

CALAVERAS COUNTY WATER DISTRICT FINANCE COMMITTEE MEETING

AGENDA

**Tuesday, May 19, 2020
9:00 a.m.**

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

Based on guidance from the California Governor's Office and Department of Public Health, in order to minimize the potential spread of the COVID-19 virus, the Calaveras County Water District will convene its public Committee meetings via teleconference.

[Join meeting](#)

Or join by phone [+1-408-418-9388](tel:+14084189388) Meeting number (access code): 624 450 200

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the Administration Office at 209-754-3028. Notification in advance of the meeting will enable CCWD to make reasonable arrangements to ensure accessibility to this meeting. Any documents related to agenda items that are made available to the Board before or at the meeting shall be available for review by the public at 120 Toma Court, San Andreas, CA 95249.

ORDER OF BUSINESS

CALL TO ORDER / PLEDGE OF ALLEGIANCE

1. **PUBLIC COMMENT:** Comments limited to three minutes per person.
2. **APPROVAL OF MINUTES:** April 14, 2020
3. **NEW BUSINESS**
 - 3a. Report on the Monthly Financial Reports for April 2020
(Rebecca Callen, Director of Administrative Services)
 - 3b. Discussion / Direction of the Annual Standby Assessments for Indian Rock Vineyards, West Point, Ebbetts Pass, Jenny Lind, Copper Cove and Saddle Creek Service Areas
(Rebecca Callen, Director of Administrative Services)
 - 3c. Update on the FY 2020-21 Operating and Capital Improvement Program Budgets
(Rebecca Callen, Director of Administrative Services)

4. **DIRECTOR OF ADMINISTRATIVE SERVICES COMMENTS**
5. **GENERAL MANAGER COMMENTS**
6. **DIRECTOR COMMENTS**
7. **FUTURE AGENDA ITEMS**
8. **NEXT COMMITTEE MEETING**
9. **ADJOURNMENT**

* No Paperwork

Newspapers, For Information Only

MINUTES
FINANCE COMMITTEE MEETING
APRIL 14, 2020

Based on guidance from the California Governor's Office and Department of Public Health, in order to minimize the potential spread of the COVID-19 virus, the Calaveras County Water District will convene its public meetings of the Finance Committee telephonically until further notice.

The following Committee Members were present:

Bertha Underhill	Director
Cindy Secada	Director

Staff Present:

Michael Minkler	General Manager
Rebecca Callen	Director of Administrative Services
Patti Christensen	Accountant III

Public Present:

None

ORDER OF BUSINESS

CALL TO ORDER / PLEDGE OF ALLEGIANCE

Meeting called to order at 2:00 p.m., Director Underhill led the Pledge of Allegiance

1. Public Comment: None.
2. Approval of Minutes: Minutes approved for the Finance Committee Meeting of February 18, 2020.
3. New Business:
 - 3a. Report on the Monthly Financial Reports for February 2020:

Ms. Callen explained the format of the new Budget Status Report. She recommends moving from the historical reporting format to the new format starting with the April report. The Directors responded that they like the new report format. Ms. Callen also mentioned revising the Capital R&R Report and the Capital Improvement Program (CIP) Report into one report. She then went into detail on the new Budget Status Report. Director Secada asked about drilling down on accounts, and Ms. Callen replied that any expenditure over the trending percentage, or above the monthly benchmark will have a narrative as to the reason behind the overage. Director Underhill questioned the Standby Fees and a detailed discussion followed. There was a discussion on the budget process, and budget oversight was brought up. Septic Hauling, Tank Cleaning and the Directors travel expenses were also discussed.
 - 3b. Report on the Monthly Financial Reports for March 2020:

Ms. Callen gave the same explanation as above on the change to the Budget Status Report for March, and staff will proceed with consolidating the Capital R&R and CIP reports. Discussion items included the cost of the training room soundproofing project, and the Utility Departments Materials & Supplies expense. Director Secada stated that planning expenditures for next year need to be improved. The Directors are very pleased with the new Budget Status Report format and gave their approval on moving forward with this format.

MINUTES
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4. Director of Administrative Services Comments:
Ms. Callen mentioned that due to timing the Claim Summary is presented at the Board meeting prior to the Finance Committee meeting. She also mentioned that staff is on hold with Chandler Asset Management, although there is some planning happening now. Director Secada asked about reallocating the unused Customer Assistance Program (CAP) funds from the Sewer Fund to the Water Fund, and the timing of water customers having to stay on the waiting list. Mr. Minkler stated that Mr. Metzger mentioned extensive administrative management, and that the customers currently on the program now rely on the discount. The Directors asked for copies of the CAP policy and application to see what is involved.
5. General Manager Comments:
Mr. Minkler talked about the strategic planning consultants. He also mentioned the budget process - coming in under budget and the multiple vacancies (4) that will have an effect on the current budget.
6. Director Comments:
Director Secada mentioned there is an IRWM telephone conference tomorrow.

Director Underhill mentioned that she is staying isolated.
7. Future Agenda Items:
 - CAP waiting list; program discussion
 - Termination of Service Update
Mr. Minkler stated that no one has made it through the process to date.
 - Draft Fiscal Year 2020-21 Operating Budget
8. Next Committee Meeting:
May 19, 2020 at 9 a.m.
9. Adjournment:
Meeting adjourned at 3:46 p.m.

Respectfully Submitted,

P Christensen

Patti Christensen, Accountant III

Approved:

Rebecca Callen

Rebecca Callen, Director of Administrative Services

Agenda Item

Rebecca Callen

DATE: May 19, 2020

TO: Finance Committee

FROM: Rebecca Callen, Director of Administrative Services

SUBJECT: Report on the Monthly Financial Reports for April 2020

RECOMMENDED ACTION:

Receive Report on April 2020 Monthly Financial Reports.

SUMMARY:

The following financial reports are for the month ending April 30, 2020:

New Budget Status Report – This is a high-level summary of operating revenues and expenditures with analysis points based on historical trends for the same period of reporting (period being the reporting months to date), budget to actual, and overall District and Departmental status.

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

Capital Improvement Program Cash Flow/Expenditure Summary – A status report of Capital Improvement Program water and wastewater projects to date.

Claim Summary – The claim summary is a summary of services, supplies, reimbursements and other vendor claims paid by the District in the month of April, 2020.

Investment Transactions – A summary of investment balances, interest received, and a listing of individual transactions that occurred during April, 2020.

FINANCIAL CONSIDERATIONS:

None

*Attachment: Budget Status Report – April 2020
Capital R&R Report – February 2020
Capital Improvement Program Cash Flow/Expenditure Summary – April 2020*

April 2020 Budget Status Report

The Budget Status Report represents a standard of analysis to identify material issues with the understanding that line item variances are normal and the areas of concern are isolated to **Account Types** that fall short of budget and historical trends or Account Types that are at or over 100%.

Additionally, the new reporting standardizes by utilizing the established Chart of Accounts, where the historical Budget Status Reports did not use a defined category. It would be based on historical preference of the Finance Director/ Director of Administrative Services. This change builds consistency to ensure trend reporting is possible and accurate. The reporting month activity will no longer be included, as the year-to-date as compared to the budget and historical trend is a better gauge.

Analysis has been done to evaluate 3-year trends related to operating expenses and revenues. Most importantly, comparing like periods across multiple fiscal years compares high front cost line items (i.e. insurance, supply costs, etc. that occur in the first part of the year) and eliminates them as an issue when they trend equal or less than 10% from the prior year. Additionally, a comparison of Year to Date activity versus budget further identifies if there are any impending issues.

All District Revenues

This analysis includes operating, capital, expansion, and reserve funds

Sum of Net Row Labels	Column Labels 2018	2019	2020	% of PY	Current Budget	Remainder	Benchmark 83% of Budget
W01-Sales & Charges	13,928,492	14,155,360	14,518,574	2.57%	13,023,650	(1,494,924)	111.48%
W02-Water/Sewer Fees	17,004	14,315	20,221	41.26%	15,000	(5,221)	134.81%
W03-Misc. Operating Revenue	249,046	241,606	293,418	21.44%	165,800	(127,618)	176.97%
X01-Property Tax/Assmt Rev	1,599,208	1,740,316	3,107,874	78.58%	3,076,581	(31,293)	101.02%
X02-Grant Revenue	76,220	1,911,600	197,235	-89.68%	-	-	0.00%
X03-Interest Income	240,482	484,949	518,620	6.94%	601,096	82,476	86.28%
X04-Expansion/Assemt Fees	414,267	763,135	1,131,549	48.28%	-	-	0.00%
X05-Power Sales	584,558	616,204	623,277	1.15%	759,000	135,723	82.12%
X06-Other Revenue	88,009	832,459	598,530	-28.10%	888,871	290,341	67.34%
X30-Transfer In	2,869,076	1,696,566	2,494,147	47.01%	-	-	0.00%
Grand Total	20,066,363	22,456,510	23,503,444	4.66%	18,529,998	(4,973,446)	126.84%

Note: We have not historically reported out Transfer In in prior Budget Status Reports. However, this is a material funding source for the District. Transfers In pertain to \$1.7 budgeted for Debt Service Funding, \$400,000 is for one-time operating expenses and equipment/capital outlay projects, and the remaining \$648,062 is for CIP support.

Analysis of ALL District Revenues identifies shortfalls in the Account Type:

- Other Revenue

Other Revenue

	2018	2019	2020				
X06-Other Revenue	88,009	832,459	598,530	-28.10%	888,871	290,341	67.34%
48130-Rental Revenue	10,120	1,000	6,076	507.56%	-	(6,076)	0.00%
52420-Standby Fees	72,341	71,430	124,540	74.35%	130,000	5,460	95.80%
52430-Area of Benefit Reimbursement	-3,794			0.00%	-	-	0.00%
54600-Other Non-Operating Revenue		739,532	459,515	-37.86%	748,871	289,356	61.36%
54605-Misc Developer Reimbursements	9,343	20,496	8,399	-59.02%	10,000	1,601	83.99%

- 1) 54420: Standby fees are projecting slightly above last year, for the same period. These are related to the County allocation of property taxes. As such, 96% is the normal benchmark for this period.
- 2) 54600: This is related to the reimbursement from NCPA and MID for Federal and State Fees. There was an accounting change and the posting will occur as part of our year end process. This will be impacted by any FERC rate changes.
- 3) 54605: Misc Developer Reimbursements are lower than the previous year, but expect to meet budget as construction has now picked up.

District Operating Revenues

These revenues are isolated to Water, Sewer, and the District General Fund.

Sum of Net	Column Labels	2018	2019	2020	% of PY	Current Budget	Remainder	Benchmark 83% of Budget
W01-Sales & Charges		10,187,694	10,420,087	10,790,003	3.55%	13,023,650	2,233,647	82.85%
W02-Water/Sewer Fees		17,004	14,315	20,221	41.26%	15,000	(5,221)	134.81%
W03-Misc. Operating Revenue		249,046	241,606	293,418	21.44%	165,800	(127,618)	176.97%
X01-Property Tax/Assmt Rev		1,359,327	1,479,269	2,641,693	78.58%	2,589,565	(52,128)	102.01%
X02-Grant Revenue		61,444	6,627	133,394	1912.94%	-	-	0.00%
X03-Interest Income		70,699	158,054	339,486	114.79%	200,000	(139,486)	169.74%
X05-Power Sales		584,558	616,204	623,277	1.15%	759,000	135,723	82.12%
X06-Other Revenue		81,683	831,459	598,530	-28.01%	888,871	290,341	67.34%
X30-Transfer In		1,524,285	1,696,566	2,293,349	35.18%	-	-	0.00%
Grand Total		14,135,741	15,464,187	17,733,370	14.67%	17,641,886	(91,484)	100.52%

The main Account Types to continue to monitor more closely are:

- Property Tax/Assessment
- Interest Income
- Other Revenue

Property Taxes

	2018	2019	2020				
☒ X01-Property Tax/Assmt Rev	1,359,327	1,479,269	2,641,693	78.58%	2,589,565	(52,128)	102.01%
52100-Property Taxes	1,355,126	1,474,392	2,625,608	78.08%	2,589,565	(36,043)	101.39%
53100-HOPTR	4,201	4,877	16,084	229.80%	-	(16,084)	0.00%

- 1) 52100: Property taxes are allocated 55% in January, 40% in April/May, and 5% in June/July. With the receipt of the allocation in April the actual amount exceeds the budget.

Interest Income

	2018	2019	2020				
☒ X03-Interest Income	70,699	158,054	339,486	114.79%	200,000	(139,486)	169.74%
51100-Interest Income/CCWD Invest	70,699	158,054	339,486	114.79%	200,000	(139,486)	169.74%

- 1) 51100: As discussed earlier, LAIF is not trending as budgeted and we are continuing to see a reduction in overall interest income.

Other Revenue

	2018	2019	2020				
☒ X06-Other Revenue	81,683	831,459	598,530	-28.01%	888,871	290,341	67.34%
48130-Rental Revenue			6,076	0.00%	81,000	-	7.50%
52420-Standby Fees	72,341	71,430	124,540	74.35%	130,000	5,460	95.80%
54600-Other Non-Operating Revenue		739,532	459,515	-37.86%	748,871	289,356	61.36%
54605-Misc Developer Reimbursements	9,343	20,496	8,399	-59.02%	10,000	1,601	83.99%

- 1) 52420: Standby Fees were received in April, and the actual is trending higher than the budget.
- 2) 54600: As discussed prior, this is related to the reimbursement from NCPA and MID for Federal and State Fees. There was an accounting change and the posting will occur as part of our year end process. This will be impacted by any FERC rate changes.
- 3) 54605: Although the current year is trending lower than the prior year, the line item is on track with the budget. Construction has picked up during April.

District Operating Expenses

District Operating Expenses are staying within the overall budget benchmark of 83%. However, there are 6 Account Types that we will continue to monitor more closely:

- Office Expenses
- Travel/Training
- Retired Employee Costs
- Misc Non-Operating
- Vehicle/Equipment

		Operating Expenses						Benchmark
YTD Totals	Fiscal Year	2018	2019	2020	% of PY	Current Budget	Remaining Balance	83% of Budget
Account Type								
⊕ Y01-Sal/Wage/Benefits		7,517,922	7,775,096	7,664,239	-1.43%	9,460,839	1,796,600	81.01%
⊕ Y02-Utility Service		859,638	838,548	801,052	-4.47%	1,001,516	200,464	79.98%
⊕ Y03-Materials/Supplies		1,115,941	1,015,235	1,001,411	-1.36%	1,248,410	246,999	80.21%
⊕ Y04-Outside Services		560,923	522,094	647,289	23.98%	807,883	160,594	80.12%
⊕ Y05-Professional Services		421,154	310,373	236,518	-23.80%	518,037	281,519	45.66%
⊕ Y06-Vehicle/Equipement				43,439	0.00%	-	(43,439)	0.00%
⊕ Y06-Vehicle/Equipment		287,902	378,078	470,860	24.54%	518,784	47,924	90.76%
⊕ Y07-Office Expenses		113,151	144,224	139,881	-3.01%	147,765	7,884	94.66%
⊕ Y08-Travel/Training		40,729	55,880	58,751	5.14%	80,184	21,433	73.27%
⊕ Y10-Purchased Water		1,326	2,349	1,489	-36.63%	298,262	-	0.50%
⊕ Y11-Retired Employee		447,528	472,394	509,617	7.88%	599,000	89,383	85.08%
⊕ Y12-Bad Debts		35,202	39,109	28,904	-26.09%	52,000	23,096	55.59%
⊕ Y13-Misc Op Expenses		467,632	1,198,979	1,056,185	-11.91%	1,411,731	355,546	74.81%
⊕ Y15-Director Costs		98,108	100,658	103,109	2.44%	158,857	55,748	64.91%
⊕ Y16-Legal		202,735	236,725	276,065	16.62%	385,000	108,935	71.71%
⊕ Z02-Debt Repayment		2,008,475	2,494,828	2,135,058	-14.42%	2,980,688	845,630	71.63%
⊕ Z03-Capital Equipment		405,637	268,692	323,205	20.29%	510,000	186,795	63.37%
⊕ Z04-Misc Non Operating		9,281	7,617	7,615	-0.03%	7,500	(115)	101.53%
Grand Total		14,593,286	15,860,880	15,504,688	-2.25%	20,186,456	4,681,768	76.81%

Note: The historical Budget Status Reports would report Director Costs in the Sal/Wage/Benefit Account Type (Y01). However, these costs have their own Account Type and will be reported separately (Y15).

Dept 50 – Non-Departmental

		Operating Expenses						Benchmark
YTD Totals	Fiscal Year	2018	2019	2020	% of PY	Current Budget	Remaining Balance	83% of Budget
Account Type								
⊕ Y02-Utility Service		22,954	20,630	19,601	-4.99%	22,500	2,899	87.12%
⊕ Y03-Materials/Supplies		28,065	35,866	49,263	37.35%	40,500	(8,763)	121.64%
⊕ Y04-Outside Services		36,477	39,401	38,110	-3.28%	50,020	11,910	76.19%
⊕ Y05-Professional Services			600	80	-86.59%	-	(80)	0.00%
⊕ Y11-Retired Employee		447,528	472,394	509,617	7.88%	599,000	89,383	85.08%
⊕ Y13-Misc Op Expenses		176,912	120,579	206,031	70.87%	206,231	200	99.90%
⊕ Z02-Debt Repayment		2,008,475	2,494,828	2,135,058	-14.42%	2,980,688	845,630	71.63%
⊕ Z04-Misc Non Operating		1,781	117	12	-89.77%	-	(12)	0.00%
Grand Total		2,722,193	3,184,415	2,957,773	-7.12%	3,898,939	941,166	75.86%

The following Account Types are BOTH trending higher than the prior year AND higher than the benchmark:

- Materials and Supplies
- Misc. Op Expenses

Materials and Supplies

	2018	2019	2020				
Y03-Materials/Supplies	28,065	35,866	49,263	37.35%	40,500	(8,763)	121.64%
60310-Materials and Supplies	28,065	34,718	48,973	41.06%	40,000	(8,973)	122.43%
60313-Tools		750	291	-61.28%	500	-	58.11%
60320-Safety Material and Supplies		397		-100.00%	-	-	0.00%

- 1) 60310: Insulation for training room, Surface Pro covers due to mass Windows 10 upgrades and required computer replacement to facilitate that in the field, and COVID-19 Technology purchases.

Misc. Op Expenses

	2018	2019	2020				
Y13-Misc Op Expenses	176,912	120,579	206,031	70.87%	206,231	200	99.90%
61410-Insurance	176,912	117,297	206,031	75.65%	206,231	200	99.90%
61430-State/Federal/County Fees		3,282		-100.00%	-	-	0.00%

- 1) 61410: Insurance costs have increased with JPIA. This was accounted for in the budget. Due to the nature of this payment occurring in 3 upfront payments, it is normal to be almost 100% for the year earlier than other Account Types.

Dept 54 - Utilities

		Operating Expenses						Benchmark
YTD Totals	Fiscal Year	2018	2019	2020	% of PY	Current Budget	Remaining Balance	83% of Budget
Account Type								
⊕ Y01-Sal/Wage/Benefits		5,367,016	5,351,742	5,394,273	0.79%	6,520,071	1,125,798	82.73%
⊕ Y02-Utility Service		836,684	817,910	781,451	-4.46%	979,016	197,565	79.82%
⊕ Y03-Materials/Supplies		1,051,973	920,717	904,222	-1.79%	1,157,131	252,909	78.14%
⊕ Y04-Outside Services		461,711	395,963	528,974	33.59%	651,818	122,844	81.15%
⊕ Y05-Professional Services		47,979	55,596	47,598	-14.39%	101,300	53,702	46.99%
⊕ Y06-Vehicle/Equipment				43,439	0.00%	-	-	0.00%
⊕ Y06-Vehicle/Equipment		287,902	378,078	470,860	24.54%	518,784	47,924	90.76%
⊕ Y07-Office Expenses		21,167	17,490	17,589	0.57%	30,500	12,911	57.67%
⊕ Y08-Travel/Training		20,983	33,952	26,397	-22.25%	35,184	8,787	75.03%
⊕ Y10-Purchased Water		1,326	2,349	1,489	-36.63%	5,000	3,511	29.78%
⊕ Y13-Misc Op Expenses		181,653	384,557	428,198	11.35%	230,000	(198,198)	186.17%
⊕ Z03-Capital Equipment		367,551	249,566	323,205	29.51%	504,000	180,795	64.13%
Grand Total		8,645,945	8,607,921	8,967,696	4.18%	10,732,804	1,765,108	83.55%

The following Account Types are BOTH trending higher than prior year AND higher than the benchmark:

- Misc. Operating Expenses
- Vehicle/Equipment

All other accounts types, and the budget overall, is trending within acceptable levels.

Vehicle/Equipment

	2018	2019	2020				
⊕ Y06-Vehicle/Equipment	287,902	378,078	470,860	24.54%	518,784	47,924	90.76%
60610-Operating Exp Gas and Oil	133,820	170,767	217,218	27.20%	210,000	(7,218)	103.44%
60620-Repair Exp/Parts and Repairs	95,425	128,214	100,664	-21.49%	80,294	(20,370)	125.37%
60625-Fuel/Repair - Generators	24,166	25,636	66,588	159.75%	30,000	(36,588)	221.96%
60650-Rental Exp Vehicles and Equip	34,491	53,462	15,790	-70.47%	54,473	38,683	28.99%
60660-Vehicle Lease & Maintenance			70,600	0.00%	144,017	73,417	49.02%

- 1) 60610: Caused by PSPS fueling needs
- 2) 60620: PSPS equipment repairs
- 3) 60625: PSPS Generator replacement parts

Misc. Operating Expenses

	2018	2019	2020				
⊕ Y13-Misc Op Expenses	181,653	384,557	428,198	11.35%	230,000	(198,198)	186.17%
61420-State Water and Sewer Fees	181,653	384,557	428,198	11.35%	230,000	(198,198)	186.17%

- 1) 61420: Permit Fees have increased year over year. However, this was anticipated in the budget.

Dept 56 – General Management

		Operating Expenses						Benchmark
YTD Totals	Fiscal Year	2018	2019	2020	% of PY	Current Budget	Remaining Balance	83% of Budget
Account Type								
⊕ Y01-Sal/Wage/Benefits		598,939	532,346	537,467	0.96%	654,902	117,435	82.07%
⊕ Y02-Utility Service			7		-100.00%	-	-	0.00%
⊕ Y03-Materials/Supplies		1,508	1,558	4,343	178.79%	6,800	2,457	63.86%
⊕ Y04-Outside Services		5,419	24,609	10,688	-56.57%	14,700	4,012	72.71%
⊕ Y05-Professional Services		50,622	75,845	56,173	-25.94%	134,300	78,127	41.83%
⊕ Y07-Office Expenses		47,058	60,025	44,010	-26.68%	47,545	3,535	92.56%
⊕ Y08-Travel/Training		12,530	15,125	18,870	24.76%	21,450	2,580	87.97%
⊕ Y13-Misc Op Expenses				0	0.00%	2,000	2,000	0.00%
⊕ Y16-Legal		104,263	148,773	202,802	36.32%	230,000	27,198	88.17%
⊕ Z04-Misc Non Operating			0	103	0.00%	-	-	0.00%
Grand Total		820,338	858,289	874,456	1.88%	1,111,697	237,241	78.66%

The following Account Types are BOTH trending higher than prior year AND higher than the benchmark:

Legal

	2018	2019	2020	% of PY	Current Budget	Remaining Balance	Benchmark
⊖ Y16-Legal	104,263	148,773	202,802	36.32%	230,000	27,198	88.17%
60505-Outside Legal Fees	104,263	148,773	202,802	36.32%	230,000	-	0.00%

- 1) 60505: Legal fees are for outside counsel. Costs are associated with demand and case load. The budget took additional need into consideration. This is targeted to stay within budget.

Travel/Training

	2018	2019	2020	% of PY	Current Budget	Remaining Balance	Benchmark
⊖ Y08-Travel/Training	12,530	15,125	18,870	24.76%	21,450	2,580	87.97%
60810-Training Conf and Travel	12,372	14,612	18,533	26.83%	20,700	2,167	89.53%
60820-Other Travel Costs	157	513	337	-34.29%	750	413	44.96%

- 1) 60810: The bulk of the training occurs in the first portion of the fiscal year.

Dept 57 – Board of Directors – Nothing to report. All within benchmark

Dept 58 – Engineering

		Operating Expenses						Benchmark
YTD Totals	Fiscal Year	2018	2019	2020	% of PY	Current Budget	Remaining Balance	83% of Budget
Account Type								
⊕ Y01-Sal/Wage/Benefits		354,356	599,955	634,829	5.81%	892,587	257,758	71.12%
⊕ Y03-Materials/Supplies			3,960	3,447	-12.96%	7,479	4,032	46.09%
⊕ Y04-Outside Services		7,270	8,689	11,750	35.23%	12,395	645	94.80%
⊕ Y05-Professional Services		5,609	465	-5,135	-1204.30%	80,165	85,300	-6.41%
⊕ Y07-Office Expenses		230	663	657	-0.84%	1,745	1,088	37.65%
⊕ Y08-Travel/Training		1,646	2,576	7,926	207.62%	8,000	74	99.07%
Grand Total		369,112	616,309	653,474	6.03%	1,002,371	348,897	65.19%

The following Account Types are BOTH trending higher than prior year AND higher than the benchmark:

Outside Services

	2018	2019	2020	% of PY	Current Budget	Remaining Balance	Benchmark
⊕ Y04-Outside Services	7,270	8,689	11,750	35.23%	12,395	645	94.80%
60410-Service Maintenance Contracts	7,270	8,639	9,855	14.08%	10,500	645	93.86%
60431-Computer Lic Maint Contracts			1,895	0.00%	1,895	-	100.00%
60480-Rental (Non Vehicle and Equip)		50		-100.00%	-	-	0.00%

- 1) 60410: While it is trending higher than previous year and the budget is at 94%, these costs are paid at one time. This should stay within budget.

Travel and Training

	2018	2019	2020	% of PY	Current Budget	Remaining Balance	Benchmark
⊕ Y08-Travel/Training	1,646	2,576	7,926	207.62%	8,000	74	99.07%
60810-Training Conf and Travel	1,626	2,562	7,926	209.39%	7,500	(426)	105.67%
60820-Other Travel Costs	21	15		-100.00%	500	500	0.00%

- 1) 60810: Engineering sent an employee to CAD training. This is a one-time expense. No further costs will be incurred here. There is sufficient budget within other line items to cover the shortfall.

Dept 59 – Administrative Services

		Operating Expenses						Benchmark
YTD Totals	Fiscal Year	2018	2019	2020	% of PY	Current Budget	Remaining Balance	83% of Budget
Account Type								
⊕ Y01-Sal/Wage/Benefits		935,344	1,007,472	963,532	-4.36%	1,196,819	233,287	80.51%
⊕ Y03-Materials/Supplies		24,404	25,379	39,137	54.21%	35,250	(3,887)	111.03%
⊕ Y04-Outside Services		50,046	53,433	57,767	8.11%	78,950	21,183	73.17%
⊕ Y05-Professional Services		163,368	102,877	91,347	-11.21%	128,225	36,878	71.24%
⊕ Y07-Office Expenses		13,386	12,304	17,260	40.28%	20,475	3,215	84.30%
⊕ Y08-Travel/Training		2,305	1,679	4,091	143.69%	10,800	6,709	37.88%
⊕ Y12-Bad Debts		35,202	39,109	28,904	-26.09%	52,000	23,096	55.59%
⊕ Y13-Misc Op Expenses		53,906	68,036	108,280	59.15%	135,500	27,220	79.91%
⊕ Z03-Capital Equipment		38,086	19,126		-100.00%	6,000	6,000	0.00%
⊕ Z04-Misc Non Operating		7,500	7,500	7,500	0.00%	7,500	-	100.00%
Grand Total		1,323,547	1,336,915	1,317,818	-1.43%	1,671,519	353,701	78.84%

The following Account Types are BOTH trending higher than the prior year AND higher than the benchmark or higher than 100% of Budget:

- Materials and Supplies
- Office Expenses

Materials and Supplies

	2018	2019	2020	% of PY	Current Budget	Remaining Balance	Benchmark of Budget
⊕ Y03-Materials/Supplies	24,404	25,379	39,137	54.21%	35,250	(3,887)	111.03%
60310-Materials and Supplies	37		257	0.00%	1,250	993	20.57%
60390-Admin. Technologies/Comm.	24,367	25,379	38,880	53.20%	34,000	(4,880)	114.35%

- 1) 60390: This line item includes computers which is high to date due to the push to upgrade to Windows 10. We will exceed this budget due to the additional COVID-19 expenses. Those will be reported out at a future meeting, once bills are paid.

Office Expenses

	2018	2019	2020	% of PY	Current Budget	Remaining Balance	Benchmark of Budget
⊕ Y07-Office Expenses	13,386	12,304	17,260	40.28%	20,475	3,215	84.30%
60700-Forms and Supplies	1,138	105	4,722	4412.62%	1,950	(2,772)	242.15%
60720-Postage	11,718	11,570	12,093	4.53%	17,300	5,207	69.90%
60732-Memberships and Dues	530	630	445	-29.37%	725	280	61.38%

- 1) 60700: Forms and Supplies are over budget due to SB 998 compliance; billing inserts, door tags and door tag policy attachments.

Dept 60 – Water Resources

		Operating Expenses						Benchmark
YTD Totals	Fiscal Year	2018	2019	2020	% of PY	Current Budget	Remaining Balance	83% of Budget
Account Type								
⊕ Y01-Sal/Wage/Benefits		261,689	282,063	133,338	-52.73%	194,460	61,122	68.57%
⊕ Y03-Materials/Supplies		9,642	27,163	457	-98.32%	500	43	91.33%
⊕ Y05-Professional Services		153,576	70,403	46,455	-34.02%	74,047	27,592	62.74%
⊕ Y07-Office Expenses		31,310	53,742	60,365	12.32%	47,500	(12,865)	127.08%
⊕ Y08-Travel/Training		3,265	2,548	1,466	-42.45%	4,750	3,284	30.87%
⊕ Y13-Misc Op Expenses		55,161	625,807	313,676	-49.88%	838,000	524,324	37.43%
⊕ Y16-Legal		98,472	87,952	73,263	-16.70%	155,000	81,737	47.27%
Grand Total		613,114	1,149,676	629,020	-45.29%	1,607,519	978,499	39.13%

The following Account Type is BOTH trending higher than prior year AND higher than the benchmark:

Office Expense

	2018	2019	2020				
⊖ Y07-Office Expenses	31,310	53,742	60,365	12.32%	47,500	(12,865)	127.08%
60732-Memberships and Dues	31,310	53,742	60,365	12.32%	47,500	(12,865)	127.08%

- 1) 60732: The San Joaquin Groundwater Sustainability Local Cost share is higher than budgeted. Part of this is due to a change in accounting for the pass-through dollars and the other is just higher cost of share. Due to savings within this budget, it can be absorbed.

Water Capital Renovation and Replacement Fund

July 1, 2013 through April 30, 2020

	Through Jun 30, 2019	Jul - Sep	Oct - Dec	Jan - Mar	Apr - Jun	Y-T-D FY 19-20	Total to Date
Revenues:							
Capital R&R Water Revenues	\$ 17,314,617	\$ 932,018	\$ 804,105	\$ 783,369	\$ 217,959	\$ 2,737,451	\$ 20,052,068
Interest Income	459,106	1,839	36,321	36,976	31,471	106,607	565,713
Capital R&R Loan *	6,622,000	-	-	-	-	-	6,622,000
Grant Revenues	5,244,297	-	-	-	-	-	5,244,297
Total Revenues	\$ 29,640,020	\$ 933,857	\$ 840,427	\$ 820,345	\$ 249,431	\$ 2,844,058	\$ 32,484,079
Expenditures:							
Ebbetts Pass Techite Line	\$ 212,263	\$ 1,900	\$ 25,774	\$ 23,074	\$ 1,960	\$ 52,707	\$ 264,970
Ebbetts Pass Reach 1	1,637,812	1,236,809	814,286	164,479	23,619	2,239,193	3,877,006
Jenny Lind A-B Trans Line	10,243	-	-	3,172	1,029	4,201	14,444
Jenny Lind Pretreatment Facility	4,843,219	130,433	33,064	20,344	1,971	185,812	5,029,031
EP Redwood Tanks HMGP	35,707	823	823	1,063	-	2,709	38,416
AMR/AMI Radio Read Meter Program	-	143	52,113	60,653	24,787	137,696	137,696
Ebbetts Pass WTP Filter Rehab	524	-	1,428	-	97,564	98,992	99,516
Hunters Raw Water Pump Renov	-	-	5,216	-	-	5,216	5,216
Lake Tulloch Raw Water Pump Renov	-	-	102,292	-	-	102,292	102,292
Meadowmont Pump Station Improv	29,879	54,198	92	-	-	54,290	84,169
White Pines Lake Restoration	67,747	-	-	-	-	-	67,747
Wallace SCADA Improvements	-	-	-	1,310	3,040	4,350	4,350
West Point Backup Water Filter	-	-	-	434	-	434	434
West Point SCADA Improvements	-	-	-	-	-	-	-
Big Trees Pump Station 1,4,5 Repl	-	-	-	107	-	107	107
Reeds Turnpike P/S Repl	-	-	-	214	-	214	214
CC Tank B P/S Renovation	-	-	-	107	-	107	107
Tank Management Plan	67,816	-	-	1,508	-	1,508	69,324
Pipeline Replacement	237,613	5,799	5,144	9,608	929	21,480	259,094
Completed Projects (see Funding)	8,581,996	-	-	-	-	-	8,581,996
Total Expenditures	\$ 15,724,819	\$ 1,430,105	\$ 1,040,233	\$ 286,073	\$ 154,897	\$ 2,911,308	\$ 18,636,127
Beginning Balance	\$ -	\$ 11,501,368	\$ 10,338,509	\$ 10,138,702	\$ 10,086,020	\$ 11,501,368	\$ -
Total Revenues	29,640,020	933,857	840,427	820,345	249,431	2,844,058	32,484,079
Less							
Loan Payments	2,413,833	666,611	-	586,954	-	1,253,565	3,667,397
Project Costs	15,724,819	1,430,105	1,040,233	286,073	154,897	2,911,308	18,636,127
Ending Balance	\$ 11,501,368	\$ 10,338,509	\$ 10,138,702	\$ 10,086,020	\$ 10,180,554	\$ 10,180,554	\$ 10,180,554

* R&R/USDA Loans - Outstanding P&I Due: \$ 4,813,279

Water Capital Renovation and Replacement Funding

July 1, 2013 through April 30, 2020

Project Funding	Project Budget	Expenses To Date	Balance	Operating Funds	Expansion Funds	Capital R&R	Grant Revenues
Ebbetts Pass Techite Line	\$ 1,600,000	\$ 264,970	\$ 1,335,030	\$ -	\$ -	\$ 1,600,000	\$ -
Ebbetts Pass Reach 1	7,400,000	3,877,006	3,522,994	-	1,000,000	6,400,000	-
Jenny Lind A-B Trans Line	4,500,000	14,444	4,485,556	-	-	4,500,000	-
Jenny Lind Pretreatment Facility	4,000,000	5,029,031	(1,029,031)	-	-	1,617,281	3,411,750
EP Redwood Tanks HMGP	2,800,000	38,416	2,761,584	-	-	700,000	2,100,000
AMR/AMI Radio Read Meter Program	4,500,000	137,696	4,362,304	-	-	4,500,000	-
Ebbetts Pass WTP Filter Rehab	400,000	99,516	300,484	-	-	400,000	-
Hunters Raw Water Pump Renov	200,000	5,216	194,784	-	-	200,000	-
Lake Tulloch Raw Water Pump Renov	125,000	102,292	22,708	-	-	125,000	-
Meadowmont Pump Station Improv	175,000	84,169	90,831	-	-	175,000	-
White Pines Lake Restoration	200,000	67,747	132,253	-	-	200,000	-
Wallace SCADA Improvements	100,000	4,350	95,650	-	-	100,000	-
West Point Backup Water Filter	3,400,000	434	3,399,566	-	-	3,400,000	-
West Point SCADA Improvements	100,000	-	100,000	-	-	100,000	-
Tank Management Plan	2,450,000	69,324	2,380,676	-	-	2,450,000	-
Pipeline Replacement	250,000	259,094	(9,094)	-	-	250,000	-
Big Trees Tank Replacement (1)	1,160,000	1,430,906	(270,906)	290,000	-	-	870,000
Ebbetts Pass Reach 3a (1)	5,360,000	5,829,093	(469,093)	-	-	3,982,000	1,378,000
Jenny Lind Pressure Reg Station (1)	190,000	316,944	(126,944)	-	-	190,000	-
Vista Del Lago/SR 26 Relocate (1)	190,000	200,671	(10,671)	-	-	200,671	-
Lake Tulloch Drought Emergency (1)	750,000	749,414	586	-	-	749,414	-
Capital Program Management (1)	50,000	54,969	(4,969)	-	-	54,969	-
Total Expenditures	\$ 39,900,000	\$ 18,635,700	\$ 21,264,300	\$ 290,000	\$ 1,000,000	\$ 31,894,335	\$ 7,759,750

(1) completed project

Wastewater Capital Renovation and Replacement Fund
 July 1, 2013 through April 30, 2020

	Through Jun 30, 2019	Jul - Sep	Oct - Dec	Jan - Mar	Apr - Jun	Y-T-D FY 19-20	Total to Date
Revenues:							
Capital R&R Wastewater Revenues	6,289,693	\$ 325,224	\$ 268,318	\$ 327,515	\$ 70,063	\$ 991,120	\$ 7,280,814
Interest Income	137,204	608	13,898	14,237	12,409	41,151	178,355
Capital R&R Loan *	2,300,001	-	-	-	-	-	2,300,001
Grant Revenues	69,066	-	16,578	47,264	-	63,842	132,908
Total Revenues	\$ 8,795,964	\$ 325,832	\$ 298,793	\$ 389,016	\$ 82,472	\$ 1,096,113	\$ 9,892,077
Expenditures:							
Copper Cove L/S 8,12,13 Bypass	\$ 133,539	\$ 11,556	\$ 6,950	\$ 1,287	\$ 206	\$ 19,998	\$ 153,537
Copper Cove LS 15 & 18 Renovation	179,757	12,175	8,647	3,083	835	24,741	204,498
Vallecito Recycle Water Distribution	94,315	15,326	27,878	20,155	-	63,359	157,673
Wallace Renovation/SCADA/PLC	550	-	635	1,431	-	2,066	2,616
West Point/Wilseyville Construction	611	-	-	1,207	2,674	3,881	4,492
Arnold Secondary Clarifier	-	-	394	9,875	206	10,475	10,475
Arnold Leach Field Improvements	-	-	-	2,384	-	2,384	2,384
La Contenta Biolac, Clarifier and UV	-	-	-	635	-	635	635
Copper Cove TP/UV Improvements	-	-	12,929	3,085	12,513	28,527	28,527
Huckleberry Lift Station Rehab	34,351	159	49,214	4,029	-	53,402	87,754
Indian Rock East Sand Filter Rehab	-	-	-	-	-	-	-
Southworth Collection I&I Mitigation	45,039	50,904	-	4,581	0	55,485	100,524
Vallecito/DF Headworks Screen	-	-	-	107	-	107	107
Completed Projects (see Funding)	2,336,367	-	-	-	-	-	2,336,367
Total Expenditures	\$ 2,824,528	\$ 90,120	\$ 106,647	\$ 51,861	\$ 16,434	\$ 265,061	\$ 3,089,589
Beginning Balance	\$ -	\$ 4,183,640	\$ 4,219,776	\$ 4,411,922	\$ 4,551,666	\$ 4,183,640	\$ -
Total Revenues	8,795,964	325,832	298,793	389,016	82,472	1,096,113	9,892,077
Less							
Loan Payments/Expenses	1,787,796	199,576	-	197,412	-	396,988	2,184,784
Project Costs	2,824,528	90,120	106,647	51,861	16,434	265,061	3,089,589
Ending Balance	\$ 4,183,640	\$ 4,219,776	\$ 4,411,922	\$ 4,551,666	\$ 4,617,704	\$ 4,617,704	\$ 4,617,704

* Sewer R&R Loan - Outstanding P&I Due: \$ 397,010

Wastewater Capital Renovation and Replacement Funding
 July 1, 2013 through April 30, 2020

Project Funding	Project Budget	Expenses To Date	Balance	Operating Funds	Expansion Funds	Capital R&R	Grant Revenues
Copper Cove L/S 8,12,13 Bypass	2,400,000	153,537	2,246,463	-	-	2,400,000	-
Copper Cove LS 15 & 18 Renovation	3,200,000	204,498	2,995,502	-	-	3,200,000	-
Vallecito Recycle Water Distribution	280,000	157,673	122,327	-	-	100,000	180,000
Wallace Renovation/SCADA/PLC	100,000	2,616	97,384	-	-	100,000	-
West Point/Wilseyville Construction	4,750,000	4,492	4,745,508	-	-	-	4,750,000
Arnold Secondary Clarifier	1,400,000	10,475	1,389,526	-	280,000	1,120,000	-
Arnold Leach Field Improvements	600,000	2,384	597,616	-	120,000	480,000	-
La Contenta Biolac, Clarifier and UV	3,850,000	635	3,849,365	-	1,925,000	1,925,000	-
Copper Cove TP/UV Improvements	13,000,000	28,527	12,971,473	-	6,500,000	6,500,000	-
Huckleberry Lift Station Rehab	200,000	87,754	112,246	-	-	200,000	-
Indian Rock East Sand Filter Rehab	150,000	-	150,000	-	-	150,000	-
Southworth Collection I&I Mitigation	100,000	100,524	(524)	-	-	100,000	-
Vallecito/DF Headworks Screen	250,000	107	249,893	-	-	250,000	-
Vallecito I&I/Equalization (1)	400,000	39,285	360,715	-	-	-	-
Copper Cove Reclaim Permit (1)	250,000	221,825	28,175	-	-	-	-
WP/Wilseyville Consolidation (1)	45,000	5,728	39,272	-	-	-	-
Copper Cove Lift Station 22 (1)	1,600,000	1,516,935	83,065	-	-	-	-
Poker Flat LS 9, 10 and 11 (1)	285,000	493,406	(208,406)	-	-	-	-
Capital Program Management (1)	50,000	59,188	(9,188)	-	-	-	-
Total Expenditures	\$ 32,910,000	\$ 3,089,589	\$ 29,820,411	\$ -	\$ 8,825,000	\$ 10,725,000	\$ 4,750,000

(1) completed project

CALAVERAS COUNTY WATER DISTRICT

Capital Improvement Program Cash Flow/Expenditure Summary

As of April 30, 2020

Project Description		Estimated Project Cost	FY 19/20 Cash Flow	Prior Years Expenditures	FY 19/20 Expenditures	Encumbrances	Remaining Cash Flow FY 19-20	Remaining Total Proj Cost	
Fund 120 - 125 Water Projects									
11101	120	District Corp Yard	200,000	200,000	11,140	213,929	-	(13,929)	(25,069)
11100	852	Wallace SCADA System Improvements	100,000	50,000	-	4,350	-	45,650	95,650
10058	125	Lake Tulloch Raw Water Pump Renovation	125,000	105,000	-	102,292	-	2,708	22,708
11066G	125	Pipeline Replacement Program (JL)	460,800	460,800	3,996	21,480	-	439,320	435,324
11083J	125	Clearwell #2 / Repair & Paint	200,000	183,888	16,112	107	-	183,781	183,781
11083L	125	Larkspur Tank / Repair & Paint	250,000	227,139	22,861	107	-	227,032	227,032
11083W	125	Wallace Tanks / Repair & Paint	350,000	343,926	6,074	541	-	343,385	343,386
11083S	125	Sawmill/Hunter's Tanks / Repair & Paint	800,000	-	10,238	107	-	(107)	789,655
11083C	125	Clearwell & Tank B / Repair & Paint	850,000	-	10,238	647	-	(647)	839,115
11084	125	EP Techite Water Line Replacement	1,600,000	1,600,000	212,263	52,707	-	1,547,293	1,335,030
11085	125	EP Reach 1 Water Line Replacement	7,400,000	5,000,000	1,637,746	2,239,193	-	2,760,807	3,523,060
11088	125	Jenny Lind Tank A-B Trans Line	4,500,000	250,000	10,243	4,201	-	245,799	4,485,556
11092	125	Jenny Lind Pre-Treatment	4,000,000	500,000	4,843,219	185,812	-	314,188	(1,029,031)
11095	125	EP Redwood Tanks Replacement	2,800,000	400,000	35,707	2,709	-	397,291	2,761,584
11096	125	WP AMR/AMI Meter Program	4,500,000	100,000	-	137,696	-	(37,696)	4,362,304
11098	125	EP Hunters WTP Filter Rehab*	479,142	478,618	524	98,992	-	379,626	379,626
11099	125	Meadowmont P/S Improvement	175,000	175,000	29,879	54,290	-	120,710	90,831
11103	125	Hunter's Raw Water Pumps Renovation	200,000	-	-	5,216	-	(5,216)	194,784
11104	125	Lake Tulloch Submerged Water Line Cross	3,000,000	-	-	-	-	-	3,000,000
11105	125	White Pines Lake Restoration	200,000	100,000	-	-	-	100,000	200,000
11106	125	West Point Backup Water Filter	3,400,000	200,000	-	434	-	199,566	3,399,566
11107	125	WP SCADA Improvements	300,000	300,000	-	434	-	299,566	299,566
11108	125	Big Trees Pump Stations 1, 4 & 5 Repl	200,000	-	-	107	-	(107)	199,893
11110	125	Reeds Turnpike Pump Station Repl	350,000	-	-	214	-	(214)	349,786
11111	125	Copper Cove Tank B Pump Station Renov	500,000	-	-	107	-	(107)	499,893
11112	125	White Pines Dam/Blanket Drain Rehab	200,000	-	-	-	-	-	200,000
			-	-	-	-	-	-	-
Total Fund 120/125 - Water Projects		37,139,942	10,674,371	6,850,240	3,125,671	-	7,548,700	27,164,031	

CALAVERAS COUNTY WATER DISTRICT

Capital Improvement Program Cash Flow/Expenditure Summary

As of April 30, 2020

Project Description		Estimated Project Cost	FY 19/20 Cash Flow	Prior Years Expenditures	FY 19/20 Expenditures	Encumbrances	Remaining Cash Flow FY 19/20	Remaining Total Proj Cost	
Fund 130 - 135 Sewer Projects									
--	-	La Contenta Wastewater Facility***	640,000	640,000	6,350	605,692	-	34,308	27,958
10033	500	Wallace Improvement Projects*	-	-	18,318	3,176	(3,176)	(21,494)	
15076	135	CC L/S 8, 12 & 13 Force Main Bypass	2,400,000	100,000	131,881	19,998	80,002	2,248,121	
15080	135	CC L/S #15 & 18 Renovations	3,200,000	200,000	132,548	24,741	175,259	3,042,711	
15082	135	Vallecito WWTP Strg Expansion	280,000	210,000	94,315	63,359	146,641	122,326	
15087	135	Wallace Treatment Plant Renovations	100,000	100,000	550	2,066	97,934	97,383	
15091	135	West Point/Wilseyville Planning Grant	4,750,000	-	5,831	3,881	(3,881)	4,740,287	
15092	135	Huckleberry L/S Rehab/Expansion***	200,000	200,000	34,351	53,402	146,598	112,246	
15093	135	Southworth Collection System/I&I Mitigation	100,000	100,000	45,039	55,485	44,515	(524)	
15094	135	CC Secondary/Tertiary/UV Improvements	13,000,000	25,000	-	28,527	(3,527)	12,971,473	
15095	135	Arnold Secondary Clarifier	1,400,000	200,000	-	10,475	189,526	1,389,526	
15096	135	Arnold Leach Field Improvements	600,000	50,000	-	2,384	47,616	597,616	
15097	135	LC Biolac, Clarifier & UV Improvements	3,850,000	25,000	-	635	24,365	3,849,365	
15098	135	Indian Rock East Sand Filter Rehab	150,000	150,000	-	-	150,000	150,000	
15099	135	Vallecito/DF Headworks Screen	250,000	250,000	-	107	249,893	249,893	
Total Fund 130/135 - Sewer Projects		30,920,000	2,250,000	469,184	873,929	-	904,198	24,730,014	
		*transfer in Funds from 862 every month							
		***reimburse from Expansion Fund							

Agenda Item

DATE: May 19, 2020

Rebecca Callen

TO: Finance Committee

FROM: Rebecca Callen, Director of Administrative Services

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

RECOMMENDED ACTION:

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

SUMMARY:

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

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

Indian Rock Vineyards Subdivision	\$10 per month for lots to which sewer is available but not receiving sewer service
West Point Improvement Dist. 3	\$10 per year for lots to which water is available but not receiving water service
Ebbetts Pass Improvement Dist. 5	\$10 per year for all lots within I.D. 5

Jenny Lind Improvement Dist. 6;
Copper Cove Improvement Dist. 7;
(incl. Copperopolis townsite);
Saddle Creek Subdivision; and
Copper Cove/La Contenta I.D. 8S

\$10 per year for lots that have improved values
of less than \$5,000, and to which water and/or
sewer service are available

Pursuant to law, notice concerning these annual fees will be published on May 21 and
May 28, 2020.

FINANCIAL CONSIDERATIONS:

Revenue from standby fees for Fiscal Year 2020-21 is estimated at \$130,000

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

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

Notice is hereby given that on June 10, 2020 at 1:00 p.m., or as soon thereafter as the matter may be heard, at the Calaveras County Water District Board Room, 120 Toma Court, San Andreas, California, the Board of Directors of the District will consider adoption of the re-establishment of Standby Assessments for the areas listed below. The public hearing will be made available to the public via teleconference. To request access, send an e-mail to administration@ccwd.org by 4:00 p.m. the day before the scheduled hearing.

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

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

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

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

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

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

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

For publication on: May 21, and May 28, 2020

RESOLUTION NO. 2020 –
STANDBY ASSESSMENT FOR
INDIAN ROCK VINEYARDS SUBDIVISION SERVICE AREA

The CALAVERAS COUNTY WATER DISTRICT (“District”) Board of Directors has been made aware of the present and future needs of the following District and that during the fiscal year ending June 30, 2021, it is necessary to provide funds to meet those needs:

Indian Rock Vineyards Subdivision Service Area

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

Section 1. Findings.

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

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

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

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

Section 3. Effect on Prior Action.

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

Section 4. Severability.

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

Section 5. Effective Date.

This Resolution shall take effect immediately after its adoption.

PASSED AND ADOPTED this 10th day of June, 2020 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

CALAVERAS COUNTY WATER DISTRICT

Bertha Underhill, President
Board of Directors

ATTEST:

Rebecca Hitchcock, Clerk to the Board

RESOLUTION NO. 2020 –
STANDBY ASSESSMENT FOR
WEST POINT IMPROVEMENT DISTRICT NO. 3

The CALAVERAS COUNTY WATER DISTRICT (“District”) Board of Directors has been made aware of the present and future needs of the following Districts, and that during the fiscal year ending June 30, 2021, it is necessary to provide funds to meet those needs:

West Point Improvement District No. 3

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

Section 1. Findings.

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

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

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

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

Section 3. Effect on Prior Action.

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

Section 4. Severability.

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

Section 5. Effective Date.

This Resolution shall take effect immediately after its adoption.

PASSED AND ADOPTED this 10th day of June, 2020 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

CALAVERAS COUNTY WATER DISTRICT

Bertha Underhill, President
Board of Directors

ATTEST:

Rebecca Hitchcock, Clerk to the Board

RESOLUTION 2020 –

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

The CALAVERAS COUNTY WATER DISTRICT (“District”) Board of Directors has been made aware of the present and future needs of the following Districts and that during the fiscal year ending June 30, 2021, it is necessary to provide funds to meet those needs:

Ebbetts Pass Improvement District No. 5

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

Section 1. Findings.

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

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

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

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

Section 3. Effect on Prior Action.

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

Section 4. Severability.

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

Section 5. Effective Date.

This Resolution shall take effect immediately after its adoption.

PASSED AND ADOPTED this 10th day of June, 2020 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

CALAVERAS COUNTY WATER DISTRICT

Bertha Underhill, President
Board of Directors

ATTEST:

Rebecca Hitchcock, Clerk to the Board

RESOLUTION NO. 2020 –

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

The CALAVERAS COUNTY WATER DISTRICT (“District”) Board of Directors has been made aware of the present and future needs of the following Districts and that during the fiscal year ending June 30, 2021, it is necessary to provide funds to meet those needs:

**Jenny Lind Improvement District No. 6
Copper Cove Improvement District No. 7
(Including Copperopolis Townsite)**

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

Section 1. Findings.

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

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

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

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

Section 3. Effect on Prior Action.

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

Section 4. Severability.

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

Section 5. Effective Date.

This Resolution shall take effect immediately after its adoption.

PASSED AND ADOPTED this 10th day of June, 2020 by the following vote:

AYES:
NOES:
ABSTAIN:
ABSENT:

CALAVERAS COUNTY WATER DISTRICT

Bertha Underhill, President
Board of Directors

ATTEST:

Rebecca Hitchcock, Clerk to the Board

RESOLUTION NO. 2020 –

**STANDBY ASSESSMENT FOR
COPPER COVE/LA CONTENTA IMPROVEMENT DISTRICT 8S**

The CALAVERAS COUNTY WATER DISTRICT (“District”) Board of Directors has been made aware of the present and future needs of the following Districts and that during the fiscal year ending June 30, 2021, it is necessary to provide funds to meet those needs:

Copper Cove/LaContenta Improvement District No. 8S

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

Section 1. Findings.

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

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

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

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

Section 3. Effect on Prior Action.

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

Section 4. Severability.

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

Section 5. Effective Date.

This Resolution shall take effect immediately after its adoption.

PASSED AND ADOPTED this 10th day of June, 2020 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

CALAVERAS COUNTY WATER DISTRICT

Bertha Underhill, President
Board of Directors

ATTEST:

Rebecca Hitchcock, Clerk to the Board

RESOLUTION NO. 2020 –

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

The CALAVERAS COUNTY WATER DISTRICT (“District”) Board of Directors has been made aware of the present and future needs of the following Districts and that during the fiscal year ending June 30, 2021, it is necessary to provide funds to meet those needs:

Saddle Creek Subdivision

Within the Copper Cove Improvement District No. 7

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

Section 1. Findings.

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

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

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

Section 3. Effect on Prior Action.

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

Section 4. Large Parcels and Standby Assessments.

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

Section 5. Severability.

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

Section 6. Effective Date.

This Resolution shall take effect immediately after its adoption.

PASSED AND ADOPTED this 10th day of June, 2020 by the following vote:

AYES:
NOES:
ABSTAIN:
ABSENT:

CALAVERAS COUNTY WATER DISTRICT

Bertha Underhill, President
Board of Directors

ATTEST:

Rebecca Hitchcock, Clerk to the Board

Agenda Item

DATE: May 19, 2020

Rebecca Callen

TO: Finance Committee

FROM: Rebecca Callen, Director of Administrative Services

SUBJECT: Report on 2020-21 Operating and CIP Budget

RECOMMENDED ACTION:

Receive Report on Proposed 2020-21 Operating and CIP Budgets

SUMMARY:

The projected budget scenery has drastically changed since we began development in late December/ early January. The District was on a growth trajectory for revenue. While investment earnings were starting to go down, we were actively moving toward using an active Asset Manager to get ahead of the potential erosion of those revenues. Both operating and non-operating revenues were tracking to exceed the adopted 2019-20 budget and were projected to continue to grow. These assumptions were the basis for quite a different picture for the District in 2020-21.

In just under 3 months that has all changed. COVID has significantly impacted our projections for 2020-21 in terms of revenue. This was not good news as many of the expenses we are faced with are increasing annually and are contractual or mandated costs.

Operating revenue is actually showing stagnation in the last 3 months. The changes in consumer behavior and business closures has decreased consumption. We are no longer charging and collecting late fees. Investment income was hit harder than we could have imagined and entering into the investment market has been halted to protect District resources.

Instead of being in the position to address some deferred maintenance issues, we had to work diligently across all functional units of the District to reduce costs, further defer maintenance, and identify the most critical needs. No additional staffing was added, despite the very definite need. With all of that, we still fell short. As a budgetary stop gap, we are proposing a reduction in the OPEB funding by \$300,000. If you recall, the District is currently overpaying the OPEB contribution, and has been for many years.

While I am hopeful that the stagnation, we are experiencing in revenue will resolve in the coming months, my revenue projections are conservative in the event that they don't.

Areas of additional expenditure that were identified as critical needs and were contemplated seriously as to whether we could forego in 2020-21 were:

- PSPS expenditures – We are hopeful that the infrastructure changes PG&E have made will alleviate some of the unforeseen costs we encountered (recall the District spent over \$235,000 in 2019-20) and we have proactively purchased equipment to help circumvent some of the issues we experienced as well as increased maintenance on the existing generators. We included \$75,000 in this budget.
- CARB Compliance – While this would be the most opportune time for this compliance requirement to take a hiatus, we are not likely to see that lifted. We included the replacement of a dump truck that would fall into a compliance issue. We included \$100,000.
- Vehicle Maintenance - We have an aging fleet and while we replaced 10 vehicles in 2019-20, we included another 10 vehicles in 2020-21. Will be starting to see savings in terms of maintenance and fuel efficiency. This will continue. We included \$89,281 in this budget.
- Financial/Utility Billing Software – We have gone back and forth on this. We are on an older version of Springbrook. The server it is on is slated for decommission. We have spent 4 months evaluating whether to keep Springbrook and upgrade or migrate to another platform. Doing nothing was not an option. Migrating will save money (over time) and save staff considerable time in order to work on other critical functions. Included in this budget is the licensing for BOTH systems while the implementation occurs for an increase of \$61,922 and one-time costs for implementation of \$97,780 for a total of \$159,702.
 - See attached memo to the GM on the replacement

This budget process has been an extremely collaborative process and I would like to thank all Department Heads and the General Manager for working so hard on this project.

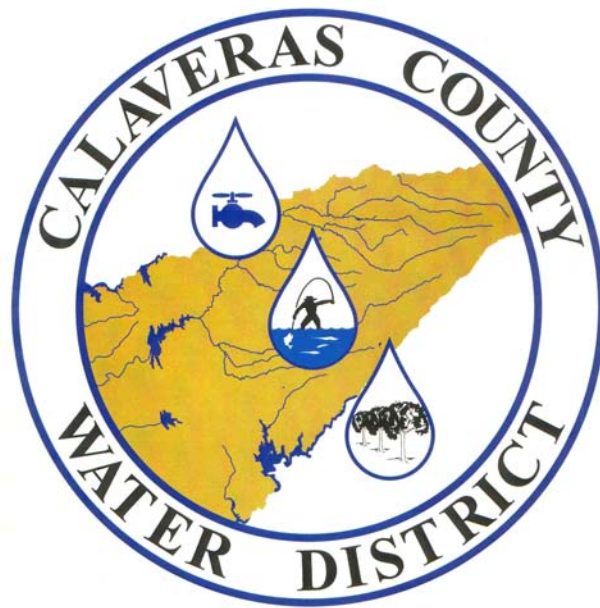
FINANCIAL CONSIDERATIONS:

All discussed above

*Attachment: 2020-21 Proposed Operating and CIP Budget
Memo for Software Update*

Calaveras County

Water District



FY 2020-21
Proposed
Operating and
Capital Improvement Budgets

Calaveras County Water District
Operating Budget: FY 2018-19 through FY 2020-21

	Actual FY 2018-19	Adopted Budget FY 2019-20	Proposed Budget FY 2020-21	Variance to Budget FY 2019-20	% Change to Budget FY 2019-20	Water Budget FY 2020-21	Sewer Budget FY 2020-21
Revenues							
Operating Revenues	12,753,707	13,133,450	13,537,501	404,051	3.2%	8,505,762	5,031,739
Non Operating Revenues	4,882,726	4,674,097	4,800,640	126,543	2.6%	3,717,621	1,083,019
Total Revenues	17,636,432	17,807,547	18,338,141	530,594	3.0%	12,223,383	6,114,758
Expenditures							
Salaries and Benefits	9,910,282	10,091,258	10,310,735	219,477	2.2%	6,828,298	3,482,437
Services and Supplies	6,558,190	7,006,906	7,218,578	211,672	3.2%	4,851,174	2,367,404
Total - Operations	16,468,472	17,098,164	17,529,313	431,149	2.6%	11,679,472	5,849,841
Capital Outlay	396,891	510,000	525,863	15,863	4.0%	326,929	198,934
Debt Service	3,137,925	2,980,688	3,127,229	146,541	4.7%	2,207,799	919,430
Total Operating Budget	20,003,288	20,588,852	21,182,405	593,553	3.0%	14,214,200	6,968,205
Revenue Surplus/(Shortfall)	(2,366,856)	(2,781,305)	(2,844,264)	(62,959)	2.7%	(1,990,817)	(853,447)
Transfers In	1,928,796	2,787,459	2,884,923	97,464	5.1%	2,193,199	691,724
Adjusted Surplus/(Shortfall)	(438,060)	6,154	40,659	34,505	-7.9%	202,382	(161,723)
By Department							
Board of Directors	138,834	161,607	162,792	1,185	0.9%	118,838	43,954
General Management	1,077,833	1,111,697	1,082,543	(29,154)	-2.7%	790,256	292,287
Administrative Services	1,780,463	1,671,519	1,783,158	111,639	6.3%	1,266,099	517,059
Engineering/Tech Services	909,368	1,274,702	1,113,779	(160,923)	-17.7%	804,801	308,978
Utility Services	11,020,294	10,845,869	11,290,845	444,976	4.0%	7,112,324	4,178,521
Water Resources	788,221	1,624,519	1,670,426	45,907	5.8%	1,219,411	451,015
Non Departmental	4,288,274	3,898,939	4,078,862	179,923	4.2%	2,902,491	1,176,371
Total by Department	20,003,288	20,588,852	21,182,405	593,553	3.0%	14,214,221	6,968,184

Calaveras County Water District
Operating Revenues: FY 2018-19 thru FY 2020-21

Revenues	Actual FY 18-19	Budget FY 19-20	As of 31-Mar-20	Projected Year-End FY 19-20	Proposed Budget FY 20-21	Variance to Budget FY 19-20	% Change to Budget FY 19-20
Operating Revenue							
Rate Revenue							
Water	7,572,936	7,876,756	5,988,821	7,884,016	8,061,572	184,816	2.3%
Wastewater	4,496,384	4,716,894	3,656,774	4,732,698	4,949,929	233,035	4.9%
Subtotal - Rate Revenue	12,069,320	12,593,650	9,645,594	12,616,713	13,011,501	417,851	3.3%
Other Operating Revenue							
Fees:							
Account Establishment Fees	47,275	50,000	39,185	50,202	44,000	(6,000)	-12.0%
Delinquent Account Fees	212,448	210,000	162,398	175,740	213,000	3,000	1.4%
Repairs/Reimbursements	56,677	30,000	70,950	94,600	20,000	(10,000)	-33.3%
Install Water Meter	18,685	15,000	17,407	23,209	55,000	40,000	266.7%
Other Operating Revenue	805	-	1,775	7,739	-	-	0.0%
Misc. Operating Revenue	126,339	45,000	4,948	8,622	10,000	(35,000)	-77.8%
Inspection Fees	3,619	3,000	4,747	6,452	4,000	1,000	33.3%
Plan Check Fee	1,250	3,000	80	107	2,000	(1,000)	-33.3%
Backflow Certification	2,700	3,800	3,050	4,067	3,000	(800)	-21.1%
Wholesale/Irrigation/Hydrant Sales/Lancha Plana	194,093	170,000	135,763	161,109	165,000	(5,000)	-2.9%
Developer Reimbursements	20,496	10,000	8,399	11,199	10,000	-	0.0%
Subtotal - Other Operating Revenue	684,387	539,800	448,702	543,046	526,000	(13,800)	-2.6%
Total - Operating Revenue	12,753,707	13,133,450	10,094,297	13,159,759	13,537,501	404,051	3.1%
Non-Operating Revenue							
Stand-by Fees	130,430	130,000	72,088	131,069	131,000	1,000	0.8%
Property Taxes (net of transfer to reserves)	2,726,896	2,755,226	1,523,027	2,769,140	2,769,140	13,914	0.5%
Investment Income (allocated to operating)	222,268	200,000	127,330	192,812	160,500	(39,500)	-19.8%
Other:							
Power Sales, North Fork	578,583	594,000	440,164	587,232	587,000	(7,000)	-1.2%
Power Sales, New Hogan	224,336	165,000	131,057	147,285	160,000	(5,000)	-3.0%
Grants/OES Reimbursements	31,790	-	133,394	177,859	-	-	0.0%
Other Non-Op Revenue	894,644	748,871	281,111	919,491	920,000	171,129	22.9%
Rental Income per schedule	73,779	81,000	58,045	74,981	73,000	(8,000)	-9.9%
Subtotal - Other Revenue, Non-Operating	1,803,132	1,588,871	1,043,771	1,906,847	1,740,000	151,129	9.5%
Total - Non-Operating Revenue	4,882,726	4,674,097	2,766,216	4,999,868	4,800,640	126,543	2.7%
Total Revenue - Operations	17,636,432	17,807,547	12,860,513	18,159,627	18,338,141	530,594	3.0%
Transfers In							
Transfer In for Cip Projects - Expansion Funds	36,637	-	611,597	611,597	33,655	33,655	0.0%
Transfer In for Capital R&R Debt Service - Fund 125	1,180,316	1,180,406	1,180,339	1,180,339	1,180,406	(0)	0.0%
Transfer In for Capital R&R Debt Service - Fund 135	396,969	397,011	396,988	396,988	397,010	(1)	0.0%
Transfer In for USDA Reach 3a Bond - Fund 125	101,243	101,249	101,248	101,248	101,232	(17)	0.0%
Transfer In for OP HQ Interest Payment - Fund 108	75,000	60,731	-	60,731	46,107	(14,624)	-24.1%
Transfer In for One-Time Legal Costs - Fund 108	-	125,000	-	125,000	20,000	(105,000)	-84.0%
Transfer In for Water Rights Expenses - Fund 108	-	25,000	-	25,000	411,943	386,943	1547.8%
Transfer In for Capital Equipment/Projects - Fund 108	175,269	250,000	-	250,000	70,000	(180,000)	-72.0%
Transfer In for Capital R&R Projects - Fund 125	-	363,386	-	247,103	317,309	(46,077)	-12.7%
Transfer In for Capital R&R Projects - Fund 135	-	176,223	-	119,831	136,854	(39,369)	-22.3%
Transfer In for Studies - Water Expansion Funds	-	59,917	-	31,598	27,500	(32,417)	-54.1%
Transfer In for Studies - Sewer Expansion Funds	-	48,536	-	25,853	29,950	(18,586)	-38.3%
Transfer from Admin Repl Fund - Fund 104	-	-	-	-	30,786	30,786	0.0%
Transfer In for Misc AD Expenses - AD Funds	-	-	3,176	3,176	82,171	82,171	0.0%
Total - Transfers In	1,928,796	2,787,459	1,678,576	3,178,464	2,884,923	97,464	3.5%
Total Revenue & Transfers In - Operations	19,565,228	20,595,006	14,539,088	21,338,091	21,223,064	628,058	3.0%

Calaveras County Water District
Operating Revenues: FY 2018-19 thru FY 2020-21

Revenues - General	Actual FY 18-19	Budget FY 19-20	As of 31-Mar-20	Projected Year-End FY 19-20	Proposed Budget FY 20-21	Variance to Budget FY 19-20	% Change to Budget FY 19-20
Other Operating Revenue							
Fees:							
Account Establishment Fees	45		30	40		-	0.0%
Other Operating Revenue	1,000			-		-	0.0%
Misc. Operating Revenue	75,547		4,562	6,083		-	0.0%
Plan Check Fee	1,250		80	107		-	0.0%
Developer Reimbursements	4,803		8,399	11,199		-	0.0%
Subtotal - Other Operating Revenue	82,645	-	13,071	17,429	-	-	0.0%
Total - Operating Revenue	82,645	-	13,071	17,429	-	-	0.0%
Non-Operating Revenue							
Other:							
Grants/OES Reimbursements	31,790		133,394	177,859		-	0.0%
Other Non-Op Revenue	735,832		279,611	372,815		-	0.0%
Subtotal - Other Revenue, Non-Operating	767,622	-	413,005	550,673	-	-	0.0%
Total - Non-Operating Revenue	767,622	-	413,005	550,673	-	-	0.0%
Total Revenue - Operations	850,267	-	426,076	568,102	-	-	0.0%

Calaveras County Water District
Operating Revenues: FY 2018-19 thru FY 2020-21

Revenues - Water	Actual FY 18-19	Budget FY 19-20	As of 31-Mar-20	Projected Year-End FY 19-20	Proposed Budget FY 20-21	Variance to Budget FY 19-20	% Change to Budget FY 19-20
Operating Revenue							
Rate Revenue							
Water	7,572,936	7,876,756	5,988,821	7,884,016	8,061,572	184,816	2.3%
Wastewater						-	
Subtotal - Rate Revenue	7,572,936	7,876,756	5,988,821	7,884,016	8,061,572	184,816	2.3%
Other Operating Revenue							
Fees:							
Account Establishment Fees	44,476	36,500	33,928	41,963	32,120	(4,380)	-12.0%
Delinquent Account Fees	158,980	153,300	122,371	122,371	155,490	2,190	1.4%
Repairs/Reimbursements	33,437	21,900	48,061	64,081	14,600	(7,300)	-33.3%
Install Water Meter	18,685	15,000	17,407	23,209	55,000	40,000	266.7%
Other Operating Revenue	-195		1,775	7,739	-	-	0.0%
Misc. Operating Revenue	33,364	32,850	289	1,861	7,300	(25,550)	-77.8%
Inspection Fees	183	2,190	61	1,305	2,920	730	33.3%
Plan Check Fee		2,190	-	-	1,460	(730)	-33.3%
Backflow Certification	2,700	3,800	3,050	4,067	3,000	(800)	-21.1%
Wholesale/Irrigation/Hydrant Sales/Lancha Plana	194,093	170,000	135,763	161,109	165,000	(5,000)	-2.9%
Developer Reimbursements	11,848	7,300	-	-	7,300	-	0.0%
Subtotal - Other Operating Revenue	497,571	445,030	362,705	427,705	444,190	(840)	-0.2%
Total - Operating Revenue	8,070,507	8,321,786	6,351,526	8,311,721	8,505,762	183,976	2.2%
Non-Operating Revenue							
Stand-by Fees	96,518	94,900	53,345	96,991	95,630	730	0.8%
Property Taxes (net of transfer to reserves)	2,193,814	2,011,314	1,227,485	2,231,791	2,231,791	220,477	11.0%
Investment Income (allocated to operating)	194,198	146,000	111,093	159,693	120,000	(26,000)	-17.8%
Other:						-	0.0%
Power Sales, North Fork	422,366	433,620	321,320	428,679	428,510	(5,110)	-1.2%
Power Sales, New Hogan	163,765	120,450	91,077	102,923	116,800	(3,650)	-3.0%
Other Non-Op Revenue	158,812	546,676	1,500	546,676	671,600	124,924	22.9%
Rental Income per schedule	56,032	59,130	44,516	56,879	53,290	(5,840)	-9.9%
Subtotal - Other Revenue, Non-Operating	800,975	1,159,876	458,413	1,135,157	1,270,200	110,324	9.5%
Total - Non-Operating Revenue	3,285,505	3,412,090	1,850,336	3,623,632	3,717,621	305,531	9.0%
Total Revenue - Operations	11,356,012	11,733,876	8,201,862	11,935,353	12,223,383	489,507	4.2%
Transfers In							
Transfer In for CIP Projects - Expansion Funds				611,597	15,340	15,340	0.0%
Transfer In for Capital R&R Debt Service - Fund 125	1,180,316	1,180,406	1,180,339	1,180,339	1,180,406	(0)	0.0%
Transfer In for USDA Reach 3a Bond - Fund 125	101,243	101,249	101,248	101,248	101,232	(17)	0.0%
Transfer In for OP HQ Interest Payment - Fund 108	54,750	44,334		44,334	33,658	(10,676)	-24.1%
Transfer In for One-Time Legal Costs - Fund 108		91,250		91,250	14,600	(76,650)	-84.0%
Transfer In for Water Rights Expenses - Fund 108		25,000		25,000	411,943	386,943	1547.8%
Transfer In for Capital Equipment/Projects - Fund 108	122,278	160,000		160,000	70,000	(90,000)	-56.3%
Transfer In for Capital R&R Projects - Fund 125		363,386		247,103	317,309	(46,077)	-12.7%
Transfer In for Studies - Water Expansion		59,917		31,598	27,500	(32,417)	-54.1%
Transfer from Admin Repl Fund - Fund 104					21,051	21,051	0.0%
Transfer In for Misc AD Expenees - AD Funds				-	160	160	0.0%
Total - Transfers In	1,458,587	2,025,542	1,281,588	2,492,469	2,193,199	167,657	8.3%
Total Revenue & Transfers In - Operations	12,814,599	13,759,418	9,483,449	14,427,821	14,416,582	657,164	4.8%

Calaveras County Water District
Operating Revenues: FY 2018-19 thru FY 2020-21

Revenues - Sewer	Actual FY 18-19	Budget FY 19-20	As of 31-Mar-20	Projected Year-End FY 19-20	Proposed Budget FY 20-21	Variance to Budget FY 19-20	% Change to Budget FY 19-20
Operating Revenue							
Rate Revenue							
Wastewater	4,496,384	4,716,894	3,656,774	4,732,698	4,949,929	233,035	4.9%
Subtotal - Rate Revenue	4,496,384	4,716,894	3,656,774	4,732,698	4,949,929	233,035	4.9%
Other Operating Revenue							
Fees:							
Account Establishment Fees	2,754	13,500	5,227	8,199	11,880	(1,620)	-12.0%
Delinquent Account Fees	53,468	56,700	40,027	53,369	57,510	810	1.4%
Repairs/Reimbursements	23,240	8,100	22,889	30,519	5,400	(2,700)	-33.3%
Misc. Operating Revenue	17,428	12,150	97	678	2,700	(9,450)	-77.8%
Inspection Fees	3,436	810	4,686	5,147	1,080	270	33.3%
Plan Check Fee		810		-	540	(270)	-33.3%
Developer Reimbursements	3,845	2,700		-	2,700	-	0.0%
Subtotal - Other Operating Revenue	104,171	94,770	72,926	97,912	81,810	(12,960)	-13.7%
Total - Operating Revenue	4,600,555	4,811,664	3,729,700	4,830,610	5,031,739	220,075	4.6%
Non-Operating Revenue							
Stand-by Fees	33,912	35,100	18,743	34,078	35,370	270	0.8%
Property Taxes (net of transfer to reserves)	533,082	743,912	295,542	537,349	537,349	(206,563)	-27.8%
Investment Income (allocated to operating)	28,070	54,000	16,237	33,119	40,500	(13,500)	-25.0%
Other:							
Power Sales, North Fork	156,217	160,380	118,844	158,553	158,490	(1,890)	-1.2%
Power Sales, New Hogan	60,571	44,550	39,980	44,362	43,200	(1,350)	-3.0%
Other Non-Op Revenue		202,195			248,400	46,205	22.9%
Rental Income per schedule	17,747	21,870	13,529	18,102	19,710	(2,160)	-9.9%
Subtotal - Other Revenue, Non-Operating	234,535	428,995	172,353	221,017	469,800	40,805	9.5%
Total - Non-Operating Revenue	829,599	1,262,007	502,875	825,563	1,083,019	(178,988)	-14.2%
Total Revenue - Operations	5,430,154	6,073,671	4,232,575	5,656,173	6,114,758	41,087	0.7%
Transfers In							
Transfer In for CIP Projects - Expansion Funds	36,637		611,597	-	18,315	18,315	0.0%
Transfer In for Capital R&R Debt Service - Fund 135	396,969	397,011	396,988	396,988	397,010	(1)	0.0%
Transfer In for OP HQ Interest Payment - Fund 108	20,250	16,397		16,397	12,449	(3,948)	-24.1%
Transfer In for One-Time Legal Costs - Fund 108		33,750		33,750	5,400	(28,350)	-84.0%
Transfer In for Capital Equipment/Projects - Fund 108	52,991	90,000		90,000	-	(90,000)	-100.0%
Transfer In for Capital R&R Projects - Fund 135		176,223		119,831	136,854	(39,369)	-22.3%
Transfer In for Studies - Sewer Expansion		48,536		25,853	29,950	(18,586)	-38.3%
Transfer from Admin Repl Fund - Fund 104					9,735	9,735	0.0%
Transfer In for Misc AD Expenees - AD Funds			3,176	3,176	82,011	82,011	0.0%
Total - Transfers In	506,846	761,917	1,011,762	685,995	691,724	(161,939)	-21.3%
Total Revenue & Transfers In - Operations	5,936,999	6,835,588	5,244,336	6,342,168	6,806,482	(120,852)	-1.8%

Calaveras County Water District Operating Budget Summary: FY 2020-21

District 300/500/Other	Actual FY 2018-19	Adopted Budget FY 2019-20	Y-T-D as of 31-Mar-20	Projected FY 2019-20	Proposed Budget FY 2020-21	Variance to Budget FY 2019-20
Salaries and Benefits						
Salaries/Wages	5,354,494	6,036,509	4,361,209	5,977,645	6,281,779	245,270
Director Salaries/Wages	28,800	43,200	19,929	26,572	43,200	-
Overtime	298,079	220,780	238,699	318,131	316,333	95,553
Benefits	2,568,521	3,653,514	1,988,361	2,652,273	2,586,725	(1,066,789)
Director Benefits	79,542	94,157	59,929	79,905	98,442	4,285
Medical/Dental Reimbursement	19,895	28,400	9,026	21,733	26,800	(1,600)
Retirement Expense	1,079,015	9,990	470,378	627,171	708,823	698,833
CalPERS UAL	481,936	4,708	168,496	224,661	248,633	243,925
Total Salaries and Benefits	9,910,282	10,091,258	7,316,027	9,928,091	10,310,735	219,477
Services and Supplies						
Power	911,503	849,800	615,310	820,414	850,585	785
Water	5,634	4,724	4,777	6,369	6,450	1,726
Sewage	58,324	57,449	31,508	42,011	42,449	(15,000)
Telephone Lease Lines	3,633	4,000	2,660	3,547	4,000	-
Telephone	96,296	16,943	66,807	89,076	89,445	72,502
Refuse/Disposal	16,619	12,100	13,152	17,536	17,800	5,700
Materials & Supplies	278,630	148,800	120,673	160,938	147,800	(1,000)
Herbicide	1,004	1,500	756	1,008	1,500	-
Safety Eq Repl Consumables	39,093	40,000	26,430	35,240	40,000	-
Tools	52,128	25,500	31,485	41,979	30,500	5,000
Uniforms - New	9,197	12,000	12,173	16,231	12,000	-
CalFire Expenses	-	-	-	-	18,000	18,000
Safety Materials & Supplies	397	4,800	1,063	1,276	8,000	3,200
Lab Supplies Consumables	54,911	34,000	41,719	55,625	40,000	6,000
Ozone System Parts	690	43,600	8,679	11,572	10,000	(33,600)
UV Parts and Supplies	51,352	112,000	69,459	92,612	102,000	(10,000)
Electrical Parts Replacement	97,361	75,000	46,403	61,871	80,000	5,000
Leak Repair Supplies	162,658	80,000	88,644	118,192	100,000	20,000
Road Repair Materials	40,897	25,000	15,997	21,329	25,000	-
SCADA Radio Supplies	32,166	40,000	16,621	22,161	40,000	-
Septic Tanks - New and Repairs	5,868	10,000	7,461	9,948	20,000	10,000
Meters New Conn and Repl	25,933	30,000	5,983	7,977	55,000	25,000
Aerator/Compressor etc. repair	24,611	18,000	18,973	25,297	18,000	-
Computers/peripherals	385	6,000	23,652	31,536	6,000	-
Control Sys/Pressure Tranducer	4,783	10,000	12,304	16,405	10,000	-
Headworks/Solids Removal Rep	33,412	19,000	7,871	10,495	20,000	1,000
HVAC	7,635	8,500	4,965	6,620	8,500	-
Mixers	47,905	15,000	14,256	19,008	15,000	-
Monitor Wells Repair	-	1,000	-	-	1,000	-
Pumps/Motors Repair	77,178	75,000	78,379	104,505	100,000	25,000
Solids Hanlding Equip Repair	1,919	-	1,593	2,124	5,000	5,000
Administrative Technology	36,545	34,000	37,152	37,179	20,000	(14,000)
Chemicals	347,946	340,000	211,283	281,711	340,000	-
Outside Services/Repairs	80,066	92,450	92,475	121,060	118,100	25,650
Fire Ext. Testing Cust. Base	1,600	1,800	1,600	2,133	2,000	200

Calaveras County Water District Operating Budget Summary: FY 2020-21

District 300/500/Other	Actual FY 2018-19	Adopted Budget FY 2019-20	Y-T-D as of 31-Mar-20	Projected FY 2019-20	Proposed Budget FY 2020-21	Variance to Budget FY 2019-20
Spraying - Weeds & Insects	18,346	11,700	10,710	14,280	13,000	1,300
Snow Removal	5,460	6,000	840	1,120	6,000	-
Uniform Launder	31,020	12,100	16,888	22,517	23,000	10,900
Fire Hydrant Maintenance	28,817	24,000	-	-	47,000	23,000
Service Maintenance Contracts	48,157	65,800	49,321	68,901	130,151	64,351
Groundwater Monitoring	48,476	45,000	20,782	27,709	45,000	-
Instrumentation Tech	2,348	6,500	6,331	8,441	8,500	2,000
Ozone System PM	-	10,000	-	-	10,000	-
Backflow Device Testing	1,995	6,500	2,240	2,987	4,000	(2,500)
SCADA Consulting (A-Teem)	4,927	10,000	3,760	5,013	10,000	-
Hauling / Dig / Crane	10,455	12,000	11,052	14,736	12,000	-
Pave / Seal / Asphalt Repair	112,759	94,200	73,148	97,531	100,000	5,800
Drug & Alcohol Testing	1,820	1,700	1,350	1,620	2,200	500
Telemetry / Radio	-	3,000	-	-	3,000	-
Septic Hauling	21,406	29,000	27,147	36,196	31,000	2,000
Tank Cleaning	32,134	74,000	71,040	94,720	60,000	(14,000)
Building Repairs	13,646	40,000	13,567	18,089	40,000	-
UV System PM	-	5,000	-	-	5,000	-
Recruiting	27,907	13,000	8,276	9,931	12,850	(150)
Claims/Damages	125	5,000	1,960	2,613	5,000	-
Computer Licenses and Maint Agreements	31,099	31,000	36,983	49,058	50,339	19,339
Janitorial Services	23,220	23,220	17,415	23,220	23,220	-
Laboratory Services	151,937	165,000	117,857	157,143	165,000	-
Rental (Non Vehicle and Equip)	33,050	-	30,000	40,000	36,000	36,000
Outside Legal Fees	357,431	385,000	251,614	335,485	290,000	(95,000)
Accounting/Auditing	48,420	41,600	33,500	41,600	41,600	-
Advertising/Publicity	1,111	2,000	1,018	1,222	2,000	-
Professional Services	562,139	457,272	165,940	263,515	479,400	22,128
Operating Exp Gas and Oil	218,276	210,000	217,218	289,624	231,000	21,000
Repair Exp/ Parts and Repairs	164,347	65,000	100,664	134,219	75,000	10,000
Fuel/Repair - Generators	33,245	30,000	66,588	88,784	50,000	20,000
Rental Exp/Vehicle and Equip.	86,575	30,000	15,790	21,053	54,473	24,473
Vehicle Lease & Maintenance	-	210,017	70,600	94,133	8,245	(201,772)
Forms and Supplies	1,275	2,950	4,198	1,950	3,350	400
Permits & Licenses	13,647	15,000	7,798	10,397	15,000	-
Postage	14,234	17,300	10,863	14,484	17,520	220
Publications and Subscriptions	375	1,350	-	-	2,750	1,400
Dues and Memberships	99,623	110,238	113,193	136,428	125,783	15,545
Recording Title Reports	211	-	427	512	-	-
Printing	-	500	-	-	500	-
Training, Conferences and Travel	75,611	92,200	70,654	95,882	84,000	(8,200)
Other Travel Costs	11,734	9,300	4,699	7,392	6,484	(2,816)
Purchased Water	295,612	298,262	1,489	295,247	298,262	-
Retired Employee Costs	570,621	599,000	462,617	616,823	620,000	21,000
Bad Debt Expense	44,306	52,000	27,199	36,265	52,000	-
Rate Assistance Program	-	60,000	39,576	52,768	60,000	-
Unemployment Claims	2,164	2,000	-	-	2,000	-

Calaveras County Water District Operating Budget Summary: FY 2020-21

District 300/500/Other	Actual FY 2018-19	Adopted Budget FY 2019-20	Y-T-D as of 31-Mar-20	Projected FY 2019-20	Proposed Budget FY 2020-21	Variance to Budget FY 2019-20
Insurance	160,550	206,231	206,031	206,031	216,333	10,102
Fed, State & County Wtr/Swr Fees	394,107	230,000	213,842	285,123	236,000	6,000
Federal Dam & Admin Fees	3,282	-	-	-	-	-
State Water Right Fees	30,110	785,000	313,676	418,235	786,000	1,000
Mandated Plans	30,783	20,000	-	-	120,000	100,000
Strategic Plans/Updates.	-	50,000	-	-	-	(50,000)
Water Conservation	2,023	3,000	2,298	3,064	3,000	-
Merchant Credit Card Discount	71,175	72,500	57,169	76,225	83,989	11,489
Agent Fees	7,500	7,500	7,500	7,500	7,500	-
Calaveras County Fees	9	-	103	137	-	-
Misc. Non-Operating Costs	312	-	1,137	1,141	-	-
Total Services and Supplies	6,558,190	7,006,906	4,720,331	6,526,052	7,218,578	211,672
Grand Total - Operations	16,468,472	17,098,164	12,036,358	16,454,143	17,529,313	431,149
Capital Outlay						
Vehicles / Equipment	396,891	167,100	308,361	580,778	185,000	17,900
Vehicles Capital Lease	-	-	-	-	128,983	128,983
Projects	-	342,900	7,700	55,000	211,880	(131,020)
Total Capital Outlay	396,891	510,000	316,061	635,778	525,863	15,863
Total Operations & Capital Outlay	16,865,363	17,608,164	12,352,419	17,089,921	18,055,176	447,012
Debt Service						
Interest - PERS Side Fund	2,880	-	-	-	-	-
Principal - PERS Side Fund	256,916	-	-	-	-	-
Interest - Umpqua UAL Loan	-	188,482	188,482	188,482	176,475	(12,007)
Principal - Umpqua UAL Fund	-	268,000	268,000	268,000	328,000	60,000
Interest - Umpqua Capital R&R Loan	89,966	58,083	249,181	58,083	25,103	(32,980)
Principal - Umpqua Capital R&R Loan	2,043,823	1,519,334	1,519,334	1,519,334	1,552,314	32,980
Interest - USDA Reach 3a Bond	57,543	56,548	56,548	56,548	55,532	(1,016)
Principal - USDA Reach 3a Bond	43,700	44,700	44,700	44,700	45,700	1,000
Interest - Vac-Con Loan	-	24,064	-	-	15,332	(8,732)
Principal - Vac-Con Loan	-	7,453	-	-	90,263	82,810
Interest - New Hogan	17,115	14,627	-	14,627	12,142	(2,485)
Principal - New Hogan	55,242	55,242	-	55,242	55,242	-
Interest - Admin Building Loan	-	60,731	-	60,731	46,107	(14,624)
Principal - Admin Building Loan	570,741	585,010	-	585,010	599,635	14,625
Interest - Sewer Fund Loan	-	13,014	-	13,014	18,370	5,356
Principal - Sewer Fund Loan	-	85,400	-	85,400	107,014	21,614
Total Debt Service	3,137,925	2,980,688	2,326,245	2,949,171	3,127,229	146,541
Total Operations & Debt Service	20,003,288	20,588,852	14,678,664	20,039,092	21,182,405	593,553
Funded Positions (FTE) ->	65.00	66.00		66.00	66.00	-

Calaveras County Water District Operating Budget Summary: FY 2020-21

District General 73 (W)/27 (S)	Actual FY 2018-19	Adopted Budget FY 2019-20	Y-T-D as of 31-Mar-20	Projected FY 2019-20	Proposed Budget FY 2020-21	Variance to Budget FY 2019-20	% Change to Budget FY 2019-20
Salaries and Benefits							
Salaries/Wages	24,605	1,950,984	61,314	81,752	-	(1,950,984)	-100.0%
Director Salaries/Wages		43,200	-	-	-	(43,200)	-100.0%
Overtime	11,701	9,410	29,204	38,939	-	(9,410)	-100.0%
Benefits	17,758	717,442	37,689	50,252	-	(717,442)	-100.0%
Director Benefits		94,157	-	-	-	(94,157)	-100.0%
Medical/Dental Reimbursement	19,895	10,000	8,645	11,527	-	(10,000)	-100.0%
Retirement Expense	4,139	185,336	7,758	10,344	-	(185,336)	-100.0%
CalPERS UAL	2,256	67,596	2,461	3,281	-	(67,596)	-100.0%
Total Salaries and Benefits	80,353	3,078,125	147,071	196,095	-	(3,078,125)	-100.0%
Services and Supplies							
Power	9,607	7,800	6,310	8,413	-	(7,800)	-100.0%
Water	2,635	2,800	2,682	3,576	-		
Telephone	11,478	9,300	7,313	9,751	-		
Refuse/Disposal	2,594	2,600	1,798	2,397	-		
Materials & Supplies		48,800	52,390	69,853	-	(48,800)	-100.0%
Herbicide	79,373	-	-	-	-		
Tools	783	500	291	388	-	(500)	-100.0%
Safety Materials & Supplies	397	4,800	1,062	1,416	-	(4,800)	-100.0%
Administrative Technology	45,865	37,179	37,152	49,536	-	(37,179)	-100.0%
Chemicals		-	-	-	-	-	0.0%
Outside Services/Repairs	41,016	31,700	23,870	31,827	-	(31,700)	-100.0%
Service Maintenance Contracts	54,277	65,800	49,321	65,761	-	(65,800)	-100.0%
Drug & Alcohol Testing	1,820	1,700	1,350	1,800	-	(1,700)	-100.0%
Building Repairs	39	5,000	3,005	4,007	-	(5,000)	-100.0%
Recruiting	27,907	13,000	8,276	11,035	-	(13,000)	-100.0%
Claims/Damages	125	5,000	1,960	2,613	-	(5,000)	-100.0%
Computer Licenses and Maint Agreements	16,526	28,735	20,422	27,229	-	(28,735)	-100.0%
Janitorial Services	23,220	23,200	17,415	23,220	-	(23,200)	-100.0%
Outside Legal Fees	336,754	385,000	251,614	335,485	-	(385,000)	-100.0%
Accounting/Auditing	39,850	41,600	33,500	44,667	-	(41,600)	-100.0%
Advertising/Publicity	816	2,165	1,018	1,357	-	(2,165)	-100.0%
Professional Services	348,449	431,139	139,010	185,347	-	(431,139)	-100.0%
Forms and Supplies	242	2,950	1,759	2,345	-	(2,950)	-100.0%
Permits & Licenses	206	-	-	-	-	-	0.0%
Postage	16,610	17,300	10,863	14,484	-	(17,300)	-100.0%
Publications and Subscriptions	375	350	-	-	-	(350)	-100.0%
Dues and Memberships	114,383	95,738	104,831	139,775	-	(95,738)	-100.0%
Recording Title Reports	211	427	427	569	-	(427)	-100.0%
Printing		500	-	-	-	(500)	-100.0%
Training, Conferences and Travel	39,727	57,200	41,701	55,601	-	(57,200)	-100.0%
Other Travel Costs	9,985	9,300	4,516	6,021	-	(9,300)	-100.0%
Purchased Water	293,262	293,262	-	-	-	(293,262)	-100.0%
Retired Employee Costs	570,457	599,000	462,617	616,823	-	(599,000)	-100.0%
Bad Debt Expense		52,000	-	-	-	(52,000)	-100.0%
Unemployment Claims	2,164	2,000	-	-	-	(2,000)	-100.0%
Insurance	160,550	206,231	206,031	274,708	-	(206,231)	-100.0%
Federal Dam & Admin Fees	3,282		-	-	-	-	0.0%
State Water Right Fees	770,267	785,000	313,676	418,235	-	(785,000)	-100.0%
Mandated Plans	5,091	20,000	-	-	-	(20,000)	-100.0%
Strategic Plans/Updates.		50,000	-	-	-	(50,000)	-100.0%
Water Conservation	1,818	3,000	2,298	3,064	-	(3,000)	-100.0%
Merchant Credit Card Discount	71,081	72,500	610	813	-	(72,500)	-100.0%
Agent Fees	7,500		7,500	10,000	-	-	0.0%
Calaveras County Fees	9		103	137	-		
Misc. Non-Operating Costs	292	7,500	12	16	-	(7,500)	-100.0%
Total Services and Supplies	3,111,041	3,422,076	1,816,703	2,422,271	-	(3,407,376)	-99.6%

Calaveras County Water District Operating Budget Summary: FY 2020-21

District General 73 (W)/27 (S)	Actual FY 2018-19	Adopted Budget FY 2019-20	Y-T-D as of 31-Mar-20	Projected FY 2019-20	Proposed Budget FY 2020-21	Variance to Budget FY 2019-20	% Change to Budget FY 2019-20
Grand Total - Operations	3,191,394	6,500,201	1,963,774	2,618,365	-	(6,485,501)	-99.8%
Capital Outlay							
Vehicles / Equipment	19,782		5,363	5,363	-	-	0.0%
Total Capital Outlay	19,782	-	5,363	5,363	-	-	0.0%
Total Operations & Capital Outlay	3,211,176	6,500,201	1,969,137	2,623,728	-	(6,485,501)	-99.8%
Debt Service							
Interest - PERS Side Fund	-		-	1,892	-	-	0.0%
Principal - PERS Side Fund	-		-	172,134	-	-	0.0%
Interest - Umpqua Capital R&R Loan	-		-	67,308	-	-	0.0%
Principal - Umpqua Capital R&R Loan	-		-	1,113,008	-	-	0.0%
Interest - USDA Reach 3a Bond	-		-	57,543	-	-	0.0%
Principal - USDA Reach 3a Bond	-		-	43,700	-	-	0.0%
Interest - New Hogan	-	14,627	-	12,492	-	(14,627)	-100.0%
Principal - New Hogan	-	55,242	-	40,327	-	(55,242)	-100.0%
Interest - Admin Building Loan	-	60,731	-	54,750	-	(60,731)	-100.0%
Principal - Admin Building Loan	-	585,010	-	416,641	-	(585,010)	-100.0%
Total Debt Service	-	715,610	-	1,979,795	-	(715,610)	-100.0%
Total Operations & Debt Service	3,211,176	7,215,811	1,969,137	4,603,523	-	(7,201,111)	-99.8%
Funded Positions (FTE) ->	-	65.00		66.00	66.00	1.00	1.5%

Calaveras County Water District Operating Budget Summary: FY 2020-21

District Water	Actual FY 2018-19	Adopted Budget FY 2019-20	Y-T-D as of 31-Mar-20	Projected FY 2019-20	Proposed Budget FY 2020-21	Variance to Budget FY 2019-20	% Change to Budget FY 2019-20
Salaries and Benefits							
Salaries/Wages	3,694,677	2,379,464	2,739,883	3,653,177	4,160,545	1,781,081	74.9%
Director Salaries/Wages	21,024	-	14,548	19,397	33,197	33,197	33196.6%
Overtime	187,668	186,477	122,893	163,857	198,015	11,538	6.2%
Benefits	1,755,564	1,221,869	1,249,719	1,666,292	1,710,588	488,719	40.0%
Director Benefits	58,066	-	43,748	58,331	75,483	75,483	75482.8%
Medical/Dental Reimbursement		11,776	381	508	18,009	6,233	52.9%
Retirement Expense	753,438	280,742	297,623	396,831	468,833	188,091	67.0%
CalPERS UAL	335,977	92,518	107,202	142,936	163,629	71,111	76.9%
Total Salaries and Benefits	6,806,414	4,172,846	4,575,997	6,101,329	6,828,298	2,655,452	63.6%
Services and Supplies							
Power	597,869	538,880	389,442	519,256	545,147	6,267	1.2%
Water	610	572	475	633	3,353	2,781	486.2%
Sewage	1,222	849	845	1,127	1,273	424	50.0%
Telephone Lease Lines	3,633	2,560	2,660	3,547	4,000	1,440	56.3%
Telephone	53,840	47,233	38,128	50,837	58,140	10,907	23.1%
Refuse/Disposal	5,931	6,536	5,000	6,667	8,647	2,111	32.3%
Materials & Supplies	77,934	67,255	44,769	59,692	98,714	31,459	46.8%
Herbicide	620	900	484	645	960	60	6.7%
Safety Eq Repl Consumables	25,435	25,600	14,189	18,919	21,720	(3,880)	-15.2%
Tools	43,260	30,000	25,442	33,923	24,815	(5,185)	-17.3%
Uniforms - New	5,213	12,540	7,762	10,349	7,680	(4,860)	-38.8%
CalFire Expenses					11,520	11,520	11520.0%
Safety Materials & Supplies		-	-	-	5,840	5,840	5840.0%
Lab Supplies Consumables	48,397	29,920	29,460	39,280	27,760	(2,160)	-7.2%
Ozone System Parts	690	43,600	8,679	11,572	10,000	(33,600)	-77.1%
Electrical Parts Replacement	41,806	31,500	19,615	26,153	45,600	14,100	44.8%
Leak Repair Suuplies	155,668	76,000	88,020	117,360	99,200	23,200	30.5%
Road Repair Materials	34,505	21,000	14,279	19,039	22,875	1,875	8.9%
SCADA Radio Supplies	20,977	26,000	9,372	12,496	22,560	(3,440)	-13.2%
Meters New Conn and Repl	25,933	30,000	5,983	7,977	55,000	25,000	83.3%
Aerator/Compressor etc. repair	16,521	12,060	8,864	11,819	16,236	4,176	34.6%
Computers/peripherals	242	8,505	15,105	20,140	3,840	(4,665)	-54.9%
Control Sys/Pressure Tranducer	2,491	5,980	3,497	4,663	6,400	420	7.0%
Headworks/Solids Removal Rep	558		-	-	-	-	0.0%
HVAC	3,589	3,995	2,901	3,868	4,964	969	24.3%
Mixers	13,720	4,350	2,490	3,320	2,625	(1,725)	-39.7%
Monitor Wells Repair				-	1,000	1,000	1000.0%
Pumps/Motors Repair	12,431	12,800	14,143	18,857	20,000	7,200	56.3%
Administrative Technology			-	-	14,600	14,600	14600.0%
Chemicals	195,872	193,800	129,643	172,857	206,040	12,240	6.3%
Outside Services/Repairs	29,892	46,200	62,251	83,001	93,413	47,213	102.2%
Fire Ext. Testing Cust. Base	1,024	1,152	800	1,067	1,280	128	11.1%
Spraying - Weeds & Insects	4,947	3,510	5,550	7,400	6,500	2,990	85.2%
Snow Removal	5,460	5,400	840	1,120	6,000	600	11.1%
Uniform Launder	19,853	7,744	10,809	14,412	14,720	6,976	90.1%
Fire Hydrant Maintenance	28,817	15,360	-	-	30,080	14,720	95.8%
Service Maintenance Contracts			-	-	95,010	95,010	95010.2%
Instrumentation Tech	2,012	5,590	3,671	4,895	4,930	(660)	-11.8%
Ozone System PM		10,000		-	10,000	-	0.0%
Backflow Device Testing	1,995	6,500	2,240	2,987	4,000	(2,500)	-38.5%
SCADA Consulting (A-Teem)	331	6,400	760	1,013	2,020	(4,380)	-68.4%
Hauling / Dig / Crane	10,115	7,680	7,551	10,068	6,000	(1,680)	-21.9%
Pave / Seal / Asphalt Repair	112,759	80,070	73,148	97,531	100,000	19,930	24.9%
Drug & Alcohol Testing		-	-	-	1,606	1,606	1606.0%
Telemetry / Radio		1,920	-	-	3,000	1,080	56.3%
Tank Cleaning	32,134	74,000	71,040	94,720	60,000	(14,000)	-18.9%
Building Repairs	8,263	22,400	9,224	12,299	34,205	11,805	52.7%

Calaveras County Water District Operating Budget Summary: FY 2020-21

District Water	Actual FY 2018-19	Adopted Budget FY 2019-20	Y-T-D as of 31-Mar-20	Projected FY 2019-20	Proposed Budget FY 2020-21	Variance to Budget FY 2019-20	% Change to Budget FY 2019-20
UV System PM			-	-	5,000	5,000	5000.0%
Recruiting			-	-	9,381	9,381	9380.5%
Claims/Damages			-	-	3,650	3,650	3650.0%
Computer Licenses and Maint Agreements	335	4,726	8,642	11,523	34,371	29,645	627.3%
Janitorial Services		-	-	-	16,951	16,951	16950.6%
Laboratory Services	98,312	92,800	80,202	106,936	105,600	12,800	13.8%
Rental (Non Vehicle and Equip)	21,120	13,440	19,200	25,600	36,000	22,560	167.9%
Outside Legal Fees		-	-	-	211,700	211,700	211700.0%
Accounting/Auditing		-	-	-	30,368	30,368	30368.0%
Advertising/Publicity		-	-	-	1,460	1,460	1460.0%
Professional Services	107,911	18,546	16,008	21,344	339,350	320,804	1729.8%
Operating Exp Gas and Oil	139,722	134,400	140,370	187,160	147,840	13,440	10.0%
Repair Exp/ Parts and Repairs	105,192	51,388	65,858	87,811	48,000	(3,388)	-6.6%
Fuel/Repair - Generators	26,118	18,000	40,261	53,681	32,000	14,000	77.8%
Rental Exp/Vehicle and Equip.	60,327	34,863	9,652	12,869	34,863	(0)	0.0%
Vehicle Lease & Maintenance		92,171	45,184	60,245	5,277	(86,894)	-94.3%
Forms and Supplies		-	2,439	3,252	2,446	2,446	2445.5%
Permits & Licenses	8,666	9,600	4,935	6,580	9,600	-	0.0%
Postage		-	-	-	12,790	12,790	12789.6%
Publications and Subscriptions		640	-	-	1,828	1,188	185.5%
Dues and Memberships	3,316	6,235	6,766	9,021	92,837	86,602	1389.0%
Printing		-	-	-	365	365	365.0%
Training, Conferences and Travel	21,501	21,000	22,070	29,427	63,770	42,770	203.7%
Other Travel Costs	846	118	183	244	4,746	4,628	3922.2%
Purchased Water	2,349	5,000	1,489	1,985	219,081	214,081	4281.6%
Retired Employee Costs		-	-	-	452,600	452,600	452600.0%
Bad Debt Expense	30,661	-	13,483	17,977	26,000	26,000	26000.0%
Rate Assistance Program	14,599	30,000	18,447	24,596	28,440	(1,560)	-5.2%
Unemployment Claims		-	-	-	1,460	1,460	1460.0%
Insurance		-	-	-	157,923	157,923	157923.1%
Fed, State & County Wtr/Swr Fees	234,101	138,000	62,016	82,688	167,560	29,560	21.4%
State Water Right Fees		-	-	-	573,780	573,780	573780.0%
Mandated Plans		-	-	-	87,600	87,600	87600.0%
Water Conservation		-	-	-	2,190	2,190	2190.0%
Merchant Credit Card Discount		-	37,459	49,945	55,601	55,601	55600.7%
Agent Fees		-	-	-	5,475	5,475	5475.0%
Total Services and Supplies	2,521,649	2,197,288	1,723,795	2,298,393	4,851,174	2,653,886	120.8%
Grand Total - Operations	9,328,063	6,370,134	6,299,792	8,399,723	11,679,472	5,309,338	83.3%
Capital Outlay							
Vehicles / Equipment	203,164	274,361	176,714	580,778	73,000	(201,361)	-73.4%
Vehicles Capital Lease					82,549	82,549	82549.1%
Projects	-		14,260	55,000	171,379	171,379	171379.4%
Total Capital Outlay	203,164	274,361	190,974	635,778	326,929	52,568	19.2%
Total Operations & Capital Outlay	9,531,226	6,644,495	6,490,766	9,035,501	12,006,401	5,361,906	80.7%
Debt Service							
Interest - PERS Side Fund	1,893			-	-	-	0.0%
Principal - PERS Side Fund	172,134			-	-	-	0.0%
Interest - Umpqua UAL Loan		126,283	126,283	126,283	118,238	(8,045)	-6.4%
Principal - Umpqua UAL Fund		179,560	179,560	179,560	219,760	40,200	22.4%
Interest - Umpqua Capital R&R Loan	67,308	43,449	43,382	43,449	18,778	(24,671)	-56.8%
Principal - Umpqua Capital R&R Loan	1,113,008	1,136,957	1,136,957	1,136,957	1,161,628	24,671	2.2%
Interest - USDA Reach 3a Bond	57,543	56,548	56,548	56,548	55,532	(1,016)	-1.8%
Principal - USDA Reach 3a Bond	43,700	44,700	44,700	44,700	45,700	1,000	2.2%
Interest - Vac-Con Loan		17,567		17,567	9,812	(7,755)	-44.1%
Principal - Vac-Con Loan		5,441		5,441	57,768	52,327	961.7%

**Calaveras County Water District
Operating Budget Summary: FY 2020-21**

District Water	Actual FY 2018-19	Adopted Budget FY 2019-20	Y-T-D as of 31-Mar-20	Projected FY 2019-20	Proposed Budget FY 2020-21	Variance to Budget FY 2019-20	% Change to Budget FY 2019-20
Interest - New Hogan				-	8,864	8,864	8863.7%
Principal - New Hogan				-	40,327	40,327	40326.7%
Interest - Admin Building Loan				-	33,658	33,658	33658.1%
Principal - Admin Building Loan				-	437,734	437,734	437733.6%
Total Debt Service	1,455,585	1,610,505	1,587,430	1,610,505	2,207,799	597,294	37.1%
Total Operations & Debt Service	10,986,812	8,255,000	8,078,196	10,646,006	14,214,200	5,959,200	72.2%
Funded Positions (FTE) ->	-	66.00		66.00	66.00	-	0.0%

Calaveras County Water District Operating Budget Summary: FY 2020-21

District - Sewer	Actual FY 2018-19	Adopted Budget FY 2019-20	Y-T-D as of 31-Mar-20	Projected FY 2019-20	Proposed Budget FY 2020-21	Variance to Budget FY 2019-20	% Change to Budget FY 2019-20
Salaries and Benefits							
Salaries/Wages	1,630,375	1,338,448	1,352,197	1,802,929	2,112,281	773,833	57.8%
Director Salaries/Wages			5,381	7,175	12,493	12,493	12493.1%
Overtime	96,131	104,893	68,733	91,644	111,799	6,906	6.6%
Benefits	790,712	687,301	622,002	829,337	882,690	195,389	28.4%
Director Benefits		-	16,181	21,575	28,387	28,387	28386.7%
Medical/Dental Reimbursement		6,624		-	9,031	2,407	36.3%
Retirement Expense	320,751	157,918	148,079	197,438	240,128	82,210	52.1%
CalPERS UAL	143,167	52,041	54,241	72,321	85,629	33,588	64.5%
Total Salaries and Benefits	2,981,136	2,347,225	2,266,814	3,022,418	3,482,437	1,135,212	48.4%
Services and Supplies							
Power	304,027	303,120	219,557	292,743	305,438	2,318	0.8%
Water	2,389	2,152	1,620	2,160	3,097	945	43.9%
Sewage	57,102	41,600	30,663	40,885	41,176	(424)	-1.0%
Telephone Lease Lines		1,440		-	-	(1,440)	-100.0%
Telephone	30,978	25,410	21,367	28,489	31,305	5,895	23.2%
Refuse/Disposal	8,095	8,664	6,354	8,472	9,153	489	5.6%
Materials & Supplies	31,028	28,823	23,514	31,352	49,086	20,263	70.3%
Herbicide	383	600	272	363	540	(60)	-10.0%
Safety Eq Repl Consumables	13,659	14,400	12,241	16,322	18,280	3,880	26.9%
Tools	8,085	10,000	5,752	7,669	5,685	(4,315)	-43.2%
Uniforms - New	3,984	9,460	4,411	5,882	4,320	(5,140)	-54.3%
CalFire Expenses					6,480	6,480	6480.0%
Safety Materials & Supplies				-	2,160	2,160	2160.0%
Lab Supplies Consumables	6,514	4,080	12,259	16,345	12,240	8,160	200.0%
UV Parts and Supplies	51,352	112,000	69,459	92,611	102,000	(10,000)	-8.9%
Electrical Parts Replacement	55,555	43,500	26,789	35,718	34,400	(9,100)	-20.9%
Leak Repair Suuplies	6,989	4,000	624	832	800	(3,200)	-80.0%
Road Repair Materials	6,392	4,000	1,717	2,290	2,125	(1,875)	-46.9%
SCADA Radio Supplies	11,189	14,000	7,249	9,665	17,440	3,440	24.6%
Septic Tanks - New and Repairs	5,868	10,000	7,461	9,949	20,000	10,000	100.0%
Aerator/Compressor etc. repair	8,090	5,940	10,109	13,479	1,764	(4,176)	-70.3%
Computers/peripherals	143	4,995	8,547	11,396	2,160	(2,835)	-56.8%
Control Sys/Pressure Tranducer	2,293	5,520	8,807	11,743	3,600	(1,920)	-34.8%
Headworks/Solids Removal Rep	32,854	19,000	7,871	10,495	20,000	1,000	5.3%
HVAC	4,047	4,505	2,064	2,752	3,536	(969)	-21.5%
Mixers	34,185	10,650	11,766	15,688	12,375	1,725	16.2%
Monitor Wells Repair		1,000		-	-	(1,000)	-100.0%
Pumps/Motors Repair	64,747	67,200	64,236	85,648	80,000	12,800	19.0%
Solids Handling Eqyip Repair	1,919	1,453	1,593	2,124	5,000	3,547	244.1%
Administrative Technology	152,075	-	81,640	108,854	5,400	5,400	5400.0%
Chemicals		146,200		-	133,960	(12,240)	-8.4%
Outside Services/Repairs	15,102	19,550	7,479	9,972	24,687	5,137	26.3%
Fire Ext. Testing Cust. Base	576	648	800	1,067	720	72	11.1%
Spraying - Weeds & Insects	13,399		5,161	6,881	6,500	6,500	6500.0%
Snow Removal		600		-	-	(600)	-100.0%
Uniform Launder	11,167	4,356	6,080	8,106	8,280	3,924	90.1%
Fire Hydrant Maintenance		8,640		-	16,920	8,280	95.8%
Service Maintenance Contracts				-	35,141	35,141	35140.8%
Groundwater Monitoring	48,476	45,000	20,782	27,709	45,000	-	0.0%
Instrumentation Tech	335	910	2,660	3,546	3,570	2,660	292.3%
SCADA Consulting (A-Teem)	4,596	3,600	3,000	4,000	7,980	4,380	121.7%
Hauling / Dig / Crane	340	4,320	3,501	4,668	6,000	1,680	38.9%

Calaveras County Water District Operating Budget Summary: FY 2020-21

District - Sewer	Actual FY 2018-19	Adopted Budget FY 2019-20	Y-T-D as of 31-Mar-20	Projected FY 2019-20	Proposed Budget FY 2020-21	Variance to Budget FY 2019-20	% Change to Budget FY 2019-20
Pave / Seal / Asphalt Repair		14,130		-	-	(14,130)	-100.0%
Drug & Alcohol Testing				-	594	594	594.0%
Telemetry / Radio		1,080		-	-	(1,080)	-100.0%
Septic Hauling	21,406	29,000	27,147	36,196	31,000	2,000	6.9%
Building Repairs	5,344	12,600	1,338	1,784	5,795	(6,805)	-54.0%
UV System PM		5,000		-	-	(5,000)	-100.0%
Recruiting				-	3,470	3,470	3469.5%
Claims/Damages				-	1,350	1,350	1350.0%
Computer Licenses and Maint Agreee	3,115	11,452	7,919	10,559	15,968	4,516	39.4%
Janitorial Services				-	6,269	6,269	6269.4%
Laboratory Services	53,625	52,200	37,655	50,207	59,400	7,200	13.8%
Rental (Non Vehicle and Equip)	11,930	7,560	10,800	14,400	-	(7,560)	-100.0%
Outside Legal Fees				-	78,300	78,300	78300.0%
Accounting/Auditing				-	11,232	11,232	11232.0%
Advertising/Publicity				-	540	540	540.0%
Professional Services	44,977	7,587	10,923	14,564	140,051	132,464	1745.9%
Operating Exp Gas and Oil	78,554	75,600	76,848	102,464	83,160	7,560	10.0%
Repair Exp/ Parts and Repairs	59,155	28,906	34,806	46,408	27,000	(1,906)	-6.6%
Fuel/Repair - Generators	7,127	12,000	26,328	35,104	18,000	6,000	50.0%
Rental Exp/Vehicle and Equip.	26,247	19,610	6,138	8,184	19,610	0	0.0%
Vehicle Lease & Maintenance		51,846	25,416	33,888	2,968	(48,878)	-94.3%
Forms and Supplies				-	905	905	904.5%
Permits & Licenses	4,981	5,400	2,863	3,818	5,400	-	0.0%
Postage				-	4,730	4,730	4730.4%
Publications and Subscriptions		360		-	923	563	156.3%
Dues and Memberships	4,455	8,265	1,597	2,129	32,946	24,681	298.6%
Printing				-	135	135	135.0%
Training, Conferences and Travel	13,776	14,000	6,883	9,177	20,230	6,230	44.5%
Other Travel Costs		66		-	1,738	1,672	2533.0%
Purchased Water				-	79,181	79,181	79180.7%
Retired Employee Costs				-	167,400	167,400	167400.0%
Bad Debt Expense	17,772		13,717	18,289	26,000	26,000	26000.0%
Rate Assistance Program	14,099	30,000	21,130	28,173	31,560	1,560	5.2%
Unemployment Claims				-	540	540	540.0%
Insurance				-	58,410	58,410	58409.9%
Fed, State & County Wtr/Swr Fees	160,006	92,000	151,827	202,436	68,440	(23,560)	-25.6%
State Water Right Fees				-	212,220	212,220	212220.0%
Mandated Plans				-	32,400	32,400	32400.0%
Water Conservation				-	810	810	810.0%
Merchant Credit Card Discount			19,100	25,467	28,388	28,388	28388.3%
Agent Fees				-	2,025	2,025	2025.0%
Total Services and Supplies	1,524,503	1,469,998	1,179,836	1,573,115	2,367,404	897,406	61.0%
Grand Total - Operations	4,505,638	3,817,223	3,446,650	4,595,533	5,849,841	2,032,618	53.2%
Capital Outlay							
Vehicles / Equipment	142,077	235,639	126,284	580,778	112,000	(123,639)	-52.5%
Vehicles Capital Lease					46,434	46,434	46433.9%
Projects			3,490	55,000	40,501	40,501	40500.6%
Total Capital Outlay	142,077	235,639	129,774	635,778	198,934	(36,705)	-15.6%
Total Operations & Capital Outlay	4,647,715	4,052,862	3,576,424	5,231,311	6,048,775	1,995,913	49.2%

Debt Service

Calaveras County Water District Operating Budget Summary: FY 2020-21

District - Sewer	Actual FY 2018-19	Adopted Budget FY 2019-20	Y-T-D as of 31-Mar-20	Projected FY 2019-20	Proposed Budget FY 2020-21	Variance to Budget FY 2019-20	% Change to Budget FY 2019-20
Interest - PERS Side Fund	988				-	-	0.0%
Principal - PERS Side Fund	84,782				-	-	0.0%
Interest - Umpqua UAL Loan		62,199	62,199	62,199	58,237	(3,962)	-6.4%
Principal - Umpqua UAL Fund		88,440	88,440	88,440	108,240	19,800	22.4%
Interest - Umpqua Capital R&R Loan	22,658	14,634	205,799	14,634	6,325	(8,309)	-56.8%
Principal - Umpqua Capital R&R Loan	930,815	382,377	382,377	382,377	390,686	8,309	2.2%
Interest - Vac-Con Loan		6,497		6,497	5,520	(977)	-15.0%
Principal - Vac-Con Loan		2,012		2,012	32,495	30,483	1515.0%
Interest - New Hogan	-			-	3,278	3,278	3278.3%
Principal - New Hogan	-			-	14,915	14,915	14915.3%
Interest - Admin Building Loan	-			-	12,449	12,449	12448.9%
Principal - Admin Building Loan	-			-	161,901	161,901	161901.5%
Interest - Sewer Loan	-	13,014		13,014	18,370	5,356	41.2%
Principal - Sewer Loan	-	85,400	-	85,400	107,014	21,614	25.3%
Total Debt Service	1,039,243	654,573	738,815	654,573	919,430	264,857	40.5%
Total Operations & Debt Service	5,686,958	4,707,435	4,315,239	5,885,884	6,968,205	2,260,770	48.0%
Funded Positions (FTE) ->	-	66.00		66.00	66.00	-	0.0%

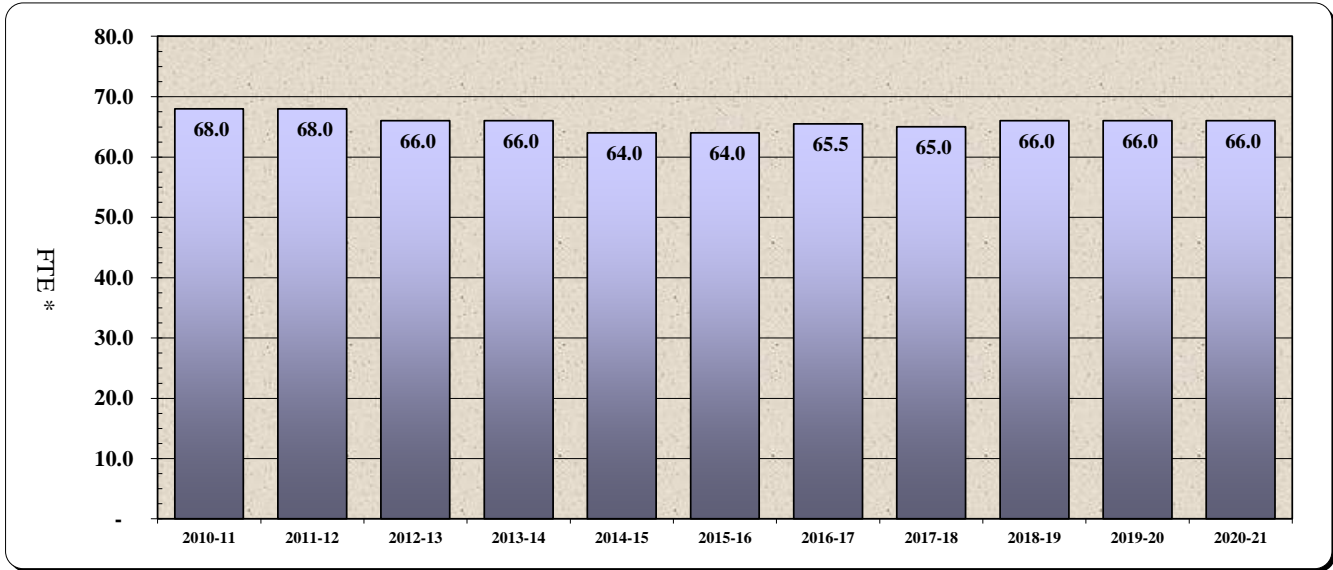
Proposed Capital Outlay Budget
 FY 2020-21

Dept	Qty	N or R*	Location	Description	Water	Sewer	Cost
Utilities	1		West Point	Fencing around Bummerville Tank	30,000	-	30,000
Utilities	1			New Dumptruck (108)	73,000	27,000	100,000
Utilities	1			Hydrojet Trailer	-	85,000	85,000
Utilities	14			Septic Tank Transfer Switches (108) PSPS	-	14,100	14,100
Utilities	10	N		10 Addl Capital Vehicles	54,740	30,791	85,531
Utilities	10			Lease Payments on 2019/20 Lease	27,809	15,643	43,452
Utilities	1	N		WTP Flow Meters	70,000	-	70,000
Adm Svc	1	R	Admin Building	Fin/UB Replacement (108)	71,379	26,401	97,780
				TOTAL	326,929	198,934	525,863

Calaveras County Water District

Personnel Allocation History

Fiscal Years 2010-11 thru 2020-21



Total Staffing Allocation (FTE) - Approved

Department	Fiscal Year										
	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Utility Services	49.0	49.0	49.0	45.0	42.0	42.0	46.0	46.0	46.0	46.0	46.0
General Management	4.0	5.0	5.0	5.0	5.0	4.0	4.0	4.0	4.0	4.0	4.0
Engineering / Technical Services	7.0	6.0	4.0	3.0	5.0	6.0	5.0	5.0	6.0	7.0	7.0
Administrative Services	7.0	8.0	8.0	12.0	11.0	11.0	9.5	8.0	8.0	8.0	8.0
Water Resource Management	1.0	-	-	1.0	1.0	1.0	1.0	2.0	2.0	1.0	1.0
Total	68.0	68.0	66.0	66.0	64.0	64.0	65.5	65.0	66.0	66.0	66.0

*FTE - Full Time Equivalent

Calaveras County Water District
PERSONNEL ALLOCATION BY DEPARTMENT
 FISCAL YEARS 2018 - 2021

	Final 2017-18	Adopted 2018-19	Adopted 2019-20	Amended 2019-20	Proposed 2020-21
<u>Utility Services</u>					
Director of Operations	1.00	1.00	1.00	1.00	1.00
Director of Utility Services and Engineering	-	-	-	-	-
Regulatory Programs Manager	-	-	-	-	-
Plant Operations Manager	1.00	1.00	1.00	1.00	1.00
Operations, Senior Supervisor	1.00	1.00	1.00	4.00 (11)	4.00
Water/Wastewater Plant Operator OIT/I/II/III/Sr	12.00	12.00	12.00	9.00 (11)	9.00
Construction/Inspection I/II/III/Sr	2.00	-	-	-	-
(2)					
Construction Worker I/II/III/Sr	3.00	3.00	7.00 (6)	7.00	7.00
Controls/Communication Senior Supervisor	1.00	1.00	1.00	1.00	1.00
Controls/Communication Technician I/Sr	2.00	2.00	2.00	2.00	2.00
Electrician I/II/Sr	2.00	2.00	1.00 (8)	1.00	1.00
Facilities Maintenance Worker	-	-	1.00 (9)	1.00	1.00
Mechanic I/II/Sr	3.00	3.00	3.00	3.00	3.00
Collection System Worker I/II/III/IV/Sr	5.00	5.00	5.00	5.00	5.00
Distribution Worker I/II/III/Sr	10.00	10.00	7.00 (6/7)	7.00	7.00
Meter Reader Trainee/I/II	2.00	2.00	2.00	2.00	2.00
Purchasing Agent	-	-	1.00 (8)	1.00	1.00
Administrative Technician I/II/Senior	1.00	1.00	1.00	1.00	1.00
Total - Utility Services	46.00	44.00	46.00	46.00	46.00
<u>General Management</u>					
General Manager	1.00	1.00	1.00	1.00	1.00
Assistant to the General Manager	-	-	-	-	-
Executive Assistant	1.00	1.00	1.00	1.00	1.00
Manager of Human Resources	-	-	1.00 (4)	1.00	1.00
Director of Human Resources/Customer Service	1.00	1.00	-	-	-
(4)					
Human Resources Manager	-	-	-	-	-
Human Resources Technician	1.00	1.00	1.00	1.00	1.00
Total - General Management	4.00	4.00	4.00	4.00	4.00
<u>Engineering/Technical Services</u>					
District Engineer	1.00	1.00	1.00	1.00	1.00
Senior Civil Engineer	1.00	1.00	1.00	1.00	1.00
Civil Engineer	-	-	1.00 (3)	1.00	1.00
Construction Inspector I/II/III/Sr	-	2.00 (2)	2.00	1.00 (7)	1.00
Engineering Analyst	1.00	1.00	1.00	-	-
(10)					
Engineering Technician I/II/Sr	1.00	1.00	1.00	2.00 (10)	2.00
Administrative Technician I/II/Sr	1.00	1.00	1.00	1.00	1.00
Total - Engineering/Technical Services	5.00	7.00	8.00	7.00	7.00
<u>Administrative Services</u>					
Director of Administrative Services	1.00	1.00	1.00	1.00	1.00
Accountant I/II/III	2.00	2.00	2.00	2.00	2.00

Calaveras County Water District
PERSONNEL ALLOCATION BY DEPARTMENT
 FISCAL YEARS 2018 - 2021

	Final 2017-18	Adopted 2018-19	Adopted 2019-20	Amended 2019-20	Proposed 2020-21
Accounting Technician I/II/Sr	-	(1)	-	-	-
Manager of External Affairs	-	-	1.00	(5)	1.00
Customer Service Representative I/II/III/Sr	3.00	3.00	3.00	3.00	3.00
Facilities Maintenance Worker	1.00	1.00	1.00	-	(9)
Information System Administrator	1.00	1.00	1.00	1.00	1.00
Total - Administrative Services	8.00	8.00	9.00	8.00	8.00
Water Resources					
Manager of Water Resources	1.00	1.00	1.00	1.00	1.00
Manager Ex Affairs, Conservation & Grants I/II	1.00	1.00	-	(5)	-
Total - Water Resources	2.00	2.00	1.00	1.00	1.00
Total - Personnel Allocation	65.00	65.00	68.00	66.00	66.00

Notes

FY 2017-18

- (1) Deleted 0.5 FTE Accounting Technician I/II/III in Administrative Services

FY 2018-19

- (2) Moved 2.0 FTE Construction Inspector I/II/III/Sr from Utilities to Engineering/Technical Services
- (3) Added 1.0 FTE Civil Engineer in Engineering/Technical Services
- (4) Deleted 1.0 FTE Director of Human Resources/Customer Service and added 1.0 FTE Manager of Human Resources
- (5) Deleted 1.0 FTE PIO/Community Relations Manager and added 1.0 FTE Manager of External Affairs

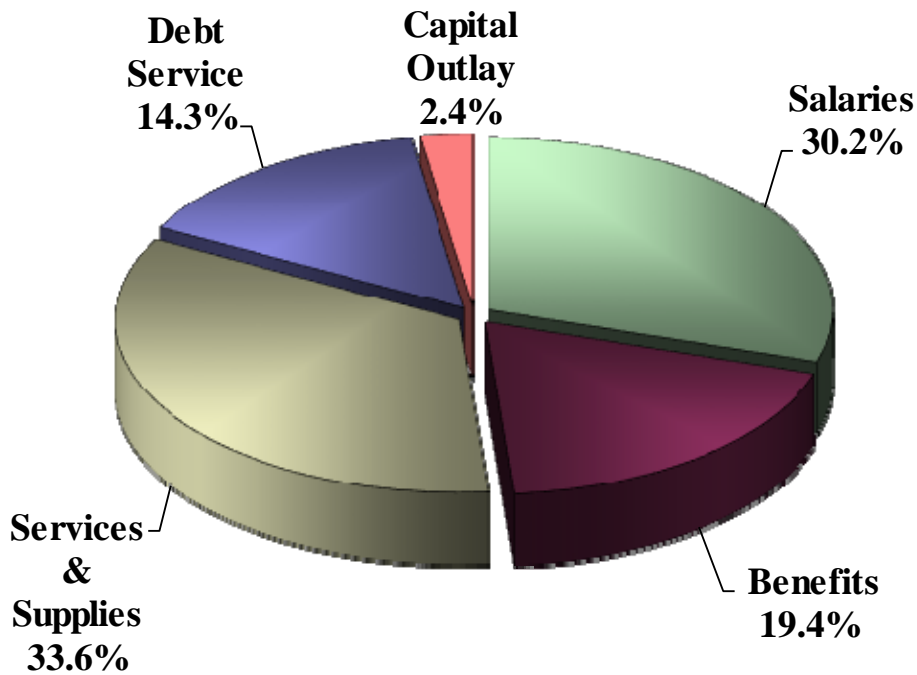
FY 2019-20

- (6) Reclassed 4.0 FTE Distribution Worker I/II/III/Sr in Utilities to 4.0 FTE Construction Worker I/II/III/Sr
- (7) Moved 1.0 FTE Construction Inspector I/II/III/Sr from Engineering/Technical Services to Utilities and reclassified position to 1.0 FTE Distribution Worker I/II/III/Sr
- (8) Deleted 1.0 FTE Electrician/II/Sr in Utilities and added 1.0 FTE Purchasing Agent in Utilities
- (9) Moved 1.0 FTE Facilities Maintenance Worker from Administrative Services to Utilities
- (10) Deleted 1.0 FTE Engineering Analyst and added 1.0 FTE Engineering Technician I/II/Sr
- (11) Deleted 3.0 FTE Water/Wastewater Plant Operator OIT/I/II/III/Sr and added 3.0 FTE Operations Senior Supervisor 12/16/19

Operating Budget Appropriations by Category Fiscal Year 2020-21

	Actual FY 2018-19	Budget FY 2019-20	Projected FY 2019-20	Budget FY 2020-21	Change From 19-20 Budget	% Change From 19-20 Budget
Expenditure						
Salaries	5,681,373	6,300,489	6,322,347	6,324,979	24,490	0.4%
Benefits	4,228,909	3,790,769	3,605,744	3,985,756	194,987	5.1%
Services & Supplies	6,558,190	7,006,906	6,526,052	7,218,578	211,672	3.0%
Debt Service	3,137,925	2,980,688	2,949,171	3,127,229	146,541	4.9%
Capital Outlay	396,891	510,000	635,778	525,863	15,863	3.1%
Total	20,003,288	20,588,852	20,039,092	21,182,405	593,553	2.9%
Funded Positions						
Full-Time Positions	65.00	66.00	66.00	66.00	0.00	0.0%
Part-Time Positions	0.50	0.00	0.00	0.00	0.00	0.0%

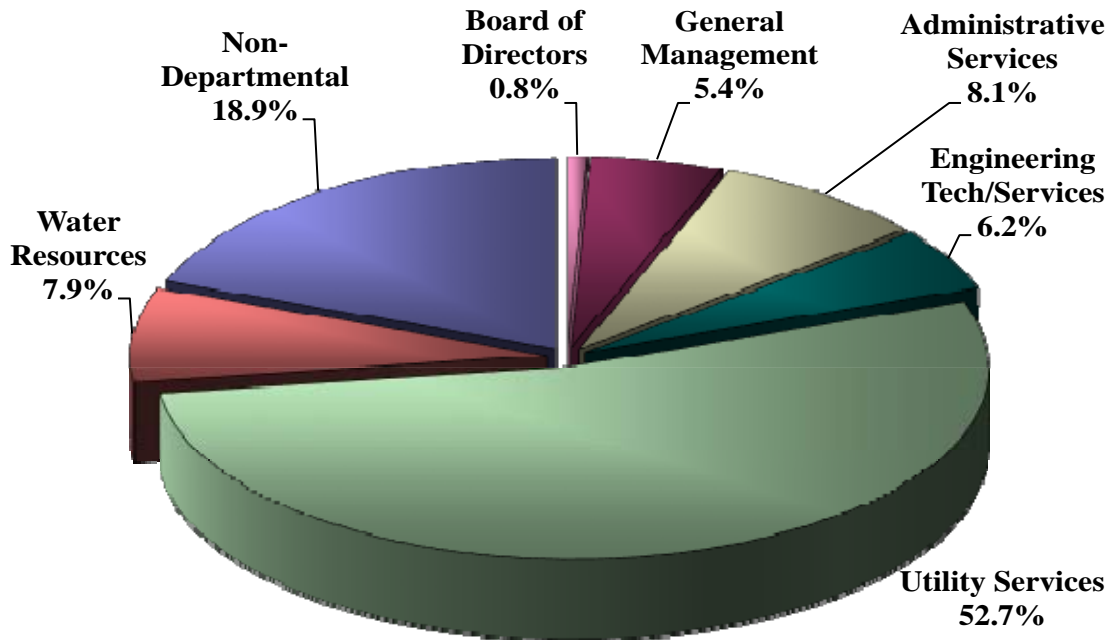
Operating Budget Appropriations by Category



Operating Budget Appropriations by Department Fiscal Year 2020-21

	Actual <u>FY 2018-19</u>	Budget <u>FY 2019-20</u>	Projected <u>FY 2019-20</u>	Budget <u>FY 2020-21</u>	Change From <u>19-20 Budget</u>	% Change From <u>19-20 Budget</u>
Expenditure						
Board of Directors	138,834	161,607	130,687	162,792	1,185	0.7%
General Management	1,077,833	1,111,697	1,033,783	1,082,543	(29,154)	-2.6%
Administrative Services	1,780,463	1,671,519	1,592,361	1,783,158	111,639	6.7%
Engineering/Tech Svc	909,368	1,274,702	1,154,620	1,113,779	(160,923)	-12.6%
Utility Services	11,020,294	10,845,869	11,110,830	11,290,845	444,976	4.1%
Water Resources	788,221	1,624,519	1,110,671	1,670,426	45,907	2.8%
Non-Departmental	4,288,274	3,898,939	3,906,139	4,078,862	179,923	4.6%
Total	<u>20,003,287</u>	<u>20,588,852</u>	<u>20,039,091</u>	<u>21,182,405</u>	<u>593,553</u>	<u>2.9%</u>
Funded Positions						
Full-Time Positions	65.00	66.00	66.00	66.00	0.00	0.0%
Part-Time Positions	0.50	0.00	0.00	0.00	0.00	0.0%

Operating Budget Appropriations by Department



Calaveras County Water District
General Management Operating Budget: FY 2020-21

General Management	Actual FY 2018-19	Adopted Budget FY 2019-20	Y-T-D as of 31-Mar-20	Projected FY 2019-20	Proposed Budget FY 2020-21	Variance to Budget FY 2019-20	% Change to Budget FY 2019-20
Salaries and Benefits							
Salaries/Wages	433,069	432,629	331,986	446,398	465,665	33,036	7.6%
Overtime	574	720	641	720	607	(113)	-15.7%
Benefits	148,769	219,953	113,110	151,939	147,217	(72,736)	-33.1%
Medical/Dental Reimbursement	1,200	1,600	889	1,600	1,600	-	0.0%
Retirement Expense	57,853		27,220	36,293	45,264	45,264	45264.0%
CalPERS UAL	16,327		6,908	9,210	10,095	10,095	10095.0%
Total Salaries and Benefits	657,792	654,902	480,754	646,161	670,448	15,546	2.4%
Services and Supplies							
Materials & Supplies	1,619	2,800	3,417	4,100	2,800	-	0.0%
Safety Materials & Supplies		4,000	926	1,111	8,000	4,000	100.0%
Drug & Alcohol Testing	1,820	1,700	1,350	1,620	2,200	500	29.4%
Recruiting	27,907	13,000	8,276	9,931	12,850	(150)	-1.2%
Outside Legal Fees	203,489	230,000	179,187	238,916	170,000	(60,000)	-26.1%
Advertising/Publicity	816	1,500	853	1,024	1,500	-	0.0%
Professional Services	100,957	132,800	50,693	60,832	147,800	15,000	11.3%
Forms and Supplies	137	500	-	-	800	300	60.0%
Publications and Subscriptions	65	150	-	-	150	-	0.0%
Dues and Memberships	59,823	46,895	43,791	43,791	46,745	(150)	-0.3%
Training, Conferences and Travel	20,203	20,700	18,177	25,812	16,500	(4,200)	-20.3%
Other Travel Costs	1,008	750	290	348	750	-	0.0%
Unemployment Claims	2,164	2,000	-	-	2,000	-	0.0%
Calaveras County Fees	9	-	103	137	-	-	0.0%
Total Services and Supplies	420,041	456,795	307,063	387,623	412,095	(44,700)	-9.8%
Grand Total - Operations	1,077,833	1,111,697	787,817	1,033,783	1,082,543	(29,154)	-2.6%
Funded Positions (FTE) ->	4.00	4.00		4.00	4.00	-	0.0%

Calaveras County Water District
Board of Directors Operating Budget: FY 2020-21

Board of Directors	Actual FY 2018-19	Adopted Budget FY 2019-20	Y-T-D as of 31-Mar-20	Projected FY 2019-20	Proposed Budget FY 2020-21	Variance to Budget FY 2019-20	% Change to Budget FY 2019-20
Salaries and Benefits							
Director Salaries/Wages	28,800	43,200	19,929	26,572	43,200	-	0.0%
Director Benefits	79,542	94,157	59,929	79,905	98,442	4,285	214.3%
Medical/Dental Reimbursement	1,576	2,000	400	2,000	2,000	-	0.0%
Total Salaries and Benefits	109,918	139,357	80,258	108,477	143,642	4,285	3.1%
Services and Supplies							
Materials & Supplies	815	750	542	710	750	-	0.0%
Professional Services	8,124	-	-	-	-	-	0.0%
Training, Conferences and Travel	11,773	15,000	10,090	15,000	15,000	-	0.0%
Other Travel Costs	8,205	6,500	4,198	6,500	3,400	(3,100)	-47.7%
Total Services and Supplies	28,916	22,250	14,830	22,210	19,150	(3,100)	-13.9%
Grand Total - Operations	138,834	161,607	95,088	130,687	162,792	1,185	0.7%
Total Operations & Debt Service	138,834	161,607	95,088	130,687	162,792	1,185	0.7%

Calaveras County Water District
Administrative Services Operating Budget: FY 2020-21

Administrative Services	Actual FY 2018-19	Adopted Budget FY 2019-20	Y-T-D as of 31-Mar-20	Projected FY 2019-20	Proposed Budget FY 2020-21	Variance to Budget FY 2019-20	% Change to Budget FY 2019-20
Salaries and Benefits							
Salaries/Wages	724,818	765,240	550,569	734,092	749,665	(15,575)	-2.0%
Overtime	4,741	2,970	4,268	5,691	4,044	1,074	36.2%
Benefits	326,887	425,409	237,647	316,863	297,092	(128,317)	-30.2%
Medical/Dental Reimbursement	2,866	3,200	400	533	3,200	-	0.0%
Retirement Expense	155,852		54,762	73,016	82,478	82,478	82478.0%
CalPERS UAL	72,238		18,876	25,168	25,975	25,975	25975.0%
Total Salaries and Benefits	1,287,401	1,196,819	866,522	1,155,363	1,162,454	(34,365)	-2.9%
Services and Supplies							
Materials & Supplies	37	1,250	257	600	750	(500)	-40.0%
Administrative Technology	30,922	34,000	33,973	34,000	20,000	(14,000)	-41.2%
Outside Services/Repairs	5,614	6,450	6,930	7,000	9,100	2,650	41.1%
Service Maintenance Contracts	33,891	49,500	33,785	49,500	107,931	58,431	118.0%
Computer Licenses and Maint Agreements	22,505	23,000	13,794	18,392	23,939	939	4.1%
Accounting/Auditing	48,420	41,600	33,500	41,600	41,600	-	0.0%
Advertising/Publicity	245	-	-	-	-	-	0.0%
Professional Services	157,746	86,625	47,660	80,500	85,850	(775)	-0.9%
Forms and Supplies	1,138	1,950	4,198	1,950	1,950	-	0.0%
Postage	14,234	17,300	10,863	14,484	17,520	220	1.3%
Dues and Memberships	530	725	445	725	495	(230)	-31.7%
Printing	-	500	-	-	500	-	0.0%
Training, Conferences and Travel	2,146	10,000	4,042	5,000	6,000	(4,000)	-40.0%
Other Travel Costs	983	800	28	300	800	-	0.0%
Bad Debt Expense	44,306	52,000	27,199	36,265	52,000	-	0.0%
Rate Assistance Program	-	60,000	39,576	52,768	60,000	-	0.0%
Water Conservation	-	3,000	2,298	3,064	3,000	-	0.0%
Merchant Credit Card Discount	71,175	72,500	57,169	76,225	83,989	11,489	15.8%
Agent Fees	7,500	7,500	7,500	7,500	7,500	-	0.0%
Misc. Non-Operating Costs	20	-	1,125	1,125	-	-	0.0%
Total Services and Supplies	441,412	468,700	324,342	430,999	522,924	54,224	11.6%
Grand Total - Operations	1,728,813	1,665,519	1,190,864	1,586,361	1,685,378	19,859	1.2%
Capital Outlay							
Vehicles / Equipment	51,650	6,000	-	6,000		(6,000)	-100.0%
Projects/Software	-	-	-	-	97,780	97,780	97780.0%
Total Capital Outlay	51,650	6,000	-	6,000	97,780	91,780	1529.7%
Total Operations & Capital Outlay	1,780,463	1,671,519	1,190,864	1,592,361	1,783,158	111,639	6.7%
Funded Positions (FTE) ->	8.00	8.00		8.00	8.00	-	0.0%

Calaveras County Water District
Engineering/Technical Services Operating Budget: FY 2020-21

Engineering/Tech Services	Actual FY 2018-19	Adopted Budget FY 2019-20	Y-T-D as of 31-Mar-20	Projected FY 2019-20	Proposed Budget FY 2020-21	Variance to Budget FY 2019-20	% Change to Budget FY 2019-20
Salaries and Benefits							
Salaries/Wages	458,111	751,888	538,110	717,480	672,144	(79,744)	-10.6%
Overtime	4,474	5,720	17,767	23,689	20,220	14,500	253.5%
Benefits	175,039	410,176	193,512	258,016	240,390	(169,786)	-41.4%
Medical/Dental Reimbursement	1,600	2,800	800	1,067	2,000	(800)	-28.6%
Retirement Expense	88,122		54,954	73,272	72,495	72,495	72495.0%
CalPERS UAL	47,864		19,241	25,655	23,760	23,760	23760.0%
Total Salaries and Benefits	775,209	1,170,584	824,384	1,099,179	1,031,009	(139,575)	-11.9%
Services and Supplies							
Materials & Supplies	108,808	3,500	1,686	2,500	1,000	(2,500)	-71.4%
Safety Materials & Supplies	-	800	137	164	-	(800)	-100.0%
Administrative Technology	5,623	-	3,179	3,179	-	-	0.0%
Service Maintenance Contracts	8,639	10,500	9,855	11,826	14,420	3,920	37.3%
Computer Licenses and Maint Agreements	1,895	-	1,895	2,274	-	-	0.0%
Rental (Non Vehicle and Equip)	50						
Professional Services	5,865	80,000	(5,300)	25,000	57,450	(22,550)	-28.2%
Forms and Supplies		500	-	-	600	100	20.0%
Publications and Subscriptions	310	200		-	600	400	200.0%
Dues and Memberships	275	618	230	276	600	(18)	-2.9%
Recording Title Reports	211	-	427	512	-	-	0.0%
Training, Conferences and Travel	2,468	7,500	7,926	9,511	7,500	-	0.0%
Other Travel Costs	15	500	-	-	600	100	20.0%
Total Services and Supplies	134,159	104,118	20,200	55,441	82,770	(21,348)	-20.5%
Grand Total - Operations	909,368	1,274,702	844,584	1,154,620	1,113,779	(160,923)	-12.6%
Funded Positions (FTE) ->	5.00	7.00		7.00	7.00	-	0.0%

Calaveras County Water District
Non-Departmental Operating Budget: FY 2020-21

Utilities	Actual FY 2018-19	Adopted Budget FY 2019-20	Y-T-D as of 31-Mar-20	Projected FY 2019-20	Proposed Budget FY 2020-21	Variance to Budget FY 2019-20	% Change to Budget FY 2019-20
Salaries and Benefits							
Salaries/Wages	3,531,665	3,962,129	2,852,385	3,962,129	4,273,196	311,067	7.9%
Overtime	288,291	211,370	216,023	288,031	291,462	80,092	37.9%
Benefits	1,820,115	2,543,237	1,406,006	1,874,675	1,851,576	(691,661)	-27.2%
Medical/Dental Reimbursement	12,253	18,400	6,137	16,000	17,600	(800)	-4.3%
Retirement Expense	755,028		327,179	436,239	498,304	498,304	498304.0%
CalPERS UAL	344,734		123,041	164,055	188,073	188,073	188073.0%
Total Salaries and Benefits	6,752,086	6,735,136	4,930,771	6,741,128	7,120,211	385,075	5.7%
Services and Supplies							
Power	901,896	842,000	609,000	812,000	842,000	-	0.0%
Water	3,000	1,924	2,095	2,793	2,800	876	45.5%
Sewage	58,324	57,449	31,508	42,011	42,449	(15,000)	-26.1%
Telephone Lease Lines	3,633	4,000	2,660	3,547	4,000	-	0.0%
Telephone	84,818	7,643	59,494	79,325	79,500	71,857	940.2%
Refuse/Disposal	14,026	9,500	11,354	15,139	15,200	5,700	60.0%
Materials & Supplies	108,808	100,000	66,655	88,873	102,000	2,000	2.0%
Herbicide	1,004	1,500	756	1,008	1,500	-	0.0%
Safety Eq Repl Consumables	39,093	40,000	26,430	35,240	40,000	-	0.0%
Tools	51,345	25,000	31,194	41,592	30,000	5,000	20.0%
Uniforms - New	9,197	12,000	12,173	16,231	12,000	-	0.0%
CalFire Expenses	-	-	-	-	18,000	18,000	18000.0%
Lab Supplies Consumables	54,911	34,000	41,719	55,625	40,000	6,000	17.6%
Ozone System Parts	690	43,600	8,679	11,572	10,000	(33,600)	-77.1%
UV Parts and Supplies	51,352	112,000	69,459	92,612	102,000	(10,000)	-8.9%
Electrical Parts Replacement	97,361	75,000	46,403	61,871	80,000	5,000	6.7%
Leak Repair Supplies	162,658	80,000	88,644	118,192	100,000	20,000	25.0%
Road Repair Materials	40,897	25,000	15,997	21,329	25,000	-	0.0%
SCADA Radio Supplies	32,166	40,000	16,621	22,161	40,000	-	0.0%
Septic Tanks - New and Repairs	5,868	10,000	7,461	9,948	20,000	10,000	100.0%
Meters New Conn and Repl	25,933	30,000	5,983	7,977	55,000	25,000	83.3%
Aerator/Compressor etc. repair	24,611	18,000	18,973	25,297	18,000	-	0.0%
Computers/peripherals	385	6,000	23,652	31,536	6,000	-	0.0%
Control Sys/Pressure Transducer	4,783	10,000	12,304	16,405	10,000	-	0.0%
Headworks/Solids Removal Rep	33,412	19,000	7,871	10,495	20,000	1,000	5.3%
HVAC	7,635	8,500	4,965	6,620	8,500	-	0.0%
Mixers	47,905	15,000	14,256	19,008	15,000	-	0.0%
Monitor Wells Repair		1,000		-	1,000	-	0.0%
Pumps/Motors Repair	77,178	75,000	78,379	104,505	100,000	25,000	33.3%
Solids Handling Equip Repair	1,919		1,593	2,124	5,000	5,000	5000.0%
Chemicals	347,946	340,000	211,283	281,711	340,000	-	0.0%
Outside Services/Repairs	58,090	75,000	79,165	105,553	100,000	25,000	33.3%
Fire Ext. Testing Cust. Base	1,600	1,800	1,600	2,133	2,000	200	11.1%
Spraying - Weeds & Insects	18,346	11,700	10,710	14,280	13,000	1,300	11.1%
Snow Removal	5,460	6,000	840	1,120	6,000	-	0.0%
Uniform Launder	31,020	12,100	16,888	22,517	23,000	10,900	90.1%
Fire Hydrant Maintenance	28,817	24,000		-	47,000	23,000	95.8%
Groundwater Monitoring	48,476	45,000	20,782	27,709	45,000	-	0.0%
Instrumentation Tech	2,348	6,500	6,331	8,441	8,500	2,000	30.8%
Ozone System PM		10,000		-	10,000	-	0.0%
Backflow Device Testing	1,995	6,500	2,240	2,987	4,000	(2,500)	-38.5%
SCADA Consulting (A-Teem)	4,927	10,000	3,760	5,013	10,000	-	0.0%
Hauling / Dig / Crane	10,455	12,000	11,052	14,736	12,000	-	0.0%
Pave / Seal / Asphalt Repair	112,759	94,200	73,148	97,531	100,000	5,800	6.2%
Telemetry / Radio		3,000		-	3,000	-	0.0%
Septic Hauling	21,406	29,000	27,147	36,196	31,000	2,000	6.9%
Tank Cleaning	32,134	74,000	71,040	94,720	60,000	(14,000)	-18.9%
Building Repairs	13,607	35,000	10,562	14,083	35,000	-	0.0%

Calaveras County Water District
Non-Departmental Operating Budget: FY 2020-21

Utilities	Actual FY 2018-19	Adopted Budget FY 2019-20	Y-T-D as of 31-Mar-20	Projected FY 2019-20	Proposed Budget FY 2020-21	Variance to Budget FY 2019-20	% Change to Budget FY 2019-20
UV System PM		5,000		-	5,000	-	0.0%
Computer Licenses and Maint Agreements	6,699	8,000	21,294	28,392	26,400	18,400	230.0%
Laboratory Services	151,937	165,000	117,857	157,143	165,000	-	0.0%
Rental (Non Vehicle and Equip)	33,000		30,000	40,000	36,000	36,000	36000.0%
Professional Services	91,091	84,300	41,479	55,305	89,300	5,000	5.9%
Operating Exp Gas and Oil	218,276	210,000	217,218	289,624	231,000	21,000	10.0%
Repair Exp/ Parts and Repairs	164,347	65,000	100,664	134,219	75,000	10,000	15.4%
Fuel/Repair - Generators	33,245	30,000	66,588	88,784	50,000	20,000	66.7%
Rental Exp/Vehicle and Equip.	86,575	30,000	15,790	21,053	54,473	24,473	81.6%
Vehicle Maintenance	-	210,017	70,600	94,133	8,245	(201,772)	-96.1%
Permits & Licenses	13,647	15,000	7,798	10,397	15,000	-	0.0%
Publications and Subscriptions		1,000	-	-	2,000	1,000	100.0%
Dues and Memberships	7,685	14,500	8,362	11,149	14,500	-	0.0%
Training, Conferences and Travel	34,969	35,000	28,953	38,604	35,000	-	0.0%
Other Travel Costs	846	-	183	244	184	184	184.0%
Purchased Water	2,349	5,000	1,489	1,985	5,000	-	0.0%
Fed, State & County Wtr/Swr Fees	394,107	230,000	213,842	285,123	236,000	6,000	2.6%
Total Services and Supplies	3,922,967	3,606,733	2,804,943	3,739,924	3,742,551	135,818	3.8%
Grand Total - Operations	10,675,054	10,341,869	7,735,714	10,481,052	10,862,762	520,893	5.0%
Capital Outlay							
Vehicles / Equipment	345,241	161,100	308,361	574,778	185,000	23,900	14.8%
Vehicles Capital Lease					128,983	128,983	128983.0%
Projects		342,900	7,700	55,000	114,100	(228,800)	-66.7%
Total Capital Outlay	345,241	504,000	316,061	629,778	428,083	(75,917)	-15.1%
Total Operations & Capital Outlay	11,020,294	10,845,869	8,051,775	11,110,830	11,290,845	444,976	4.1%
Funded Positions (FTE) ->	46.00	46.00		46.00	46.00	-	0.0%

Calaveras County Water District
Water Resources Operating Budget: FY 2020-21

Water Resources	Actual FY 2018-19	Adopted Budget FY 2019-20	Y-T-D as of 31-Mar-20	Projected FY 2019-20	Proposed Budget FY 2020-21	Variance to Budget FY 2019-20	% Change to Budget FY 2019-20
Salaries and Benefits							
Salaries/Wages	206,831	124,623	88,159	117,545	121,109	(3,514)	-2.8%
Benefits	97,711	54,739	38,086	50,781	50,450	(4,289)	-7.8%
Medical/Dental Reimbursement	400	400	400	533	400	-	0.0%
Retirement Expense	22,161	9,990	6,263	8,351	10,282	292	2.9%
CalPERS UAL	773	4,708	430	573	730	(3,978)	-84.5%
Total Salaries and Benefits	327,876	194,460	133,338	177,784	182,971	(11,489)	-5.9%
Services and Supplies							
Materials & Supplies	9,642	500	457	609	500	-	0.0%
Outside Legal Fees	153,942	155,000	72,427	96,569	120,000	(35,000)	-22.6%
Advertising/Publicity	50	500	-	-	500	-	0.0%
Professional Services	197,756	73,547	31,328	41,771	99,000	25,453	34.6%
Dues and Memberships	31,310	47,500	60,365	80,487	63,443	15,943	33.6%
Training, Conferences and Travel	4,052	4,000	1,466	1,955	4,000	-	0.0%
Other Travel Costs	677	750	-	-	750	-	0.0%
Purchased Water	-	293,262	-	293,262	293,262	-	0.0%
State Water Right Fees	30,110	785,000	313,676	418,235	786,000	1,000	0.1%
Mandated Plans	30,783	20,000	-	-	120,000	100,000	500.0%
Strategic Plans/Updates.	-	50,000	-	-	-	(50,000)	-100.0%
Water Conservation	2,023	-	-	-	-	-	0.0%
Total Services and Supplies	460,345	1,430,059	479,719	932,887	1,487,455	57,396	4.0%
Grand Total - Operations	788,221	1,624,519	613,057	1,110,671	1,670,426	45,907	2.8%
Funded Positions (FTE) ->	2.00	1.00		1.00	1.00	-	0.0%

Calaveras County Water District
Non-Departmental Operating Budget: FY 2020-21

Non-Departmental	Actual FY 2018-19	Adopted Budget FY 2019-20	Y-T-D as of 31-Mar-20	Projected FY 2019-20	Proposed Budget FY 2020-21	Variance to Budget FY 2019-20	% Change to Budget FY 2019-20
Services and Supplies							
Power	9,607	7,800	6,310	8,414	8,585	785	10.1%
Water	2,635	2,800	2,682	3,576	3,650	850	30.4%
Telephone	11,454	9,300	7,313	9,750	9,945	645	6.9%
Refuse/Disposal	2,594	2,600	1,798	2,397	2,600	-	0.0%
Materials & Supplies	48,900	40,000	47,659	63,545	40,000	-	0.0%
Tools	783	500	291	387	500	-	0.0%
Safety Materials & Supplies	397			-		-	0.0%
Outside Services/Repairs	16,362	11,000	6,380	8,506	9,000	(2,000)	-18.2%
Service Maintenance Contracts	5,627	5,800	5,681	7,575	7,800	2,000	34.5%
Building Repairs	39	5,000	3,005	4,007	5,000	-	0.0%
Claims/Damages	125	5,000	1,960	2,613	5,000	-	0.0%
Janitorial Services	23,220	23,220	17,415	23,220	23,220	-	0.0%
Professional Services	600	-	80	107		-	0.0%
Purchased Water	293,262			-		-	0.0%
Retired Employee Costs	570,621	599,000	462,617	616,823	620,000	21,000	3.5%
Insurance	160,550	206,231	206,031	206,031	216,333	10,102	4.9%
Federal Dam & Admin Fees	3,282			-		-	0.0%
Misc. Non-Operating Costs	292		12	16		-	0.0%
Total Services and Supplies	1,150,349	918,251	769,234	956,968	951,633	33,382	3.6%
Grand Total - Operations	1,150,349	918,251	769,234	956,968	951,633	33,382	3.6%
Debt Service							
Interest - PERS Side Fund	2,880	-	-	-	-	-	0.0%
Principal - PERS Side Fund	256,916						0.0%
Interest - Umpqua PERS UAL	-	188,482	188,482	188,482	176,475	(12,007)	-6.4%
Principal - Umpqua PERS UAL	-	268,000	268,000	268,000	328,000	60,000	22.4%
Interest - Umpqua Capital R&R Loan	89,966	58,083	249,181	58,083	25,103	(32,980)	-56.8%
Principal - Umpqua Capital R&R Loan	2,043,823	1,519,334	1,519,334	1,519,334	1,552,314	32,980	2.2%
Interest - USDA Reach 3a Bond	57,543	56,548	56,548	56,548	55,532	(1,016)	-1.8%
Principal - USDA Reach 3a Bond	43,700	44,700	44,700	44,700	45,700	1,000	2.2%
Interest - Vac-Con Loan		24,064		-	15,332	(8,732)	-36.3%
Principal - Vac-Con Loan		7,453		-	90,263	82,810	1111.1%
Interest - New Hogan	17,115	14,627		14,627	12,142	(2,485)	-17.0%
Principal - New Hogan	55,242	55,242		55,242	55,242	-	0.0%
Interest - Admin Building Loan	-	60,731		60,731	46,107	(14,624)	-24.1%
Principal - Admin Building Loan	570,741	585,010		585,010	599,635	14,625	2.5%
Interest - Sewer Fund Loan	-	13,014		13,014	18,370	5,356	41.2%
Principal - Sewer Fund Loan	-	85,400		85,400	107,014	21,614	25.3%
Total Debt Service	3,137,925	2,980,688	2,326,245	2,949,171	3,127,229	146,541	4.9%
Total Operations & Debt Service	4,288,274	3,898,939	3,095,479	3,906,139	4,078,862	179,923	4.6%

Capital Improvement Program
Schedule of Cash Flow - Water Projects
FY 2020-21 thru FY 2022-2023

Funding FY 20-21											
Project No	New Water Projects Project Description	2020/21 Proposed Project	Previous Years Expense + YTD 19/20	Cash Flow			Expansion Funds	Reserves	Capital R & R	Grants	AD / Other Outside
				FY 20-21	FY 21-22	FY 22-23					
	Ebbetts Pass Larkspur Pump Station Rehab / Electrical	300,000		300,000			-	300,000	-	-	
	Ebbetts Pass Pinebrook Rehabilitation	400,000					-	-	-	-	
	Avery Pumps / Motor Control Soft Starts	60,000		60,000			-	60,000			
	Jenny Lind Filters 3, 4 & 5 Rehab / Coating	660,000		330,000	330,000		-	330,000	-	-	
	Jenny Lind Tanks A, B, E & F Rehab	2,000,000					-	-	-	-	
	Jenny Lind Raw Water Intake Structure	4,000,000					-	-	-	-	
	Jenny Lind Tank C Replacement	500,000		10,000			-	10,000	-	-	
	West Point SCADA Improvements	100,000		100,000			-	100,000	-	-	
3	Copper Cove Zone B-C Trans Pipeline & Pump Stations	9,010,000		10,000	-		-	10,000	-	-	
	West Point Acorn Pump Station & Trans Pipeline	2,010,000		10,000			-	10,000	-	-	
	West Point Middle Fork Pump Station	1,610,000		10,000			-	10,000	-	-	
	Sheep Ranch Water Plant Replacement	800,000					-	-	-	-	
	Sheep Ranch Distribution System Replacement	750,000					-	-	-	-	
	Sheep Ranch Clearwell Rehab/ Repair and Paint	350,000					-	-	-	-	
	Misc Road Repairs / CalOES	65,000		65,000			-	-	65,000	-	
10029	Slurry Line Improvements	80,000		80,000			-	-	-	80,000	
	Total New Water Projects	\$ 22,695,000	\$ -	\$ 975,000	\$ 330,000	\$ -	\$ -	\$ 830,000	\$ 65,000	\$ 80,000	
Project No	Carryover Water Projects Project Description	2020/21 Proposed Project	Previous Years Expense + YTD 19/20	Cash Flow			Expansion Funds	Reserves	Capital R & R	Grants	AD / Other Outside
	Copper Cove Tank B /Clearwell (11079/11080)	1,171,000	10,885	10,000	150,000	1,000,115	-	-	10,000	-	-
11084	Ebbetts Pass Techite Water Line Replacement	2,463,000	413,000	1,950,000	100,000		-	-	1,950,000	-	-
11085	Ebbetts Pass Reach 1 Water Line Replacement	8,353,000	4,853,321	3,499,679			875,000	-	2,624,679	-	-
11088	Jenny Lind Tank A-B Transmission Line	5,513,000	13,416	500,000	3,000,000	1,999,584	125,000	-	375,000	-	-
11092	Jenny Lind WTP PreTreatment Facility	5,067,000	5,027,060	39,940	-		-	-	9,985	29,955	-
11095	Ebbetts Pass Redwood Tanks HMGP	3,038,000	38,416	500,000	1,200,000	1,299,584	-	-	125,000	375,000	-

11096	AMR/AMI Radio Read Meter Program	6,112,000	112,909	2,000,000	2,000,000	1,999,091	-	-	-	-	2,000,000	-
11098	EP Hunters WTP Filter Rehab	480,000	250,000	230,000	-	-	-	-	-	240,048	-	-
11099	EP Meadownmont Pump Station / Rehab.	234,000	84,169	149,831	-	-	-	-	-	149,831	-	-
11100	Wallace SCADA System Improvements	101,000	1,310	-	-	40,000	-	-	-	-	-	-
11101	District Corp Yard	600,000	-	300,000	150,000	150,000	-	300,000	-	-	-	-
11103	Hunters Raw Water Pumps Renovations	2,015,000	5,216	10,000	200,000	-	-	-	-	10,000	-	-
11104	Lake Tulloch Submerged Water Line Crossing	3,500,000	-	-	200,000	200,000	-	-	-	-	-	-
11106	West Point Backup Water Filter	2,000,000	434	500,000	500,000	999,566	-	-	-	500,000	-	-
11107	West Point SCADA Improvements	110,000	434	10,000	-	40,000	-	-	-	10,000	-	-
11108	Big Trees Pump Stations 1, 4 & 5 Replacement	860,000	107	10,000	-	75,000	-	-	-	10,000	-	-
11110	Reeds Turnpike Pump Station Replacement	350,000	214	50,000	299,786	-	-	-	-	20,000	-	30,000
11111	Copper Cove Tank B Pump Station Renovation	910,000	107	10,000	150,000	749,893	-	-	-	10,000	-	-
11112	White Pines Dam/Blanket Drain Rehab	100,000	-	100,000	-	-	-	-	-	100,000	-	-
11066G	Jenny Lind (Kirby/Garner/Gabor) Service Lines	600,000	500,000	100,000	-	-	-	-	-	475,000	-	-
11083J	Jenny Lind Clearwell #2 / Repair & Paint	216,000	16,219	-	-	-	-	-	-	-	-	-
11083L	Larkspur Tank / Repair & Paint	373,000	22,968	50,000	150,000	150,032	-	-	-	50,000	-	-
11083S	Ebbetts Pass Sawmill Tank / Repair & Paint	1,510,000	10,345	-	-	300,000	-	-	-	-	-	-
11083W	Wallace Tanks / Repair & Paint	456,000	6,614	-	-	50,000	-	-	-	-	-	-
	Total Carryover Water Projects	\$ 46,132,000	\$ 11,367,144	\$ 10,019,450	\$ 8,099,786	\$ 9,052,865	\$ 1,000,000	\$ 300,000	\$ 6,669,543	\$ 2,404,955	\$ 30,000	
	Capital Water Non-CIP Projects	\$ 568,100		\$ 568,100				\$ -	\$ 568,100	\$ -		
	TOTAL WATER PROJECTS	\$ 69,395,100	\$ 11,367,144	\$ 11,562,550	\$ 8,429,786	\$ 9,052,865	\$ 1,000,000	\$ 300,000	\$ 8,067,643	\$ 2,469,955	\$ 110,000	

<i>Project No</i>	<i>Non-CIP Capital Water Projects Project Description</i>	2020/21 Proposed Budget	FY 20-21	Reserves	Capital R & R	Grants
	Service Line Replacement Project - to address the County's Microsurfacing Plan for 2021	468,000	468,000		468,000.00	
	Turbidimeter/Analyzer Replacement Project est 30 turbs	100,100	100,100		100,100.00	
	Total Non-CIP Capital Water Projects	\$ 568,100	\$ 568,100	\$ -	\$ 568,100	\$ -

Capital Improvement Program
Schedule of Cash Flow - Wastewater Projects
FY 2020-21 thru 2022-23

Project No	New Wastewater Projects Project Description	Total Project Cost	Cash Flow			Expansion Funds	Funding FY 20-21					
			Previous Years Expense + YTD 19/20	FY 20-21	FY 21-22		FY 22-23	Reserves	Capital R & R	Grants	AD / Other Outside	
	La Contenta Spray Fields	200,000		200,000					200,000			
	Tertiary Filter Rehab	250,000	0	100,000	125,000				25,000			
	Effluent Storage Tank Rehab	250,000	0	100,000	125,000				25,000			
	Lift Station 2& 3 Improvements	1,000,000	0		250,000							
	Reclamation Plant Filter Rehab	230,000							230,000			
	UV Disinfection System Replacement	300,000		300,000								
	Sludge Tank & Belt Press Improvements	50,000							50,000			
	Regional Biosolids/Sludge Handling	1,500,000										
	Collection System Rehab and I&I Mitigation	150,000		-					-			-
	Sequoia Woods Leach Field Rehab	150,000		-					-			-
	Total New Wastewater Projects	\$ 4,080,000	\$ -	\$ 500,000	\$ 500,000	\$ -	\$ -	\$ -	\$ 530,000	\$ -	\$ -	\$ -
Project No	Carryover Wastewater Projects Project Description	Total Project Cost	Previous Years Expense	FY 19-20	FY 20-21	FY 21-22	Expansion Funds	Reserves	Capital R & R	Grants	AD / Other Outside	
15076	CC Lift Station 6, 8 & Force Main Bypass	3,652,000	152,000	500,000	1,500,000	1,500,000	-	-	500,000	-	-	
15080	CC Lift Station 15 & 18 Rehab/Replacement	2,656,000	156,000	300,000	1,100,000	1,100,000	-	-	300,000	-	-	
15082	Vallecito Recycled Water Distribution Project	280,000	94,315		-		-	-				
15087/10033	Wallace Renovation/SCADA/PLC & Electrical	124,000	24,000	100,000	-		-	-			100,000	
15091	West Point/Wilseyville Consolidation Project	4,757,000	7,000	450,000	2,150,000	2,150,000	-	-	450,000	-	-	
15095	Arnold Secondary Clarifier	2,010,000	10,000	500,000	750,000	750,000	100,000	-	400,000	-	-	
15096	Arnold Leach Field Improvements	702,000	2,000	100,000	300,000	300,000	20,000	-	80,000	-	-	
15097	LC Biolac, Clarifier & UV Improvements	4,000,000		-	300,000	300,000	-	-	-	-	-	
15094	CC Secondary, Tertiary & UV Improvements	13,016,000	16,000	200,000	800,000	2,000,000	100,000	-	100,000	-	-	
15092	Huckleberry Lift Station Rehab	480,000	415,000	65,000	-		-	-	65,000	-	-	
15098	Indian Rock East Sand Filter Rehab	200,000		200,000	-		-	-	200,000	-	-	
15099	Vallecito/Douglas Flats Headworks Screen	275,000	135,000	140,000	-		-	-	140,000	-	-	
15093	Southworth Collection System / I&I Mitigation	150,000	100,000	50,000	-		-	-	50,000	-	-	
	Total Carryover Wastewater Projects	\$ 32,302,000	\$ 1,111,315	\$ 2,605,000	\$ 6,900,000	\$ 8,100,000	\$ 220,000	\$ -	\$ 2,285,000	\$ -	\$ 100,000	
	Capital Sewer Non-CIP Projects	\$ 111,000	\$ -	\$ 111,000	\$ -	\$ -	\$ -	\$ -	\$ 111,000	\$ -	\$ -	
	TOTAL WASTEWATER PROJECTS	\$ 36,493,000	\$ 1,111,315	\$ 3,246,000	\$ 7,400,000	\$ 8,600,000	\$ 220,000	\$ -	\$ 2,926,000	\$ -	\$ 100,000	
	TOTAL WATER & WASTEWATER PROJECTS	\$ 105,888,100	\$ 12,478,459	\$ 14,808,550	\$ 15,829,786	\$ 17,652,865						

<i>Project No</i>	<u><i>Non-CIP CapitalSewer Projects</i></u> Project Description	2019/20 Approved Project	FY 19-20	Reserves	Capital R & R	Grants
	Turbidimeter/Analyzer replacement project	11,000	11,000		11,000	
	Lift Station Pump and motor replacements (10)	100,000	100,000		100,000	
	Total Non-CIP Capital Sewer Projects	\$ 111,000	\$ 111,000	\$ -	\$ 111,000	\$ -

Budget Item

DATE: May 12, 2020

Rebecca Callen

TO: Michael Minkler

FROM: Rebecca Callen, Director of Administrative Services

SUBJECT: Budget Request for the Financial/Utility Billing Software Replacement

DISCUSSION:

Springbrook is the platform for the Districts Financial and Utility Billing software. The version we are currently on is 7.15. The last major upgrade the District undertook with Springbrook was in 2013 when the most recent server was replaced.

The prior Director of Administration had discussed the need to upgrade or change for the 2020-21 fiscal year. However, it was determined to halt any significant decisions on direction until the new Director of Administration took over and was able to evaluate the best next course.

The existing server is end of life and needs to be decommissioned. We have the ability to move Springbrook over to another newer server on site. However, my preference and, the best practice going forward, would be to have the vendor host remotely and use standard software. This is regardless of whether we were to stay with Springbrook or go with another vendor. We currently are running several customizations due to the lack of ability in the existing version of software and to some degree would need to change several processes to conform to Springbrook's platform as it lacks various reporting and export functions needed.

Cloud based hosting is regularly accepted as a better alternative to locally hosting for a myriad of reasons. Succession planning identifies that the skill set to continue to find database administrators and staff that have the capacity to maintain servers and software will continue to be a challenge. Smaller agencies can capitalize on scarce resources by giving up the requirement to fund hardware and software locally, as well as higher costs staffing by having utilizing Software As A Service, or SAAS as it is commonly referred to. We don't own the software, but license the use of it. The vendor accepts the responsibility of servers, third party software, database administrators, and network management.

The current available version (7.18) of Springbrook has significant changes related to Utility Billing that include changes in Payment Plans (as required under SB998), advancement in reporting, additions in import and export functionality, and the availability of moving to a hosted platform. It continues to fall short on the financial systems side.

Since December of 2019, we have been evaluating what upgrading to Springbrook would give the District by way of efficiencies, better reporting, and better customer engagement. What was identified is even if we upgraded to the latest version of Springbrook, we still have issues to overcome that include a lack of overall financial reporting that would continue to be manual and cumbersome, an overly complicated Utility Billing system, lack of reporting for Customer Service, no purchase order workflow, no system to address non-customer services and purchases, and would still not be integrated between Utility Billing and the General Ledger.

We took this as an opportunity to evaluate other solutions and internally identify what changes we could make as part of an overall implementation plan to overhaul our processes while gaining massive efficiencies and mitigate risk. We created a focus group to discuss these issues and to attend a web demonstrations with Tyler Technologies and Springbrook. The consensus was moving to Tyler as being the most beneficial move for the District, long and short-term.

The requested implementation would address the current modules that we actively use under Springbrook, as well as fold in new modules that we are currently doing cumbersome manual processes or paying another provider higher costs with less capability and/or no integration.

Current Module Type:	Cashiering
Core Financials	Fixed Assets
Project Accounting	Utility CIS System
New Module or Service Type:	Purchasing
Misc. Accounts Receivable	Tyler University
Hosting	Content Manager

The week COVID-19 went into full effect, several District Staff were scheduled to visit TUD to review their implementation of Tyler Technologies. Unfortunately, that meeting had to be canceled. However, we have had nothing but positive feedback from their staff and would utilize them in evaluating best practices and pitfalls to guide us through an effective implementation.

Staying with Springbrook, would ultimately cost slightly less annually. Doing a full comparison, inclusive of savings in other sections of our business, it would be about \$6,531 less annually to stay with Springbrook. However, we would still continue to have pretty substantial issues and manual processes to overcome. That would continue. If we stay with Springbrook, we will need to integrate our Utility Billing system with the Financial System, that is without question. We cannot continue with the current system as it is setup. The current process of manually posting Journal Entries is not advantageous, risky due to human error, and extremely expensive given these could be done automatically by a properly implemented system. We are currently paying highly qualified staff to do basic manual entry.

Moving to Tyler would offer the District the opportunity to work more effectively and efficiently and this in turn creates better reporting, accountability, and makes training much easier for staff cross training and succession planning. It allows for better customer information and a much more cohesive system across functional departments. With the shift from manual processes and postings, fiscal staff can take on more analysis and higher level accounting functions that we are currently paying outside consultants to do at much higher costs. Additionally, document management would reduce and, in some cases, eliminate paper storage.

Tyler University offers online training opportunities for software training. However, it also includes expansive training courses which would in turn reduce new and existing employee training costs districtwide. This includes everything from compliance training, customer service and professional competency training, Microsoft Office, etc.

Purchasing would take our current manual paper process that has been the same for decades to an electronic integrated workflow. This in of itself had the ability to change how our staff is working in a monumental way.

We have not definitively identified if staying with Paymentus or going with CivicPay for Merchant Services and utility collection is the best. We are continuing to evaluate that piece. At this point, we feel it would be difficult to try to transition customers from one platform to another. However, we will continue to monitor that portion of the project and would bring forward any recommendations in changing at a later time. This evaluation is inclusive of costs, customer impact, and system integration efficiency gains.

FINANCIAL CONSIDERATIONS:

Implementation costs are significant, \$97,780 for Tyler Technologies. I am proposing the Special Project Reserve fund those costs. Annual licensing costs stand at \$45,787 for Tyler for the same modules we are using with Springbrook and an increased amount of \$16,135 for the new modules listed above. This is an annual cost of \$61,922.

Springbrook implementation costs do NOT address integration, but keeping the system exactly as it is would be \$8,000. To integrate, this would likely increase to \$60,000. In order to upgrade, we can move the system to an existing on premise server or go hosted. I recommend going hosted, as stated above, to help eliminate the ongoing server maintenance and management, and third party software required. The new annual licensing costs, with hosting is \$41,691 for Springbrook.

Comparatively, the annual licensing differences are:

Springbrook Upgrade		Tyler Conversion	
Base Modules (Hosted)			
	\$41,691		\$45,787
Document Manager			
Questys (Existing)	\$7,700	Tyler Document Manager	\$4,980
		New Modules	\$11,155
Total Annual Costs	\$49,391		\$61,922

This is an annual increase of \$12,531 upon successfully implementing.

Due to the fact that implementation takes 12-18 months to complete, we would continue to have exiting licensing costs for both Springbrook and Questys for the 2020-21 Fiscal Year. This would continue for 2020-21 at \$25,339 for Springbrook and \$7700 for Questys. Upon successfully completing the implementation, we would cease those costs for a net savings of \$33,039

Estimated savings that could be realized in future years:

Auditor costs: \$3500

Cost Recovery Services for Bonds \$2500

Inclusive of these savings factors, the overall difference in annual costs between Tyler and Springbrook, upon fully implementing would be \$6,531 higher annual costs for Tyler.