction<br>Mass Document Shredding<br>Heating & Air Service<br>Reed Group - Road maintenance fee - OP HQ<br>Landscaping - One Time - OP HQ<br>Landscaping - Monthly - OP HQ  | \$ 10,500<br>24,800<br>650<br>2,710<br>2,350<br>2,500<br>800<br>1,500<br>3,000       |             |
| Spraying - Weeds and Insects  | \$ 2,386           | \$ 650             | \$ 1,000           | \$ 1,000           | \$ -        | \$ 588       | Pest Control - OP HQ<br>Weed Control - OP HQ  | 435<br>565   |             |
| Service Maintenance Contracts   | \$ 5,713           | \$ 4,207           | \$ 7,680           | \$ 3,537           | \$ (4,143)  | \$ 2,448     | Mail Room Copier Lease  | 3,537<br>-   |             |
| Building Repairs  | \$ 5,405           | \$ 1,641           | \$ 5,000           | \$ 5,000           | \$ -        | \$ 765       | Miscellaneous repairs to buildings.   | \$ 5,000   |             |
| Claims/Damages  | \$ 702             | \$ 14,861          | \$ 5,000           | \$ 5,000           | \$ -        | \$ 7,287     | Small claims action against the District not reimbursed by District's property / liability insurance program.   | \$ 5,000<br>-  |             |
| Computer Licenses & Maintenance Contracts   | \$ -               | \$ -               | \$ -               | \$ 51,450          | \$ 51,450   | \$ 7,287     | Internet - Fiber and Backup Point to Point<br>District Phones<br>Smartsheet   | \$ 25,800<br>17,700<br>7,950   |             |
| Janitorial Services   | \$ 15,480          | \$ 23,220          | \$ 23,220          | \$ 24,385          | \$ 1,165    | \$ 19,350    | OP HQ Janitorial Svcs<br>Janitorial grounds maintenance - OP HQ   | \$ 24,385<br>-   |             |
| Professional Services   | \$ 510             | \$ -               | \$ -               | \$ -               | \$ -        | \$ 1,393     |   | \$ -<br>-  |             |
| Late Fees and Other Penalties   | \$ -               | \$ 17              | \$ -               | \$ -               | \$ -        | \$ 2,219     | Past due fees on invoices   | \$ -<br>-  |             |
| Retiree Health Costs  | \$ 369,690         | \$ (68,264)        | \$ 698,700         | \$ 767,000         | \$ 68,300   | \$ 556,267   | Current Retirees - PERS Medical<br>Current Retirees - PERS Admin<br>Current Retirees - ACWA/JPIA Dental<br>Current Retirees - ACWA/JPIA Vision<br>Current Retirees - Medical Reimbursement  | \$ 105,000<br>2,000<br>35,000<br>10,000<br>615,000                                   |             |
| Insurance   | \$ 225,659         | \$ 280,267         | \$ 272,489         | \$ 281,100         | \$ 8,611    | \$ 267,525   | ACWA/JPIA - Automobile, General Liability<br>Property Insurance<br>Excess Crime<br>Cyber Liability  | \$ 134,400<br>135,300<br>1,000<br>10,400   |             |
| LAFCO Contribution  | \$ 12,982          | \$ 13,336          | \$ 14,100          | \$ 13,500          | \$ (600)    | \$ 12,706    | CCWD Share of LAFCO Costs   | \$ 13,500  |             |

| Include in your line item detail, the individual costs for each item listed where applicable. |                     |                    |                     |                     |                     |                     | DESCRIPTION | AMOUNT - \$ |
|---|---------------------|--------------------|---------------------|---------------------|---------------------|---------------------|-------------|-------------|
|   | 2020-21<br>Actuals  | 2021-22<br>Actuals | 2022-23<br>Adopted  | 2023-24<br>Adopted  | Variance            | 03/31/23 YTD        |             |             |
| <b>Capital Outlay</b>   |                     |                    |                     |                     |                     |                     |             |             |
| Vehicles Capital Lease  | -                   | -                  | -                   | -                   | -                   | -                   |             | -           |
| Equipment Purchased   | -                   | -                  | -                   | -                   | -                   | 14,479              |             | -           |
| Equipment Purchased - Safety  | -                   | -                  | -                   | -                   | -                   | 3,793               |             | -           |
| <b>TOTAL</b>  | <b>\$ 810,528</b>   | <b>\$ 382,869</b>  | <b>\$ 1,134,589</b> | <b>\$ 1,537,355</b> | <b>\$ 402,766</b>   | <b>\$ 969,913</b>   |             |             |
| <b>Salaries &amp; Benefits</b>  | <b>\$ -</b>         | <b>\$ -</b>        | <b>\$ -</b>         | <b>\$ 265,813</b>   | <b>\$ 265,813</b>   | <b>\$ -</b>         |             |             |
| <b>Services and Supplies</b>  | <b>\$ 810,528</b>   | <b>\$ 382,869</b>  | <b>\$ 1,134,589</b> | <b>\$ 1,271,542</b> | <b>\$ 136,953</b>   | <b>\$ 969,913</b>   |             |             |
| <b>Total</b>  | <b>\$ 810,528</b>   | <b>\$ 382,869</b>  | <b>\$ 1,134,589</b> | <b>\$ 1,537,355</b> | <b>\$ 402,766</b>   | <b>\$ 969,913</b>   |             |             |
| <b>Total with D/S</b>   | <b>\$ 1,146,796</b> | <b>\$ 753,092</b>  | <b>\$ 5,275,549</b> | <b>\$ 4,750,216</b> | <b>\$ (525,333)</b> | <b>\$ 3,657,851</b> |             |             |

| DEBT SERVICES                           | 2020-21 Actuals   | 2021-22 Actuals   | 2022-23 Adopted     | 2023-24 Draft       | Variance            | 01/31/23 YTD        | DESCRIPTION                             | AMOUNT - \$ |
|---|-------------------|-------------------|---------------------|---------------------|---------------------|---------------------|---|-------------|
| Interest Exp - PERS UAL Loan            | \$ 179,270        | \$ 161,501        | \$ 153,799          | \$ 142,644          | \$ (11,155)         | \$ 153,799          | Interest Exp - USDA AMI Loan            | \$ 153,799  |
| Interest Exp - USDA AMI Loan            | -                 | 15,371            | 82,348              | 83,703              | 1,355               | 44,086              | Interest Exp - VacCon Truck 2021        | 82,348      |
| Interest Exp - VacCon Truck 2021        | -                 | 8,651             | 9,119               | 6,276               | (2,843)             | 7,103               | Interest Exp - USDA EP Reach 3A         | 9,119       |
| Interest Exp - USDA EP Reach 3A         | 55,531            | 55,411            | 53,430              | 52,344              | (1,086)             | 53,430              | Interest Exp - Water Fund Loan          | 53,430      |
| Interest Exp - Water Fund Loan          | 18,370            | 17,733            | 17,774              | 7,515               | (10,259)            | -                   | Interest Exp - New Hogan Loan           | 17,774      |
| Interest Exp - New Hogan Loan           | 11,515            | 9,027             | 7,169               | 4,684               | (2,485)             | -                   | Interest Exp - OP HQ                    | 7,169       |
| Interest Exp - OP HQ                    | 46,106            | 31,115            | 31,116              | -                   | (31,116)            | -                   | Interest Exp - VacCon Truck 2020        | 31,116      |
| Interest Exp - VacCon Truck 2020        | 11,848            | 9,916             | 6,746               | 3,193               | (3,553)             | 5,389               | Interest Exp - Sewer CIP Loan 2022      | 6,746       |
| Interest Exp - Water CIP Loan 2022      | 13,628            | 47,047            | 437,538             | 557,542             | 120,004             | 145,846             | Principal Payment - PERS UAL Loan       | 437,538     |
| Interest Exp - Sewer CIP Loan 2022      | -                 | 14,450            | 340,400             | 339,168             | (1,232)             | 251,600             | Interest Exp - Water CIP Loan 2022      | 340,400     |
| Principal Payment - PERS UAL Loan       | -                 | -                 | 336,000             | 338,000             | 2,000               | 336,000             | Principal Payment - PERS UAL Loan       | 336,000     |
| Principal Payment - USDA AMI Loan       | -                 | -                 | 299,539             | 89,000              | (210,539)           | 88,720              | Principal Payment - USDA AMI Loan       | 299,539     |
| Principal Payment - VacCon Truck 2021   | -                 | -                 | 114,815             | 117,659             | 2,844               | 85,847              | Principal Payment - VacCon Truck 2021   | 114,815     |
| Principal Payment - USDA EP Reach 3A    | -                 | -                 | 47,700              | 48,800              | 1,100               | 47,700              | Principal Payment - USDA EP Reach 3A    | 47,700      |
| Principal Payment - Water Fund Loan     | -                 | -                 | 119,268             | 72,207              | (47,061)            | -                   | Principal Payment - Water Fund Loan     | 119,268     |
| Principal Payment - New Hogan           | -                 | -                 | 55,242              | 55,242              | -                   | -                   | Principal Payment - New Hogan           | 55,242      |
| Principal Payment - OP HQ               | -                 | -                 | 614,626             | -                   | (614,626)           | -                   | Principal Payment - OP HQ               | 614,626     |
| Principal Payment - VacCon Truck 2020   | -                 | -                 | 118,331             | 121,884             | 3,553               | 88,419              | Principal Payment - VacCon Truck 2020   | 118,331     |
| Principal Payment - Sewer CIP Loan 2022 | -                 | -                 | 879,000             | 414,000             | (465,000)           | 879,000             | Principal Payment - Sewer CIP Loan 2022 | 417,000     |
| Principal Payment - Water CIP Loan 2022 | -                 | -                 | 417,000             | 759,000             | 342,000             | 501,000             | Principal Payment - Water CIP Loan 2022 | 879,000     |
| <b>TOTAL</b>                            | <b>\$ 336,268</b> | <b>\$ 370,223</b> | <b>\$ 4,140,960</b> | <b>\$ 3,212,861</b> | <b>\$ (928,099)</b> | <b>\$ 2,687,938</b> |   |             |

Include in your line item detail, the individual costs for each item listed where applicable.

|                                | 2020-21<br>Actuals  | 2021-22<br>Actuals  | 2022-23<br>Adopted  | 2023-24<br>Adopted  | Variance           | 03/31/23 YTD        | DESCRIPTION   | AMOUNT - \$  |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|--------------------|---------------------|---|--|
| <b>Salaries and Benefits</b>   |                     |                     |                     |                     |                    |                     |   |  |
| Salaries Wages                 | \$ 3,715,648        | \$ 4,098,086        | \$ 4,749,004        | \$ 4,729,370        | \$ (19,634)        | \$ 3,421,821        | 48 SEIU FTE; 3 MCU FTE: Total 51  |  |
| Payouts                        | 127,949             | 188,930             | 30,494              | 233,060             | 202,566            | 90,187              |   |  |
| On Call Pay                    | 5,250               | -                   | 21,100              | 21,100              | -                  | 2,850               |   |  |
| Standby Pay                    | 7,500               | 4,482               | 15,400              | 23,500              | 8,100              | 66,300              |   |  |
| Overtime                       | 252,146             | 195,404             | 200,000             | 210,000             | 10,000             | 298,590             |   |  |
| Benefits                       | 1,808,728           | 1,663,122           | 1,862,821           | 1,981,503           | 118,682            | 1,459,494           |   |  |
| Medical Reimbursements         | 10,189              | 3,058               | -                   | -                   | -                  | -                   |   |  |
| Retirement Expense             | 1,007,499           | 487,424             | 687,714             | 551,250             | (136,464)          | 384,745             |   |  |
| CalPERS UAL                    | 480,487             | 303,418             | 461,373             | 132,416             | (328,957)          | 288,256             |   |  |
| Retirement Health Savings      | -                   | 224,695             | 25,560              | 90,960              | 65,400             | 21,345              |   |  |
| <b>Total</b>                   | <b>\$ 7,415,396</b> | <b>\$ 7,168,619</b> | <b>\$ 8,053,466</b> | <b>\$ 7,973,159</b> | <b>\$ (80,307)</b> | <b>\$ 6,033,587</b> |   |  |
| <b>SERVICES &amp; SUPPLIES</b> |                     |                     |                     |                     |                    |                     |   |  |
| Power                          | \$ 883,706          | \$ 1,061,815        | \$ 1,573,000        | \$ 2,155,615        | \$ 582,615         | \$ 1,458,931        | CPPA - Electrical costs, Water<br>CPPA - Electrical costs, Sewer<br>PG&E - Electrical costs, Water<br>PG&E - Electrical costs, Sewer<br>CPPA - 60% Increase   | 1,521,756<br>584,039<br>38,646<br>11,174   |
| Water                          | \$ 4,279            | \$ 6,485            | \$ 4,296            | \$ 6,000            | \$ 1,704           | \$ 4,501            | Union Public Utility District/CPUD<br>UPUD - DF/Vallecito (Sugar Pine)<br>UPUD - DF/Vallecito (Main Street)<br>UPUD - Six Mile Village (Ponderosa)  | 3,444<br>852<br>852<br>852   |
| Sewage                         | \$ 39,282           | \$ 47,869           | \$ 46,734           | \$ 43,970           | \$ (2,764)         | \$ 36,199           | SASD, Angels - Sewer charges for six mile village   | 43,970   |
| Telephone Lease Line           | \$ 3,044            | \$ 2,638            | \$ -                | \$ -                | \$ -               | \$ 63               | Moved to 60250  |  |
| Telephone                      | \$ 90,825           | \$ 105,079          | \$ 83,167           | \$ 127,000          | \$ 43,833          | \$ 95,370           | District wide telephone service<br>Op HQ Long Distance<br>Telecommunications Hosting<br>Phone SA Shop<br>AT&T LC Internet<br>Leased Lines<br>Sheep Ranch<br>Wallace<br>Cal Tel<br>Comcast VCTO<br>Comcast JLWTP<br>Comcast JLTC<br>Phone JLTC<br>Fax JLTC<br>Phone Azalea<br>Camp Connell Radio Tower<br>District Wide Cell Phones - Verizon<br>Phone Dorrington<br>Phone Hunters<br>CC WHSE<br>Volcano WPWTP (Phone/SCADA/FAX) | 127,000  |
| Refuse/Disposal                | \$ 25,006           | \$ 16,914           | \$ 15,608           | \$ 22,000           | \$ 6,392           | \$ 16,389           | Cal Waste LCWWTP<br>Cal Waste JLWTP<br>Cal Waste Wilseyville<br>Cal Waste AWWTP<br>Cal Waste FMWWTP<br>Cal Waste EP Barn<br>Cal Waste Hunters<br>Cal Waste DF VCTO<br>Cal Waste CCWWTP<br>CalWaste White Pines<br>Rock Creek Landfill - Southworth<br>Rate increase   | 2,480<br>2,733<br>1,352<br>1,352<br>1,352<br>1,389<br>1,352<br>2,733<br>2,733<br>1,856<br>837<br>1,831 |
| Materials & Supplies           | \$ 128,144          | \$ 238,066          | \$ 114,000          | \$ 152,000          | \$ 38,000          | \$ 116,509          | Calaveras Lumber, Groeniger, Pace, Alhambra, Carson Hill  | 152,000  |
| Herbicide                      | \$ 928              | \$ 676              | \$ 1,500            | \$ 1,000            | \$ (500)           | \$ -                | Mid Valley Ag   | 1,000  |
| Safety Equipment/Consumables   | \$ 40,480           | \$ 43,212           | \$ 42,600           | \$ 42,600           | \$ -               | \$ 26,401           | Safe-T-Lite, Safety Boots, gloves, winter gear, hearing protection, welding helmets and jackets, fire extinguishers<br>Safety Boot Reimbursement (based on Labor Cost)<br>\$200 x's 60 staffers - source of \$2,600 budgetary increase  | 30,600<br>12,000   |
| Tools                          | \$ 33,984           | \$ 33,042           | \$ 30,000           | \$ 35,167           | \$ 5,167           | \$ 26,726           | Tools for additional staff and the Underground Crew   | 35,167   |
| Uniforms - New                 | \$ 10,427           | \$ 18,550           | \$ 16,200           | \$ -                | \$ (16,200)        | \$ 13,039           | T-Shirts/Polo's District wide<br>Winter weather gear<br>(moved to HR)   |  |
| Material and Supplies Cal Fire | \$ 2,544            | \$ 10,013           | \$ 18,000           | \$ 18,000           | \$ -               | \$ 4,635            | Calfire Reimbursements  | 18,000   |
| Lab Supplies, Consumables      | \$ 49,883           | \$ 40,078           | \$ 40,000           | \$ 40,000           | \$ -               | \$ 27,436           | Lab supplies and equipment  | 40,000   |



| Include in your line item detail, the individual costs for each item listed where applicable. |                    |                    |                    |                    |            |              |  | DESCRIPTION  | AMOUNT - \$ |
|---|--------------------|--------------------|--------------------|--------------------|------------|--------------|--|--|-------------|
|   | 2020-21<br>Actuals | 2021-22<br>Actuals | 2022-23<br>Adopted | 2023-24<br>Adopted | Variance   | 03/31/23 YTD |  |  |             |
| Ozone System Parts  | \$ 2,644           | \$ 5,203           | \$ 10,000          | \$ 10,000          | \$ -       | \$ 1,089     | Ozone sensors, piping, gaskets and O-rings for CC and JLWater Treatment Plants   | 10,000   |             |
| UV Bulb/MBR Replacement   | \$ 108,671         | \$ 73,571          | \$ 110,000         | \$ 110,000         | \$ -       | \$ 58,645    | UV Bulb Replacement, replaced every 9,000 hours  | 110,000  |             |
| Electrical Parts Replacement  | \$ 72,189          | \$ 90,427          | \$ 70,000          | \$ 70,000          | \$ -       | \$ 50,966    | Lighting / Lamps, psi transducers, VFDs, soft starts breakers, wire, etc.  | 70,000   |             |
| Leak Repair Supplies  | \$ 130,841         | \$ 103,083         | \$ 160,000         | \$ 160,000         | \$ -       | \$ 103,827   | La Contenta Warehouse, White Pines Barn West Point / Wilseyville, Copper Cove, and costs associated with for underground crew  | 160,000  |             |
| Road Repair Materials   | \$ 29,551          | \$ 27,853          | \$ 31,250          | \$ 25,850          | \$ (5,400) | \$ 21,605    | Road base, drain rock, cut back, chipped asphalt SWPPP - BMP Material  | 15,850<br>10,000   |             |
| SCADA, Radio Supplies   | \$ 17,019          | \$ 14,736          | \$ 17,000          | \$ 17,000          | \$ -       | \$ 7,297     | Radio's for SCADA equipment associated with effective radio / SCADA telemetry  | 17,000   |             |
| Septic Tanks, Repair & New  | \$ 18,171          | \$ 5,628           | \$ 11,200          | \$ 11,200          | \$ -       | \$ 5,547     | Repair parts for septic tanks, floats and pumps and ARV repair and replacement   | 11,200   |             |
| Meters, New & Replacement   | \$ 42,341          | \$ 17,777          | \$ 10,000          | \$ 10,000          | \$ -       | \$ 4,322     | Water Meters - residential/commercial Distribution System Meters (2)   | 10,000<br>0  |             |
| Aerator/Compressor Repair   | \$ 14,987          | \$ 15,425          | \$ 18,000          | \$ 18,000          | \$ -       | \$ 8,846     | Hunters WTP<br>Wallace WTP<br>Jenny Lind WTP<br>Forest Meadows WWTP - recycle pump/diffusers<br>Southworth WWTP<br>Wallace WWTP<br>Douglas Flat/Vallecito WWTP<br>La Contenta WWTP<br>Arnold WWTP  | 2,000<br>2,000<br>2,000<br>2,000<br>2,000<br>2,000<br>2,000<br>2,000 |             |
| Computers/Peripherals   | \$ 1,853           | \$ 4,752           | \$ 18,500          | \$ 18,500          | \$ -       | \$ 762       | Monitors, software, speakers<br>4 SCADA Computers<br>4 Electrician Computers   | 2,500<br>8,000<br>8,000  |             |
| Control System/Pressure Transducer  | \$ 4,097           | \$ 8,766           | \$ 5,000           | \$ 8,200           | \$ 3,200   | \$ 5,205     | level controls for all the sewage pump stations  | 8,200  |             |
| Headworks/Solids Removal and Repair   | \$ 20,218          | \$ 27,646          | \$ 20,160          | \$ 20,160          | \$ -       | \$ 11,997    | Arnold WWTP, Douglas Flat, Vallecito   | 20,160   |             |
| HVAC  | \$ 5,033           | \$ 11,216          | \$ 8,500           | \$ 8,500           | \$ -       | \$ 1,538     | Cost For Unit Maintenance and Repair - Facility Wide   | 8,500  |             |
| Mixers/Valves/Repair Kits/ Actuators  | \$ 13,844          | \$ 31,241          | \$ 25,000          | \$ 25,000          | \$ -       | \$ 10,883    | All District Water and Wastewater sites  | 25,000   |             |
| Monitor Wells Repair  | \$ -               | \$ -               | \$ 5,000           | \$ 5,000           | \$ -       | \$ -         | Repair/replacement of monitoring well pumps (21 district wide)   | 5,000  |             |
| Pumps/Motors Repair   | \$ 98,331          | \$ 193,726         | \$ 140,000         | \$ 140,000         | \$ -       | \$ 55,277    | All types of vertical, turbine, submersible pumps,<br>La Contenta Warehouse<br>Wallace WTP<br>Hunters WTP<br>CC Raw Water Pump<br>Arnold WWTP<br>Copper Cove WWTP<br>Forest Meadows WWTP<br>Douglas Flat/Vallecito WWTP<br>La Contenta WWTP<br>Wallace WTP | 140,000  |             |
| Solids Handling Eq Repair   | \$ 1,357           | \$ 207             | \$ 5,000           | \$ 5,000           | \$ -       | \$ -         | Belt Press repairs   | 5,000<br>0   |             |
| Admin Technologies Comm   | \$ 1,853           | \$ -               | \$ -               | \$ 23,000          | \$ 23,000  | \$ -         | Modem Replacements (FM/White Pines)<br>Surface Pro Replacements and Spares (8)<br>4 Electrician Computers  | 3,000<br>12,000<br>8,000   |             |
| Chemicals   | \$ 417,845         | \$ 455,056         | \$ 374,690         | \$ 552,893         | \$ 178,203 | \$ 497,811   | District Wide<br>JLWTP<br>CCWTP<br>WPWTP<br>Hunters WTP<br>Wallace WTP   | 502,630  |             |

Include in your line item detail, the individual costs for each item listed where applicable.

|  | 2020-21<br>Actuals | 2021-22<br>Actuals | 2022-23<br>Adopted | 2023-24<br>Adopted | Variance    | 03/31/23 YTD | DESCRIPTION  | AMOUNT - \$   |
|--|--------------------|--------------------|--------------------|--------------------|-------------|--------------|--|---|
|  |                    |                    |                    |                    |             |              | AWWTP<br>CCWWTP<br>Douglas Flat/Vallecito<br>LCWWTP<br>Wallace/Southworth<br>WPWWTP<br>FMWWTP<br>CCRCP<br>Lower Thompson<br>Huckleberry Caustic<br>Conners Caustic<br>Add'l Algae Uses<br>Additional Caustic Uses<br>Annual Cylinder Rental<br>EP Polymer<br>Annual CPI Increase (10%)   | 50,263  |
| Outside Services/Repairs               | \$ 79,400          | \$ 86,038          | \$ 115,569         | \$ 105,176         | \$ (10,393) | \$ 46,224    | Vehicle Cloud Service<br>Alarm Service<br>Pagers - Answering Service<br>JLTC Janitorial Service<br>Assessments and HOAs<br>Road Access Fee<br>Tank Maintenance and Service Agreement<br>Concrete Work<br>Belt press Work<br>Embankment Repairs<br>Fence Work<br>Radio Installations<br>Tree Felling<br>Locksmith<br>Other Misc. Repairs<br>Portable Toilets<br>Adj | 9,320<br>5,800<br>577<br>600<br>2,900<br>394<br>14,730<br>12,130<br>1,500<br>28,291<br>3,975<br>2,059<br>2,500<br>1,200<br>12,000<br>7,200<br>0 |
| Fire Ext. Testing Cust. Base           | \$ 2,000           | \$ 2,000           | \$ 2,000           | \$ 2,200           | \$ 200      | \$ 2,000     | Annual test, inspection and refill of district wide<br>fire extinguishers bldgs. and vehicles+ new Fire Ext.   | 1,800<br>400  |
| Spraying - Weeds & Insects             | \$ 19,058          | \$ 31,216          | \$ 30,000          | \$ 42,000          | \$ 12,000   | \$ 24,924    | Clark Pest Control/Foothill Pest Control<br>District-Wide  | 42,000  |
| Snow Removal                           | \$ 2,520           | \$ 3,988           | \$ 6,600           | \$ 7,200           | \$ 600      | \$ 12,750    | Rowley's   | 7,200   |
| Uniform Launder                        | \$ 25,631          | \$ 26,064          | \$ 21,209          | \$ 22,675          | \$ 1,466    | \$ 21,771    | Ameripride - Laundry Services  | 22,675  |
| Fire Hydrant Maintenance               | \$ 15,509          | \$ 3,768           | \$ 56,625          | \$ 56,625          | \$ -        | \$ 9,528     | Performed by CC, EP and Calaveras Consolidated<br>\$25/hydrant - 2.65 hydrants   | 56,625  |
| Groundwater Monitoring                 | \$ 36,677          | \$ 33,795          | \$ 47,250          | \$ 51,975          | \$ 4,725    | \$ 23,571    | Hydrologist Svcs required for report writing of our ground water monitoring.   | 51,975  |
| Instrumentation Tech                   | \$ 6,144           | \$ 10,281          | \$ 8,500           | \$ 8,500           | \$ -        | \$ 3,417     | Calibration of lab equipment   | 8,500   |
| Ozone System PM                        | \$ 1,014           | \$ 15,144          | \$ 7,000           | \$ 7,000           | \$ -        | \$ -         | PM of our ozone equipment  | 7,000   |
| Backflow Device Testing                | \$ 1,750           | \$ 2,493           | \$ 4,000           | \$ 4,000           | \$ -        | \$ 1,925     | Reinstated in-house testing  | 4,000   |
| SCADA Consulting                       | \$ 15,357          | \$ 15,180          | \$ 14,000          | \$ 10,000          | \$ (4,000)  | \$ 630       | A-TEEM   | 10,000  |
| Hauling /Dig/Crane/Excavator           | \$ 4,845           | \$ 4,905           | \$ 5,000           | \$ 5,000           | \$ -        | \$ 475       | Raw water pump work  | 5,000   |
| Pave/Seal/Asphalt Repair               | \$ 114,318         | \$ 63,521          | \$ 145,000         | \$ 115,000         | \$ (30,000) | \$ 18,566    | District-wide paving and asphalt repair, including Underground Crew (UGC)  | 115,000   |
| Telemetry / Radio                      | \$ 4,034           | \$ -               | \$ -               | \$ -               | \$ -        | \$ 763       | Columbia Communications<br>(Moved to Radio Equipment budget)   | 0   |
| Septic Hauling Bio-solids Hauling      | \$ 34,257          | \$ 48,379          | \$ 40,000          | \$ 40,000          | \$ -        | \$ 29,938    | LCWWTP<br>AWWTP<br>DF VCTO<br>FMWWTP   | 10,000<br>10,000<br>10,000<br>10,000  |
| Tank Cleaning                          | \$ 31,580          | \$ 33,139          | \$ 50,000          | \$ 50,000          | \$ -        | \$ 11,800    | Tank cleaning district-wide  | 50,000  |
| Building Repairs                       | \$ 36,289          | \$ 13,469          | \$ 10,000          | \$ 30,000          | \$ 20,000   | \$ 310       | Repair roofs and gutters, district wide and repair<br>the Arnold WWTP, WP L/S, and additional  | 30,000  |
| UV System PM                           | \$ 12,509          | \$ -               | \$ -               | \$ 10,000          | \$ 10,000   | \$ 639       | Consulting assistance for UV System PM   | 10,000  |
| Computer License/Maintenance Contracts | \$ 44,987          | \$ 75,078          | \$ 87,320          | \$ 115,456         | \$ 28,136   | \$ 31,389    | Annual Granie Net<br>Tesco Flow Meter Calibration  | 6,231<br>10,112   |

| Include in your line item detail, the individual costs for each item listed where applicable. |                    |                    |                    |                    |             |              |   | DESCRIPTION   | AMOUNT - \$ |
|---|--------------------|--------------------|--------------------|--------------------|-------------|--------------|---|---|-------------|
|   | 2020-21<br>Actuals | 2021-22<br>Actuals | 2022-23<br>Adopted | 2023-24<br>Adopted | Variance    | 03/31/23 YTD |   |   |             |
|   |                    |                    |                    |                    |             |              | E&M   | 12,077  |             |
|   |                    |                    |                    |                    |             |              | Wi-Tech   | 2,900   |             |
|   |                    |                    |                    |                    |             |              | Mi-Host (Mueller)   | 29,000  |             |
|   |                    |                    |                    |                    |             |              | Websoft   | 27,000  |             |
|   |                    |                    |                    |                    |             |              | AMI System Hosting - Mueller  | 28,136  |             |
| Laboratory Services   | \$ 147,725         | \$ 152,732         | \$ 165,000         | \$ 145,000         | \$ (20,000) | \$ 78,565    | Laboratory Services district-wide for water and wastewater  | 145,000   |             |
| Rentals (Non Vehicles/Equip)  | \$ 60,182          | \$ 67,200          | \$ 56,000          | \$ 5,000           | \$ (51,000) | \$ 51,045    | Rentals district-wide<br>SA Shop  | 5,000<br>0  |             |
| Professional Services   | \$ 63,359          | \$ 6,154           | \$ 100,710         | \$ 80,500          | \$ (20,210) | \$ 107,343   | Sustainable Groundwater Monitoring<br>Leachfield Eval<br>ARC Flash Assessment (WW)<br>Aquatic Mgt<br>Misc. Assistance<br>Compaction Testing - Patch paving<br>CMMS GIS Contract<br>GIS Support for backlog<br>DBP RCA | 1,000<br>0<br>50,000<br>1,500<br>9,000<br>1,000<br>5,000<br>10,000<br>3,000 |             |
| Operating Exp/Fuel & Oil  | \$ 282,677         | \$ 372,967         | \$ 254,100         | \$ 360,150         | \$ 106,050  | \$ 278,884   | Ebbetts Pass Gas<br>WEX<br>Hunt & Sons (Diesel)<br>Campora<br>JS West   | 80,000<br>222,650<br>50,000<br>5,000<br>2,500                               |             |
| Repairs and Parts   | \$ 136,984         | \$ 140,185         | \$ 95,000          | \$ 110,000         | \$ 15,000   | \$ 90,612    | Misc. parts and repairs<br>Tires  | 70,000<br>40,000  |             |
| Fuel/Repair - Generators  | \$ 27,711          | \$ 27,411          | \$ 20,000          | \$ 20,000          | \$ -        | \$ 12,052    | Misc. Generator expenses  | 20,000  |             |
| Rental Exp/Vehicle and Eq   | \$ 28,594          | \$ 1,142           | \$ 6,200           | \$ 11,500          | \$ 5,300    | \$ 14,124    | Rentals   | 11,500  |             |
| Lease Expense Vehicle Eq  | \$ 11,746          | \$ 24,730          | \$ 10,200          | \$ 36,500          | \$ 26,300   | \$ 30,341    | Maintenance for leased vehicles   | 36,500  |             |
| Capital Lease Interest  | \$ 35,870          | \$ 32,810          | \$ -               | \$ -               | \$ -        | \$ -         | Lease interest cost - (moved to Capital Outlay)   |   |             |
| Permits and Licenses  | \$ 11,478          | \$ 19,503          | \$ 21,600          | \$ 21,600          | \$ -        | \$ 10,326    | Land Use EP<br>Encroachment<br>Misc. Certs<br>CWEA/EIT<br>CSM/DMV/DOT<br>Distribution Certs<br>Collection Certs   | 800<br>10,000<br>600<br>2,000<br>3,500<br>2,900<br>1,800                    |             |
| Late Fees and Other Penalties   | \$ 103             | \$ 1,181           | \$ -               | \$ -               | \$ -        | \$ 2,569     |   | 0<br>0  |             |
| Publications/Subscriptions  | \$ 1               | \$ 1,557           | \$ 1,000           | \$ 1,000           | \$ -        | \$ 981       | Cal/OSHA Advisory, Study Guides/Ref manuals<br>AWWA guidance manuals  | 1,000   |             |
| Memberships/Dues  | \$ 14,202          | \$ 31,865          | \$ 20,000          | \$ 20,000          | \$ -        | \$ 12,327    | CWEA<br>USA<br>AWWA<br>Misc. Memberships  | 1,600<br>2,000<br>10,145<br>6,255   |             |
| Training, Conf & Travel   | \$ 26,282          | \$ 27,707          | \$ 35,000          | \$ 35,000          | \$ -        | \$ 39,418    | Certification training, conferences, travel<br>CRWA, AWWA, DMV physical reimbursement,<br>seminars<br>Misc.<br>NCBPA<br>CRWA<br>Excel Training - JLTC<br>AWWA<br>Sensus<br>SEMA<br>Cal-Val Basics Workshop            | 35,000  |             |
| Other Travel Costs  | \$ -               | \$ 99              | \$ 100             | \$ 500             | \$ 400      | \$ 300       | Mileage, meal and other misc. costs   | 500   |             |
| Purchased Water   | \$ 789             | \$ 5,837           | \$ 20,000          | \$ 20,000          | \$ -        | \$ 486       | Purchased from CPUD if needed<br>Utica Water & Power (Hunters Res/Slurry Line)  | 15,000<br>5,000   |             |
| State Water/Sewer Fees  | \$ 218,382         | \$ 263,066         | \$ 240,000         | \$ 250,000         | \$ 10,000   | \$ 245,313   | State Water and Wastewater Fees   | 250,000   |             |

Include in your line item detail, the individual costs for each item listed where applicable.

|  | 2020-21<br>Actuals | 2021-22<br>Actuals | 2022-23<br>Adopted | 2023-24<br>Adopted | Variance  | 03/31/23 YTD | DESCRIPTION  | AMOUNT - \$ |
|--|--------------------|--------------------|--------------------|--------------------|-----------|--------------|--|-------------|
|  |                    |                    |                    |                    |           |              | EPA (26)<br>SWRCB - Sewer Permit Fees<br>SWRCB Division Water Quality - Sewer Permit Fees<br>SWRCB (Water Sys Enforce/Lg Water Sys Fees)<br>Calaveras County Env Health (Haz Mat CUPA)<br>Site Burn Permits<br>Calaveras County Env Health (Haz Mat Generator)<br>Calaveras County Env Health (Generator Permit) |             |
| <b>Capital Outlay</b>                        |                    |                    |                    |                    |           |              |  |             |
| Vehicles Purchased                           | 7,743              | 141,397            | -                  | -                  | -         | -            | See Capital Outlay   | 0           |
| Vehicles - Capital Lease to Own, Current Net | -                  | -                  | 167,762            | 168,579            | 817       | 189,935      | See Capital Outlay   | 168,579     |
| Vehicles - Capital Lease to Own, New         | 133,620            | 171,962            | 183,881            | 136,240            | (47,641)  | -            | See Capital Outlay   | 136,240     |
| Buildings                                    | -                  | -                  | -                  | -                  | -         | -            | See Capital Outlay   | 0           |
| Equipment Purchased                          | 498,062            | 470,178            | 216,095            | 178,948            | (37,147)  | 73,100       | See Capital Outlay   | 178,948     |
| Projects                                     | 6,950              | 46,701             | 475,000            | 317,715            | (157,285) | 83,356       | See Capital Outlay   | 317,715     |

|              |                      |                      |                      |                      |                   |                      |
|--------------|----------------------|----------------------|----------------------|----------------------|-------------------|----------------------|
| <b>TOTAL</b> | <b>\$ 11,929,109</b> | <b>\$ 12,354,209</b> | <b>\$ 13,815,592</b> | <b>\$ 14,455,852</b> | <b>\$ 640,261</b> | <b>\$ 10,267,101</b> |
|--------------|----------------------|----------------------|----------------------|----------------------|-------------------|----------------------|

|                                |                      |                      |                      |                      |                    |                      |
|--------------------------------|----------------------|----------------------|----------------------|----------------------|--------------------|----------------------|
| <b>Salaries &amp; Benefits</b> | <b>\$ 7,415,396</b>  | <b>\$ 7,168,619</b>  | <b>\$ 8,053,466</b>  | <b>\$ 7,973,159</b>  | <b>\$ (80,307)</b> | <b>\$ 6,033,587</b>  |
| <b>Services and Supplies</b>   | <b>\$ 3,867,339</b>  | <b>\$ 4,355,352</b>  | <b>\$ 4,719,388</b>  | <b>\$ 5,681,212</b>  | <b>\$ 961,824</b>  | <b>\$ 3,887,122</b>  |
| <b>Capital Outlay</b>          | <b>646,375</b>       | <b>830,238</b>       | <b>1,042,738</b>     | <b>801,482</b>       | <b>(241,256)</b>   | <b>346,391</b>       |
| <b>Total</b>                   | <b>\$ 11,929,109</b> | <b>\$ 12,354,209</b> | <b>\$ 13,815,592</b> | <b>\$ 14,455,852</b> | <b>\$ 640,261</b>  | <b>\$ 10,267,101</b> |

| Include in your line item detail, the individual costs for each item listed where applicable. |                    |                    |                    |                    |                   |                   |   |   |
|---|--------------------|--------------------|--------------------|--------------------|-------------------|-------------------|---|---|
|   | 2020-21<br>Actuals | 2021-22<br>Actuals | 2022-23<br>Adopted | 2023-24<br>Adopted | Variance          | 03/31/23 YTD      | DESCRIPTION   | AMOUNT - \$   |
| <b>Salaries and Benefits</b>  |                    |                    |                    |                    |                   |                   |   |   |
| Salaries Wages  | \$ 447,164         | \$ 469,762         | \$ 510,966         | \$ 679,081         | \$ 168,115        | \$ 371,491        | 4 FTE MCU; 1 GM: Total 5  |   |
| Payouts   | 9,733              | 10,269             | -                  | 23,379             | 23,379            | 25,743            |   |   |
| On Call Pay   | -                  | -                  | -                  | -                  | -                 | -                 |   |   |
| Standby Pay   | -                  | -                  | -                  | -                  | -                 | -                 |   |   |
| Overtime  | 609                | 1,695              | 600                | 630                | 30                | 2,144             |   |   |
| Benefits  | 160,055            | 128,251            | 105,925            | 166,117            | 60,192            | 105,801           |   |   |
| Medical Reimbursements  | 2,800              | 400                | -                  | -                  | -                 | -                 |   |   |
| Retirement Expense  | 101,087            | 41,706             | 63,907             | 64,783             | 876               | 31,302            |   |   |
| CalPERS UAL   | 30,895             | 17,834             | 17,026             | 9,330              | (7,696)           | 18,294            |   |   |
| Retirement Health Savings   | -                  | 48,140             | 3,840              | 24,200             | 20,360            | 2,815             | Additional FTE for Safety Position  | 175,000   |
| <b>Total</b>  | <b>\$ 752,343</b>  | <b>\$ 718,058</b>  | <b>\$ 702,264</b>  | <b>\$ 967,520</b>  | <b>\$ 265,256</b> | <b>\$ 557,590</b> |   |   |
| <b>SERVICES &amp; SUPPLIES</b>  |                    |                    |                    |                    |                   |                   |   |   |
| Materials & Supplies  | \$ 2,275           | \$ 2,411           | \$ 4,200           | \$ 6,700           | \$ 2,500          | \$ 2,735          | Employee Relations/Wellness/Employee Meetings<br>CAMRA/Mt Counties/Other Meetings<br>Public Outreach/Water Conservation<br>Quarterly Newsletter   | 6,000<br>200<br>500<br>0  |
| Uniforms - New  | \$ -               | \$ -               | \$ -               | \$ 25,000          | \$ 25,000         | \$ 13,039         | Shirts, Sweatshirts, and Hats District wide   | 25,000  |
| Safety Material and Supplies  | \$ 439             | \$ 41              | \$ 12,500          | \$ 12,000          | \$ (500)          | \$ -              | AED's & Replacement Pads and Batteries<br>Supplies - Hard Hats, Harnesses, Ladders, Signs, etc.<br>First Aid Update kits and training materials   | 2,000<br>10,000<br>0  |
| Admin Technologies Comm   | \$ -               | \$ -               | \$ -               | \$ 2,400           | \$ 2,400          | \$ -              | Laptop Replacement (2)  | 2,400   |
| Outside Repairs   | \$ 4               | \$ -               | \$ -               | \$ -               | \$ -              | \$ -              |   | 0   |
| Drug & Alcohol Testing  | \$ 2,542           | \$ 2,080           | \$ 3,000           | \$ 4,000           | \$ 1,000          | \$ 5,104          | New Employee Drug Testing   | 4,000   |
| Recruiting  | \$ 15,832          | \$ 18,012          | \$ 21,500          | \$ 16,500          | \$ (5,000)        | \$ 27,948         | Recruitments Expenses<br>Employment Advertisements<br>Pre-employment exam<br>Background investigations<br>Career Fairs  | 2,000<br>10,000<br>3,000<br>1,000<br>500  |
| Outside Legal Fees  | \$ 244,752         | \$ 129,895         | \$ 120,000         | \$ 125,000         | \$ 5,000          | \$ 103,771        | General HR Counsel<br>General Counsel   | 30,000<br>95,000  |
| Advertising/Publicity   | \$ 486             | \$ 1,164           | \$ 1,500           | \$ 1,500           | \$ -              | \$ 1,381          | Publish Public Notices - Standby Fee<br>Unclaimed checks, Haz Mat Plan  | 1,500<br>0  |
| Professional Services   | \$ 152,871         | \$ 94,882          | \$ 112,300         | \$ 159,300         | \$ 47,000         | \$ 76,157         | O'Connell & Dempsey<br>O'Connell & Dempsey - travel<br>WageWorks - FSA Admin<br>ADP - Payroll/HR Services<br>Fitness for Duty, Misc.<br>Management Consulting<br>Paytech<br>457/RHS Committee<br>District EE Safety Training<br>Safety Coordination Program                             | 72,000<br>800<br>3,000<br>26,000<br>1,000<br>10,000<br>14,000<br>2,500<br>25,000<br>5,000 |
| Forms and Supplies  | \$ -               | \$ -               | \$ 1,450           | \$ 1,450           | \$ -              | \$ -              | W/C, Sexual Harassment<br>flyers/brochures/pamphlets/maps<br>Notary Supplies<br>Security Fobs and supplies<br>Business Cards/Board Name Tags  | 500<br>100<br>50<br>300<br>500  |
| Late Fees and Other Penalties   | \$ 12              | \$ -               | \$ -               | \$ -               | \$ -              | \$ -              |   |   |
| Subscriptions/Publications  | \$ 666             | \$ 773             | \$ 150             | \$ 150             | \$ -              | \$ 197            | General   | 150   |
| Memberships/Dues  | \$ 44,655          | \$ 45,832          | \$ 42,925          | \$ 42,725          | \$ (200)          | \$ 48,917         | SHRM & SAHRA Membership - Lollar<br>CSDA-Gold County Chapter<br>CSDA<br>ACWA<br>Mountain Counties<br>Calaveras County Chamber of Commerce<br>Sierra Business Council  | 600<br>25<br>8,000<br>24,000<br>9,300<br>600<br>200                                       |
| Training, Conferences & Travel  | \$ 3,484           | \$ 9,881           | \$ 23,700          | \$ 25,700          | \$ 2,000          | \$ 28,030         | Meetings/Conferences/Legislative<br>GM - Meetings/Conferences/Legislative<br>GM - ACWA Conference (Fall/Spring)<br>GM - Washington, DC Legislative<br>External Affairs Manager Training<br>CalPERLA and Misc. - HR<br>Misc. Training<br>Webinars, SAHRA and JPIA mtgs<br>Notary Renewal | 5,000<br>2,000<br>2,000<br>2,000<br>8,000<br>5,000<br>1,500<br>200                        |

| Include in your line item detail, the individual costs for each item listed where applicable. |                    |                    |                    |                    |          |              |   |             |
|---|--------------------|--------------------|--------------------|--------------------|----------|--------------|---|-------------|
|   | 2020-21<br>Actuals | 2021-22<br>Actuals | 2022-23<br>Adopted | 2023-24<br>Adopted | Variance | 03/31/23 YTD | DESCRIPTION                             | AMOUNT - \$ |
| Other Travel Costs  | \$ -               | \$ -               | \$ 750             | \$ 750             | \$ -     | \$ -         | Mileage Reimbursement<br>Parking, Misc. | 500<br>250  |
| Unemployment Claims   | \$ -               | \$ 14,133          | \$ 2,000           | \$ 10,000          | \$ 8,000 | \$ 7,809     |   | 10,000      |

|              |              |              |              |              |            |            |  |  |
|--------------|--------------|--------------|--------------|--------------|------------|------------|--|--|
| <b>TOTAL</b> | \$ 1,220,359 | \$ 1,037,162 | \$ 1,048,239 | \$ 1,400,695 | \$ 352,456 | \$ 872,678 |  |  |
|--------------|--------------|--------------|--------------|--------------|------------|------------|--|--|

|                       |              |              |              |              |            |            |  |  |
|-----------------------|--------------|--------------|--------------|--------------|------------|------------|--|--|
| Salaries & Benefits   | \$ 752,343   | \$ 718,058   | \$ 702,264   | \$ 967,520   | \$ 265,256 | \$ 557,590 |  |  |
| Services and Supplies | \$ 468,016   | \$ 319,104   | \$ 345,975   | \$ 433,175   | \$ 87,200  | \$ 315,087 |  |  |
| <b>Total</b>          | \$ 1,220,359 | \$ 1,037,162 | \$ 1,048,239 | \$ 1,400,695 | \$ 352,456 | \$ 872,678 |  |  |

| Include in your line item detail, the individual costs for each item listed where applicable. |                    |                    |                    |                    |             |              |  | DESCRIPTION | AMOUNT - \$ |
|---|--------------------|--------------------|--------------------|--------------------|-------------|--------------|--|-------------|-------------|
|   | 2020-21<br>Actuals | 2021-22<br>Actuals | 2022-23<br>Adopted | 2023-24<br>Adopted | Variance    | 03/31/23 YTD |  |             |             |
| <b>Salaries and Benefits</b>  |                    |                    |                    |                    |             |              |  |             |             |
| Director Salaries Wages   | \$ 28,080          | \$ 26,280          | \$ 43,200          | \$ 43,200          | \$ -        | \$ 22,080    | 5 BOD  |             |             |
| Director Payouts  | -                  | -                  | -                  | -                  | -           | -            |  |             |             |
| Director On Call Pay  | -                  | -                  | -                  | -                  | -           | -            |  |             |             |
| Director Standby Pay  | -                  | -                  | -                  | -                  | -           | -            |  |             |             |
| Director Overtime   | -                  | -                  | -                  | -                  | -           | -            |  |             |             |
| Director Benefits   | 79,725             | 85,362             | 107,545            | 93,544             | (14,001)    | 65,564       |  |             |             |
| Director Medical Reimbursements   | 1,361              | 400                | 2,000              | -                  | (2,000)     | -            |  |             |             |
| Director Retirement Expense   | -                  | -                  | -                  | -                  | -           | -            |  |             |             |
| Director CalPERS UAL  | -                  | -                  | -                  | -                  | -           | -            |  |             |             |
| Retirement Health Savings   | -                  | -                  | -                  | -                  | -           | -            |  |             |             |
|   | \$ 109,166         | \$ 112,042         | \$ 152,745         | \$ 136,744         | \$ (16,001) | \$ 87,644    |  |             |             |
| <b>SERVICES &amp; SUPPLIES</b>  |                    |                    |                    |                    |             |              |  |             |             |
| Director Materials & Supplies   | \$ 383             | \$ 207             | \$ 3,750           | \$ 3,750           | \$ -        | \$ 282       | Board Meeting snacks, lunches and beverages                    | 450         |             |
|   |                    |                    |                    |                    |             |              | Sponsorship of special meetings, other agencies                | 3,000       |             |
|   |                    |                    |                    |                    |             |              | Supplies   | 300         |             |
| Director Elections  | \$ -               | \$ -               | \$ 5,000           | \$ -               | \$ (5,000)  | \$ -         | County Charges for Board Elections - no elections in FY 23-24. | 0           |             |
| Director Training, Conference and Travel  | \$ 1,787           | \$ 8,565           | \$ 17,500          | \$ 17,500          | \$ -        | \$ 16,057    | ACWA/DC - Davidson   | 2,500       |             |
|   |                    |                    |                    |                    |             |              | ACWA/DC - Ratterman  | 2,500       |             |
|   |                    |                    |                    |                    |             |              | ACWA/DC - Secada   | 2,500       |             |
|   |                    |                    |                    |                    |             |              | ACWA/DC - Thomas   | 2,500       |             |
|   |                    |                    |                    |                    |             |              | ACWA/DC - Underhill  | 2,500       |             |
|   |                    |                    |                    |                    |             |              | Legal Affairs (DC Trip)  | 5,000       |             |
| Director Other Travel Costs   | \$ 1,852           | \$ 7,278           | \$ 2,500           | \$ 2,500           | \$ -        | \$ 3,607     | Travel - Davidson  | 500         |             |
|   |                    |                    |                    |                    |             |              | Travel - Ratterman   | 500         |             |
|   |                    |                    |                    |                    |             |              | Travel - Secada  | 500         |             |
|   |                    |                    |                    |                    |             |              | Travel - Thomas  | 500         |             |
|   |                    |                    |                    |                    |             |              | Travel - Underhill   | 500         |             |

|              |            |            |            |            |             |            |
|--------------|------------|------------|------------|------------|-------------|------------|
| <b>TOTAL</b> | \$ 113,187 | \$ 128,092 | \$ 181,495 | \$ 160,494 | \$ (21,001) | \$ 107,590 |
|--------------|------------|------------|------------|------------|-------------|------------|

|                                |            |            |            |            |             |            |
|--------------------------------|------------|------------|------------|------------|-------------|------------|
| <b>Salaries &amp; Benefits</b> | \$ 109,166 | \$ 112,042 | \$ 152,745 | \$ 136,744 | \$ (16,001) | \$ 87,644  |
| <b>Services and Supplies</b>   | \$ 4,021   | \$ 16,050  | \$ 28,750  | \$ 23,750  | \$ (5,000)  | \$ 19,946  |
| <b>Total</b>                   | \$ 113,187 | \$ 128,092 | \$ 181,495 | \$ 160,494 | \$ (21,001) | \$ 107,590 |

Include in your line item detail, the individual costs for each item listed where applicable.

|                              | 2020-21<br>Actuals | 2021-22<br>Actuals | 2022-23<br>Adopted | 2023-24<br>Adopted | Variance   | 03/31/23 YTD | DESCRIPTION                    | AMOUNT - \$ |
|------------------------------|--------------------|--------------------|--------------------|--------------------|------------|--------------|--------------------------------|-------------|
| <b>Salaries and Benefits</b> |                    |                    |                    |                    |            |              |                                |             |
| Salaries Wages               | \$ 358,636         | \$ 421,855         | \$ 869,525         | \$ 1,049,330       | \$ 179,805 | \$ 330,531   | 7 SEIU FTE; 1 FTE MCU: Total 8 |             |
| Payouts                      | 10,922             | 899                | -                  | 8,240              | 8,240      | 12,908       |                                |             |
| On Call Pay                  | -                  | -                  | -                  | -                  | -          | -            |                                |             |
| Standby Pay                  | -                  | -                  | -                  | 1,000              | 1,000      | 2,200        |                                |             |
| Overtime                     | 7,177              | 5,618              | 600                | 29,000             | 28,400     | 20,490       |                                |             |
| Benefits                     | 137,987            | 176,794            | 328,477            | 318,226            | (10,251)   | 123,851      |                                |             |
| Medical Reimbursements       | 800                | 400                | -                  | -                  | -          | -            |                                |             |
| Retirement Expense           | 138,162            | 62,051             | 94,197             | 123,185            | 28,988     | 57,500       |                                |             |
| CalPERS UAL                  | 46,882             | 39,431             | 28,970             | 27,940             | (1,030)    | 47,953       |                                |             |
| Retirement Health Savings    | -                  | 112,530            | 5,880              | 19,280             | 13,400     | 2,890        |                                |             |
|                              | \$ 700,565         | \$ 819,577         | \$ 1,327,649       | \$ 1,576,201       | \$ 248,552 | \$ 598,323   |                                |             |

| <b>SERVICES &amp; SUPPLIES</b> |     |       |        |       |         |     | DESCRIPTION                 | AMOUNT - \$ |
|--------------------------------|-----|-------|--------|-------|---------|-----|-----------------------------|-------------|
| Materials and Supplies         | 136 | 8,350 | 14,000 | 8,200 | (5,800) | 761 | Supplies - Inspectors/Staff | 700         |
|                                |     |       |        |       |         |     | Tools - Inspectors          | 7,500       |

|                              |   |   |   |   |   |     |  |   |
|------------------------------|---|---|---|---|---|-----|--|---|
| Safety Equipment/Replacement | - | - | - | - | - | 538 |  | 0 |
|------------------------------|---|---|---|---|---|-----|--|---|

|       |   |   |   |   |   |       |  |   |
|-------|---|---|---|---|---|-------|--|---|
| Tools | - | - | - | - | - | 7,299 |  | 0 |
|-------|---|---|---|---|---|-------|--|---|

|                             |   |   |       |       |       |   |                                  |       |
|-----------------------------|---|---|-------|-------|-------|---|----------------------------------|-------|
| Safety Materials & Supplies | - | - | 2,000 | 1,200 | (800) | - | Safety Boots/Winter weather Gear | 1,200 |
|-----------------------------|---|---|-------|-------|-------|---|----------------------------------|-------|

|                           |   |     |   |        |        |   |   |       |
|---------------------------|---|-----|---|--------|--------|---|---|-------|
| Admin. Technologies/Comm. | - | 983 | - | 11,000 | 11,000 | - | Laptop Replacement                                | 2,000 |
|                           |   |     |   |        |        |   | Laptop (Spare)                                    | 2,000 |
|                           |   |     |   |        |        |   | Large Format Plotter/Scanner (Purchase or Rental) | 7,000 |

|                 |    |        |   |   |   |   |  |   |
|-----------------|----|--------|---|---|---|---|--|---|
| Outside Repairs | 27 | 11,874 | - | - | - | - |  | 0 |
|-----------------|----|--------|---|---|---|---|--|---|

|                               |        |       |        |        |         |       |  |       |
|-------------------------------|--------|-------|--------|--------|---------|-------|--|-------|
| Service Maintenance Contracts | 16,351 | 6,464 | 13,500 | 10,550 | (2,950) | 1,196 | Innovyze - Water Modeling Software             | 3,050 |
|                               |        |       |        |        |         |       | Innovyze - Sewer CAD / Modeling Software (Add) | 7,500 |

|  |   |   |   |        |        |   |                            |       |
|--|---|---|---|--------|--------|---|----------------------------|-------|
| Computer License/<br>Maintenance Contracts | - | - | - | 16,860 | 16,860 | - | ESRI License (Engineering) | 3,700 |
|  |   |   |   |        |        |   | DLT - AutoCAD Licenses     | 6,800 |
|  |   |   |   |        |        |   | Microsoft Project          | 360   |
|  |   |   |   |        |        |   | ParcelQuest (3 licenses)   | 6,000 |

|                       |        |        |        |        |   |       |                         |        |
|-----------------------|--------|--------|--------|--------|---|-------|-------------------------|--------|
| Professional Services | 55,287 | 83,197 | 50,000 | 50,000 | - | 1,045 | Various Project Support | 40,000 |
|                       |        |        |        |        |   |       | GIS Support from MMS    | 10,000 |

|                    |   |   |     |     |   |   |                                  |     |
|--------------------|---|---|-----|-----|---|---|----------------------------------|-----|
| Forms and Supplies | - | - | 600 | 600 | - | - | Plotter Paper, drafting supplies | 600 |
|--------------------|---|---|-----|-----|---|---|----------------------------------|-----|

|                      |     |     |   |   |   |       |  |   |
|----------------------|-----|-----|---|---|---|-------|--|---|
| Permits and Licenses | 984 | 543 | - | - | - | 4,548 |  | 0 |
|----------------------|-----|-----|---|---|---|-------|--|---|

|                            |   |   |     |     |   |   |   |     |
|----------------------------|---|---|-----|-----|---|---|---|-----|
| Subscriptions/Publications | - | - | 600 | 600 | - | - | Misc. Subscriptions:<br>ENR, CASQA, AWWA, Plumbing Code | 600 |
|----------------------------|---|---|-----|-----|---|---|---|-----|

|                  |     |     |     |     |   |     |   |     |
|------------------|-----|-----|-----|-----|---|-----|---|-----|
| Memberships/Dues | 771 | 192 | 600 | 600 | - | 202 | Misc. Memberships/Dues:<br>(PE, CWEA, Etc.) | 600 |
|------------------|-----|-----|-----|-----|---|-----|---|-----|

|                         |    |    |   |   |   |   |  |   |
|-------------------------|----|----|---|---|---|---|--|---|
| Recording/Title Reports | 45 | 59 | - | - | - | - |  | 0 |
|-------------------------|----|----|---|---|---|---|--|---|

|                         |       |        |        |        |       |        |   |        |
|-------------------------|-------|--------|--------|--------|-------|--------|---|--------|
| Training Conf. & Travel | 4,805 | 10,081 | 21,000 | 23,000 | 2,000 | 16,311 | Misc. Training Conf. & Travel<br>ESRI, AutoCAD, Stormwater, CRWA Inspectors, etc.<br>AWWA, CWEA (Est. \$2,500 per employee) | 23,000 |
|-------------------------|-------|--------|--------|--------|-------|--------|---|--------|

|                    |   |   |     |       |       |   |   |       |
|--------------------|---|---|-----|-------|-------|---|---|-------|
| Other Travel Costs | - | - | 600 | 1,600 | 1,000 | - | Mileage, Car Rental, Transportation, etc. | 1,600 |
|--------------------|---|---|-----|-------|-------|---|---|-------|

| <b>Capital Outlay</b>  |   |   |   |       |       |   |  |   |
|------------------------|---|---|---|-------|-------|---|--|---|
| Vehicles Capital Lease | - | - | - | -     | -     | - |  | - |
| Equipment Purchased    | - | - | - | 7,000 | 7,000 | - | Replacement Line Locator for inspection team | - |
| Projects               | - | - | - | -     | -     | - |  | - |

|              |            |            |              |              |            |            |  |  |
|--------------|------------|------------|--------------|--------------|------------|------------|--|--|
| <b>TOTAL</b> | \$ 778,970 | \$ 941,319 | \$ 1,430,549 | \$ 1,707,411 | \$ 276,862 | \$ 630,224 |  |  |
|--------------|------------|------------|--------------|--------------|------------|------------|--|--|

|                                |            |            |              |              |            |            |  |  |
|--------------------------------|------------|------------|--------------|--------------|------------|------------|--|--|
| <b>Salaries &amp; Benefits</b> | \$ 700,565 | \$ 819,577 | \$ 1,327,649 | \$ 1,576,201 | \$ 248,552 | \$ 598,323 |  |  |
| <b>Services and Supplies</b>   | \$ 78,405  | \$ 121,742 | \$ 102,900   | \$ 124,210   | \$ 21,310  | \$ 31,901  |  |  |
| <b>Capital Outlay</b>          | \$ -       | \$ -       | \$ -         | \$ 7,000     | \$ 7,000   | \$ -       |  |  |
| <b>Total</b>                   | \$ 778,970 | \$ 941,319 | \$ 1,430,549 | \$ 1,707,411 | \$ 276,862 | \$ 630,224 |  |  |



Include in your line item detail, the individual costs for each item listed where applicable.

|   | 2020-21<br>Actuals | 2021-22<br>Actuals | 2022-23<br>Adopted | 2023-24<br>Adopted | Variance     | 03/31/23 YTD | DESCRIPTION   | AMOUNT - \$ |
|---|--------------------|--------------------|--------------------|--------------------|--------------|--------------|---|-------------|
| <b>Salaries and Benefits</b>              |                    |                    |                    |                    |              |              |   |             |
| Salaries Wages                            | \$ 733,448         | \$ 786,739         | \$ 1,023,827       | \$ 928,696         | \$ (95,131)  | \$ 749,571   | 6 SEIU FTE; 3 FTE MCU: Total 9                              |             |
| Payouts                                   | 26,523             | 2,760              | -                  | -                  | -            | -            |   |             |
| On Call Pay                               | -                  | -                  | -                  | -                  | -            | -            |   |             |
| Standby Pay                               | -                  | -                  | -                  | -                  | -            | -            |   |             |
| Overtime                                  | 10,088             | 13,095             | 5,000              | 10,000             | 5,000        | 7,483        |   |             |
| Benefits                                  | 313,548            | 212,299            | 349,248            | 313,950            | (35,298)     | 221,257      |   |             |
| Medical Reimbursements                    | 3,200              | -                  | -                  | -                  | -            | -            |   |             |
| Retirement Expense                        | 171,108            | 71,168             | 107,750            | 103,948            | (3,802)      | 72,217       |   |             |
| CalPERS UAL                               | 64,376             | 31,471             | 23,620             | 21,918             | (1,702)      | 38,755       |   |             |
| Retirement Health Savings                 | -                  | 169,400            | 9,000              | 24,840             | 15,840       | 5,900        |   |             |
|   | \$ 1,322,292       | \$ 1,286,932       | \$ 1,518,445       | \$ 1,403,352       | \$ (115,093) | \$ 1,095,183 |   |             |
| <b>SERVICES &amp; SUPPLIES</b>            |                    |                    |                    |                    |              |              |   |             |
| Materials and Supplies                    | \$ 473             | \$ 3,611           | \$ 4,250           | \$ 250             | \$ (4,000)   | \$ 6,067     | Office Supplies   | 250         |
|   |                    |                    |                    |                    |              |              | Quarterly Newsletter (moved to Dept 56)                     | 0           |
|   |                    |                    |                    |                    |              |              | Public Outreach/Water Conservation (moved Dept 56)          | 0           |
| Safety Equipment Replconsumables          | \$ -               | \$ -               | \$ -               | \$ -               | \$ -         | \$ 198       | Safety Equipment (moved to Dept 56)                         |             |
| Uniform - New                             | \$ -               | \$ -               | \$ -               | \$ -               | \$ -         | \$ 200       | Uniforms (moved to Dept 56)                                 | 0           |
| Computers/Peripherals                     | \$ 1,190           | \$ 17,546          | \$ -               | \$ -               | \$ -         | \$ (0)       |   |             |
| Admin Technologies Comm                   | \$ 23,333          | \$ 49,541          | \$ 72,400          | \$ 76,410          | \$ 4,010     | \$ 80,584    | Hard Drives; BackUPS; Laptops; Monitors; Printers           |             |
|   |                    |                    |                    |                    |              |              | Centralized Logging and Security (SIEM Solution)            | 7,800       |
|   |                    |                    |                    |                    |              |              | RMM (1 Time Cost)   | 7,500       |
|   |                    |                    |                    |                    |              |              | Email/Cloud Backup  | 12,500      |
|   |                    |                    |                    |                    |              |              | File Backup   | 23,410      |
|   |                    |                    |                    |                    |              |              | Laptop (Spare Office)                                       | 1,200       |
|   |                    |                    |                    |                    |              |              | Server (File Storage)                                       | 15,000      |
|   |                    |                    |                    |                    |              |              | Peripherals (Printers/Scanners/Monitors/UPS/Mice/Keyboards) | 5,000       |
|   |                    |                    |                    |                    |              |              | Cabling   | 1,000       |
|   |                    |                    |                    |                    |              |              | Monitors (Qty 13)   | 3,000       |
| Outside Services/Repairs                  | \$ 6,558           | \$ 24,590          | \$ -               | \$ -               | \$ -         | \$ -         | Rackspace   | 0           |
|   |                    |                    |                    |                    |              |              | Website Update  | 0           |
| Service Maintenance Contracts             | \$ 37,254          | \$ 85,737          | \$ 125,486         | \$ 113,558         | \$ (11,928)  | \$ 34,906    | Tyler:  |             |
|   |                    |                    |                    |                    |              |              | Misc. A/R   | 3,346       |
|   |                    |                    |                    |                    |              |              | Utility CIS System  | 16,034      |
|   |                    |                    |                    |                    |              |              | Cashiering  | 5,807       |
|   |                    |                    |                    |                    |              |              | Third Party Printer Interface                               | 4,148       |
|   |                    |                    |                    |                    |              |              | Content Manager Standard Edition                            | 4,868       |
|   |                    |                    |                    |                    |              |              | Tyler U   | 63          |
|   |                    |                    |                    |                    |              |              | Service Order API   | 2,500       |
|   |                    |                    |                    |                    |              |              | Additional Utility Meter Reader Interface                   | 1,929       |
|   |                    |                    |                    |                    |              |              | Meter Data Sync with Scheduler                              | 5,787       |
|   |                    |                    |                    |                    |              |              | Core Financial  | 12,716      |
|   |                    |                    |                    |                    |              |              | Fixed Assets  | 1,604       |
|   |                    |                    |                    |                    |              |              | Personnel Management  | 7,185       |
|   |                    |                    |                    |                    |              |              | Project Accounting  | 2,983       |
|   |                    |                    |                    |                    |              |              | ESS Time & Attendance                                       | 2,068       |
|   |                    |                    |                    |                    |              |              | Purchasing  | 3,833       |
|   |                    |                    |                    |                    |              |              | Atera (moved to 60431)                                      | 0           |
|   |                    |                    |                    |                    |              |              | Municode Meetings (BOD, Finance, Engineering)               | 3,800       |
|   |                    |                    |                    |                    |              |              | Folder/Sorter Maintenance                                   | 5,014       |
|   |                    |                    |                    |                    |              |              | Mail Machine Lease-Sorter/Postage                           | 9,633       |
|   |                    |                    |                    |                    |              |              | Meter Reader Maintenance                                    | 2,440       |
|   |                    |                    |                    |                    |              |              | Springbrook Annual Maintenance                              | 17,800      |
| Computer Licenses & Maintenance Contracts | \$ 36,880          | \$ 38,818          | \$ 74,011          | \$ 62,615          | \$ (11,396)  | \$ 69,266    | ParcelQuest - Annual license for Land Info System           | 5,000       |
|   |                    |                    |                    |                    |              |              | Password Management   | 1,600       |
|   |                    |                    |                    |                    |              |              | Abode   | 4,032       |
|   |                    |                    |                    |                    |              |              | Firewall  | 2,000       |
|   |                    |                    |                    |                    |              |              | Virus Protection  | 3,900       |
|   |                    |                    |                    |                    |              |              | Backup Solution   | 5,000       |
|   |                    |                    |                    |                    |              |              | Microsoft   | 15,900      |
|   |                    |                    |                    |                    |              |              | Telecommunications Hosting                                  | 13,000      |
|   |                    |                    |                    |                    |              |              | DocuSign  | 6,200       |
|   |                    |                    |                    |                    |              |              | Remit Plus  | 2,558       |
|   |                    |                    |                    |                    |              |              | Check Scanner Maintenance                                   | 425         |
|   |                    |                    |                    |                    |              |              | Atera   | 3,000       |
| Accounting/Auditing                       | \$ 35,370          | \$ 39,911          | \$ 41,600          | \$ 41,600          | \$ -         | \$ 39,400    | Richardson - Annual Audit                                   | 40,400      |
|   |                    |                    |                    |                    |              |              | CalPERS SSA Admin Fee                                       | 0           |
|   |                    |                    |                    |                    |              |              | CalPERS - GASB 68   | 1,200       |
| Professional Services                     | \$ 195,547         | \$ 339,748         | \$ 237,480         | \$ 166,480         | \$ (71,000)  | \$ 102,770   | Dataprose - Statement Processing                            | 55,000      |
|   |                    |                    |                    |                    |              |              | Dataprose - Past Dues                                       | 10,000      |
|   |                    |                    |                    |                    |              |              | Dataprose - Outreach Materials                              | 8,000       |
|   |                    |                    |                    |                    |              |              | LevelOne Web Services                                       | 3,000       |
|   |                    |                    |                    |                    |              |              | Tyler Finance Implementation - No Capital                   | 35,140      |
|   |                    |                    |                    |                    |              |              | Tyler Inventory Implementation                              | 4,680       |
|   |                    |                    |                    |                    |              |              | Tyler HR/PY Implementation                                  | 17,160      |
|   |                    |                    |                    |                    |              |              | Cost of Service Study                                       | 25,000      |
|   |                    |                    |                    |                    |              |              | OPEB Actuary  | 4,500       |
|   |                    |                    |                    |                    |              |              | NHA   | 4,000       |

| Include in your line item detail, the individual costs for each item listed where applicable. |                     |                     |                     |                     |                     |                     |  |  |  |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--|--|--|
|   | 2020-21<br>Actuals  | 2021-22<br>Actuals  | 2022-23<br>Adopted  | 2023-24<br>Adopted  | Variance            | 03/31/23 YTD        | DESCRIPTION  | AMOUNT - \$  |  |
| Forms and Supplies  | \$ 657              | \$ 684              | \$ 1,950            | \$ 1,950            | \$ -                | \$ 1,796            | Printing - 1099's<br>Customer Service Forms, Business Cards<br>AP Checks, Deposit Slips  | 150<br>500<br>1,300                                |  |
| Late Fees and Other Penalties   | \$ 54               | \$ 400              | \$ -                | \$ -                | \$ -                | \$ 587              |  |  |  |
| Postage   | \$ 14,123           | \$ 9,750            | \$ 15,950           | \$ 15,950           | \$ -                | \$ 5,322            | Shipping Charges (FedEx)<br>Shipping Charges (UPS)<br>OP HQ Postage, Reminders   | 450<br>2,500<br>13,000                             |  |
| Memberships/Dues  | \$ 995              | \$ -                | \$ 495              | \$ 750              | \$ 255              | \$ -                | GFOA (3)<br>CSMFO (3)  | 450<br>300   |  |
| Printing  | \$ -                | \$ -                | \$ 1,000            | \$ 1,000            | \$ -                | \$ -                | Customer Service outreach materials  | 1,000  |  |
| Training, Conferences & Travel  | \$ 4,109            | \$ 2,180            | \$ 5,000            | \$ 12,000           | \$ 7,000            | \$ 6,586            | Director of Admin Svcs - AWCA/CSMFO Conferences<br>Business Svcs Manager - AWCA Conferences<br>Accounting - Training<br>Customer Service Training<br>IT Training<br>Tyler Training | 3,500<br>3,000<br>1,000<br>1,500<br>2,000<br>1,000 |  |
| Other Travel Costs  | \$ 129              | \$ 246              | \$ 800              | \$ 500              | \$ (300)            | \$ 92               | Mileage / Parking Reimbursement  | 500  |  |
| Bad Debt Expense  | \$ 61,924           | \$ 17,585           | \$ 37,000           | \$ 40,000           | \$ 3,000            | \$ 85,168           | Bad Debt Write Off<br>Water<br>Sewer   | <br>20,415<br>19,585                               |  |
| Rate Assistance Program   | \$ 53,625           | \$ 55,053           | \$ 60,000           | \$ 60,000           | \$ -                | \$ 35,940           | Customer Assistance Program (CAP)<br>Water<br>Sewer  | <br>24,000<br>36,000                               |  |
| Water Efficiency  | \$ 2,275            | \$ 3,062            | \$ 4,000            | \$ -                | \$ (4,000)          | \$ 2,000            | Water conservation supplies/rebates (moved to Dept 60)<br>Scholarships - (moved to Dept 60)  | <br>0<br>0   |  |
| Third Party Payment Processing  | \$ 97,321           | \$ 152,428          | \$ 47,000           | \$ 33,600           | \$ (13,400)         | \$ 120,039          | Global Pay<br>CPI/Lockbox  | 21,600<br>12,000                                   |  |
| Agent Fees (Custodial)  | \$ 2,813            | \$ -                | \$ 7,500            | \$ -                | \$ (7,500)          | \$ -                | Invested Funds Custodial Fee<br>N/A - Moved to Chandler Asset Mgmt   | <br>0  |  |
| Calaveras County Fees   | \$ 68               | \$ 46               | \$ -                | \$ -                | \$ -                | \$ 136              |  | 0<br>0   |  |
| Misc. Non-Operating Costs   | \$ 631              | \$ 7,829            | \$ -                | \$ -                | \$ -                | \$ 1,350            |  | 0<br>0   |  |
| <b>TOTAL</b>  | <b>\$ 1,897,620</b> | <b>\$ 2,135,697</b> | <b>\$ 2,254,367</b> | <b>\$ 2,030,015</b> | <b>\$ (224,352)</b> | <b>\$ 1,687,590</b> |  |  |  |
| <b>Salaries &amp; Benefits</b>  | <b>\$ 1,322,292</b> | <b>\$ 1,286,932</b> | <b>\$ 1,518,445</b> | <b>\$ 1,403,352</b> | <b>\$ (115,093)</b> | <b>\$ 1,095,183</b> |  |  |  |
| <b>Services and Supplies</b>  | <b>\$ 575,329</b>   | <b>\$ 848,765</b>   | <b>\$ 735,922</b>   | <b>\$ 626,663</b>   | <b>\$ (109,259)</b> | <b>\$ 592,407</b>   |  |  |  |
| <b>Total</b>  | <b>\$ 1,897,620</b> | <b>\$ 2,135,697</b> | <b>\$ 2,254,367</b> | <b>\$ 2,030,015</b> | <b>\$ (224,352)</b> | <b>\$ 1,687,590</b> |  |  |  |

| Include in your line item detail, the individual costs for each item listed where applicable. |                    |                    |                    |                    |             |              |   | DESCRIPTION  | AMOUNT - \$ |
|---|--------------------|--------------------|--------------------|--------------------|-------------|--------------|---|--|-------------|
|   | 2020-21<br>Actuals | 2021-22<br>Actuals | 2022-23<br>Adopted | 2023-24<br>Adopted | Variance    | 03/31/23 YTD |   |  |             |
| <b>SALARIES &amp; BENEFITS</b>  |                    |                    |                    |                    |             |              |   |  |             |
| Salaries Wages  | \$ 135,504         | \$ 140,316         | \$ 237,503         | \$ 250,690         | \$ 13,187   | \$ 151,570   | FTE MCU; 1 FTE SEIU: Total 2  |  |             |
| Payouts   | -                  | -                  | -                  | -                  | -           | 850          |   |  |             |
| On Call Pay   | -                  | -                  | -                  | -                  | -           | -            |   |  |             |
| Standby Pay   | -                  | -                  | -                  | -                  | -           | -            |   |  |             |
| Overtime  | -                  | -                  | -                  | 2,000              | 2,000       | 1,468        |   |  |             |
| Benefits  | 47,863             | 35,626             | 61,783             | 87,688             | 25,905      | 48,425       |   |  |             |
| Medical Reimbursements  | -                  | -                  | -                  | -                  | -           | -            |   |  |             |
| Retirement Expense  | 32,668             | 10,980             | 13,024             | 16,243             | 3,219       | 13,317       |   |  |             |
| CalPERS UAL   | 5,838              | 1,448              | 61                 | 6,222              | 6,161       | 5,044        |   |  |             |
| Retirement Health Savings   | -                  | 150                | 720                | 5,720              | 5,000       | 390          |   |  |             |
|   | \$ 221,873         | \$ 188,520         | \$ 313,091         | \$ 368,563         | \$ 55,472   | \$ 221,064   |   |  |             |
| <b>SERVICES &amp; SUPPLIES</b>  |                    |                    |                    |                    |             |              |   |  |             |
| Materials and Supplies  | \$ 306             | \$ 314             | \$ 7,100           | \$ 1,500           | \$ (5,600)  | \$ 5,451     | Misc. Staff/Department Materials & Supplies (TBD)<br>ESRI ArcGIS Pro Software Licenses (moved to 60431)<br>Parcel Quest User License (moved to 60431)   | 1,500  |             |
| Outside Legal Services  | \$ 136,876         | \$ 147,336         | \$ 145,000         | \$ 120,000         | \$ (25,000) | \$ 135,087   | General Legal Support Services (Water Rights, Hydropower, etc.)   | 120,000  |             |
| Computer License/<br>Maintenance Contracts  | -                  | -                  | -                  | 1,400              | 1,400       | 1,196        | ESRI License (Water Resources)  | 1,400  |             |
| Advertising/Publicity   | \$ -               | \$ 2,783           | \$ 10,000          | \$ 2,000           | \$ (8,000)  | \$ 1,655     | Misc. Advertising, Publicity, Outreach, CEQA Noticing, etc.   | 2,000  |             |
| Professional Services   | \$ 121,356         | \$ 124,081         | \$ 182,308         | \$ 333,370         | \$ 151,062  | \$ 85,221    | General Water Rights Support Services<br>PO49000: Water Rights Stream-Gage Monitoring<br>Open PO79046: SGMA Semi-Ann GW Level Mgmt.<br>SB555 Water Loss Audit AWWA Validation<br>NF Hydro Project, FERC Re-License Support & Analysis<br>NF Stanislaus Project: Joint NCPA Relicense Team<br>Eastside GSA: Calaveras Support & Analyses<br>ESJSB Conjunctive Use Exploration & Analyses   | 20,000<br>35,000<br>9,500<br>8,870<br>30,000<br>200,000<br>20,000<br>10,000  |             |
| Membership/Dues   | \$ 64,006          | \$ 69,515          | \$ 63,206          | \$ 63,717          | \$ 511      | \$ 63,717    | Eastern San Joaquin GW Authority Dues (San Joaquin/CalCo)<br>UMRWA JPA Membership Dues<br>T-Stan IRWM JPA & Watershed Advisory<br>Commission Member Dues  | 33,556<br>22,097<br>8,064  |             |
| Training, Conferences & Travel  | \$ 1,100           | \$ 1,648           | \$ 6,500           | \$ 5,500           | \$ (1,000)  | \$ 2,460     | ACWA Spring/Fall Conference Registration Fees & Travel<br>Misc. Training, Conferences & Travel  | 3,000<br>2,500   |             |
| Other Travel Costs  | \$ -               | \$ -               | \$ 1,000           | \$ 1,000           | \$ -        | \$ 29        | Misc. Staff/Department Travel Costs   | \$1,000  |             |
| New Hogan Op/Maint Expense  | \$ 468,659         | \$ 471,659         | \$ 508,008         | \$ 474,000         | \$ (34,008) | \$ -         | New Hogan Water Contract Usage Pre-Payment (SEWD)<br>New Hogan Water Contract Usage OM&R Payment (SEWD)   | 0<br>474,000   |             |
| Federal Dam & Admin Fees  | \$ -               | \$ 356,576         | \$ 696,400         | \$ 702,000         | \$ 5,600    | \$ 399,983   | 1024.002 DSOD West Point Regulating Reservoir Dam Fee<br>1024.004 DSOD White Pines Lake Dam Fee<br>1024.009 DSOD Copper Cove Dam Fee<br>1024.010 DSOD La Contenta Dam Fee<br>1024.005 DSOD New Spicer Meadow Reservoir Dam Fee (NCP/<br>1024.006 DSOD McKays Point Reservoir Dam Fee (NCPA)<br>1024.007 DSOD North Fork Stan Project Diversion Dam Fee (NC<br>1024.008 DSOD Beaver Creek Diversion Dam Fee (NCPA)<br>FERC Admin Charges: FERC Project 2409 (NCPA)<br>FERC Use of Federal Lands Fee: FERC Project 2409 (NCPA)<br>022811 BLM Darby Knob Right of Way Comm Site Rental (NCI<br>USFS Wildlife Mitigation Fee, FERC Project 2409 (NCPA)<br>USGS Advanced Streamgaging Program, FERC Project 2409 (NC<br>FERC Admin Charges: FERC Project 2903 (MID)  | 8,000<br>6,000<br>8,900<br>9,100<br>96,100<br>45,500<br>9,500<br>8,900<br>360,000<br>70,000<br>3,000<br>25,000<br>40,000<br>12,000 |             |
| State Water Right Fees  | \$ 812,701         | \$ 420,822         | \$ 150,582         | \$ 85,500          | \$ (65,082) | \$ 135,003   | CDTFA 094-003463: P14770 Big Trees Reservoir<br>CDTFA 094-002961: P15013 New Spicer Consumptive Storage<br>CDTFA 094-003397: P15015 Direct Diversion NF Stan Copper<br>CDTFA 094-003399: P15017 NF Consumptive Copper<br>CDTFA 094-003460: P15018 Highland/Spicer/NF Consumptive<br>CDTFA 094-006585: P15024 Consumptive New Spicer Storage<br>CDTFA 094-001307: P15452 Bear Creek West Point<br>CDTFA 094-008488: P15626 Mill Pond/White Pines<br>CDTFA 094-000269: USBR1307 New Hogan Supply Contract<br>CDTFA 094-003398: P15016 Spicer/McKays Storage Hydro (NC<br>CDTFA 094-003461: P15019 Highland Creek/Spicer Storage (NC<br>CDTFA 094-003462: P15020 Highland Creek/NF Div Hydro (NC<br>CDTFA 094-006347: P15021 Beaver Crk/McKays/NF Hydro (NC<br>CDTFA 094-006584: P15023 NF Div & Beaver Creek Hydro (NC<br>CDTFA 094-010768: P18458 New Hogan Hydropower (MID) | 500<br>800<br>8,400<br>11,500<br>700<br>23,400<br>5,500<br>500<br>5,700<br>1,900<br>6,800<br>2,000<br>1,600<br>15,700<br>500       |             |
| Water Efficiency  | \$ 2,275           | \$ 3,062           | \$ 4,000           | \$ 4,000           | \$ -        | \$ 2,000     | Water conservation supplies and rebates<br>Scholarships (2)- 4 w/EBMUD contribution   | 2,000<br>2,000   |             |

| Include in your line item detail, the individual costs for each item listed where applicable. |                    |                    |                    |                    |             |              | DESCRIPTION                                | AMOUNT - \$ |
|---|--------------------|--------------------|--------------------|--------------------|-------------|--------------|--|-------------|
|   | 2020-21<br>Actuals | 2021-22<br>Actuals | 2022-23<br>Adopted | 2023-24<br>Adopted | Variance    | 03/31/23 YTD |  |             |
| Mandated Plans  | \$ 96,923          | \$ 57,264          | \$ 40,000          | \$ 18,000          | \$ (22,000) | \$ -         | Update CCWD's Local Hazard Mitigation Plan | 18,000      |

|              |              |              |              |              |           |              |
|--------------|--------------|--------------|--------------|--------------|-----------|--------------|
| <b>TOTAL</b> | \$ 1,926,075 | \$ 1,843,580 | \$ 2,127,195 | \$ 2,180,550 | \$ 53,355 | \$ 1,052,867 |
|--------------|--------------|--------------|--------------|--------------|-----------|--------------|

|                       |              |              |              |              |            |              |
|-----------------------|--------------|--------------|--------------|--------------|------------|--------------|
| Salaries & Benefits   | \$ 221,873   | \$ 188,520   | \$ 313,091   | \$ 368,563   | \$ 55,472  | \$ 221,064   |
| Services and Supplies | \$ 1,704,202 | \$ 1,655,060 | \$ 1,814,104 | \$ 1,811,987 | \$ (2,117) | \$ 831,802   |
| <b>Total</b>          | \$ 1,926,075 | \$ 1,843,580 | \$ 2,127,195 | \$ 2,180,550 | \$ 53,355  | \$ 1,052,867 |

## FY 2023-24 Operating Budget - Capital Outlay

| Capital Type  | Dept | Qty | Location         | Description                           | Water          | Sewer          | Total Cost     | Funding |
|---------------|------|-----|------------------|---------------------------------------|----------------|----------------|----------------|---------|
| Capital Lease | 54   | 29  | District Wide    | Vehicle Lease to Own - Current        | 123,063        | 45,516         | 168,579        |         |
| Capital Lease | 54   | 8   | District Wide    | FY 2023-24 Vehicle Lease to Own - New | 99,455         | 36,785         | 136,240        |         |
| Equipment     | 54   | 1   | West Point       | Vac Trailer                           | 93,037         | 34,411         | 127,448        |         |
| Equipment     | 54   | 1   | Collections      | Push Cams                             | -              | 35,000         | 35,000         |         |
| Equipment     | 54   | 1   | Corp Yard        | Tire Balancer                         | 6,570          | 2,430          | 9,000          |         |
| Equipment     | 54   |     | Corp Yard        | Warehouse Equipment and Furniture     | 5,475          | 2,025          | 7,500          |         |
| Equipment     | 58   | 1   | District Wide    | Line Locator - Replacement            | 5,110          | 1,890          | 7,000          |         |
| Projects      | 54   | 3   | La Contenta WWTP | Sand Filters - Rehabilitation         | -              | 150,000        | 150,000        |         |
| Projects      | 54   |     | District-Wide    | UPS Replacements                      | 73,000         | 27,000         | 100,000        |         |
| Projects      | 54   |     | District-Wide    | Critical Generator Rplcmt (25% match) | 49,432         | 18,283         | 67,715         |         |
| <b>Total</b>  |      |     |                  |                                       | <b>455,142</b> | <b>353,340</b> | <b>808,482</b> |         |

|                         |                         |                |                |                |
|-------------------------|-------------------------|----------------|----------------|----------------|
| <b>Dept 54</b>          |                         |                |                |                |
| 75110                   | Capital Lease - Current | 123,063        | 45,516         | 168,579        |
| 75110                   | Capital Lease - New     | 99,455         | 36,785         | 136,240        |
| 75200                   | Equipment               | 105,082        | 73,866         | 178,948        |
| 75300                   | Projects                | 122,432        | 195,283        | 317,715        |
|                         |                         | <b>450,032</b> | <b>351,450</b> | <b>801,482</b> |
| <b>Dept 58</b>          |                         |                |                |                |
| Capital Lease - Current |                         | -              | -              | -              |
| Capital Lease - New     |                         | -              | -              | -              |
| Equipment               |                         | 5,110          | 1,890          | 7,000          |
| Projects                |                         | -              | -              | -              |
|                         |                         | <b>5,110</b>   | <b>1,890</b>   | <b>7,000</b>   |
| <b>Total</b>            |                         |                |                |                |
| Capital Lease - Current |                         | 123,063        | 45,516         | 168,579        |
| Capital Lease - New     |                         | 99,455         | 36,785         | 136,240        |
| Equipment               |                         | 110,192        | 75,756         | 185,948        |
| Projects                |                         | 122,432        | 195,283        | 317,715        |
|                         |                         | <b>455,142</b> | <b>353,340</b> | <b>808,482</b> |

Capital Improvement Program  
Schedule of Cash Flow - Water Projects  
FY 2023-24 thru FY 2025-2026

| Project No                                  | Service Area | Water Projects Project Description          | Project Budget       | Expenses to Date    | Projected Balance    | Cash Flow            |                      |                     | Funding FY 23-24    |                     |                     |                     |
|---|--------------|---|----------------------|---------------------|----------------------|----------------------|----------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|   |              |   |                      |                     |                      | FY 23-24             | FY 24-25             | FY 25-26            | Expansion Funds     | Capital R & R       | CIP Loan            | Grants              |
|   |              |   |                      |                     |                      | <b>Copper Cove</b>   |                      |                     |                     |                     |                     |                     |
| 11083C                                      |              | Copper Cove Tank B/Clearwell                | 8,600,000            | 17,574              | 8,582,426            | 4,000,000            | 4,000,000            | -                   | 1,386,443           | -                   | 2,613,557           | -                   |
| 11104                                       |              | Lake Tulloch Submerged Water Line Crossing  | 750,000              | 28,362              | 721,638              | -                    | 750,000              | -                   | -                   | -                   | -                   | -                   |
| 11122                                       |              | CC Zone B-C Trans Pipeline & Pump Station   | 10,000,000           | -                   | 10,000,000           | 1,000,000            | -                    | -                   | 1,000,000           | -                   | -                   | -                   |
|   |              | Copper Cove Ozone Unit Replacement          | 300,000              | -                   | 300,000              | 300,000              | -                    | -                   | -                   | 300,000             | -                   | -                   |
|   |              | Copper Cove O'Byrnes Water Line Extension   | 60,000               | 23,958              | 36,042               | -                    | -                    | -                   | -                   | -                   | -                   | -                   |
| <b>Ebbetts Pass</b>                         |              |   |                      |                     |                      |                      |                      |                     |                     |                     |                     |                     |
| 11083L                                      |              | Larkspur Tank Replacement                   | 576,522              | 304,039             | 272,483              | -                    | -                    | -                   | -                   | -                   | -                   | -                   |
| 11083S                                      |              | Ebbetts Pass Sawmill Tank                   | 3,050,000            | 10,751              | 3,039,249            | -                    | -                    | 3,000,000           | -                   | -                   | -                   | -                   |
| 11095                                       |              | Ebbetts Pass Redwood Tanks HMGP             | 4,000,000            | 3,509,913           | 490,087              | -                    | -                    | -                   | -                   | -                   | -                   | -                   |
| 11099                                       |              | Ebbetts Pass Meadowmont PS / Rehab.         | 100,000              | -                   | 100,000              | -                    | -                    | -                   | -                   | -                   | -                   | -                   |
| 11103                                       |              | Hunters Raw Water Pumps (Hazard Mitigation) | 2,400,000            | 173,597             | 2,226,403            | 2,000,000            | -                    | -                   | -                   | 500,000             | -                   | 1,500,000           |
| 11108                                       |              | Big Trees Pump Stations 4 & 5 Replacement   | 2,100,000            | 249                 | 2,099,751            | -                    | -                    | 450,000             | -                   | -                   | -                   | -                   |
| 11109                                       |              | White Pines Tule Removal/Spillway           | 96,715               | 10,983              | 85,732               | 96,715               | -                    | -                   | -                   | 96,715              | -                   | -                   |
| 11115                                       |              | Ebbetts Pass Larkspur PS Rehab / Electrical | 1,500,000            | -                   | 1,500,000            | -                    | -                    | 250,000             | -                   | -                   | -                   | -                   |
| <b>Jenny Lind / Wallace</b>                 |              |   |                      |                     |                      |                      |                      |                     |                     |                     |                     |                     |
| 11083J                                      |              | Jenny Lind Clearwell #2                     | 350,000              | -                   | 350,000              | 350,000              | -                    | -                   | -                   | 350,000             | -                   | -                   |
| 11088                                       |              | Jenny Lind A-B Transmission Main            | 13,500,000           | 542,663             | 12,957,337           | 2,000,000            | 6,000,000            | 5,136,110           | -                   | -                   | 2,000,000           | -                   |
| 11119                                       |              | Jenny Lind Tanks A, B, E & F Rehabilitation | 1,500,000            | -                   | 1,500,000            | -                    | -                    | -                   | -                   | -                   | -                   | -                   |
| 11131                                       |              | Jenny Lind WTP - Rehab Filters 1 & 2        | 960,000              | 618                 | 959,382              | 510,000              | -                    | -                   | 150,000             | 360,000             | -                   | -                   |
| 11083W                                      |              | Wallace Tanks                               | 1,500,000            | 7,020               | 1,500,000            | -                    | -                    | -                   | -                   | -                   | -                   | -                   |
| <b>West Point / Wilseyville / Vallecito</b> |              |   |                      |                     |                      |                      |                      |                     |                     |                     |                     |                     |
| 11106                                       |              | West Point Backup Filter                    | 2,380,000            | 1,527,801           | 852,199              | 530,000              | -                    | -                   | -                   | 530,000             | -                   | -                   |
|   |              | West Point Regulator Repair/Tule Removal    | 200,000              | -                   | 200,000              | 200,000              | -                    | -                   | -                   | 200,000             | -                   | -                   |
| <b>Other</b>                                |              |   |                      |                     |                      |                      |                      |                     |                     |                     |                     |                     |
| 11083W                                      |              | Tank Rehabilitation Program                 | 6,000,000            | -                   | 1,500,000            | -                    | -                    | -                   | -                   | -                   | -                   | -                   |
|   |              |   | -                    | -                   | -                    | -                    | -                    | -                   | -                   | -                   | -                   | -                   |
|   |              | <b>Total Water Projects</b>                 | <b>\$ 59,923,237</b> | <b>\$ 6,157,528</b> | <b>\$ 49,272,729</b> | <b>\$ 10,986,715</b> | <b>\$ 10,750,000</b> | <b>\$ 8,836,110</b> | <b>\$ 2,536,443</b> | <b>\$ 2,336,715</b> | <b>\$ 4,613,557</b> | <b>\$ 1,500,000</b> |

Capital Improvement Program  
Schedule of Cash Flow - Wastewater Projects  
FY 2023-24 thru FY 2025-26

| Project No.                                  | Service Area | Wastewater Projects<br>Project Description   | Project Budget        | Expenses to Date     | Current Balance      | Cash Flow                      |                      |                      | Funding FY 23-24    |                     |                     |                     |
|--|--------------|--|-----------------------|----------------------|----------------------|--------------------------------|----------------------|----------------------|---------------------|---------------------|---------------------|---------------------|
|  |              |  |                       |                      |                      | FY 23-24                       | FY 24-25             | FY 25-26             | Expansion Funds     | Capital R & R       | CIP Loan            | Grants              |
|  |              |  |                       |                      |                      | <b>Arnold / Forest Meadows</b> |                      |                      |                     |                     |                     |                     |
| 15095  |              | Arnold Secondary Clarifier/WWTP Improvements | 8,000,000             | 500,000              | 7,500,000            | 1,000,000                      | 3,875,000            | 2,975,000            | 900,000             | 100,000             | -                   | -                   |
| 15106  |              | FM UV Disinfection System Replacement        | 500,000               | 200,000              | 300,000              | 300,000                        | -                    | -                    | 200,000             | 100,000             | -                   | -                   |
|  |              | Arnold Lift Station 2 & 3 Rehabilitation     | 500,000               | -                    | 500,000              | -                              | -                    | -                    | -                   | -                   | -                   | -                   |
| <b>Copper Cove</b>                           |              |  |                       |                      |                      |                                |                      |                      |                     |                     |                     |                     |
| 15076  |              | CC Lift Station 6, 8 & Force Main Bypass     | 5,500,000             | 3,000,000            | 2,500,000            | 3,000,000                      | -                    | -                    | -                   | -                   | 3,000,000           | -                   |
| 15080  |              | CC Lift Station 15 & 18 Rehab/Replacement    | 3,600,000             | 1,000,000            | 2,600,000            | 3,100,000                      | -                    | -                    | -                   | 2,384,434           | 715,566             | -                   |
| 15094  |              | CC Tertiary, DAF, and UV Improvements        | 1,996,190             | 600,000              | 1,396,190            | 735,238                        | 1,010,952            | -                    | 735,238             | -                   | -                   | -                   |
| 15112  |              | CC Pond 6 Dam Raise                          | 4,543,810             | 500,000              | 4,043,810            | 667,619                        | 1,838,095            | 1,838,096            | -                   | 667,619             | -                   | -                   |
|  |              | CC Lower/Upper X-Country Gravity/Force Main  | 1,000,000             | -                    | 1,000,000            | -                              | -                    | 500,000              | -                   | -                   | -                   | -                   |
| <b>La Contenta / Wallace</b>                 |              |  |                       |                      |                      |                                |                      |                      |                     |                     |                     |                     |
| 15087  |              | Wallace Treatment Plant Renovation           | 50,000                | 188,550              | (138,550)            | -                              | -                    | -                    | -                   | -                   | -                   | -                   |
| 15097  |              | LC Biolac, Clarifier, & UV Improvements      | 5,500,000             | 1,717                | 5,498,283            | 500,000                        | -                    | -                    | 350,000             | 150,000             | -                   | -                   |
| TBD  |              | Huckleberry Lift Station Improvements        | 1,123,038             | -                    | 1,123,038            | -                              | 1,123,038            | -                    | -                   | -                   | -                   | -                   |
| <b>West Point / Wilseyville / Vallecito</b>  |              |  |                       |                      |                      |                                |                      |                      |                     |                     |                     |                     |
| 15091  |              | West Point/Wilseyville Consolidation Project | 10,000,000            | 1,801,611            | 8,198,389            | 5,000,000                      | -                    | -                    | -                   | -                   | -                   | 5,000,000           |
| 15111  |              | Vallecito WWTP - System Improvements         | 100,000               | 50,204               | 49,796               | -                              | -                    | -                    | -                   | -                   | -                   | -                   |
| <b>Other</b>                                 |              |  |                       |                      |                      |                                |                      |                      |                     |                     |                     |                     |
| 15109  |              | Collections System Rehab and I&I Mitigation  | 850,000               | 37,455               | 812,545              | 150,000                        | 150,000              | 150,000              | -                   | 150,000             | -                   | -                   |
|  |              |  | -                     | -                    | -                    | -                              | -                    | -                    | -                   | -                   | -                   | -                   |
| <b>Total Wastewater Projects</b>             |              |  | <b>\$ 43,263,038</b>  | <b>\$ 7,879,537</b>  | <b>\$ 35,383,501</b> | <b>\$ 14,452,857</b>           | <b>\$ 7,997,085</b>  | <b>\$ 5,463,096</b>  | <b>\$ 2,185,238</b> | <b>\$ 3,552,053</b> | <b>\$ 3,715,566</b> | <b>\$ 5,000,000</b> |
| <b>TOTAL WATER &amp; WASTEWATER PROJECTS</b> |              |  | <b>\$ 103,186,275</b> | <b>\$ 14,037,065</b> | <b>\$ 84,656,230</b> | <b>\$ 25,439,572</b>           | <b>\$ 18,747,085</b> | <b>\$ 14,299,206</b> | <b>\$ 4,721,681</b> | <b>\$ 5,888,768</b> | <b>\$ 8,329,123</b> | <b>\$ 6,500,000</b> |

Calaveras County Water District  
Proposed FY 2023-24 Personnel Allocation

| Department                                       | Full Time Position                           | FY 2021-22  | FY 2022-23   | FY 2023-24   |
|--|--|---|--------------|--------------|
| Administrative Services                          | Accountant I/II                              | 2   | 1            | 1            |
|  | Accounting Technician I/II                   | 1   | 1            | 1            |
|  | Business Services Manager                    | 0   | 1            | 1            |
|  | Customer Service Representative I/II/III/SR  | 3   | 3            | 3            |
|  | Customer Service Supervisor                  | 1   | 0            | 0            |
|  | Director of Administrative Services          | 1   | 1            | 1            |
|  | <b>External Affairs Manager<sup>+</sup></b>  | 1   | 1            | <b>0</b>     |
|  | Information System Administrator             | 1   | 1            | 1            |
|  | Information System Technician                | 0   | 1            | 1            |
|  | Succession IT Admin (2 Months)               | 0.17  | 0            | 0            |
| <b>59 – Administrative Services Total</b>        |  | <b>10.17</b>  | <b>10</b>    | <b>9</b>     |
| Engineering/Technical Services                   | Construction Inspector I/II/III/SR           | 1   | 1            | 1            |
|  | Construction/ Inspection - Senior Supervisor | 1   | 1            | 1            |
|  | District Engineer                            | 1   | 1            | 1            |
|  | Engineer - Associate, Civil, Senior          | 3   | 3            | 3            |
|  | Engineering Coordinator                      | 1   | 1            | 1            |
|  | Engineering Technician                       | 1   | 1            | 1            |
| <b>58 – Engineering/Technical Services Total</b> |  | <b>8</b>  | <b>8</b>     | <b>8</b>     |
| General Management                               | Executive Assistant/Clerk to the Board       | 1   | 1            | 1            |
|  | <b>External Affairs Manager<sup>+</sup></b>  | 0   | 0            | <b>1</b>     |
|  | General Manager                              | 1   | 1            | 1            |
|  | Human Resources Manager                      | 1   | 1            | 1            |
|  | Human Resources Technician                   | 1   | 1            | 1            |
| <b>General Management Total</b>                  |  | <b>4</b>  | <b>4</b>     | <b>5</b>     |
| Utility Services                                 | Administrative Technician I/II/Sr            | 1   | 1            | 1            |
|  | Collection System Worker I/II/III/IV/Sr      | 5   | 5            | 5            |
|  | Construction and Maintenance Manager         | 1   | 1            | 1            |
|  | Construction Worker I/II/III/Sr              | 7   | 6            | 6            |
|  | Director of Operations                       | 1   | 1            | 1            |
|  | Distribution Worker I/II/III/IV/Sr           | 9   | 9            | 9            |
|  | Electrical/Instrumentation Tech I/II/Sr      | 1   | 2            | 2            |
|  | Electrical/SCADA Senior Supervisor           | 1   | 1            | 1            |
|  | Facilities Maintenance Worker                | 1   | 1            | 1            |
|  | Mechanic I/II/Sr                             | 3   | 3            | 3            |
|  | Operations, Senior Supervisor                | 4   | 4            | 4            |
|  | Plant Operations Manager                     | 1   | 1            | 1            |
|  | Purchasing Agent                             | 1   | 1            | 1            |
|  | SCADA Technician I/Sr                        | 2   | 1            | 1            |
|  | Utility Worker I/II/Sr                       | 3   | 4            | 4            |
|  |  | <b>Water/Wastewater Plant Operator<sup>++</sup></b> | <b>10</b>    | <b>10.25</b> |
| <b>Utility Services Total</b>                    |  | <b>51</b>   | <b>51.25</b> | <b>51.25</b> |
| Water Resources                                  | Manager of Water Resources                   | 1   | 1            | 1            |
|  | Water Resources Technician                   | 0   | 1            | 1            |
| <b>Water Resources Total</b>                     |  | <b>1</b>  | <b>2</b>     | <b>2</b>     |
| Total Personnel Allocation                       |  | 74.17   | 75.25        | 75.25        |

\* External Affairs Manager moved from Dept. 59 to 56 per Res. No. 2023-43