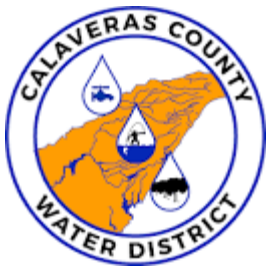


FY 2022-23

Mid-Year

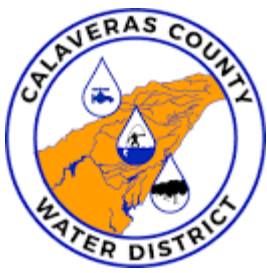
Budget Summary

January 25, 2023



Mid-Year Budget Summary

	<u>Final Budget</u>	<u>Year to Date</u>	<u>Remaining Balance</u>	<u>Percent of Budget</u>	<u>Projected Year-End</u>	<u>Over/(Under) Budget</u>	<u>Projected Year-End %</u>
Sources							
Operating Revenue	14,875,474	7,596,621	7,278,853	51.07%	15,066,542	191,068	101.28%
Non-Operating Revenue	5,029,708	878,187	4,151,521	17.46%	5,093,342	63,634	101.27%
Transfers In	6,223,803	1,181,038	5,042,765	18.98%	5,997,803	(226,000)	96.37%
	<u>26,128,985</u>	<u>9,655,846</u>	<u>16,473,139</u>	<u>36.95%</u>	<u>26,157,688</u>	<u>28,703</u>	<u>100.11%</u>
Uses							
Salaries and Benefits	12,067,660	5,443,041	6,624,619	45.10%	11,155,019	(912,641)	92.44%
Services and Supplies	8,877,627	4,086,975	4,790,653	46.04%	9,758,962	881,334	109.93%
Capital Outlay	1,042,738	257,086	785,652	24.65%	918,646	(124,092)	88.10%
Debt Service	4,140,960	612,363	3,528,597	14.79%	4,140,960	(0)	100.00%
Transfers Out	-	-	-	#DIV/0!	-	-	#DIV/0!
	<u>26,128,986</u>	<u>10,399,465</u>	<u>15,729,521</u>	<u>39.80%</u>	<u>25,973,587</u>	<u>(155,399)</u>	<u>99.41%</u>
Net Budget	(0)	(743,619)	743,618		184,101	184,101	



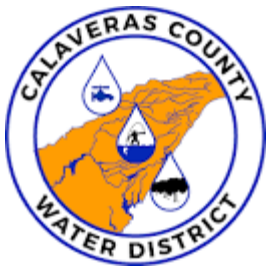
Financial Challenges

- Expenditures are projected to be approximately \$155,000 under budget due primarily to salary savings from vacant positions.
- Salary savings offset by significant increased Services and Supplies costs, including CPPA power costs, chemical costs and professional services in Utilities:
 - The budget includes last year's sixty percent (60%) CPPA rate increase. In January CPPA announced that it is going to raise electricity rates another forty percent (40%). This increase will result in a projected budget deficit for power costs of almost \$240,000.
 - Chemical costs have been increasing significantly during the year and it is estimated that Utilities will be nearly \$250,000 over budget.
 - Utilities was required to prepare a Disinfection By-Products Root Cause Analysis for Ebbetts Pass and Jenny Lind. This requirement came in after the budget was adopted and is not included in the budget. The total cost of the analysis is approximately \$80,000.



Mid-Year Budget Summary – Revenues

Operating Revenue	FY 2022-23 Final Budget			FY 2022-23 Year to Date			Remaining Balance	Percent of Budget	Projected Year-End	Over/(Under) Budget	Projected Year-End
	300	500	Total	300	500	Total					
Water/Sewer Sales/Resid	8,805,726	5,542,025	14,347,751	4,566,600	2,784,748	7,351,347	6,996,404	51.24%	14,577,695	229,944	101.60%
Irrigation Water Sales	10,723	-	10,723	-	-	-	10,723	0.00%	-	(10,723)	0.00%
Water Sales - Fire Hydrant	170,000	-	170,000	130,194	-	130,194	39,806	76.58%	238,689	68,689	140.41%
Inspection Fees	-	5,000	5,000	-	-	-	5,000	0.00%	-	(5,000)	0.00%
Account Establishment Fees	47,000	3,000	50,000	20,658	536	21,194	28,806	42.39%	42,388	(7,612)	84.78%
Delinquent Account Charge	55,000	40,000	95,000	850	25	875	94,125	0.92%	1,750	(93,250)	1.84%
Termination of Services	-	-	-	472	-	472	(472)	#DIV/0!	944	944	#DIV/0!
Backflow Certification Testing	4,000	-	4,000	2,872	-	2,872	1,128	71.80%	5,744	1,744	143.60%
Install Water Meter	30,000	-	30,000	15,944	-	15,944	14,056	53.15%	31,889	1,889	106.30%
Repair Labor/Materials	18,000	32,000	50,000	-	-	-	50,000	0.00%	-	(50,000)	0.00%
Reimbursable Expense	33,000	45,000	78,000	58,117	-	58,117	19,883	74.51%	116,233	38,233	149.02%
Other Water/Sewer Charges	-	-	-	50	-	50	(50)	#DIV/0!	100	100	#DIV/0!
Concept Approval Fees	-	-	-	15,355	54	15,409	(15,409)	#DIV/0!	30,818	30,818	#DIV/0!
Other Operating Revenue	25,550	9,450	35,000	146	-	146	34,854	0.42%	20,293	(14,707)	57.98%
Total Operating Revenues	9,198,999	5,676,475	14,875,474	4,811,258	2,785,363	7,596,621	7,278,853	51.07%	15,066,542	191,068	101.28%



Mid-Year Budget Summary – Revenues

Non-Operating Revenue	FY 2022-23 Final Budget			FY 2022-23 Year to Date			Remaining Balance	Percent of Budget	Projected Year-End	Over/(Under) Budget	Projected Year-End
	300	500	Total	300	500	Total					
Rental Revenue	60,590	22,410	83,000	10,163	1,586	11,749	71,251	14.16%	48,497	(34,503)	58.43%
Interest Income/CCWD Investments	167,170	61,830	229,000	3,478	8,443	11,921	217,079	5.21%	33,843	(195,157)	14.78%
Property Taxes	2,567,151	603,817	3,170,968	-	-	-	3,170,968	0.00%	3,170,968	-	100.00%
Standby Fees	95,630	35,370	131,000	-	-	-	131,000	0.00%	131,000	-	100.00%
Power Sales - North Fork	452,600	167,400	620,000	307,811	111,927	419,738	200,262	67.70%	839,476	219,476	135.40%
Power Sales - New Hogan	58,400	21,600	80,000	84,113	31,110	115,224	(35,224)	144.03%	230,447	150,447	288.06%
Grant Revenue/Federal Agencies	-	-	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!
Grant Revenue/State Agencies	-	-	-	-	-	-	-	#DIV/0!	-	-	#DIV/0!
Other Non-Operating Revenue	522,490	193,250	715,740	286,277	33,279	319,556	396,184	44.65%	639,112	(76,628)	89.29%
Miscellaneous Income	-	-	-	20,598	7,618	28,216	(28,216)	#DIV/0!	28,216	28,216	#DIV/0!
Total Non-Operating Revenues	3,924,031	1,105,677	5,029,708	712,440	186,345	878,187	4,151,521	17.46%	5,093,342	63,634	101.27%
Total Revenues	13,123,030	6,782,152	19,905,182	5,523,697	2,971,708	8,474,808	11,430,374	57.42%	20,159,885	254,703	101.28%



Mid-Year Budget Summary – Revenues

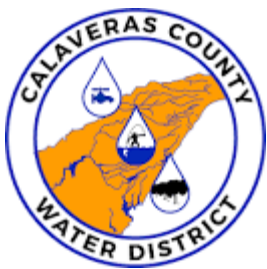
Transfer In	FY 2022-23 Final Budget			FY 2022-23 Year to Date			Remaining Balance	Percent of Budget	Projected Year-End	Over/(Under) Budget	Projected Year-End
	300	500	Total	300	500	Total					
Transfer In - Debt (125/135/108)	2,270,947	931,750	3,202,697	365,991	8,401	374,392	2,828,306	11.69%	3,202,697	-	100.00%
Transfer In - CIP (120/130/104)	790,095	302,961	1,093,056	120,549	215,496	336,045	757,011	30.74%	867,056	(226,000)	79.32%
Transfer In - Operating (125/135)	713,718	36,594	750,312	170,681	-	-	750,312	0.00%	750,312	-	100.00%
Transfer In - Capital Outlay (108)	620,480	422,258	1,042,738	-	470,602	470,602	572,136	45.13%	1,042,738	-	100.00%
Transfer In - Operating (108)	98,550	36,450	135,000	-	-	-	135,000	0.00%	135,000	-	100.00%
Total Transfers In	4,493,790	1,730,013	6,223,803	657,220	694,499	1,181,038	5,042,765	18.98%	5,997,803	(226,000)	96.37%
Total Sources	17,616,820	8,512,165	26,128,985	6,180,917	3,666,207	9,655,846	16,473,139	36.95%	26,157,688	28,703	100.11%



Mid-Year Budget Summary – Expenditures

Expenditure Type	Budget	Year-to-Date Actuals	Remaining Balance	Percent of Budget	Year-End Projection	Encumbered	Year-End Plus Encumbered	Over/(Under) Budget	Projected Year-End %
Salaries and Benefits	12,067,660	5,443,041	6,624,619		11,155,019	-	11,155,019	(912,641)	
Services and Supplies	8,877,628	4,086,975	4,790,653	46.04%	9,276,197	482,765	9,758,962	881,334	109.93%
Capital Outlay	1,042,738	257,086	785,652	0.246548797	918,565	81	918,646	(124,092)	88.10%
Debt Service	4,140,960	612,363	3,528,597	14.79%	4,140,960	-	4,140,960	-	100.00%
TOTAL	26,128,986	10,399,465	15,729,521	39.80%	25,490,741	482,846	25,973,587	(155,399)	99.41%

Department	Final Budget	Year-to-Date Actuals	Remaining Balance	Percent of Budget	Projected Year-End	Encumbered	Year-End Plus Encumbered	Over/(Under) Budget	Projected Year-End %
Non-Departmental	5,275,549	1,331,247	3,944,302	25.23%	5,315,745	81	5,315,826	40,277	100.76%
Utility Services	13,815,592	6,343,070	7,472,522	45.91%	13,932,387	209,513	14,141,900	326,308	102.36%
Administration	1,048,239	555,436	492,803	52.99%	1,053,209	53	1,053,262	5,023	100.48%
Board of Directors	181,495	67,195	114,300	37.02%	146,608	-	146,608	(34,887)	80.78%
Technical Services/Engineering	1,430,549	366,157	1,064,392	25.60%	912,513	-	912,513	(518,036)	63.79%
Finance/Customer Service	2,254,367	1,080,952	1,173,415	47.95%	2,100,079	178,903	2,278,982	24,615	101.09%
Water Resources	2,123,195	655,408	1,467,787	30.87%	2,030,201	94,296	2,124,497	1,302	100.06%
TOTAL	26,128,986	10,399,465	15,729,521	39.80%	25,490,741	482,846	25,973,587	(155,399)	99.41%



Mid-Year Budget Summary – Non-Departmental

Decsription	Budget	Year-to-Date Actuals	Remaining Balance	Percent of Budget	Projected Year-End	Encumbered	Total Year-End	Over/(Under) Budget	Projected Year-End %
Power	15,400	7,010	8,390	45.52%	15,294	-	15,294	(106)	99.31%
Water	4,000	2,463	1,537	61.57%	5,373	-	5,373	1,373	134.33%
Telephone	14,500	4,946	9,554	34.11%	10,791	-	10,791	(3,709)	74.42%
RefuseDisposal	3,700	-	3,700	0.00%	-	-	-	(3,700)	0.00%
Material and Supplies	40,000	25,142	14,858	62.86%	54,856	-	54,856	14,856	137.14%
Tools	500	16	484	3.13%	34	-	34	(466)	6.83%
Outside Repairs	29,300	19,129	10,171	65.29%	38,258	-	38,258	8,958	130.57%
Spraying - Weeds & Insects	1,000	411	589	41.10%	897	-	897	(103)	89.67%
Service Maintenance Contracts	7,680	1,563	6,117	20.36%	3,411	-	3,411	(4,269)	44.41%
Building Repairs	5,000	-	5,000	0.00%	-	-	-	(5,000)	0.00%
ClaimsDamages	5,000	1,385	3,615	27.70%	3,022	-	3,022	(1,978)	60.44%
Janitorial Services	23,220	11,610	11,610	50.00%	23,220	-	23,220	-	100.00%
Late Fees and Other Penalties	-	2,219	(2,219)	#DIV/0!	4,437	-	4,437	4,437	#DIV/0!
Retired Employee Costs	698,700	358,102	340,598	51.25%	716,203	-	716,203	17,503	102.51%
Insurance	272,489	267,525	4,964	98.18%	267,525	-	267,525	(4,964)	98.18%
Interest - PERS UAL Loan	153,799	78,286	75,513	50.90%	153,799	-	153,799	-	100.00%
Interest - USDA AMI AMR	82,348	22,043	60,305	26.77%	82,348	-	82,348	-	100.00%
Interest - Vac Con Truck	9,119	4,911	4,208	53.85%	9,119	-	9,119	-	100.00%
Interest - USDA EP Reach 3A	53,430	26,983	26,447	50.50%	53,430	-	53,430	-	100.00%



Mid-Year Budget Summary – Non-Departmental

Description	Budget	Year-to-Date Actuals	Remaining Balance	Percent of Budget	Projected Year-End	Encumbered	Total Year-End	Over/(Under) Budget	Projected Year-End %
Interest - Water Loan	17,774	-	17,774	0.00%	17,774	-	17,774	-	100.00%
Interest - New Hogan Loan	7,169	-	7,169	0.00%	7,169	-	7,169	-	100.00%
Interest - OP HQ	31,116	-	31,116	0.00%	31,116	-	31,116	-	100.00%
Interest - VacCon Truck	6,746	3,811	2,935	56.49%	6,746	-	6,746	-	100.00%
Interest - Water CIP Loan 22	437,538	145,846	291,692	33.33%	437,538	-	437,538	-	100.00%
Interest - Sewer CIP Loan 22	340,400	-	340,400	0.00%	340,400	-	340,400	-	100.00%
Principal - PERS UAL Loan 0336	336,000	167,000	169,000	49.70%	336,000	-	336,000	-	100.00%
Principal - USDA AMI AMR	299,539	-	299,539	0.00%	299,539	-	299,539	-	100.00%
Principal - Vac Con Truck	114,815	57,056	57,759	49.69%	114,815	-	114,815	-	100.00%
Principal - USDA Reach 3A	47,700	47,700	-	100.00%	47,700	-	47,700	-	100.00%
Principal - Water Loan	119,268	-	119,268	0.00%	119,268	-	119,268	-	100.00%
Principal - New Hogan	55,242	-	55,242	0.00%	55,242	-	55,242	-	100.00%
Principal - OP HQ	614,626	-	614,626	0.00%	614,626	-	614,626	-	100.00%
Principal - VacCon Truck	118,331	58,728	59,603	49.63%	118,331	-	118,331	-	100.00%
Principal - Water CIP Loan 2022	879,000	-	879,000	0.00%	879,000	-	879,000	-	100.00%
Principal - Sewer CIP Loan 2022	417,000	-	417,000	0.00%	417,000	-	417,000	-	100.00%
Equipment Purchased	-	14,479	(14,479)	#DIV/0!	14,479	-	14,479	14,479	#DIV/0!
Equipment Purchased-Safety	-	2,885	(2,885)	#DIV/0!	2,885	81	2,966	2,966	#DIV/0!
LAFCO Contribution	14,100	-	14,100	0.00%	14,100	-	14,100	-	100.00%
Grand Total	5,275,549	1,331,247	3,944,302	25.23%	5,315,745	81	5,315,826	40,277	100.76%



Mid-Year Budget Summary – Utilities

Description	Budget	Year-to-Date Actuals	Remaining Balance	Percent of Budget	Projected Year-End	Encumbered	Total Year-End	Over/(Under) Budget	Projected Year-End %
SalariesWages	4,749,004	2,235,868	2,513,136	47.08%	4,521,737	-	4,521,737	(227,267)	95.21%
Payouts	30,494	77,640	(47,146)	254.61%	155,279	-	155,279	124,785	509.21%
On Call Pay	21,100	-	21,100	0.00%	-	-	-	(21,100)	0.00%
Standby Pay	15,400	500	14,900	3.25%	1,000	-	1,000	(14,400)	6.49%
Wages-Overtime	200,000	181,255	18,745	90.63%	362,511	-	362,511	162,511	181.26%
Flex Benefit Account	1,862,821	920,651	942,170	49.42%	1,851,302	-	1,851,302	(11,519)	99.38%
Retirement Expense	687,714	253,079	434,635	36.80%	531,158	-	531,158	(156,557)	77.24%
CalPERS UAL	461,373	188,944	272,429	40.95%	377,888	-	377,888	(83,485)	81.91%
Retiree Health Benefit	25,560	14,805	10,755	57.92%	29,610	-	29,610	4,050	115.85%
Power	1,573,000	804,569	768,431	51.15%	1,810,280	-	1,810,280	237,280	115.08%
Water	4,296	2,614	1,682	60.84%	5,227	-	5,227	931	121.68%
Sewage	46,734	20,118	26,616	43.05%	40,236	-	40,236	(6,498)	86.10%
Telephone Lease Lines	-	358	(358)	#DIV/0!	715	-	715	715	#DIV/0!
Telephone	83,167	52,739	30,428	63.41%	105,478	581	106,059	22,892	127.53%
RefuseDisposal	15,608	9,311	6,297	59.65%	18,621	-	18,621	3,013	119.31%
Material and Supplies	114,000	75,699	38,301	66.40%	151,398	14,059	165,457	51,457	145.14%
Herbicide	1,500	-	1,500	0.00%	-	-	-	(1,500)	0.00%
Safety Eq Replconsumables	42,600	10,334	32,266	24.26%	22,547	150	22,697	(19,903)	53.28%
Tools	30,000	17,590	12,410	58.63%	38,378	520	38,898	8,898	129.66%
Uniforms - New	16,200	989	15,211	6.10%	2,157	-	2,157	(14,043)	13.32%



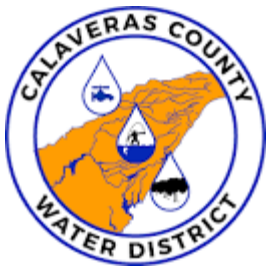
Mid-Year Budget Summary – Utilities

Description	Budget	Year-to-Date Actuals	Remaining Balance	Percent of Budget	Projected Year-End	Encumbered	Total Year-End	Over/(Under) Budget	Projected Year-End %
Materials and Supplies-Ca!Fire	18,000	4,635	13,365	25.75%	10,113	1,425	11,538	(6,462)	64.10%
Lab Supplies, Consumables	40,000	17,551	22,449	43.88%	38,292	71	38,363	(1,637)	95.91%
Ozone System Parts	10,000	564	9,436	5.64%	1,231	-	1,231	(8,769)	12.31%
UV Bulb Replacement	110,000	31,857	78,143	28.96%	69,506	26,787	96,293	(13,707)	87.54%
Electrical Parts Replacement	70,000	32,998	37,002	47.14%	71,995	201	72,196	2,196	103.14%
Leak Repair Supplies	160,000	58,014	101,986	36.26%	126,576	5,408	131,984	(28,016)	82.49%
Road Repair Materials	31,250	17,779	13,471	56.89%	38,792	-	38,792	7,542	124.13%
SCADA, Radio Supplies	17,000	7,348	9,652	43.23%	16,033	-	16,033	(967)	94.31%
Septic Tanks, Repair & New	11,200	3,767	7,433	33.64%	8,220	144	8,364	(2,836)	74.68%
Meters, New Conn. & Repl.	10,000	-	10,000	0.00%	-	-	-	(10,000)	0.00%
Aerator Compressor etc repair	18,000	2,860	15,140	15.89%	6,239	-	6,239	(11,761)	34.66%
Computers peripheral s	18,500	314	18,186	1.70%	685	-	685	(17,815)	3.70%
Control Sys Pressure Transducer	5,000	4,268	732	85.36%	9,312	927	10,239	5,239	204.78%
Headworks Solids Removal Rep.	20,160	6,316	13,844	31.33%	13,780	1,953	15,733	(4,427)	78.04%
HVAC	8,500	172	8,328	2.03%	376	-	376	(8,124)	4.42%
Mixers	25,000	6,066	18,934	24.26%	13,235	-	13,235	(11,765)	52.94%
Monitor Wells Repair	5,000	-	5,000	0.00%	-	-	-	(5,000)	0.00%
Pumps Motors Repair	140,000	26,953	113,047	19.25%	138,806	812	139,618	(382)	99.73%
Solids Handling Equip Repair	5,000	-	5,000	0.00%	-	-	-	(5,000)	0.00%
Chemicals	374,690	309,646	65,044	82.64%	621,655	1,887	623,542	248,852	166.42%



Mid-Year Budget Summary – Utilities

Description	Budget	Year-to-Date Actuals	Remaining Balance	Percent of Budget	Projected Year-End	Encumbered	Total Year-End	Over/(Under) Budget	Projected Year-End %
Outside Repairs	115,569	27,231	88,338	23.56%	94,413	3,290	97,703	(17,866)	84.54%
Fire Ext. Testing Cust. Base	2,000	-	2,000	0.00%	-	-	-	(2,000)	0.00%
Spraying - Weeds & Insects	30,000	4,346	25,654	14.49%	9,482	18,399	27,881	(2,119)	92.94%
Snow Removal	6,600	-	6,600	0.00%	-	6,600	6,600	-	100.00%
Uniform Launder	21,209	12,159	9,050	57.33%	26,530	-	26,530	5,321	125.09%
Fire Hydrant Maintenance	56,625	2,160	54,465	3.81%	24,713	1,848	26,561	(30,064)	46.91%
Groundwater Monitoring	47,250	-	47,250	0.00%	47,250	37,116	84,366	37,116	178.55%
Instrumentation Tech	8,500	3,417	5,083	40.20%	7,455	-	7,455	(1,045)	87.71%
Ozone System PM	7,000	-	7,000	0.00%	5,000	-	5,000	(2,000)	71.43%
Backflow Device Testing	4,000	1,925	2,075	48.13%	4,200	175	4,375	375	109.38%
SCADA Consulting (A-Teem)	14,000	-	14,000	0.00%	10,000	-	10,000	(4,000)	71.43%
Hauling Dig Crane	5,000	-	5,000	0.00%	2,500	-	2,500	(2,500)	50.00%
Pave Seal Asphalt Repair	145,000	18,566	126,434	12.80%	140,508	-	140,508	(4,492)	96.90%
Telemetry Radio	-	763	(763)	#DIV/0!	1,665	-	1,665	1,665	#DIV/0!
Septic Hauling	40,000	10,859	29,141	27.15%	41,062	2,861	43,923	3,923	109.81%
Tank Cleaning	50,000	11,800	38,200	23.60%	35,745	-	35,745	(14,255)	71.49%
Building Repairs	10,000	-	10,000	0.00%	8,000	-	8,000	(2,000)	80.00%
UV System PM	-	639	(639)	#DIV/0!	1,393	-	1,393	1,393	#DIV/0!
Computer LicMaint Contracts	87,320	31,389	55,931	35.95%	68,486	-	68,486	(18,834)	78.43%
Laboratory Services	165,000	49,595	115,405	30.06%	149,028	-	149,028	(15,972)	90.32%



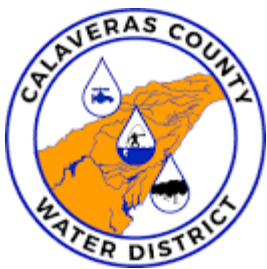
Mid-Year Budget Summary – Utilities

Description	Budget	Year-to-Date Actuals	Remaining Balance	Percent of Budget	Projected Year-End	Encumbered	Total Year-End	Over/(Under) Budget	Projected Year-End %
Rentals (Non Vehicles & Equip)	56,000	33,600	22,400	60.00%	73,309	-	73,309	17,309	130.91%
Professional Services	100,710	56,408	44,302	56.01%	123,071	68,774	191,845	91,135	190.49%
Operating ExpGas & Oil	254,100	169,673	84,427	66.77%	370,197	10,035	380,232	126,132	149.64%
Repairs and Parts	95,000	50,223	44,777	52.87%	109,577	4,560	114,137	19,137	120.14%
Fuel - Generators	20,000	5,927	14,073	29.64%	12,932	169	13,101	(6,899)	65.50%
Rental ExpVehicle and Equip.	6,200	8,401	(2,201)	135.50%	18,330	-	18,330	12,130	295.64%
Lease ExpenseVehichle Eq.	10,200	13,124	(2,924)	128.67%	28,635	-	28,635	18,435	280.73%
Permits and Licenses	21,600	4,257	17,343	19.71%	19,288	761	20,049	(1,551)	92.82%
Late Fees and Other Penalties	-	2,137	(2,137)	#DIV/0!	4,275	-	4,275	4,275	#DIV/0!
PublicationsSubscriptions	1,000	185	815	18.48%	403	-	403	(597)	40.33%
MembershipsDues	20,000	11,317	8,683	56.58%	24,691	-	24,691	4,691	123.45%
Training, Conferences & Travel	35,000	24,643	10,357	70.41%	38,767	-	38,767	3,767	110.76%
Other Travel Costs	100	273	(173)	272.88%	595	-	595	495	595.37%
Purchased Water	20,000	486	19,514	2.43%	19,971	-	19,971	(29)	99.86%
Purchased Water	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!
State WtrSwr Fees	240,000	149,672	90,328	62.36%	299,344	-	299,344	59,344	124.73%
Vehicles Capital Lease	351,643	105,053	246,590	29.88%	210,107	-	210,107	(141,536)	59.75%
Equipment Purchased	216,095	50,405	165,690	23.33%	216,095	-	216,095	-	100.00%
Equipment Purchased-Safety	475,000	84,264	390,736	17.74%	475,000	-	475,000	-	100.00%
Grand Total	13,815,592	6,343,070	7,472,522	45.91%	13,932,387	209,513	14,141,900	326,308	102.36%



Mid-Year Budget Summary – General Management

Description	Budget	Year-to-Date Actuals	Remaining Balance	Percent of Budget	Projected Year-End	Encumbered	Total Year-End	Over/(Under) Budget	Projected Year-End %
SalariesWages	510,966	239,357	271,609	46.84%	478,715	-	478,715	(32,251)	93.69%
Payouts	-	25,743	(25,743)	#DIV/0!	25,743	-	25,743	25,743	#DIV/0!
Wages-Overtime	600	1,646	(1,046)	274.32%	3,292	-	3,292	2,692	548.64%
Flex Benefit Account	105,925	64,536	41,389	60.93%	129,071	-	129,071	23,146	121.85%
Retirement Expense	63,907	18,675	45,232	29.22%	37,350	-	37,350	(26,557)	58.44%
CalPERS UAL	17,026	11,709	5,317	68.77%	23,417	-	23,417	6,391	137.54%
Retiree Health Benefit	3,840	1,920	1,920	50.00%	3,840	-	3,840	-	100.00%
Material and Supplies	4,200	1,255	2,945	29.89%	2,511	-	2,511	(1,690)	59.77%
Safety Material and Supplies	12,500	-	12,500	0.00%	7,500	-	7,500	(5,000)	60.00%
Drug and Alcohol Testing	3,000	2,593	408	86.42%	5,185	-	5,185	2,185	172.83%
Recruiting	21,500	6,619	14,881	30.79%	18,238	53	18,291	(3,209)	85.07%
Outside Legal Fees	120,000	69,192	50,808	57.66%	146,060	-	146,060	26,060	121.72%
AdvertisingPublicity	1,500	494	1,007	32.90%	987	-	987	(513)	65.80%
Professional Services	112,300	40,981	71,319	36.49%	81,962	-	81,962	(30,338)	72.99%
Forms and Supplies	1,450	-	1,450	0.00%	1,000	-	1,000	(450)	68.97%
PublicationsSubscriptions	150	58	92	38.60%	116	-	116	(34)	77.20%
MembershipsDues	42,925	48,097	(5,172)	112.05%	48,097	-	48,097	5,172	112.05%
Training, Conferences & Travel	23,700	15,498	8,202	65.39%	25,997	-	25,997	2,297	109.69%
Other Travel Costs	750	-	750	0.00%	-	-	-	(750)	0.00%
Unemployment Claims	2,000	7,064	(5,064)	353.22%	14,129	-	14,129	12,129	706.43%
Grand Total	\$ 1,048,239	\$ 555,436	\$ 492,803	52.99%	\$ 1,053,209	\$ 53	\$ 1,053,262	\$ 5,023	100.48%



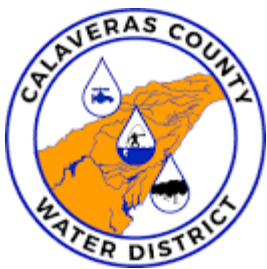
Mid-Year Budget Summary – Board of Directors

Description	Budget	Year-to-Date Actuals	Remaining Balance	Percent of Budget	Projected Year-End	Encumbered	Total Year-End	Over/(Under) Budget	Projected Year-End %
SalariesWages	43,200	15,120	28,080	35.00%	32,989	-	32,989	(10,211)	76.36%
Flex Benefit Account	107,545	42,291	65,254	39.32%	92,271	-	92,271	(15,274)	85.80%
Medical Reimbursements	2,000	-	2,000	0.00%	-	-	-	(2,000)	0.00%
Material and Supplies	8,750	190	8,560	2.17%	414	-	414	(8,336)	4.73%
Training, Conferences & Travel	17,500	7,357	10,143	42.04%	16,051	-	16,051	(1,449)	91.72%
Other Travel Costs	2,500	2,238	262	89.51%	4,882	-	4,882	2,382	195.30%
Grand Total	181,495	67,195	114,300	37.02%	146,608	-	146,608	(34,887)	80.78%



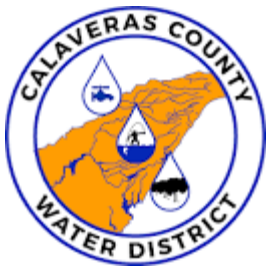
Mid-Year Budget Summary – Engineering

Description	Budget	Year-to-Date Actuals	Remaining Balance	Percent of Budget	Projected Year-End	Encumbered	Total Year-End	Over/(Under) Budget	Projected Year-End %
SalariesWages	869,525	196,980	672,545	22.65%	493,960	-	493,960	(375,565)	56.81%
Payouts	-	12,908	(12,908)	#DIV/0!	12,908	-	12,908	12,908	#DIV/0!
Wages-Overtime	600	12,241	(11,641)	2040.23%	24,483	-	24,483	23,883	4080.45%
Flex Benefit Account	328,477	66,965	261,512	20.39%	158,930	-	158,930	(169,547)	48.38%
Retirement Expense	94,197	35,138	59,059	37.30%	75,276	-	75,276	(18,921)	79.91%
CalPERS UAL	28,970	29,139	(169)	100.58%	58,279	-	58,279	29,309	201.17%
Retiree Health Benefit	5,880	1,750	4,130	29.76%	3,500	-	3,500	(2,380)	59.52%
Material and Supplies	14,000	726	13,274	5.19%	11,585	-	11,585	(2,415)	82.75%
Safety Eq Replconsumables	-	538	(538)	#DIV/0!	1,174	-	1,174	1,174	#DIV/0!
Safety Material and Supplies	2,000	-	2,000	0.00%	2,000	-	2,000	-	100.00%
Service Maintenance Contracts	13,500	-	13,500	0.00%	7,000	-	7,000	(6,500)	51.85%
Professional Services	50,000	1,045	48,955	2.09%	37,280	-	37,280	(12,720)	74.56%
Forms and Supplies	600	-	600	0.00%	600	-	600	-	100.00%
Permits and Licenses	-	2,031	(2,031)	#DIV/0!	2,431	-	2,431	2,431	#DIV/0!
PublicationsSubscriptions	600	-	600	0.00%	600	-	600	-	100.00%
MembershipsDues	600	-	600	0.00%	600	-	600	-	100.00%
Training, Conferences & Travel	21,000	6,695	14,305	31.88%	21,407	-	21,407	407	101.94%
Other Travel Costs	600	-	600	0.00%	500	-	500	(100)	83.33%
Grand Total	1,430,549	366,157	1,064,392	25.60%	912,513	-	912,513	(518,036)	63.79%



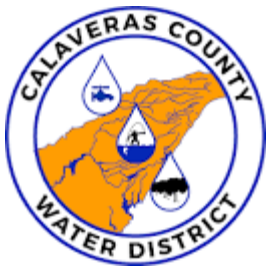
Mid-Year Budget Summary – Administrative Services

Description	Budget	Year-to-Date Actuals	Remaining Balance	Percent of Budget	Projected Year-End	Encumbered	Total Year-End	Over/(Under) Budget	Projected Year-End %
SalariesWages	1,023,827	471,963	551,864	46.10%	943,925	-	943,925	(79,902)	92.20%
Wages-Overtime	5,000	6,344	(1,344)	126.89%	12,689	-	12,689	7,689	253.78%
Flex Benefit Account	349,248	129,998	219,250	37.22%	259,997	-	259,997	(89,251)	74.44%
Retirement Expense	107,750	46,122	61,628	42.80%	92,244	-	92,244	(15,506)	85.61%
CalPERS UAL	23,620	24,578	(958)	104.05%	49,155	-	49,155	25,535	208.11%
Retiree Health Benefit	9,000	3,930	5,070	43.67%	7,860	-	7,860	(1,140)	87.33%
Material and Supplies	4,250	5,835	(1,585)	137.30%	12,731	-	12,731	8,481	299.56%
Safety Eq Replconsumables	-	198	(198)	#DIV/0!	433	-	433	433	#DIV/0!
Uniforms - New	-	200	(200)	#DIV/0!	436	-	436	436	#DIV/0!
Computersperipherals	-	(0)	0	#DIV/0!	(0)	-	(0)	(0)	#DIV/0!
Admin. TechnologiesComm.	72,400	63,613	8,787	87.86%	73,792	11,596	85,388	12,988	117.94%
Service Maintenance Contracts	125,486	32,631	92,855	26.00%	106,194	15,991	122,185	(3,301)	97.37%
Computer LicMaint Contracts	74,011	50,773	23,238	68.60%	75,778	4,790	80,568	6,557	108.86%
AccountingAuditing	41,600	28,140	13,460	67.64%	46,396	-	46,396	4,796	111.53%
Professional Services	237,480	26,540	210,940	11.18%	87,906	146,526	234,432	(3,048)	98.72%
Forms and Supplies	1,950	1,723	227	88.37%	2,760	-	2,760	810	141.53%
Late Fees and Other Penalties	-	517	(517)	#DIV/0!	1,128	-	1,128	1,128	#DIV/0!
Postage	15,950	4,078	11,872	25.57%	12,398	-	12,398	(3,552)	77.73%



Mid-Year Budget Summary – Administrative Services

Description	Budget	Year-to-Date Actuals	Remaining Balance	Percent of Budget	Projected Year-End	Encumbered	Total Year-End	Over/(Under) Budget	Projected Year-End %
MembershipsDues	495	-	495	0.00%	495	-	495	-	100.00%
Printing	1,000	-	1,000	0.00%	500	-	500	(500)	50.00%
Training, Conferences & Travel	5,000	2,920	2,080	58.41%	6,372	-	6,372	1,372	127.43%
Other Travel Costs	800	92	708	11.51%	201	-	201	(599)	25.12%
Bad Debt Expense	37,000	71,078	(34,078)	192.10%	105,079	-	105,079	68,079	284.00%
Rate Assistance Program	60,000	22,660	37,340	37.77%	49,440	-	49,440	(10,560)	82.40%
Water Conservation	4,000	2,000	2,000	50.00%	4,364	-	4,364	364	109.09%
Third Party Payment Processing	47,000	83,532	(36,532)	177.73%	137,064	-	137,064	90,064	291.62%
Investment Agent Fees	7,500	-	7,500	0.00%	7,500	-	7,500	-	100.00%
Calaveras County Fees	-	136	(136)	#DIV/0!	297	-	297	297	#DIV/0!
Misc. Non-Operating Costs	-	1,350	(1,350)	#DIV/0!	2,945	-	2,945	2,945	#DIV/0!
Grand Total	2,254,367	1,080,952	1,173,415	47.95%	2,100,079	178,903	2,278,982	24,615	101.09%



Mid-Year Budget Summary – Water Resources

Decscription	Budget	Year-to-Date Actuals	Remaining Balance	Percent of Budget	Projected Year-End	Encumbered	Total Year-End	Over/(Under) Budget	Projected Year-End %
SalariesWages	237,503	80,498	157,005	33.89%	225,996	-	225,996	(11,507)	95.16%
Payouts	-	850	(850)	#DIV/0!	850	-	850	850	#DIV/0!
Wages-Overtime	-	897	(897)	#DIV/0!	1,795	-	1,795	1,795	#DIV/0!
Flex Benefit Account	61,783	20,800	40,983	33.67%	59,599	-	59,599	(2,184)	96.47%
Retirement Expense	13,024	6,075	6,949	46.64%	12,150	-	12,150	(874)	93.29%
CalPERS UAL	61	1,916	(1,855)	3140.18%	3,831	-	3,831	3,770	6280.36%
Retiree Health Benefit	720	210	510	29.17%	420	-	420	(300)	58.33%
Material and Supplies	7,100	5,451	1,649	76.77%	7,902	5,844	13,746	6,646	193.60%
Outside Legal Fees	145,000	66,461	78,539	45.84%	145,006	-	145,006	6	100.00%
AdvertisingPublicity	10,000	1,655	8,345	16.55%	3,610	-	3,610	(6,390)	36.10%
Professional Services	182,308	56,887	125,421	31.20%	94,117	88,452	182,569	261	100.14%
MembershipsDues	63,206	63,717	(511)	100.81%	64,217	-	64,217	1,011	101.60%
Training, Conferences & Travel	6,500	1,445	5,055	22.23%	6,153	-	6,153	(347)	94.66%
Other Travel Costs	1,000	-	1,000	0.00%	500	-	500	(500)	50.00%
New Hogan Op/Maint Expense	508,008	-	508,008	0.00%	508,008	-	508,008	-	100.00%
Federal Dam & Admin Fees	696,400	348,547	347,853	50.05%	705,466	-	705,466	9,066	101.30%
State Water Right Fees	150,582	-	150,582	0.00%	150,582	-	150,582	-	100.00%
Mandated Plans	40,000	-	40,000	0.00%	40,000	-	40,000	-	100.00%
Grand Total	2,123,195	655,408	1,467,787	30.87%	2,030,201	94,296	2,124,497	1,302	100.06%



Capital Outlay

Capital Type	Dept	Qty	Location	Description	Water	Sewer	Total Cost
Capital Lease	54	10	District Wide	FY 2019-20 Vehicle - Lease to Own	53,684	30,197	83,881
Capital Lease	54	8	District Wide	FY 2020-21 Vehicle - Lease to Own	53,684	30,197	83,881
Capital Lease	54	10	District Wide	FY 2022-23 Vehicle - Lease to Own	134,233	49,648	183,881
Equipment	54		District Wide	Critical Generator Replacement (FEMA)	98,864	36,566	135,430
Equipment	54	1	District Wide	Fuel Monitoring Equipment	-	-	-
Equipment	54	10	Operations	Water Quality Sampling Stations	10,665	-	10,665
Equipment	54	1	District Wide	Used Backhoe	-	-	-
Equipment	54	1	New Shop	Used Forklift	14,600	5,400	20,000
Equipment	54	1	District Wide	Used Skip Loader	-	-	-
Equipment	54	2	Underground Crew	Remote Control Flaggers	36,500	13,500	50,000
Projects	54		Meadowmont Pump Station	Pump Head Replacement Project	100,000	-	100,000
Projects	54		Ebbetts Pass PRV	PRV Replacement Project	100,000	-	100,000
Projects	54		La Contenta WWTP	Septage Dump Station	-	100,000	100,000
Projects	54		Vallecito WWTP	Grit Removal	-	150,000	150,000
Projects	50		Operations Headquarters	Remodel for Additional Offices	18,250	6,750	25,000
				Total	620,480	422,258	1,042,738



FY 2023-24 Budget Schedule

	Date(s)
Fiscal Year 2022-23 Mid-Year Budget Review	1/25/2023
Budget Worksheet, Instructions, and Guidelines distributed to departments	2/24/2023
Five Year CIP plan to Engineering Committee	3/7/2023
Departmental Goals and Objectives submitted to GM and Administrative Services	3/20/2023
Departments submit requests to Administrative Services	4/7/2023
Administrative Services/GM reviews Budget Requests and prepares Draft Budget	4/10/23 to 4/28/23
General Manager reviews Budget Requests and Draft Budget with Department Heads	5/01/23 to 5/05/23
Director of Administrative Services submits Preliminary Budget to Finance Committee	5/16/2023
Director of Administrative Services submits Preliminary Budget to Board of Directors	5/24/2023
District staff and Board of Directors conduct Budget Workshop	6/14/2023
Board of Directors adopts Budget	6/28/2023