

CALAVERAS COUNTY WATER DISTRICT FINANCE COMMITTEE MEETING

AGENDA

Tuesday, April 19, 2022
1:00 p.m.

Calaveras County Water District
120 Toma Court
San Andreas, California 95249

This meeting will be virtual only. All members of the public may participate in the meeting via teleconference and will be given the opportunity to provide public comment.

Microsoft Teams meeting

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[+1 689-206-0281,,965898137#](tel:+16892060281965898137) United States, Orlando

Phone Conference ID: 965 898 137#

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:** For the meeting of January 21, 2022 and March 15, 2022
3. **NEW BUSINESS**
 - 3a. Report on the Monthly Financial Reports for March 2022
(Jeffrey Meyer, Senior Vice President, Hilltop Securities, Inc.)
 - 3b. Budget Update* - Discussion Only
(Jeffrey Meyer, Senior Vice President, Hilltop Securities, Inc.)
 - 3c. Information Technology (IT) Department Analysis - Discussion Only
(Michael Minkler, General Manager, Stacey Lollar, Human Resources Manager)

4. **EXTERNAL AFFAIRS MANAGER COMMENTS**

5. **GENERAL MANAGER COMMENTS**

6. **DIRECTOR COMMENTS**

7. **FUTURE AGENDA ITEMS**

8. **NEXT COMMITTEE MEETING**

9. **ADJOURNMENT**

MINUTES
FINANCE COMMITTEE MEETING
JANUARY 21, 2022

The following Committee Members were present:

Bertha Underhill	Director
Cindy Secada	Director

Staff Present:

Michael Minkler	General Manager
Jessica Self	Director of External Affairs
Jeff Meyer	Senior Vice President, Hilltop Securities, Inc.
Catherine Eastburn	Accountant II

Public Present:

None

ORDER OF BUSINESS

CALL TO ORDER / PLEDGE OF ALLEGIANCE

Meeting called to order at 1:00 p.m., Director Underhill led the Pledge of Allegiance.

1. Public Comment: None.

2. Approval of Minutes: There were no minutes.

3. New Business:

3a. Report on the Monthly Financial Reports for December 2021:

Mr. Meyer presented the Budget Status Report and stated that he would open up for questions after the presentation. Mr. Meyer said that revenue is currently trending slightly higher than budgeted. There was a discussion regarding water sales and the number of new connections. Mr. Minkler explained that the increase in revenue is generally due to an increase in developer activity and not too many new connections. The population has increased due to more full-time occupancy, which has led to an increase in consumption, but not many new connections. Water revenue is also skewed due to billing the upcountry customers for consumption earlier in the year than in prior years. Director Underhill asked Mr. Minkler to bring back the number of new connections. There was also a discussion regarding the ACWA/JPIA insurance rebate. The Budget Status report is slightly skewed because of a change in some of the account names. The report will be consistent by next month.

Mr. Meyer also reviewed the Capital Improvement Projects (CIP). Damon Wyckoff will review in detail at the first Board meeting in February. Most of the CIP projects are in the Engineering phase at this time.

Mid-year budget will be presented at the second Board meeting in January. Mr. Meyer explained that if the bottom line of each department's Services and Supplies budget was projected to be within budget at year-end, there were no adjustments. There was discussion regarding the items that will need a budget increase. The areas of new or increased expenditures were contributions to the retiree RHS plan, water rights legal fees, computers/technology and the ramp up for the underground utility crew. The Underground utility crew is expected to save on repair expenditures in the long run. Areas of increased

MINUTES
FINANCE COMMITTEE MEETING
JANUARY 21, 2022

revenue were a COVID grant, PARS trust (will have associated expenditures) and projected property taxes.

There was discussion regarding the purchase of a second dump truck. Director Secada expressed concern that the District is planning expenditures for monies not yet received. Director Secada asked that the Dump truck be a separate expenditure request, not part of mid-year.

The 5-year CIP plan includes an increase in cash to continue work that is ahead of schedule in Copper Cove. The overall budget remains the same, but work is progressing more quickly than expected. There will be a CIP presentation at an upcoming Finance Committee meeting.

4. External Affairs Manager Comments:

Ms. Self did not have anything to report.

5. General Manager Comments:

Mr. Minkler stated that the Customer Service area is working on improving the phone tree, and it will be updated my Monday. The District is expecting arrearage funding soon but has not included this in the mid-year budget. There is a redistricting proposal in the Board Agenda packet going out Friday. Brad Arnold did the modeling and statistical data.

Damon Wyckoff noted that the AMI meter project is on track for completion in May.

6. Director Comments:

Director Underhill mentioned that there is still a lot of snow on the ground, and hopefully the water is being replenished, at least in Ebbetts Pass.

Director Secada did not have further comments.

7. Future Agenda Items:

- Update on the number of connections
- Presentation by Urban Futures regarding funding options for the Capital Improvement Projects (Julio Morales)
- Tyler Implementation status

8. Next Committee Meeting:

Tuesday, February 15, 2022, at 1 p.m. (subject to change)

9. Adjournment:

Meeting adjourned at 3:20 p.m.

Respectfully Submitted,

Catherine Eastburn, Accountant II

Approved:

Michael Minkler/General Manager

MINUTES
FINANCE COMMITTEE MEETING
March 15, 2022

The following Committee Members were present:

Bertha Underhill	Director
Cindy Secada	Director

Staff Present:

Michael Minkler	General Manager
Jeff Meyer	Senior Vice President, Hilltop Securities, Inc.
Jessica Self	External Affairs Manager
Damon Wycoff	Director of Operations
Charles Palmer	District Engineer
John Griffin	Engineer
Jesse Hampton	Plant Operations Manager
Catherine Eastburn	Accountant II

Public Present: None

ORDER OF BUSINESS

CALL TO ORDER / PLEDGE OF ALLEGIANCE

Meeting called to order at 9:01 am., Director Underhill led the Pledge of Allegiance.

1. Public Comment: None.

2. Approval of Minutes: The minutes of February 15, 2022 were approved.

3. New Business:

3a. Report on the Monthly Financial Reports for February 2022:

Mr. Meyer presented the Budget Status Report and stated that he would open up for questions after the presentation. Mr. Meyer said that there is not much change in revenues or expenditures.

A short discussion ensued regarding the proper coding of items in account codes 60590, 60810, 60820 and 61485. Director Secada had a concern regarding the cost of 3rd party payment processing and would like the District to investigate alternative solutions due the rising costs.

Mr. Meyer also presented the CIP report for the month of February 2022.

3b. CIP Finance Plan presentation

There was a presentation of the 5-Year Capital Improvement Plan (CIP) by Michael Minkler, General Manger, Jeffrey Meyer, Senior Vice President, Hilltop Securities, Inc. and Julio Morales, Urban Futures.

There was discussion on the size and terms of the water and wastewater loans funded by Capital R & R Projects, as well as which CIP projects would be funded by the loan, and staffing adjustments to complete those projects.

The Finance Committee recommended that the item be brought to the full Board, including the loan, and increasing staffing to ramp up for the upcoming funded construction.

MINUTES
FINANCE COMMITTEE MEETING
March 15, 2022

4. External Affairs Manager Comments:
Nothing to report.
5. General Manager Comments:
Mr. Minkler updated that the AMI meter installation project is approximately 75% complete.
6. Director Comments:
Director Underhill requested an update on the Management letter, and a mid-year status regarding the items in the Management letter.

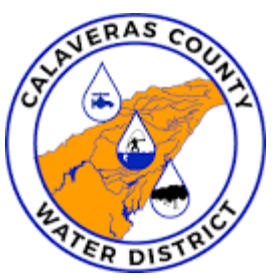
Director Secada did not have any comments.
7. Future Agenda Items:
 - Update on the number of connections
 - Tyler Implementation status
 - Budget (May)
 - CIP update
8. Next Committee Meeting:
Tuesday, April 19, 2022 at 1:00 pm (subject to change)
9. Adjournment:
Meeting adjourned at 11:22 a.m.

Respectfully Submitted,

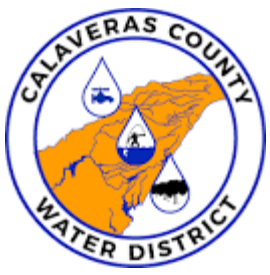
Catherine Eastburn, Accountant II

Approved:

Michael Minkler/General Manager



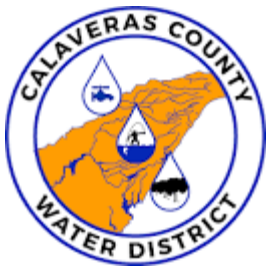
5-Year Capital Financing Plan



5-year Capital Improvement Plan

- 5-Year CIP - \$91 Million
- 28 Prioritized projects FY 22-23 to FY 27-28
 - 13 Water projects - \$36 million
 - 10 Sewer projects - \$54 million
 - Includes 5 operational costs = \$520,000
- \$4.75 Million FY 21-22 roll-over projects funded with carry-over funding

	Year 1	Year 2	Year 3	Year 4	Year 5	TOTAL
Preliminary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design	\$ 2,800,000	\$ 1,350,000	\$ 500,000	\$ -	\$ -	\$ 4,650,000
Construction	<u>\$ 26,456,655</u>	<u>\$ 23,727,403</u>	<u>\$ 20,050,000</u>	<u>\$ 13,750,000</u>	<u>\$ 2,250,000</u>	<u>\$ 86,234,058</u>
	\$ 29,256,655	\$ 25,077,403	\$ 20,550,000	\$ 13,750,000	\$ 2,250,000	\$ 90,884,058



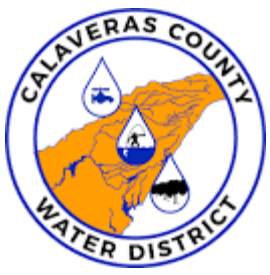
Water & Sewer Project Lists

WATER CAPITAL PROJECTS

1	AMR/AMI Radio Read Meter Program* USDA Loan	500,000
2	Ebbetts Pass Redwood Tanks HMGP	1,397,227
3	Larkspur Tank / Replacement	276,122
4	West Point Backup Water Filter / MAC IRWMP	1,750,000
5	Hunters Raw Water Pumps (Hazard Mitigation)	1,754,806
6	District Corp Yard	895,000
7	Jenny Lind Clearwell #2 / Repair & Paint-TANKS PROJECT	199,471
8	Copper Cove Tank B / Clearwell (11079/11080)	1,971,000
9	Copper Cove Tank B Pump Station Renovation	2,500,000
10	Jenny Lind Tank A-B Transmission Line	7,263,690
11	Lake Tulloch Submerged Water Line Crossing	7,000,000
12	Copper Cove Zone B-C Trans Pipeline & Pump Stations	9,000,000
13	Ebbetts Pass Larkspur Pump Station Rehab / Electrical	1,500,000
		\$ 36,007,316
3	Operational Improvements (3)	\$ 304,121

SEWER CAPITAL PROJECTS

1	West Point / Wilseyville Consolidation Project	5,000,000
2	CC Lift Station 15 & 18 Rehab/Replacement	2,422,805
3	CC Lift Station 6, 8 & Force Main Bypass	3,179,816
4	Arnold Secondary Clarifier & WWTP Improvements	4,450,000
5	La Contenta Spray Fields	1,200,000
6	LC Biolac, Clarifier & UV Improvements	5,000,000
7	CC Pond 6 Dam Raise	9,800,000
8	CC Tertiary, DAF & UV Improvements	3,500,000
9	CC Secondary Bio., Clarification and Solids Handling	14,800,000
10	CC Lower & Upper X-Country Gravity Sewer & Force Main	5,000,000
		\$54,352,621
2	Operational Improvements (2)	\$ 220,000
	TOTAL 5-YEAR PRIORITIZED CIP	\$90,884,058



Staffing Requirements

Project / Construction Oversight

- *Current CIP – 40 Projects = \$91 million*
- *4 Roll-Over Projects = \$4.75 million*
- *Grant – 4 Projects = \$8.5 million*
- *Developer – 3 Projects = \$13.4 million*
- *Operational – 5 Projects = \$500,000*

\$117.5 Million

Historical CIP Capacity

- \$5-7 Million per year

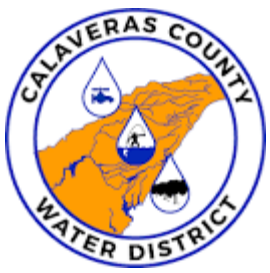
Projected CIP Capacity

- \$10-15 Million per year



Increase Staffing Requirements

- \$835,000 current staff
- 3 new positions - \$400,000
 - Inspector/ Engineer / Sr. Engineer



Bonding Capacity / Financing Plan

WATER

\$36.3 Million Capital Projects
4.5 Million Grant Monies
5.0 Million Connection Fees
\$19.7 Million Tax-Exempt Bonds
\$ 6.4 Million Funding Shortfall

SEWER

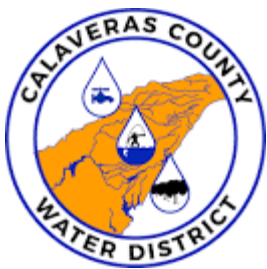
\$54.6 Million Capital Projects
4.7 Million Grant Monies
6.3 Million Connection Fees
\$10.4 Million Tax-Exempt Bonds
\$33.0 Million Funding Shortfall

Market Outlook

- *Market Volatility (Ukraine) + Inflation + FOMC Rising Rates*

Recommendation

- *Issue tax-exempt bonds via private placement to “lock-in” rates*
- *Apply for grants, USDA, and subsidized State loan programs to address shortfall, in years 4-5*



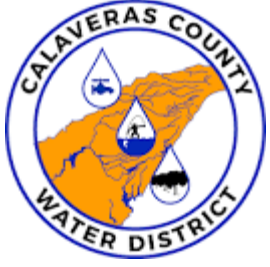
Private Placement vs. Public Offering

Private Placement

- Direct Loan with Bank
- Limited documentation
 - no rating or official statement
- Maximum Term (20-25 years)
- Single interest rate
- Rate Lock (~ 45-60 days)
- Draw down
 - % only on actual loan balance
- Shorter timeline 45-60 days
- Limited number of banks

Public Sale

- Sold to a number of investors
- Bond Rating + official statement
- Maximum Term (30 years)
- Lower rate, but higher cost of issuance
- Rate determined on pricing date
- Pay interest on full value
- Longer timeline 60-90 days
- Full universe of investors
- Requires more staff resources



Appendix



Bonding Capacity - Water

Fixed Fee Capital	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-27	TOTAL
Water	2,767,219	2,784,637	2,802,056	2,819,474	2,829,427	14,002,813
Consumption	400,000	400,000	400,000	400,000	400,000	2,000,000
Rate Increase						
Revenues	\$ 3,167,219	\$ 3,184,637	\$ 3,202,056	\$ 3,219,474	\$ 3,229,427	\$ 16,002,813
USDA - 2016 Reach 3A	102,500	102,500	102,500	102,500	102,500	512,500
USDA - 2020 Meters	175,000	175,000	175,000	175,000	175,000	875,000
	\$ 277,500	\$ 277,500	\$ 277,500	\$ 277,500	\$ 277,500	\$ 1,387,500
Current Labor	\$ 609,146	\$ 627,420	\$ 646,243	\$ 665,630	\$ 685,599	\$ 3,234,039
New Labor Costs	\$ 423,350	\$ 436,051	\$ 449,132	\$ 462,606	\$ 476,485	\$ 2,247,624
Aggregate Costs	\$ 1,309,996	\$ 1,340,971	\$ 1,372,875	\$ 1,405,737	\$ 1,439,584	\$ 6,869,164
Net Income	\$ 1,857,223	\$ 1,843,666	\$ 1,829,180	\$ 1,813,737	\$ 1,789,843	\$ 9,133,650
Capital Projects	\$11,084,034	\$12,477,403	\$8,250,000	\$4,500,000	\$0	\$ 36,311,437
Grant Funding	\$ 3,790,000	\$ -	\$ -	\$ -	\$ -	\$ 3,790,000
Connection Fees	1,169,076	1,227,530	1,288,906	771,256	809,819	\$ 5,266,587
Required Funding	\$ 6,124,958	\$ 11,249,873	\$ 6,961,094	\$ 3,728,744	\$ (809,819)	\$ 27,254,850
DS Revenues	\$ 1,857,223	\$ (13,557)	\$ (14,486)	\$ (15,443)	\$ (23,894)	
Coverage	\$ 1,485,778	\$ 1,474,933	\$ 1,463,344	\$ 1,450,990	\$ 1,431,875	1.25
2.50%	\$20,845,834	(\$152,163)	(\$162,593)	(\$173,336)	(\$268,189)	\$20,089,555

\$ 371,445

Funding Shortfall \$ 6,409,016



Bonding Capacity - Sewer

Fixed Fee Capital	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-27	TOTAL
Sewer	1,317,545	1,336,355	1,355,164	1,365,912	1,376,660	6,751,636
Rate Increase	-	-	-	-	-	-
Revenues	\$ 1,317,545	\$ 1,336,355	\$ 1,355,164	\$ 1,365,912	\$ 1,376,660	\$ 6,751,636
NO DEBT	-	-	-	-	-	-
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Current Labor	\$ 225,301	\$ 232,060	\$ 239,021	\$ 246,192	\$ 253,578	\$ 1,196,152
New Labor Costs	\$ 156,582	\$ 161,279	\$ 166,117	\$ 171,101	\$ 176,234	\$ 831,313
Aggregate Costs	\$ 381,882	\$ 393,339	\$ 405,139	\$ 417,293	\$ 429,812	\$ 2,027,465
Net Income	\$ 935,663	\$ 943,016	\$ 950,025	\$ 948,619	\$ 946,848	\$ 4,724,171
Capital Projects	\$18,172,621	\$12,600,000	\$12,300,000	\$9,250,000	\$2,250,000	\$ 54,572,621
Grant Funding	\$ 4,750,000	\$ -	\$ -	\$ -	\$ -	\$ 4,750,000
Connection Fees	\$ 1,933,044	\$ 1,294,637	\$ 1,359,369	\$ 814,792	\$ 855,532	\$ 6,257,374
Required Funding	\$ 11,489,577	\$ 11,305,363	\$ 10,940,631	\$ 8,435,208	\$ 1,394,468	\$ 43,565,247
DS Revenues	\$ 935,663	\$ 7,353	\$ 7,009	\$ (1,406)	\$ (1,771)	
Coverage	\$ 748,530	\$ 754,413	\$ 760,020	\$ 758,895	\$ 757,479	1.25
2.50%	\$10,502,066	\$82,529	\$78,672	(\$15,781)	(\$19,874)	\$10,627,612

\$ 187,133

Funding Shortfall \$ 33,063,180

March 2022 Budget Status Report (Pre-Audit)

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 significantly over the benchmark.

Analysis has been done to evaluate 4-year trends related to revenues and operating expenses. Most importantly, comparing like periods across multiple fiscal years compares high front cost line items (i.e. memberships, insurance, supply costs, etc. that occur in the first part of the year) and eliminates them as an issue when they trend in line with prior year amounts. Additionally, a comparison of Year-to-Date activity versus budget further identifies if there are any impending issues.

These amounts are subject to change pending the District’s annual audit.

All District Revenues

This table includes operating, capital, expansion, and reserve funds:

Period	(Multiple Items) <input type="text"/>				Enter Period	9	Benchmark
Revenue YTD Totals	Fiscal Year <input type="text"/>				Current	Remaining	75%
Account Type	2019	2020	2021	2022	Budget	Balance	Of Budget
W01-Sales & Charges	13,041,532	13,423,490	13,991,952	14,049,229	14,008,395	(40,834)	100.29%
W02-Water/Sewer Fees	11,170	19,407	31,526	26,726	30,000	3,274	89.09%
W03-Misc. Operating Revenue	136,103	83,549	211,751	186,015	113,000	(73,015)	164.61%
X01-Property Tax/Assmt Rev	2,183,893	2,144,179	2,104,864	2,122,621	2,852,819	730,198	74.40%
X02-Grant Revenue	1,492,871	197,235	259,887	719,959	-	(719,959)	0.00%
X03-Interest Income	330,609	375,411	125,441	84,307	13,500	(70,807)	624.49%
X04-Expansion/Assemt Fees	674,132	1,099,243	1,657,738	386,796	-	(386,796)	0.00%
X05-Power Sales	551,203	571,221	518,471	556,333	710,655	154,322	78.28%
X06-Other Revenue	633,576	420,051	622,647	1,014,265	987,476	(26,789)	102.71%
X30-Transfers In	1,693,200	5,825,640	4,199,213	77,155	1,973,125	1,895,970	3.91%
Grand Total	20,748,289	24,159,426	23,723,489	19,223,405	20,688,970	1,465,565	92.92%

The table above includes all funds, including those without budgeted revenues. This table is not indicative of the District’s revenue performance. The District’s operating funds contain the majority of the District’s budgeted revenue. As a result, budget vs actual analysis is significantly impacted when additional funds are included in the table above. The subsequent table(s) provide a better representation of the District’s revenue performance.

District Operating Revenues

These revenues are isolated to operating funds for water, sewer and general:

Period (Multiple Items) <input type="text"/>					Enter Period	9	
Revenue YTD Totals							Benchmark
Account Type	Fiscal Year <input type="text"/>				Current Budget	Remaining Balance	75% Of Budget
	2019	2020	2021	2022			
W01-Sales & Charges	9,603,276	9,982,911	10,459,692	10,515,814	14,008,395	3,492,581	75.07%
W02-Water/Sewer Fees	10,170	19,407	31,526	26,726	30,000	3,274	89.09%
W03-Misc. Operating Revenue	100,190	78,907	198,589	186,015	113,000	(73,015)	164.61%
X01-Property Tax/Assmt Rev	1,479,269	1,523,026	1,659,617	1,687,594	2,852,819	1,165,225	59.16%
X02-Grant Revenue			-	180,999	-	(180,999)	0.00%
X03-Interest Income	103,511	127,331	5,976	29,419	13,500	(15,919)	217.92%
X05-Power Sales	551,203	571,221	518,471	556,333	710,655	154,322	78.28%
X06-Other Revenue	87,123	131,634	(1,858,047)	1,014,146	987,476	(26,670)	102.70%
X30-Transfers In	1,693,200	5,624,842	1,704,607	77,155	1,973,125	1,895,970	3.91%
Grand Total	13,627,941	18,059,277	12,720,431	14,274,200	20,688,970	6,414,770	68.99%

Analysis of District Revenues identifies the following accounts to note:

- Water/Sewer Fees
- Misc. Operating Revenue
- Property Tax/Assessment Revenue
- Grant Revenue
- Interest Income
- Other Revenue
- Transfers In

Water/Sewer Fees

Revenue YTD Totals							Benchmark
Account Type	Fiscal Year <input type="text"/>				Current Budget	Remaining Balance	75% Of Budget
	2019	2020	2021	2022			
W02-Water/Sewer Fees	10,170	19,407	31,526	26,726	30,000	3,274	89.09%
44300-Install Water Meter	10,170	17,407	31,326	24,038	30,000	5,962	80.13%
48100-Concept Approval Fees		2,000	200	2,688	-	(2,688)	0.00%

44300: Revenue generated from the installation of new water meters and is dependent on customer activity. This number is skewed due to the zero budget in Concept Approval Fees, which is customer driven.

Misc. Operating Revenue:

Revenue YTD Totals	Fiscal Year				Current	Remaining	75%
Account Type	2019	2020	2021	2022	Budget	Balance	Of Budget
W03-Misc. Operating Revenue	100,190	78,907	198,589	186,015	113,000	(73,015)	164.61%
42000-Inspection Fees	2,307	4,747	8,102	710	8,000	7,290	8.88%
44200-Backflow Certification Testing	2,700	3,050	2,465	366	4,000	3,634	9.15%
44500-Repair Labor/Materials	24,841	40,267	50,020	39,305	44,000	4,695	89.33%
44510-Misc Operating Revenue	320				-	-	0.00%
44510-Reimbursable Expense	14,760	30,681	36,187	82,208	33,000	(49,208)	249.11%
44900-Other Water/Sewer Charges	(195)	(225)	(145)	(435)	-	435	0.00%
48130-Rental Revenue	55,255				76,957	76,957	0.00%
48190-Miscellaneous Operating Rev	202	386	101,960	37,633	24,000	(13,633)	156.80%
54610-Miscellaneous Income				26,228	-	(26,228)	0.00%

42000: Inspection Fees for utility customers are lower than anticipated, however inspection fees for developer projects have increased.

44200: Backflow Certification Testing is performed by a third party. Work performed is based on the schedule agreed upon by the utility department and the vendor.

44500: Repair Labor/Materials is customer driven and is running above budget at this time.

44510: Reimbursable expense is based on developer project work which has increased substantially this fiscal year.

48190: In October the District received the ACWA/JPIA rebate in the amount of \$21,969.

Property Tax/Assessment Rev:

Revenue YTD Totals	Fiscal Year				Current	Remaining	75%
Account Type	2019	2020	2021	2022	Budget	Balance	Of Budget
X01-Property Tax/Assmt Rev	1,479,269	1,523,026	1,659,617	1,687,594	2,852,819	1,165,225	59.16%
52100-Property Taxes	1,474,392	1,518,200	1,654,909	1,672,752	2,852,819	1,180,067	58.64%
53100-HOPTR	4,877	4,825	4,708	14,842	-	(14,842)	0.00%

52100: The first Tax Apportionment was received in January in the amount of \$2,199,100. The first apportionment is 55% of the yearly assessment, thus the revenue is (actually) higher than expected.

Grant Revenue:

Revenue YTD Totals	Fiscal Year				Current	Remaining	75%
Account Type	2019	2020	2021	2022	Budget	Balance	Of Budget
X02-Grant Revenue				180,999	-	(180,999)	0.00%
54510-Grant Revenue/Federal Agencies				180,999	-	(180,999)	0.00%
54520-Grant Revenue/State Agencies				-	-	-	0.00%

54510: The District has received a COVID-19 grant to reimburse expenses from 2019-2020 and 2020-2021 and the COVID-19 Water Arrearage Grant for that was not budgeted. Of the \$130, 895 in arrearage funding received, the District was able to apply \$89,771 to customer accounts.

Interest Income:

							Benchmark
Revenue YTD Totals	Fiscal Year				Current	Remaining	75%
Account Type	2019	2020	2021	2022	Budget	Balance	Of Budget
<input checked="" type="checkbox"/> X03-Interest Income	103,511	127,331	5,976	29,419	13,500	(15,919)	217.92%
51100-Interest Income/CCWD Invest	103,511	127,331	5,976	29,419	13,500	(15,919)	217.92%
51700-Net Mark to Market Value				(0)	-	0	0.00%

51100: Chandler Asset Management investments are earning higher than expected interest.

Other Revenue

							Benchmark
Revenue YTD Totals	Fiscal Year				Current	Remaining	75%
Account Type	2019	2020	2021	2022	Budget	Balance	Of Budget
<input checked="" type="checkbox"/> X06-Other Revenue	87,123	131,634	{1,858,047}	1,014,146	987,476	(26,670)	102.70%
48130-Rental Revenue		58,045	62,968	62,663	76,957	14,294	81.43%
52420-Standby Fees	71,430	72,089	72,177	71,924	131,000	59,077	54.90%
54600-Other Non-Op Revenue			5,075		-	-	0.00%
54600-Other Non-Operating Revenue		1,500	(1,998,266)	879,560	779,519	(100,041)	112.83%
54605-Misc Developer Reimbursements	15,693				-	-	0.00%

54600: Revenue is on track with budget. As previously mentioned, if a budget item does not have a current year revenue amount, it will not display – this skews the overall percentage total. The PARS Trust reimbursement claim was deposited to this account. The expenditures for the Retirement Savings Accounts have also been booked.

Transfers In

							Benchmark
Revenue YTD Totals	Fiscal Year				Current	Remaining	75%
Account Type	2019	2020	2021	2022	Budget	Balance	Of Budget
<input checked="" type="checkbox"/> X30-Transfers In	1,693,200	5,624,842	1,704,607	77,155	1,973,125	1,895,970	3.91%
59100-Transfer In From Funds		5,624,842	1,704,607	77,155	1,973,125	1,895,970	3.91%
59100-Transfers In	411,641				-	-	0.00%
59100-Transfers In From Funds	1,281,559				-	-	0.00%

59100: Transfer In is used for Debt Service Reclassifications, and miscellaneous interfund transfers.

District Operating Expenses

Overall Expenses at the end of March are below the 75% benchmark. Please note that amounts will track low at the start of the year as invoices are accrued into the prior year. This report is pre-audit and amounts are subject to change.

Period	(Multiple Items)				Enter Period	9		Benchmark
Expense YTD Totals	Fiscal Year				Current	Remaining	75%	
Account Type	2019	2020	2021	2022	Budget	Balance	Of Budget	
Y01-Sal/Wage/Benefits	6,952,311	6,762,948	6,787,691	7,549,586	11,053,562	3,503,976	68.30%	
Y02-Utility Service	740,110	716,110	774,606	816,853	1,186,636	369,783	68.84%	
Y03-Materials/Supplies	834,245	813,075	872,821	952,374	1,257,830	305,456	75.72%	
Y04-Outside Services	334,538	490,247	579,095	599,154	1,075,703	476,549	55.70%	
Y05-Professional Services	11,434	26,931	385,411	377,578	1,003,286	625,708	37.63%	
Y06-Vehicle/Equipment	351,688	471,333	326,080	337,841	376,720	38,879	89.68%	
Y07-Office Expenses	16,573	18,599	140,810	157,031	156,396	(635)	100.41%	
Y08-Travel/Training	30,133	29,137	25,176	25,548	97,458	71,910	26.21%	
Y10-Purchased Water	2,349	1,489	789	3,766	506,628	502,862	0.74%	
Y11-Retired Employee			444,186	491,094	608,295	117,201	80.73%	
Y12-Bad Debts	38,496	27,199	46,447	17,585	52,000	34,415	33.82%	
Y13-Misc Op Expenses	199,483	309,978	1,076,091	1,149,074	1,499,222	350,148	76.64%	
Y15-Director Costs	78,182	79,858	83,577	93,058	170,327	77,269	54.64%	
Y16-Legal			155,113	171,316	330,000	158,684	51.91%	
Z02-Debt Repayment	1,912,983	2,135,058	2,245,379	719,930	2,103,112	1,383,182	34.23%	
Z03-Capital Equipment	249,566	320,748	515,130	528,267	934,368	406,101	56.54%	
Z04-Misc Non Operating			15,862	15,528	37,720	22,192	41.17%	
Z30-Transfers Out		19,100,335	48,810	2,487	-	(2,487)	0.00%	
Grand Total	11,752,090	31,303,046	14,523,073	14,008,071	22,449,263	8,441,192	62.40%	

The Account Types to note are:

- Vehicle/Equipment
- Office Expenses
- Retired Employee

Vehicle/Equipment



Expense YTD Totals	Fiscal Year				Current	Remaining	75%	
Account Type	2019	2020	2021	2022	Budget	Balance	Of Budget	
Y06-Vehicle/Equipment	351,688	471,333	326,080	337,841	376,720	38,879	89.68%	
60610-Operating Exp Gas and Oil	153,233	217,218	194,785	229,388	231,000	1,612	99.30%	
60620-Repair Exp/Parts and Repairs	121,760	100,664	82,529	71,028	95,000	23,972	74.77%	
60625-Fuel/Repair - Generators	23,611	67,062	21,784	24,309	20,000	(4,309)	121.55%	
60650-Rental Exp Vehicles and Equip	53,084	15,790			-	-	0.00%	
60660-Vehide Lease & Maintenance		70,600	5,095	12,247	9,520	(2,727)	128.65%	
60650-Rental Exp Vehicles and Equip			21,888	869	21,200	20,331	4.10%	

60610: The cost of fuel has increased. We will continue to monitor.

60625: Several generators have required repairs or batteries during this fiscal year.

60660: All District vehicles are now leased.



Office Expenses

							Benchmark	
Expense YTD Totals	Fiscal Year 				Current	Remaining	75%	
Account Type 	2019	2020	2021	2022	Budget	Balance	Of Budget	
Y07-Office Expenses	16,573	18,599	140,810	157,031	156,396	(635)	100.41%	
60700-Forms and Supplies		2,439	657	218	3,350	3,132	6.51%	
60710-Permits and Licenses	10,491	7,798	8,083	16,914	10,800	(6,114)	156.61%	
60720-Postage			9,663	7,015	15,950	8,935	43.98%	
60730-Publications/Subscriptions			18	801	1,250	449	64.09%	
60732-Memberships and Dues	6,082	8,362	122,346	132,025	124,046	(7,979)	106.43%	
60760-Recording/Title Reports			45	59	-	(59)	0.00%	

60710: Permits and Licenses are renewed throughout the year, but the majority of them are earlier in the year.

60732: Memberships are paid throughout the year, but there are a few larger dues that are expensed in the first months of the year, such as Mountain Counties Water Resources, UMRWA, and the Groundwater Sustainability Plan.

Retired Employee

							Benchmark	
Expense YTD Totals	Fiscal Year 				Current	Remaining	75%	
Account Type 	2019	2020	2021	2022	Budget	Balance	Of Budget	
Y11-Retired Employee			444,186	491,094	608,295	117,201	80.73%	
61200-Retired Employee Costs			444,186	491,094	608,295	117,201	80.73%	
61200-Retired Employee Cost				(0)	-	0	0.00%	

61200: With the recension of the CalPERS Retiree Health Vesting Schedule, the District is issuing payments directly to the retirees for the retiree's share of the medical premium. These payments are issued at the end of the month for the following month's premium.

DEPARTMENTAL EXPENSE REPORTS

Dept 50 – Non-Departmental

							Benchmark	
Expense YTD Totals	Fiscal Year				Current	Remaining	75%	
Account Type	2019	2020	2021	2022	Budget	Balance	Of Budget	
Y02-Utility Service			13,721	22,780	39,831	17,051	57.19%	
Y03-Materials/Supplies			29,490	23,170	45,945	22,775	50.43%	
Y04-Outside Services			28,578	59,779	53,100	(6,679)	112.58%	
Y11-Retired Employee			444,186	491,094	608,295	117,201	80.73%	
Y13-Misc Op Expenses			228,998	280,267	255,163	(25,104)	109.84%	
Z02-Debt Repayment	1,912,983	2,135,058	2,245,379	719,930	2,103,112	1,383,182	34.23%	
Z03-Capital Equipment				2,303	25,000	22,697	9.21%	
Z04-Misc Non Operating			12,982	13,353	30,220	16,867	44.19%	
Grand Total	1,912,983	2,135,058	3,003,332	1,612,677	3,160,666	1,547,989	51.02%	

Analysis shows Department 50's expenses are on target to benchmark. Account types to note:

- Outside Services
- Retired Employee
- Misc. Operating Expenses

Outside Services

							Benchmark	
Expense YTD Totals	Fiscal Year				Current	Remaining	75%	
Account Type	2019	2020	2021	2022	Budget	Balance	Of Budget	
Y04-Outside Services			28,578	59,779	53,100	(6,679)	112.58%	
60400-Outside Services			8,274	25,675	12,200	(13,475)	210.45%	
60402-Spraying - Weeds & Insects				520	-	(520)	0.00%	
60410-Service Maintenance Contracts			4,122	3,028	7,680	4,652	39.43%	
60426-Building Repairs				1,641	5,000	3,359	32.82%	
60430-Claims/Damages			702	11,500	5,000	(6,500)	229.99%	
60440-Janitorial Services			15,480	17,415	23,220	5,805	75.00%	

60400/60440: Answering service fees were abnormally high during the Tyler implementation timeframe.

60430: A utility customer's account was hacked due to a fraudulent/phishing email that appeared to be from the District. A claim, in the amount of \$10,951, was paid for the customer's losses related to the fraudulent bank wire.

Retired Employee

							Benchmark	
Expense YTD Totals	Fiscal Year				Current	Remaining	75%	
Account Type	2019	2020	2021	2022	Budget	Balance	Of Budget	
Y11-Retired Employee			444,186	491,094	608,295	117,201	80.73%	
61200-Retired Employee Costs			444,186	491,094	608,295	117,201	80.73%	

Retired employee costs are higher than budgeted.

Misc. Op Expenses

							Benchmark	
Expense YTD Totals	Fiscal Year <input type="text"/>				Current	Remaining	75%	
Account Type	2019	2020	2021	2022	Budget	Balance	Of Budget	
<input type="checkbox"/> Y13-Misc Op Expenses			228,998	280,267	255,163	(25,104)	109.84%	
61410-Insurance			228,998	280,267	255,163	(25,104)	109.84%	

61410: Insurance costs are higher than expected. The budget was developed prior to receiving the insurance rates. However, the District received a rebate for 2020-2021 \$21,969 in October.

Dept. 54 - Utility Services

							Benchmark	
Expense YTD Totals	Fiscal Year <input type="text"/>				Current	Remaining	75%	
Account Type	2019	2020	2021	2022	Budget	Balance	Of Budget	
<input type="checkbox"/> Y01-Sal/Wage/Benefits	4,789,388	4,709,028	4,907,849	5,253,101	7,336,410	2,083,309	71.60%	
<input type="checkbox"/> Y02-Utility Service	740,110	716,110	760,885	794,073	1,146,805	352,732	69.24%	
<input type="checkbox"/> Y03-Materials/Supplies	834,090	811,447	822,292	870,862	1,146,327	275,465	75.97%	
<input type="checkbox"/> Y04-Outside Services	334,488	490,247	456,228	430,963	791,702	360,739	54.44%	
<input type="checkbox"/> Y05-Professional Services	11,434	24,119	53,317	5,379	100,710	95,331	5.34%	
<input type="checkbox"/> Y06-Vehicle/Equipment	351,688	471,333	326,080	337,841	376,720	38,879	89.68%	
<input type="checkbox"/> Y07-Office Expenses	16,573	16,160	20,574	34,049	24,300	(9,749)	140.12%	
<input type="checkbox"/> Y08-Travel/Training	29,821	29,137	18,767	11,445	35,183	23,738	32.53%	
<input type="checkbox"/> Y10-Purchased Water	2,349	1,489	789	766	11,000	10,234	6.96%	
<input type="checkbox"/> Y13-Misc Op Expenses	186,143	213,842	203,223	237,556	218,770	(18,786)	108.59%	
<input type="checkbox"/> Z03-Capital Equipment	249,566	320,748	515,130	525,963	909,368	383,405	57.84%	
<input type="checkbox"/> Z04-Misc Non Operating			-	401	-	(401)	0.00%	
Grand Total	7,545,650	7,803,661	8,085,133	8,502,398	12,097,295	3,594,897	70.28%	

Analysis shows Department 54's overall expenses are on target to benchmark. Accounts to note are:

- Vehicle/Equipment
- Office Expenses
- Misc. Operating Expenses

Vehicle/Equipment

							Benchmark	
Expense YTD Totals	Fiscal Year <input type="text"/>				Current	Remaining	75%	
Account Type	2019	2020	2021	2022	Budget	Balance	Of Budget	
<input type="checkbox"/> Y06-Vehicle/Equipment	351,688	471,333	326,080	337,841	376,720	38,879	89.68%	
60610-Operating Exp Gas and Oil	153,233	217,218	194,785	229,388	231,000	1,612	99.30%	
60620-Repair Exp/Parts and Repairs	121,760	100,664	82,529	71,028	95,000	23,972	74.77%	
60625-Fuel/Repair - Generators	23,611	67,062	21,784	24,309	20,000	(4,309)	121.55%	
60650-Rental Exp Vehcides and Equip	53,084	15,790			-	-	0.00%	
60660-Vehide Lease & Maintenance		70,600	5,095	12,247	9,520	(2,727)	128.65%	
60650-Rental Exp Vehicles and Equip			21,888	869	21,200	20,331	4.10%	

60610 The cost of fuel has increased and will continue to increase. We will continue to monitor.

60625 Several generators have required repairs or batteries during this fiscal year.

60660: All District vehicles are now leased.

Office Expenses

							Benchmark	
Expense YTD Totals	Fiscal Year <input type="text"/>				Current	Remaining	75%	
Account Type <input type="text"/>	2019	2020	2021	2022	Budget	Balance	Of Budget	
<input type="checkbox"/> Y07-Office Expenses	16,573	16,160	20,574	34,049	24,300	(9,749)	140.12%	
60710-Permits and Licenses	10,491	7,798	7,333	16,696	10,800	(5,896)	154.59%	
60730-Publications/Subscriptions				160	500	340	32.01%	
60732-Memberships and Dues	6,082	8,362	13,242	17,193	13,000	(4,193)	132.25%	

60710: Permits and Licenses are renewed throughout the year, the majority of these are earlier in the year.

60732: Memberships and dues are running slightly higher than budgeted, the majority of these are paid earlier in the year.

Misc. Op Expenses

							Benchmark	
Expense YTD Totals	Fiscal Year <input type="text"/>				Current	Remaining	75%	
Account Type <input type="text"/>	2019	2020	2021	2022	Budget	Balance	Of Budget	
<input type="checkbox"/> Y13-Misc Op Expenses	186,143	213,842	203,223	237,556	218,770	(18,786)	108.59%	
61420-State Water and Sewer Fees	186,143	213,842	203,223	237,556	218,770	(18,786)	108.59%	

61420 Annual permit fees were paid during January.

Dept 56 – General Management

							Benchmark	
Expense YTD Totals	Fiscal Year				Current	Remaining	75%	
Account Type	2019	2020	2021	2022	Budget	Balance	Of Budget	
⊕ Y01-Sal/Wage/Benefits	482,206	479,865	482,381	527,999	702,512	174,513	75.16%	
⊕ Y03-Materials/Supplies			1,205	197	6,800	6,603	2.90%	
⊕ Y04-Outside Services			14,274	15,296	15,050	(246)	101.64%	
⊕ Y05-Professional Services			92,866	60,497	84,300	23,803	71.76%	
⊕ Y07-Office Expenses			44,172	45,958	47,695	1,737	96.36%	
⊕ Y08-Travel/Training			1,934	4,778	23,450	18,672	20.38%	
⊕ Y11-Retired Employee				(0)	-	0	0.00%	
⊕ Y13-Misc Op Expenses			-	735	2,000	1,265	36.75%	
⊕ Y16-Legal			80,833	84,432	145,000	60,568	58.23%	
Grand Total	482,206	479,865	717,665	739,891	1,026,807	286,916	72.06%	

Analysis shows Department 56’s overall expenses are on target to benchmark. The accounts to note are:

- Outside Services
- Professional Services
- Office Expenses

Outside Services

							Benchmark	
Expense YTD Totals	Fiscal Year				Current	Remaining	75%	
Account Type	2019	2020	2021	2022	Budget	Balance	Of Budget	
⊖ Y04-Outside Services			14,274	15,296	15,050	(246)	101.64%	
60420-Drug and Alcohol Testing			2,408	1,840	2,200	360	83.64%	
60429-Recruiting			11,867	13,456	12,850	(606)	104.72%	

60420: Drug and alcohol testing is running high due to the number of new employees.

Office Expenses

							Benchmark	
Expense YTD Totals	Fiscal Year				Current	Remaining	75%	
Account Type	2019	2020	2021	2022	Budget	Balance	Of Budget	
⊖ Y07-Office Expenses			44,172	45,958	47,695	1,737	96.36%	
60730-Publications/Subscriptions			18	641	150	(491)	427.35%	
60732-Memberships and Dues			44,154	45,317	46,745	1,428	96.95%	

60730: A non-budgeted publication was purchased.

60732: Memberships and dues are running slightly higher than budgeted, the majority of these are paid earlier in the year.

Dept 57 – Board of Directors

							Benchmark	
Expense YTD Totals	Fiscal Year				Current	Remaining	75%	
Account Type	2019	2020	2021	2022	Budget	Balance	Of Budget	
Y15-Director Costs	78,182	79,858	83,577	93,058	170,327	77,269	54.64%	
Grand Total	78,182	79,858	83,577	93,058	170,327	77,269	54.64%	

Because all Director costs are under account type Y15, below is a table with details:

								Benchmark
Expense YTD Totals	Fiscal Year				Current	Remaining	75%	
Account Type	2019	2020	2021	2022	Budget	Balance	Of Budget	
Y15-Director Costs	78,182	79,858	83,577	93,058	170,327	77,269	54.64%	
60000-Salaries/Wages	20,760	19,929	21,120	19,440	43,200	23,760	45.00%	
60100-Benefits	57,422	59,929	59,038	62,107	101,577	39,470	61.14%	
60102-Medical Reimbursements			961	400	1,800	1,400	22.22%	
60310-Materials and Supplies			31	127	3,750	3,624	3.37%	
60810-Training Conf and Travel			1,412	7,685	17,500	9,815	43.91%	
60820-Other Travel Costs			1,015	3,300	2,500	(800)	131.99%	
Grand Total	78,182	79,858	83,577	93,058	170,327	77,269	54.64%	

- 60820: Travel costs are high for the year, but all other costs are in line. We will continue to monitor.

Dept 58 – Engineering

								Benchmark
Expense YTD Totals	Fiscal Year <input type="button" value="▼"/>				Current	Remaining	75%	
Account Type <input type="button" value="▼"/>	2019	2020	2021	2022	Budget	Balance	Of Budget	
⊕ Y01-Sal/Wage/Benefits	525,646	575,782	403,542	606,138	1,335,479	729,341	45.39%	
⊕ Y03-Materials/Supplies	155	1,628	21	6,163	7,800	1,637	79.01%	
⊕ Y04-Outside Services	50		16,351	18,338	13,000	(5,338)	141.06%	
⊕ Y05-Professional Services			48,416	5,343	210,000	204,658	2.54%	
⊕ Y07-Office Expenses			1,279	277	1,800	1,523	15.38%	
⊕ Y08-Travel/Training	312			7,121	28,275	21,154	25.18%	
Grand Total	526,162	577,410	469,608	643,379	1,596,354	952,975	40.30%	

Analysis shows Department 58’s overall expenses are on target to benchmark. Accounts to note are:

- Outside Services

Outside Services

								Benchmark
Expense YTD Totals	Fiscal Year <input type="button" value="▼"/>				Current	Remaining	75%	
Account Type <input type="button" value="▼"/>	2019	2020	2021	2022	Budget	Balance	Of Budget	
⊖ Y04-Outside Services	50		16,351	18,338	13,000	(5,338)	141.06%	
60400-Outside Services				11,874	-	(11,874)	0.00%	
60410-Service Maintenance Contracts			16,351	6,464	13,000	6,536	49.72%	
60480-Rental (Non Vehicle and Equip)	50				-	-	0.00%	

60400: This expense will be reimbursed by a developer.

Dept 59 – Administrative Services

							Benchmark
Expense YTD Totals	Fiscal Year				Current	Remaining	75%
Account Type	2019	2020	2021	2022	Budget	Balance	Of Budget
Y01-Sal/Wage/Benefits	902,236	865,333	851,908	1,023,328	1,493,747	470,419	68.51%
Y03-Materials/Supplies			19,507	51,668	50,458	(1,210)	102.40%
Y04-Outside Services			63,665	74,777	202,851	128,074	36.86%
Y05-Professional Services		2,812	149,051	243,835	305,371	61,536	79.85%
Y07-Office Expenses		2,439	10,779	7,233	19,395	12,162	37.29%
Y08-Travel/Training			3,750	1,435	5,800	4,365	24.74%
Y12-Bad Debts	38,496	27,199	46,447	17,585	52,000	34,415	33.82%
Y13-Misc Op Expenses	13,340	96,135	107,926	131,931	147,989	16,058	89.15%
Z04-Misc Non Operating			2,881	1,773	7,500	5,727	23.64%
Z30-Transfers Out		19,100,335	48,810	2,487	-	(2,487)	0.00%
Grand Total	954,072	20,094,255	1,304,723	1,556,053	2,285,111	729,058	68.10%

Analysis shows Department 59’s expenses are on target to benchmark. Accounts to note are:

- Materials/Supplies
- Misc. Operating Expenses

Materials/Supplies

							Benchmark
Expense YTD Totals	Fiscal Year				Current	Remaining	75%
Account Type	2019	2020	2021	2022	Budget	Balance	Of Budget
Y03-Materials/Supplies			19,507	51,668	50,458	(1,210)	102.40%
60310-Materials and Supplies			90	2,356	4,250	1,894	55.43%
60353-Computers/peripherals					13,104	(82)	100.62%
60390-Admin. Technologies/Comm.			19,417	36,127	33,104	(3,023)	109.13%

60353 & 60390: New equipment, software and phone system purchases required a budget adjustment of \$13,104, which was approved at mid-year (January 26).

Misc. Operating Expenses

							Benchmark
Expense YTD Totals	Fiscal Year				Current	Remaining	75%
Account Type	2019	2020	2021	2022	Budget	Balance	Of Budget
Y13-Misc Op Expenses	13,340	96,135	107,926	131,931	147,989	16,058	89.15%
61315-Rate Assistance Program	13,340	39,576	41,283	44,498	60,000	15,502	74.16%
61455-Water Conservation			2,050	2,576	4,000	1,424	64.39%
61485-Third Party Payment Processing		56,559	64,594	84,857	83,989	(868)	101.03%

61455: Signs for water conservation were purchased for the entire year.

61485: Third Party Payment Processing is higher than budgeted. We will continue to monitor.

Dept 60 – Water Resources

								Benchmark
Expense YTD Totals	Fiscal Year <input type="button" value="▼"/>				Current	Remaining	75%	
Account Type <input type="button" value="▼"/>	2019	2020	2021	2022	Budget	Balance	Of Budget	
<input checked="" type="checkbox"/> Y01-Sal/Wage/Benefits	252,835	132,938	142,012	139,019	185,414	46,395	74.98%	
<input checked="" type="checkbox"/> Y03-Materials/Supplies			306	314	500	186	62.76%	
<input checked="" type="checkbox"/> Y05-Professional Services			41,762	62,525	302,905	240,380	20.64%	
<input checked="" type="checkbox"/> Y07-Office Expenses			64,006	69,515	63,206	(6,309)	109.98%	
<input checked="" type="checkbox"/> Y08-Travel/Training			725	770	4,750	3,980	16.21%	
<input checked="" type="checkbox"/> Y10-Purchased Water				3,000	495,628	492,628	0.61%	
<input checked="" type="checkbox"/> Y13-Misc Op Expenses			535,944	498,586	875,300	376,714	56.96%	
<input checked="" type="checkbox"/> Y16-Legal			74,279	86,884	185,000	98,116	46.96%	
Grand Total	252,835	132,938	859,035	860,614	2,112,703	1,252,089	40.74%	

A mid-year budget increase of \$20,000 was approved for Legal Services on January 26. Although Water Resources in total is under budget there is one account to note:

- Office Expenses

Office Expenses

								Benchmark
Expense YTD Totals	Fiscal Year <input type="button" value="▼"/>				Current	Remaining	75%	
Account Type <input type="button" value="▼"/>	2019	2020	2021	2022	Budget	Balance	Of Budget	
<input checked="" type="checkbox"/> Y07-Office Expenses			64,006	69,515	63,206	(6,309)	109.98%	
60732-Memberships and Dues			64,006	69,515	63,206	(6,309)	109.98%	

60732: As mentioned previously, several memberships are paid at the beginning of the year, and these include the Groundwater Sustainability Plan, and UMRWA for this department.

CALAVERAS COUNTY WATER DISTRICT
Capital Improvement Program
Summary Revenue and Expenditures
Year -to-Date through 03/31/2022

	CURRENT YEAR		JULY 2013 - JUNE 2021	
	Water Fund 125	Sewer Fund 135	Water Fund 125	Sewer Fund 135
Revenue:				
Capital R&R Rates	1,582,413	537,202	23,948,037	8,688,505
Interest Income	4,806	2,854	599,216	204,785
Grant Revenues	40,503	-	4,203,602	187,817
Other/Misc Revenue	-	-	1,841,425	-
Loan Proceeds	-	-	6,622,000	2,300,001
	1,627,722	540,056	37,214,280	11,381,108
Expenditures:				
Project Costs	4,697,141	852,095	27,105,418	3,994,719
Loan Payments	-	-	4,847,565	2,581,714
	4,697,141	852,095	31,952,983	6,576,433
Operating Loss/(Gain)	3,069,420	312,039	(5,261,297)	(4,804,675)

CALAVERAS COUNTY WATER DISTRICT
Capital Improvement Program
Expenditure Report - Water Projects
Year-to-Date through 03/31/2022

Project No.	Description	Estimated Cost	FY 21-22 Cash Flow	Prior Years Expenditures	FY 21-22 Expenditures	FY 21-22 Remaining Balance
10029	Slurry Line Improvements	80,000	80,000	31,564	-	80,000
11083C	Clearwell & Tank B / Repair & Paint	1,159,804	500,000	11,196	6,577	493,423
11083J	Clearwell #2 / Repair & Paint	199,471	-	16,625	-	-
11083L	Larkspur Tank / Repair & Paint	576,522	-	23,478	-	-
11083S	Sawmill/Hunter's Tanks / Repair & Paint	1,799,345	-	10,751	-	-
11083W	Wallace Tanks / Repair & Paint	1,493,076	-	7,020	-	-
11088	Jenny Lind Tank A-B Trans Line	6,678,690	-	31,407	8,459	(8,459)
11095	EP Redwood Tanks Replacement	3,307,527	1,500,000	877,762	532,194	967,806
11096	WP AMR/AMI Meter Program	4,742,570	5,000,000	1,193,172	2,716,489	2,283,511
11099	Meadowmont P/S Improvement	204,121	100,000	84,169	71,938	28,062
11100	Wallace SCADA System Improvements	64,763	-	-	-	-
11101	District Corp Yard	1,121,391	900,000	292,665	453,704	446,296
11103	Hunter's Raw Water Pumps Renovation	2,071,548	210,000	10,136	32,702	177,298
11104	Lake Tulloch Submerged Water Line Cross	6,250,000	-	-	-	-
11106	West Point Backup Water Filter	2,194,922	1,200,000	37,728	334,125	865,875
11107	WP SCADA Improvements	109,566	-	434	-	-
11108	Big Trees Pump Stations 1, 4 & 5 Repl	1,499,893	-	203	-	-
11109	White Pines Tule Removal/Spillway	100,000	100,000	-	3,285	96,715
11110	Reeds Turnpike Pump Station Repl	494,784	25,000	5,311	-	25,000
11111	Copper Cove Tank B Pump Station Renov	1,264,893	-	107	206	(206)
11112	White Pines Dam/Blanket Drain Rehab	35,918	35,918	29,082	1,209	34,709
11115	EP Larkspur Pump Station Rehab	750,000	-	-	-	-
11116	EP Pinebrook Tank Rehab	400,000	-	-	-	-
11118	JL Filters 3/4/5 Rehab/Coating	658,487	450,000	408,282	249,728	200,272
11119	JL Tanks A,B,E,F Rehab	2,000,000	-	-	-	-
11120	JL Raw Water Intake Structure	4,000,000	-	-	-	-
11121	JL Tank C Replacement	1,000,000	-	-	-	-
11122	CC Zone B-C Trans Pipeline & Pump Stn	9,000,000	-	-	-	-
11123	West Point Acorn Pump Station/Trans Ppln	2,010,000	-	-	-	-
11124	West Point Middle Fork Pump Station	1,610,000	-	-	-	-
11125	Sheep Ranch Water Plant Replacement	800,000	-	-	3,500	(3,500)
11126	Sheep Ranch Distribution System Replacement	6,000,000	200,000	-	43,013	156,987

11127	Sheep Ranch Clearwell Rehab/ Repair and Paint	350,000	-	1,760	210,101	(210,101)
various	Misc Road Repairs / CalOES	16,499	60,000	-	29,911	30,089
	West Point Regulator Reapir/Tule Removal	100,000	-	-	-	-
	EP Hunters WTP Clearwell Rehab/Coating	-	-	-	-	-
	Copper Cove O'Byrnes Water Line Extension	110,000	110,000	-	-	110,000
TOTALS		64,253,790	10,470,918	3,072,853	4,697,141	5,773,777

CALAVERAS COUNTY WATER DISTRICT
Capital Improvement Program
Expenditure Report - Wastewater Projects
Year-to-Date through 03/31/2022

Project No.	Description	Estimated Cost	FY 21-22 Cash Flow	Prior Years Expenditures	FY 21-22 Expenditures	FY 21-22 Remaining Balance
15076	CC L/S #6, 8 & Force Main Bypass	4,239,755	250,000	292,244	8,390	241,610
15080	CC L/S #15 & 18 Renovations	3,230,407	250,000	305,980	9,793	240,207
15087	Wallace Treatment Plant Renovations	189,207	175,000	111,155	96,437	78,563
15091	West Point/Wilseyville Consol Constr	5,471,126	500,000	173,557	306,136	193,864
15094	CC Secondary/Tertiary/UV Improvements	14,970,625	150,000	29,567	17,550	132,450
15095	Arnold Secondary Clarifier	3,417,172	550,000	98,992	163,239	386,761
15097	LC Biolac, Clarifier & UV Improvements	3,999,046	250,000	1,146	-	250,000
15099	Vallecito/Douglas Flat Headworks Screen	250,000			845	(845)
15101	LaContenta Spray Fields	989,350	-	13,100	91,229	(91,229)
15102	Arnold Tertiary Filter Rehab	250,000	-	-	-	-
15103	Arnold Effluent Storage Tank Rehab	250,000	-	-	-	-
15104	Arnold L/S 2&3 Improvements	2,000,000	-	-	-	-
15106	FM UV Disinfection System Replacement	300,000	300,000	-	1,134	298,866
15107	Sludge Tank & Belt Press Improvements				758	(758)
15108	Regional Biosolids/Sludge Handling	1,500,000	-	-	-	-
15109	Collection System Rehab and I&I Mitigation	150,000	50,000	-	4,457	45,543
15110	Sequoia Woods Leach Field Rehab	150,000	-	-	-	-
15111	Vallecito WWTP System Improvements	130,000	130,000	10,800	-	130,000
15112	Copper Cove Pond 6	TBD	200,000		85,724	114,276
15113	LaContenta Sand Filter Rehab	-	50,000	-	50,000	-
	CCWWTP Tertiary Filter	1,400,000	-	-	-	-
15098	Indian Rock East Sand Filter Reh	-	-	-	16,403	(16,403)
	CC Lift Station Rehab - General	5,000,000	-	-	-	-
TOTALS		47,886,688	2,855,000	1,036,541	852,095	2,002,905

Agenda Item

DATE: April 19, 2022
TO: Michael Minkler, General Manager
FROM: Stacey Lollar, HR Manager
SUBJECT: Information Technology Department Analysis

SUMMARY:

Comprehensive reviews of the District's Information Technology (IT) system have been conducted several times over the past 10 years. In each assessment the District received less than favorable results. Despite many efforts to correct the deficiencies identified in the assessment, we have been unable to make significant progress. For the past several years we had contracted with an IT Managed Service Provider (MSP) as a solution to augment the efforts of the District's only IT employee. This arrangement proved to be costly, underutilized, and did not work as effectively as desired.

The District's current Information Systems Administrator (IS Admin), Brandon Birmingham, has developed a deep understanding of the IT needs of the District. In the short six months Brandon has been with the District he has reviewed the most current IT assessment, performed District wide site inspections, and implemented several technology changes in an attempt to provide and maintain a secure IT system for the District including:

- Virus protection which was outdated or insufficient
- E-mail filtering
- Employee phishing campaign
- Firewall upgrades
- Cell phone device management system
- Remote device management on all computers for quick and effective remote troubleshooting, device auditing, and patch management.
- Multi-factor authentication
- Daily auditing on virus protection, system and network logs, backups, and Microsoft 365 logins
- New server
- Wireless upgrades to allow for more secure environment
- Phone system upgrade
- Device inventory and 5-year Capital Replacement Plan
- Hardware and software maintenance hours

Though several preventative implementations have taken place there is still an enormous amount of work to be completed to bring the District's IT infrastructure and processes up to industry standards. Coupled with the rapidly increasing spotlight on cybersecurity and the increased number of IT devices and programs it has become evident to management that the District is in need of additional help for IT duties.

As a first step, the District obtained quotes from IT MSPs ranging from \$1,700 to \$8,500 per month for 20 to 25 hours per week of remote work. Since the District needs on-site assistance, the MSP cost would increase exponentially and therefore no longer be cost-effective for the District. The District would essentially have to fund a new employee for the MSP but would still not receive full-time dedicated assistance.

IT departments are typically staffed with employees who specialize in one of the four distinct functions (security/cybersecurity, network administration, systems administration, and user support) along with a manager. For several years the District has narrowly managed our needs with only one IT position. This position has been forced to become a generalist in all IT functions. Staff reviewed IT departments in other organizations and their staffing levels varied greatly. For example:

- Amador Water Agency is contracted with an MSP and their three person Electrical/Instrumentation department handles IT help desk questions
- South Lake Tahoe P.U.D. IT department has three employees
- T.U.D. has one employee (IT Administrator)
- El Dorado Irrigation District has an IT department of eight plus two limited term employees
- Calaveras County has a large IT department with fifteen employees who specialize in a specific function. Additionally, they have employees in each department to assist with simple IT help desk needs,

Staff's recommendation is to create an Information Systems Technician (IS Tech) classification and hire one IS Tech to assist the IS Admin with maintaining, upgrading, and protecting the District's information systems. This classification will be able to concentrate on general IT support for District employees, including time in the field, routine documentation, device inventory management, device deployment to new employees and replacing outdated devices, auditing for District vulnerabilities, and project work assistance. Hiring an IS Technician would then allow our IS Administrator to concentrate on cybersecurity, infrastructure hardening, IT data integrity, and the continuity of business systems.

Additionally, the District will be able to immediately suspend approximately \$40,500 in IT services:

- Firewall replacements and Wireless Access Point Replacements - \$5,400
- Router Integration Service - \$4,200
- Infrastructure Maintenance Cost - \$23,100
- Infrastructure and Security Assessment - \$6,000
- HPE Annual Maintenance - \$1,800

Once the IS Technician is up to speed, the IT department will be able to manage access controls in-house, which will save an additional \$7,000 to \$8,000 annually.

District Management has met and conferred with the bargaining units regarding the adding of the IS Technician series to the SEIU Unit. With this addition, we also recommend the IS Administrator position move from the SEIU Local 1021 unit to the Management and Confidential Unit and become an exempt position. IT positions are often a part of professional, confidential, or management units due to their access to confidential information and their decision-making authority. These changes will require a side letter to the SEIU Local 1021 to remove the IS Administrator and add the IS Technician classification. Also, a side letter will be required for the MCU to add the IS Administrator position.

FINANCIAL CONSIDERATIONS:

Moving the IS Administrator to the MCU will provide four additional salary steps (2.5% each step) to the position due to the 9-step salary system of the MCU (moving from the SEIU range of \$7,981 to \$9,703 to an MCU range of \$7,981 to \$10,710). Additionally, the exempt IS Admin position will be eligible for the MCU's management leave and employer 457 matching contribution.

The IS Technician I/II position is proposed as follows:

Information Systems Technician I:
Hourly - \$27.46 to \$33.38
Monthly - \$4,759 to \$5,785
Yearly - \$57,108 to \$69,420

Information Systems Technician II:
Hourly – \$30.27 to \$36.80
Monthly - \$5,247 to \$6,379
Yearly - \$62,964 to \$76,548

The impact on the current FY budget will be minimal, due to the amount of time needed to recruit and onboard a new employee. The potential impact on the FY 2022/23 operating budget will be approximately \$76,000, which is the difference between salaries and benefit costs of approximately \$120,000 and \$44,000 in projected IT service costs currently paid to outside vendors previously identified.

Attachments: Proposed Information Systems Technician I/II Job Description



Job Classification:	Information Systems Technician I / II
Representation:	SEIU Local 1021 Union
FLSA:	Non-exempt
Effective Date:	February 2018

Classification specifications, i.e. Job Descriptions are intended to present a descriptive summary of the range of duties and responsibilities performed by an incumbent in the classification. Furthermore, specifications are not intended to reflect all duties and responsibilities of an incumbent in the classification.

Summary

Under general supervision this classification is responsible to configure, install, and maintain the District's information systems, computer hardware and software systems, local area networks, telecommunications systems. The primary role of an incumbent in this classification series will be troubleshooting end user systems related to software, computer hardware, and general technology needs, and other related duties as assigned.

Supervision Received and Exercised

Direct and general supervision is received from the Information Systems Administrator.

Essential Duties - *The following duties are typical for this position. Depending upon the assignment, the employee may not perform all the listed duties and/or may be required to perform additional or different duties from those set forth below to address District needs and changing business practices. The omission of specific statements of duties does not exclude the position if the work is similar, related or a logical assignment to the class.*

- Answer questions and provide information to end users and departments; investigate complaints and recommend corrective action as necessary to resolve complaints in a timely manner.
- Communicate and coordinate with the Information Systems Administrator relative to long-term planning of District-wide communications issues.
- Install, configure, and modify the networks, workstations, software, and hardware in coordination with the Information Systems Administrator
- Maintain accurate records of equipment issued, inventory of equipment and software.
- Ensure the ongoing upgrade and replacement of desktop computers and ancillary hardware and software including operating systems, security programs, basic office software, e-mail, internet access, financial management system and customer billing system software, CAD and associated mapping and graphical packages; other such software selected as District standards.
- Maintain current knowledge of changes, trends, and advances in software and hardware technology and makes necessary recommendations for system and software enhancements and/or modifications.

- Participate in the evaluation and selection of innovative and emerging technologies that enable the improvement and efficiency of IT services within the District.
- Participate in the development and updating of technology policies and practices.
- Ensure the proper licensing and control of software.
- Responsible for preserving a high level of confidentiality of information encountered as part of work.
- Establish and maintain an effective and cooperative working relationship with coworkers through knowledge of work, personal and professional conduct, and good judgment.
- Regular attendance and adherence to prescribed work schedule to conduct job responsibilities.
- Perform related duties as assigned or required for the ongoing operation of the District's business.

An Information Systems Technician II essential duties also include:

- Manage the implementation of District goals and objectives related to information technology.
- Establish schedules and methods for implementing information systems/technology improvements.
- Assist the Information Systems Administrator in maintaining a strategic level information systems master plan including the design, development, and maintenance of the network infrastructure supporting connectivity for computing resources and applications provided by network, file, and application servers.
- Develop easy to understand worksheets and instruction tutorials for new users.
- Train used in preferred information systems procedures.
- Ensure District information system complies with all State internet and website public information requirements.
- Serve as a project coordinator on projects involving information systems and technology.
- Manage and administer the District's telecommunications systems.
- Establish priorities, identify necessary resources, and make technical recommendations for the acquisition of hardware and software replacements and/or enhancements of major systems.
- Responsible for District website maintenance and support in conjunction with others.
- Review and manage District's security systems including access controls and gateway systems.
- Perform a variety of specialized, highly technical and complex computer database system or network system duties in support of specialized functions or programs, including data.
- Provide operation systems oversight to the District's network and database infrastructure, including but not limited to programming, building, analyzing, diagnosing, maintaining, securing and operating various systems and applications.

- Communicate and coordinate with the Information Systems Administrator relative to long-term planning of District-wide communication issues.
- Assist the Information Systems Administrator with planning, prioritizing, supervising, and reviewing the work of consultants in the planning, installation, configuration, and maintenance and modification of networks, workstations, software, and hardware.

Qualifications - Any combination of training and experience that would provide the required knowledge, skills and abilities is qualifying.

Knowledge of:

- Principles and practices of modern computer/information technology systems, equipment, and procedures
- Principles and practices of system application analysis, development, and implementation.
- Computer methods and techniques; systems and administrative operation procedures analysis and design.
- Principles and practices of teamwork and conflict resolution.
- Telecommunications systems and concepts.
- Electronic data processing equipment and capabilities of computer systems.
- Principles and practices of inventory and recordkeeping.
- Networking concepts, execution, and maintenance of installed equipment.
- Principles and practices of report writing and ticketing systems.
- Arithmetic and basic mathematical calculations, including percentages and decimals.
- Principles and practices of effective customer service.
- Microsoft Office Suite programs for word processing and spreadsheets.
- Standard business practices such as letter writing, report writing, preparing informational materials in visual formats.
- English language usage, spelling, grammar, and punctuation.

An Information Systems Technician II also needs knowledge of:

- Program planning, computer planning and processing.
- Principles and techniques for project planning, scheduling, and control.
- Principles and techniques of proposal and bid specifications and presentations.
- Pertinent local, State, Federal laws, ordinances, and rules.
- Recognize and resolve conflict situations in the workplace, including planning for them, solving them when they occur, and communicating outcomes reached.

Ability to:

- Analyze business and end user needs and research and determine appropriate technology solution strategies to improve optimize operations.
- Analyze problems, identify alternative solutions, project consequences of proposed actions and implement recommendations in support of department and District goals.

- Logical problem-solving skills for analyzing complex user problems.
- Convey complex technical concepts in an easily understood format.
- Direct systems analysis and computer system implementation, conversion, and software migration projects.
- Maintain District's telephone system.
- Maintain security system District wide.
- Analyze systems data and situations, identify problems, reason logically, and develop conclusions and effective solutions.
- Keep current and adapt to changes, trends, and developments in the information systems industry and learn functionality of new equipment and systems.
- Interpret and apply District and department policies, procedures, rules and regulations.
- Initiate and maintain safety practices that relate to the nature of the work.
- Perform under varying levels of stress.
- Adapt to changing technologies and learn functionality of new equipment and systems.
- Plan, coordinate, and organize work to meet deadlines with accuracy, thoroughness, and attention to detail.
- Work independently and prioritize multiple tasks often under time constraints and with supervision.
- Read, understand, and carry out written and oral directions in a clear, concise, and consistent manner.
- Operate a variety of automated office machines typical of a work environment such as a multi-function printer/copier/scanner machine, fax machine, and laminator.
- Operate a computer for the effective operation of the Department including word processing, database, spreadsheet, e-mail, internet, and an integrated accounting software package
- Communicate clearly and concisely both orally and in writing with District staff, co-workers, consultants, and the public in one-to-one and group settings.

An Information Systems Technician II also needs the ability to:

- Effectively plan, organize, and oversee research, identification, and implementation of new technology to meet rapidly changing needs as well as strategic objectives.
- Configure the District's telephone system.
- Make decisions concerning equipment needs, scope of assignments, allocation of computer resources, and organization of department.
- Establish, monitor, and control project priorities and schedules to accomplish division assignments.
- Establish and implement District security system District wide.

Education and Experience – Any combination of education and experience which would likely provide the necessary knowledge and abilities is qualifying:

Both levels require an incumbent be 18 years of age, eligible to work in the United States of America, and have a valid California Driver's License issued by the California Department of Motor Vehicles.

Information Technician I:

- Minimum of two (2) years of experience in the evaluation, development, implementation and utilization of information technology methods, systems, software, and equipment; managing information systems.
- Graduation from an accredited two (2) year college or university with major course work in computer information systems, computer science, or a related field is desirable.
- Experience in a government and/or utility environment is preferred.
- CompTIA or Microsoft 365 Associate Certifications desirable.

Information Technician II:

- Minimum of four (4) years of progressively responsible experience in the evaluation, development, implementation and utilization of information technology methods, systems, software, and equipment; managing information systems and database administration.
- Graduation from an accredited four (4) year college or university with major course work in computer information systems, computer science, or a related field is highly desirable.
- Experience in a government and/or utility environment is preferred.
- CompTIA or Microsoft 365 Associate Certifications desirable.

Physical Requirements

While performing the duties of this job, the employee is regularly required to sit at a desk and in meetings for long periods of time, on a continuous basis; intermittently twist to reach equipment surrounding desk; perform simple grasping and fine manipulation with fingers; reach with hands and arms; use a telephone or other electronic communication devices; stand for long periods of times; communicate orally and through written means; use standard office equipment such as computers, copiers, and FAX machines; write or use a keyboard to perform assigned duties; bend, squat, stoop, crouch, climb, kneel and twist while checking equipment; occasionally climb stairs, stoop, kneel, crouch, or walk and/or stand on slippery surfaces; occasionally lift and/or move up to 25 pounds; hearing and vision within normal ranges with or without correction. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

Work Environment

Work is generally carried out in a typical office setting. While performing the duties of this job, the working conditions are those of a typical office environment, with temperatures occasionally too warm or too cold, moderate noise levels and under lighting conditions typical of an office. Travel may be necessary on an occasional basis via District vehicle (or may request to use personal vehicle) for District related duties and activities.

PROPOSED