



RESOLUTION NO. 2024-31
RESOLUTION NO. PFA-01
ORDINANCE NO. 2024-01

AGENDA

OUR MISSION

Protect, enhance, and develop Calaveras County's water resources and watersheds to provide safe, reliable, and cost-effective services to our communities.

2021-2026 Strategic Plan, Adopted April 28, 2021, and can be viewed at this [link](#)

Special Board Meeting
Wednesday, May 29, 2024
1:00 p.m.

[Calaveras County Water District](#)
120 Toma Court
San Andreas, California 95249

Board Chambers are open to the public and the following alternative is available to members of the public who wish to participate in the meeting virtually:

Microsoft Teams meeting

[Join the meeting now](#)

Meeting ID: 270 985 085 444

Passcode: YkbCfr

Dial in by phone

[+1 323-647-8603,,161882291#](#)

Phone conference ID: 161 882 291#

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

ORDER OF BUSINESS

CALL TO ORDER / PLEDGE OF ALLEGIANCE

1. **ROLL CALL**
2. **PUBLIC COMMENT**

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

BOARD OF DIRECTORS

Russ Thomas, President
Cindy Secada, Director

Bertha Underhill, Vice President
Scott Ratterman, Director

Jeff Davidson, Director

3. BUDGET WORKSHOP

- 3a Discussion/Direction Regarding Preliminary FY 2024-25 Operating and Capital Improvement Program (CIP) Budgets
(Jeffrey Meyer, Director of Administrative Services)

4. REPORTS

- 4a* General Manager's Report
(Michael Minkler)

5.* BOARD REPORTS / INFORMATION / FUTURE AGENDA ITEMS

6. NEXT BOARD MEETINGS

- Wednesday, June 12, 2024, 1:00 p.m., Regular Board Meeting
- Wednesday, June 26, 2024, 1:00 p.m., Regular Board Meeting

7. REPORTABLE ACTION FROM CLOSED SESSION

8. ADJOURNMENT

Agenda Item

DATE: May 29, 2024

TO: Michael Minkler, General Manager

FROM: Jeffrey Meyer, Director of Administrative Services

SUBJECT: Discussion/Direction Regarding the Preliminary Fiscal Year 2024-25 Operating and Capital Improvement Program (CIP) Budgets

RECOMMENDED ACTION:

Discussion/Direction Regarding the Preliminary Fiscal Year 2024-25 Operating and Capital Improvement Program (CIP) Budgets.

BACKGROUND:

The development of a new budget is an exciting time and one that provides the District an opportunity to show how its resources are aligned with its strategic plan, goals, and objectives. This year the District unveils a new budget package that outlines what the District is going to accomplish in a new format and also includes other significant changes. Some key additions to the budget are:

- A new rate structure and updated presentation of revenues and expenditures
- The addition of a new hydroelectric fund
- Rate revenue in the operating budget incorporates all rate revenue, including infrastructure funding previously segregated as R&R income.
- Integrating fund balances for into the budget process and long-term planning for water, wastewater, and hydroelectric

Over the last two years staff worked with our auditors to separate the activities of our water and wastewater enterprise funds in both the audited financial statements and the budget, and, by extension, our strategic plan. This effort continues with the FY 2024-25 budget as we have enhanced the presentation of the two budgets and show the path to eliminating structural deficits. We are also adding a hydropower enterprise fund. Once the budget is adopted, the District's reserve policies will be updated to add clarity to the use of hydropower revenue and ensure fund stability.

The three separate funds - water, wastewater, and hydroelectric will allow the reader to see exactly what revenues are collected in each fund, as well as the expenditures that are required to maintain the water, wastewater, and hydroelectric activities. The individual tracking and reporting will also position the District to continue its long-term approach to maintaining our critical infrastructure, maximize our assets, and position itself to secure grants and be able to economically issue debt.

The changes in how we present revenues and expenditures are due in part to the new rate structure included in the recently adopted Five-Year Water and Wastewater Rates, but also reflects updated allocations of certain expenditures among departments or expenditure accounts to ensure costs are accurately accounted for. The most significant change is moving North Fork and New Hogan Hydroelectric Project related revenues and expenditures out of the water and wastewater funds into the new Hydroelectric Fund. These efforts are designed to better align our budget with our core functions and increase fiscal transparency.

The District prepares two budgets, an operations budget, and a Capital Improvement Program (CIP) budget. The operating budget includes funding for the District's day-to-day water and wastewater operations for treatment, distribution, collections, and administration. Historically these activities have been supported by customer rate revenues, fees, property tax revenues, leases, North Fork and New Hogan hydroelectric revenues, and other revenue sources.

The District's CIP budget includes funding for critical short and long-term water and wastewater facility improvement projects. The FY 2024-25 CIP budget was included in the recently approved Five-Year Capital Improvement Program Plan. The District funds its CIP projects with grants, reserves, and a portion of the customer rate revenue.

The District's operating budget includes separate budgets for the water and wastewater enterprise funds. Each fund must be self-sufficient, water revenues must fully support water operation and wastewater revenues must fully support the wastewater fund. However, this has not always occurred, as reported in the 2023 rate study:

- Current water revenues were not sufficient to support the water operations.
- Continuing a multi-year trend, wastewater revenues have not fully funded wastewater operations. Furthermore, prior funding gaps have led to a negative fund balance in the wastewater fund of \$1,730,004 as of June 30, 2023.

The rate study included a three-year plan to stabilize the water and wastewater operating funds and eliminate the negative wastewater fund balance and restore its reserve level. In addition to delivering balanced water and wastewater budgets, the FY 2024-25 operating budget will include projected beginning and ending fund balances in the water and wastewater funds, a mechanism to reduce the negative balance in the wastewater fund, and strategies to ensure that the District meets its operating reserve levels.

Another change for FY 2024-25 is how the District records the rate revenues it uses to fund its capital program. Beginning in 2013, the water and wastewater rates were divided into two parts, one part dedicated to operations, and the other to capital projects. The capital portion of the water and wastewater rates was known as Capital Renovation and Replacement (Capital R&R) revenue. These funds were deposited directly into the Water Capital R&R Fund (Fund 125) and the Wastewater Capital R&R Fund (Fund 135). The Capital R&R revenues have been used to fund CIP projects, provide local matching funds for grants, and pay the debt service on loans the District secured to complete large water and wastewater projects.

Until the new rate structure was implemented in October 2023, Capital R&R revenues were not included in the water and wastewater operating budgets. The new rate plan changed the structure of both water and wastewater rates by combining the operating and Capital R&R rates into one rate, which is now deposited in the Water and Wastewater Operating Funds (Fund 300 and Fund 500). In October, the Board passed Ordinance 2023-02 which designated the minimum funding levels for the District's water and wastewater capital programs, and Resolution 2023-56, which amended the District's Financial Management Policy 5.00 – Budget and Fiscal Policies. These two measures set the base funding level for the District's capital programs at \$4.7 million - \$3.4 million for the water capital program and \$1.3 million for the wastewater capital program, amounts similar to what was previously deposited in the Capital R&R funds.

Including the \$4.7 million allocated for capital funding in operating revenues overstates the revenues available to fund operations as a like amount is transferred to the Capital R&R funds. The transfer out is a mechanism that moves the rate revenue from the water and wastewater operating funds to the Capital R&R funds and is included in the expenditure budget. As a result, of the projected \$8.8 million year-to-year increase in water and wastewater sales, only \$4.1 million of the increase is available for operations.

SUMMARY:

As in past years, the FY 2024-25 Operating Budget is guided by the values, objectives, and priorities established by the Board during development of the District's strategic plan in 2021. This budget enables staff to continue the District's efforts in implementing proactive, cost-effective solutions to long-standing challenges with an emphasis on infrastructure replacement, transparency, and improving the customer experience.

Inflation pressure continues to affect the District across multiple expenditure types, new regulatory requirements increase the cost of doing business, and there is the ever-increasing cost of maintaining and replacing aging infrastructure.

Revenues

As noted above, water and wastewater rate revenues are projected to increase by \$4.1 million, plus the \$4.7 million in the reallocation of capital funding through the operating budget. The increase is primarily due to the water and wastewater rate increases effective October 16, 2023, and July 16, 2024. Other Operating Revenues, which includes the online credit card and e-check fees that help offset the increased third-party fees the District pays, is projected to increase by \$184,500, while property tax revenues are expected to increase by \$276,000. There is also a \$363,100 increase in federal grant revenues for reimbursement of the Doud's Landing Fuelbreak Project costs. The Transfers In budget of \$3.8 million includes funds from the water and wastewater Capital R&R funds to cover debt service for infrastructure financing, in-house support for water and wastewater infrastructure projects and from the wastewater fund for debt service on the Water Loan. This is a decrease of approximately \$287,000 from FY 2023-24.

Total revenue budgeted for FY 2024-25, including operating revenue, non-operating revenue, and transfers-in, is \$38.9 million, which represents a water and wastewater rate

revenue increase of \$4.1 million and a reallocation of \$4.7 million. As explained below, nearly \$5.5 million will be transferred out of the Operating Budget for capital infrastructure expenditures.

Expenditures

A significant portion of the operating budget expenditure increases are attributed to inflationary increases on many of the services and supplies that are essential for District operations. Budget increases are also attributed to the District's FERC relicensing efforts for the North Fork project and New Hogan:

- Increased Medical Insurance Costs - This affects benefits costs for current employees, which increased an overall \$350,000, and also increased the budget for providing retiree health benefits to our retirees by \$135,000.
- Professional Services – Increased by \$681,890. This includes an ARC Flash Assessment; multiple Engineering projects, including a Water/Wastewater Ordinance update, Ebbetts Pass Water and Arnold Sewer Master Plan updates, and Water Hydraulic Modeling; and North Fork FERC Re-License support in the Water Resources budget.
- Outside Legal – Projecting a \$75,000 increase for the hydropower project relicensing.
- State and Federal fees are projected to increase by a combined \$76,700. Some of these fees are reimbursed by NCPA and MID.
- Insurance – The budget for property, vehicle and liability insurance costs are expected to increase almost \$50,000 from the FY 2023-24 budget.
- Third Party Payment Processing – The budget will increase by \$259,000, going from \$33,600 to \$292,600. Entering its second year under the current fee and revenue recovering program, the additional historical data has allowed for better budget projections. Approximately 81% of these costs are offset by fees charged to the users.

Staffing

In support of the District's water CIP program, in particular the Jenny Lind A-B Transmission Replacement Project, the draft budget includes the addition of a "Limited Term" Water Distribution Worker to help maintain water services while allowing a current employee to help with the project. Funding for this position will include reimbursements from Jenny Lind A-B Transmission project budget to the operating fund for the current employee's time spent on the project. Total Salaries and Benefits increased \$585,682, a result of negotiated salary increases, higher medical insurance costs, and increased PERS costs.

Capital Outlay

The Proposed Capital Outlay budget includes the following equipment purchases and projects, as well as the lease-to-own vehicle costs. These expenditures are funded by operating revenues.

- District-Wide – Critical Generator Replacement (FEMA match)
- District-Wide – Lease to Own Vehicles
- District-Wide – Hydrant Replacements
- District-Wide – Asphalt Roller and Water Truck
- District-Wide – Line Locators, Engineering (1) and Utilities (2)
- Corp Yard – Snowplows (2) and Ground Penetrating Radar Kit
- West Point – Tow-Behind Air Compressor and Jackhammer
- Operations HQ – Remodel for Additional Office
- Copper Cove – Automatic Gates (Security)
- District-Wide – Doud’s Landing Fuelbreak Project

Debt Service

The FY 2024-25 debt service budget is \$3,574,625, \$361,764 higher than FY 2023-24.

The District’s debt is funded in part by transfers from Capital R&R funds, and includes the following debt instruments:

- USDA Ebbetts Pass Reach 3a Water Loan
- USDA AMI Water Loan
- Water CIP Loan – 2022
- Sewer CIP Loan – 2022
- PERS UAL Loan
- New Hogan Loan
- Water Fund Loan
- VacCon Truck Loan – 2020
- VacCon Truck Loan – 2021

Capital Improvement Program

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

The CIP budget is \$24,690,657, which includes \$15,000,000 for water projects and \$9,690,657 for wastewater projects. The District will finance these projects with a combination of state and federal grant funds (\$4,425,000), CIP loans that feature locked in low interest rates (\$14,313,890), Capital R&R funds (\$5,078,038), and expansion funds (\$1,073,729).

The CIP program will enable the District to complete high priority projects that are critical to maintaining safe and reliable delivery of water and wastewater services. These are projects that must be addressed as the costs will only increase over time. Staff will continue to aggressively pursue external sources of funding and the District will not initiate construction of those projects until the projects are fully funded.

The following are the proposed FY 2023-24 CIP projects:

Water:

- Copper Cove Tank B / Clearwell
- Lake Tulloch Submerged Water Line Crossing Bypass
- Copper Cove Zone B-C Transmission Pipeline & Pump Station
- Ebbetts Pass Sawmill Tank
- Hunters Raw Water Pumps (Hazard Mitigation)
- Jenny Lind Clearwell #2
- Jenny Lind A-B Transmission Line

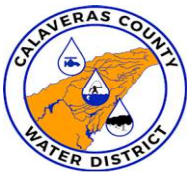
Wastewater:

- Copper Cove Lift Station 6, 8 & Force Main Bypass
- Copper Cove Lift Station 15 & 18 Rehab/Replacement
- Copper Cove Tertiary, DAF, and UV Improvements
- CC Pond 6 Dam Raise
- LC Biolac, Clarifier, & UV Improvements
- Huckleberry Lift Station Improvements
- West Point/Wilseyville Consolidation Project
- Collections System Rehabilitation and I&I Mitigation

REQUESTED ACTION:

Staff presented the operating and capital budgets to the Finance Committee on March 23, 2024. The committee reviewed the budget, provided input, and recommended that the Preliminary FY 2024-25 Operating and Capital Improvement Program (CIP) Budgets be forwarded to the Board of Directors for consideration. Staff requests that the Board, upon review and input, direct staff to submit the proposed budgets to the Board for adoption on June 12, 2024.

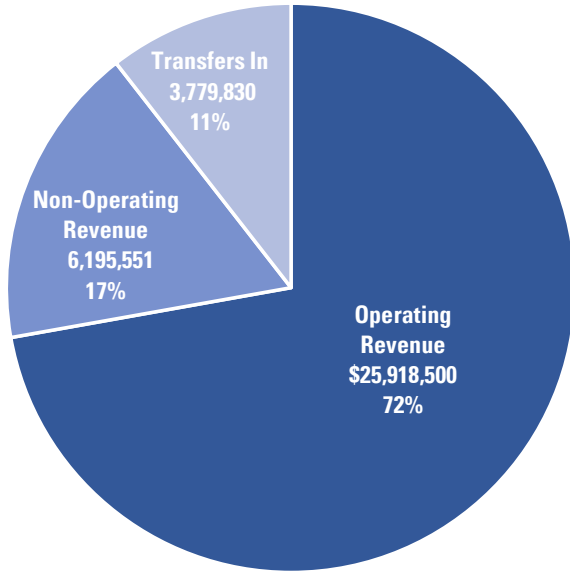
Attachments: Preliminary FY 2024-25 Operating and Capital Improvement Program (CIP) Budgets



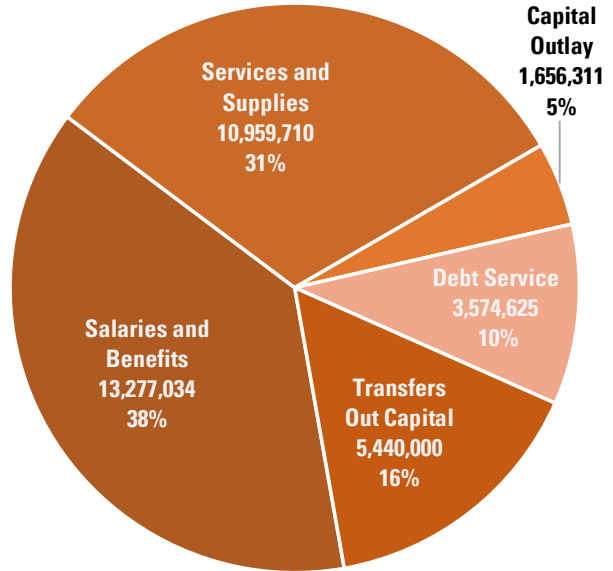
Calaveras County Water District FY 2024-2025 Proposed Budget District-Wide Budget Summary

Schedule A.1 District Budget Summary	FY 2024-25 Draft Budget Water	FY 2024-25 Draft Budget Wastewater	FY 2024-25 Draft Budget Hydroelectric	FY 2024-25 Draft Budget Total	FY 2023-24 Adopted Total
1 Sources					
2 Operating Revenue	\$ 17,210,320	\$ 8,708,180	\$ -	\$ 25,918,500	\$ 21,696,612 *
3 Non-Operating Revenue	3,592,411	853,920	1,749,221	6,195,551	5,640,152
4 Transfers In	2,724,105	1,055,725	-	3,779,830	4,067,141
5 Total Sources	23,526,836	10,617,825	1,749,221	35,893,881	31,403,905
6 Uses					
7 Salaries and Benefits	9,580,240	3,543,376	153,418	13,277,034	12,691,352
8 Services and Supplies	7,040,623	2,830,771	1,088,315	10,959,710	9,972,539
9 Capital Outlay	1,329,419	326,892	-	1,656,311	808,482
10 Debt Service	2,130,391	1,444,234	-	3,574,625	3,212,861
11 Transfers Out Capital	3,440,000	2,000,000	-	5,440,000	4,700,000
12 Total Uses	23,520,674	10,145,273	1,241,733	34,907,680	31,385,234
13 Net Addition to/(Use of) Reserves	\$ 6,162	\$ 472,552	\$ 507,488	\$ 986,202	\$ 18,671

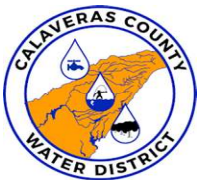
TOTAL DISTRICT INFLOWS: \$35,538,881



TOTAL DISTRICT OUTFLOWS: \$34,542,680



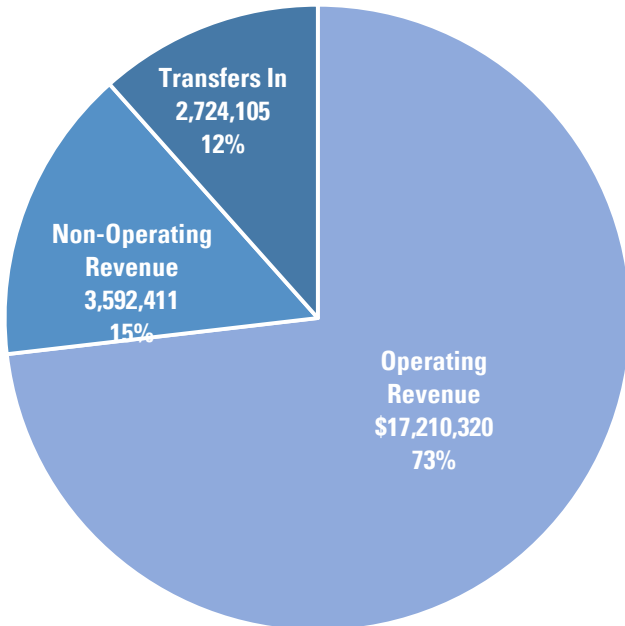
*FY 2023-24 Adopted budget for operating revenues adjusted to include \$4.7M in R&R rate revenues, to align with new accounting treatments of these revenues in FY 2024-25. Accordingly, the transfers out to capital was updated to reflect the transfer of these funds.



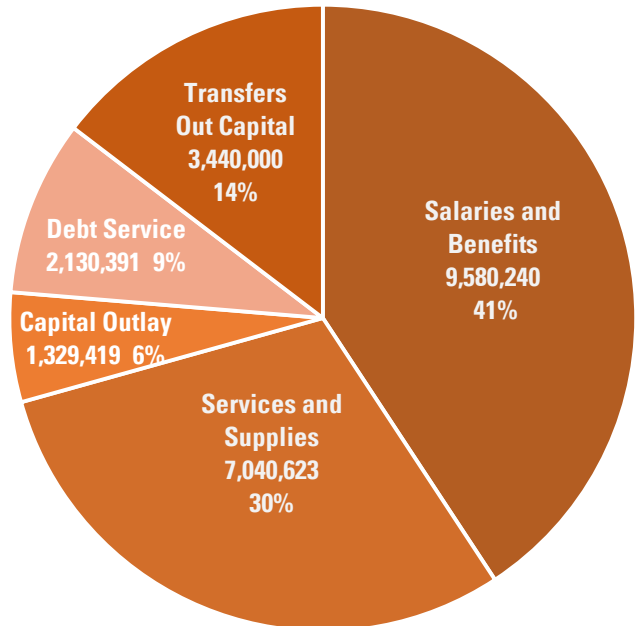
Calaveras County Water District FY 2024-2025 Proposed Budget Water Fund Budget Summary

Schedule B.1 Water Budget Summary	FY 2023-24 Adopted Budget	FY 2024-25 Draft Budget	Variance \$
1 Sources			
2 Operating Revenue	\$ 14,152,340	\$ 17,210,320	\$ 3,057,980 *
3 Non-Operating Revenue	4,366,187	3,592,411	(773,776)
4 Transfers In	3,047,460	2,724,105	(323,355)
5 Total Sources	21,565,987	23,526,836	1,960,848
6 Uses			
7 Salaries and Benefits	9,264,687	9,580,240	315,553
8 Services and Supplies	7,214,333	7,040,623	(173,709)
9 Capital Outlay	455,142	1,329,419	874,277
10 Debt Service	2,166,784	2,130,391	(36,393)
11 Transfers Out Capital	3,400,000	3,440,000	40,000
12 Total Uses	22,500,945	23,520,674	1,019,728
13 Net Addition to/(Use of) Reserves	\$ (934,958)	\$ 6,162	\$ 941,120

TOTAL WATER INFLOWS: \$23,171,836



TOTAL WATER OUTFLOWS: \$23,163,774



*FY 2023-24 Adopted budget for operating revenues adjusted to include \$3.4M in R&R rate revenues, to align with new accounting treatments of these revenues in FY 2024-25. Accordingly, the transfers out to capital was updated to reflect the transfer of these funds.



Calaveras County Water District FY 2024-2025 Proposed Budget Water Fund Budget Detail

Schedule B.2 Water Budget Detail	FY 2023-24 Adopted Budget	FY 24-25 Draft Budget	Variance \$	Variance %
1 Revenues				
2 Operating Revenue				
3 Water/Sewer Sales/Resid	\$ 13,730,790	\$ 16,627,500	\$ 2,896,710	21.1%
4 Irrigation Water Sales	11,000	13,500	2,500	22.7%
5 Water Sales - Fire Hydrant	200,000	178,900	(21,100)	-10.6%
6 Inspection Fees	-	-	-	0.0%
7 Account Establishment Fees	47,000	37,100	(9,900)	-21.1%
8 Delinquent Account Charge	55,000	50,600	(4,400)	-8.0%
9 Termination of Services	-	-	-	0.0%
10 Backflow Certification Testing	4,000	3,500	(500)	-12.5%
11 Install Water Meter	30,000	26,700	(3,300)	-11.0%
12 Repair Labor/Materials	9,000	2,000	(7,000)	-77.8%
13 Reimbursable Expense	40,000	86,140	46,140	115.4%
14 Other Water/Sewer Charges	-	-	-	0.0%
15 Concept Approval Fees	-	-	-	0.0%
16 Other Operating Revenue	25,550	184,380	158,830	621.6%
17 Total Operating Revenue	14,152,340	17,210,320	3,057,980	21.6%
18 Non-Operating Revenue				
19 Rental Revenue	60,590	60,590	-	0.0%
20 Interest Income/CCWD Investments	15,000	19,200	4,200	28.0%
21 Lease Interest Revenue	-	-	-	0.0%
22 Property Taxes	2,794,720	3,013,661	218,941	7.8%
23 Standby Fees	95,630	95,630	-	0.0%
24 Power Sales - North Fork	616,704	-	(616,704)	0.0%
25 Lease Revenue	-	-	-	0.0%
26 Power Sales - New Hogan	153,300	-	(153,300)	0.0%
27 Grant Revenue/Federal Agencies	-	393,100	393,100	0.0%
28 Grant Revenue/State Agencies	-	-	-	0.0%
29 Other Non-Operating Revenue	630,243	-	(630,243)	0.0%
30 Miscellaneous Income	-	10,230	10,230	0.0%
31 Total Non-Operating Revenues	4,366,187	3,592,411	(773,776)	-17.7%
32 Total Revenues	18,518,527	20,802,731	2,284,203	12.3%
33 Transfer In				
34 Transfer In - Debt (125/135/108)	1,590,389	1,590,389	-	0.0%
35 Transfer In - CIP (120/130)	691,541	641,716	(49,825)	-7.2%
36 Transfer In - Water Loan	-	492,000	492,000	#DIV/0!
37 Transfer In - Operating (125/135)	620,530	-	(620,530)	0.0%
38 Transfer In - Operating (108)	145,000	-	(145,000)	0.0%
39 Total Transfers In	3,047,460	2,724,105	(323,355)	-10.6%
40 Total Sources	\$ 21,565,987	\$ 23,526,836	\$ 1,960,848	9.1%



Calaveras County Water District FY 2024-2025 Proposed Budget Water Fund Budget Detail

Schedule B.2 Water Budget Detail	FY 2023-24 Adopted Budget	FY 24-25 Draft Budget	Variance \$	Variance %
41 O&M Expenses				
42 Salaries and Benefits				
43 Salaries Wages	\$ 5,606,668	\$ 5,621,629	\$ 14,961	0.3%
44 Payouts	193,215	138,271	(54,944)	-28.4%
45 On Call Pay	15,403	15,403	-	0.0%
46 Standby Pay	17,885	17,885	-	0.0%
47 Overtime	183,690	157,315	(26,375)	-14.4%
48 CTO Payouts	-	101,178	101,178	0.0%
49 Benefits	2,161,551	2,397,535	235,984	10.9%
50 Retirement Expense	627,369	622,935	(4,433)	-0.7%
51 CalPERS UAL	338,456	470,421	131,965	39.0%
52 Retirement Health Savings	120,450	37,668	(82,782)	-68.7%
53 Total Salaries and Benefits	9,264,687	9,580,240	315,553	3.4%
54 Services and Supplies				
55 Power	1,588,053	1,292,983	(295,070)	-18.6%
56 Water	7,665	8,432	767	10.0%
57 Sewage	32,098	32,098	-	0.0%
58 Telephone	94,506	89,717	(4,789)	-5.1%
59 Refuse/Disposal	18,761	16,060	(2,701)	-14.4%
60 Materials & Supplies	154,906	149,285	(5,621)	-3.6%
61 Herbicide	730	1,095	365	50.0%
62 Safety Equipment/Consumables	31,098	29,784	(1,314)	-4.2%
63 Tools	26,037	30,879	4,842	18.6%
64 Uniforms - New	18,250	16,060	(2,190)	-12.0%
65 Materials and Supplies - CalFire	13,140	13,140	-	0.0%
66 Safety Equipment	9,636	31,025	21,389	222.0%
67 Lab Supplies, Consumables	29,200	29,200	-	0.0%
68 Ozone System Parts	10,000	10,000	-	0.0%
69 Electrical Parts Replacement	51,100	51,100	-	0.0%
70 Leak Repair Supplies	160,000	120,000	(40,000)	-25.0%
71 Road Repair Materials	18,871	22,813	3,942	20.9%
72 SCADA, Radio Supplies	12,410	38,003	25,593	206.2%
73 Meters, New & Replacement	10,000	10,000	-	0.0%
74 Aerator/Compressor Repair	13,140	13,140	-	0.0%
75 Computers/Peripherals	13,505	-	(13,505)	0.0%
76 HVAC	6,205	11,315	5,110	82.4%
77 Mixers/Valves/Repair Kits/ Actuators	18,250	18,250	-	0.0%
78 Monitor Wells Repair	3,650	3,650	-	0.0%
79 Pumps/Motors Repair	102,200	102,200	-	0.0%
80 Admin Technologies Comm	82,351	78,329	(4,022)	-4.9%
81 Chemicals	403,612	365,000	(38,612)	-9.6%
82 Outside Services/Repairs	\$ 112,410	\$ 98,723	\$ (13,687)	-12.2%



Calaveras County Water District FY 2024-2025 Proposed Budget Water Fund Budget Detail

Schedule B.2 Water Budget Detail		FY 2023-24 Adopted Budget	FY 24-25 Draft Budget	Variance \$	Variance %
83	Fire Ext. Testing Cust. Base	\$ 1,606	\$ 1,606	\$ -	0.0%
84	Spraying - Weeds & Insects	31,390	31,208	(183)	-0.6%
85	Snow Removal	5,256	5,256	-	0.0%
86	Uniform Launder	16,553	17,328	775	4.7%
87	Fire Hydrant Maintenance	41,336	41,336	-	0.0%
88	Service Maintenance Contracts	93,181	107,739	14,559	15.6%
89	Instrumentation Tech	6,205	6,205	-	0.0%
90	Ozone System PM	7,000	7,000	-	0.0%
91	Backflow Device Testing	4,000	4,000	-	0.0%
92	SCADA Consulting	7,300	7,300	-	0.0%
93	Hauling /Dig/Crane/Excavator	3,650	3,650	-	0.0%
94	Pave/Seal/Asphalt Repair	83,950	54,750	(29,200)	-34.8%
95	Drug & Alcohol Testing	2,920	2,920	-	0.0%
96	Tank Cleaning	50,000	64,730	14,730	29.5%
97	Building Repairs	25,550	25,550	-	0.0%
98	UV System PM	7,300	7,300	-	0.0%
99	Recruiting	12,045	21,718	9,673	80.3%
100	Claims/Damages	3,650	3,650	-	0.0%
101	Computer License/Maintenance Contracts	180,880	206,590	25,710	14.2%
102	Janitorial Services	17,801	17,827	26	0.1%
103	Laboratory Services	105,850	105,850	-	0.0%
104	Rentals (Non Vehicles/Equip)	3,650	3,650	-	0.0%
105	Outside Legal Fees	178,850	193,450	14,600	8.2%
106	Accounting/Auditing	30,368	32,704	2,336	7.7%
107	Advertising/Publicity	2,555	2,555	-	0.0%
108	Professional Services	576,445	839,724	263,280	45.7%
109	Operating Exp/Fuel & Oil	262,910	262,910	-	0.0%
110	Repairs and Parts	80,300	98,550	18,250	22.7%
111	Fuel/Repair - Generators	14,600	14,600	-	0.0%
112	Rental Exp/Vehicle and Eq	8,395	8,395	-	0.0%
113	Lease Expense/Vehicle Eq	26,645	26,645	-	0.0%
114	Forms and Supplies	2,920	2,154	(767)	-26.3%
115	Permits and Licenses	15,768	35,077	19,309	122.5%
116	Director Elections	-	3,650	3,650	0.0%
117	Postage	11,644	4,745	(6,899)	-59.2%
118	Publications/Subscriptions	1,278	10,549	9,271	725.7%
119	Memberships/Dues	93,288	103,715	10,427	11.2%
120	Recording/Title Reports	-	1,241	1,241	0.0%
121	Printing	730	365	(365)	-50.0%
122	Training, Conf & Travel	86,651	99,609	12,958	15.0%
123	Other Travel Costs	5,001	5,402	402	8.0%
124	Purchased Water	\$ 20,000	\$ 20,000	\$ -	0.0%



Calaveras County Water District FY 2024-2025 Proposed Budget Water Fund Budget Detail

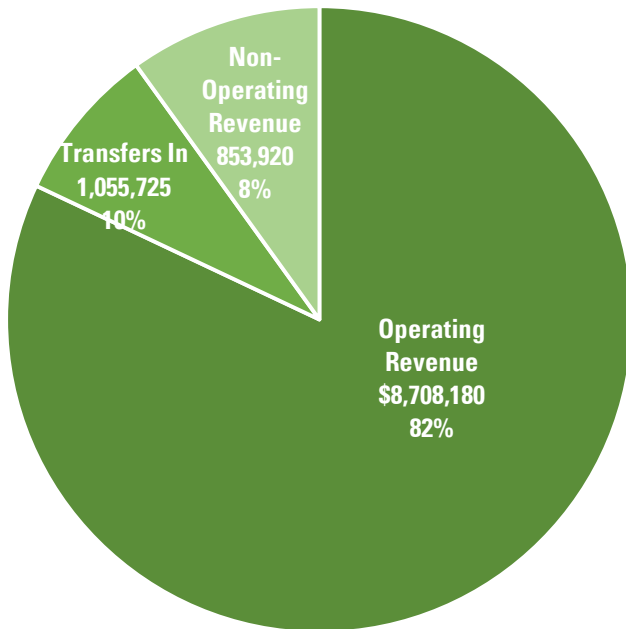
Schedule B.2 Water Budget Detail		FY 2023-24 Adopted Budget	FY 24-25 Draft Budget	Variance \$	Variance %
125	New Hogan Op/Maint Expense	\$ 474,000	\$ 346,020	\$ (127,980)	-27.0%
126	Retiree Health Costs	559,910	658,460	98,550	17.6%
127	Bad Debt Expense	29,200	39,420	10,220	35.0%
128	Rate Assistance Program	43,800	43,800	-	0.0%
129	Unemployment Claims	7,300	26,280	18,980	260.0%
130	Insurance	205,203	241,648	36,445	17.8%
131	State Water/Sewer Fees	98,400	219,000	120,600	122.6%
132	Federal Dam & Admin Fees	512,460	23,360	(489,100)	-95.4%
133	State Water Right Fees	62,415	21,074	(41,341)	-66.2%
134	Mandated Plans	13,140	-	(13,140)	0.0%
135	Water Efficiency	2,920	2,920	-	0.0%
136	Third Party Payment Processing	24,528	213,598	189,070	770.8%
137	LAFCO Contribution	9,855	9,563	(292)	-3.0%
138	Total Services and Supplies	7,214,333	7,040,623	(173,709)	-2.4%
139	Capital Outlay				
140	Vehicles Purchased	-	90,520	90,520	0.0%
141	Vehicles Capital Lease - Current	123,063	380,484	257,421	209.2%
142	Vehicles Capital Lease -New	99,455	-	(99,455)	0.0%
143	Equipment Purchased	110,192	241,265	131,073	118.9%
144	Projects	122,432	595,250	472,818	386.2%
145	Total Capital Outlay	455,142	1,307,519	852,377	187.3%
146	Total O&M Expense Budget	16,934,161	17,928,382	994,221	5.9%
147	Transfers Out	3,400,000	3,460,000	60,000	1.8%
148	Debt Service				
149	Interest Exp - PERS UAL Loan	104,130	95,938	(8,192)	-7.9%
150	Interest Exp - USDA AMI Loan	83,703	82,145	(1,558)	-1.9%
151	Interest Exp - VacCon Truck 2021	4,581	1,371	(3,211)	-70.1%
152	Interest Exp - USDA EP Reach 3A	52,344	51,234	(1,110)	-2.1%
153	Interest Exp - New Hogan Loan	3,419	1,605	(1,815)	-53.1%
154	Interest Exp - VacCon Truck 2020	2,331	1,004	(1,326)	-56.9%
155	Interest Exp - Water CIP Loan 2022	557,542	535,227	(22,315)	-4.0%
156	Principal Payment - PERS UAL Loan	246,740	246,740	-	0.0%
157	Principal Payment - USDA AMI Loan	89,000	91,000	2,000	2.2%
158	Principal Payment - VacCon Truck 2021	85,891	89,102	3,211	3.7%
159	Principal Payment - USDA EP Reach 3A	48,800	49,900	1,100	2.3%
160	Principal Payment - New Hogan	40,327	35,651	(4,676)	-11.6%
161	Principal Payment - VacCon Truck 2020	88,975	67,475	(21,501)	-24.2%
162	Principal Payment - Water CIP Loan 2022	759,000	782,000	23,000	3.0%
163	Total Debt Service	2,166,784	2,130,391	(36,393)	-1.7%
164	Total Expenses	22,500,945	23,518,774	1,017,828	4.5%
165	Net Addition to/(Use of) Reserves	\$ (934,958)	\$ 8,062	\$ 943,020	



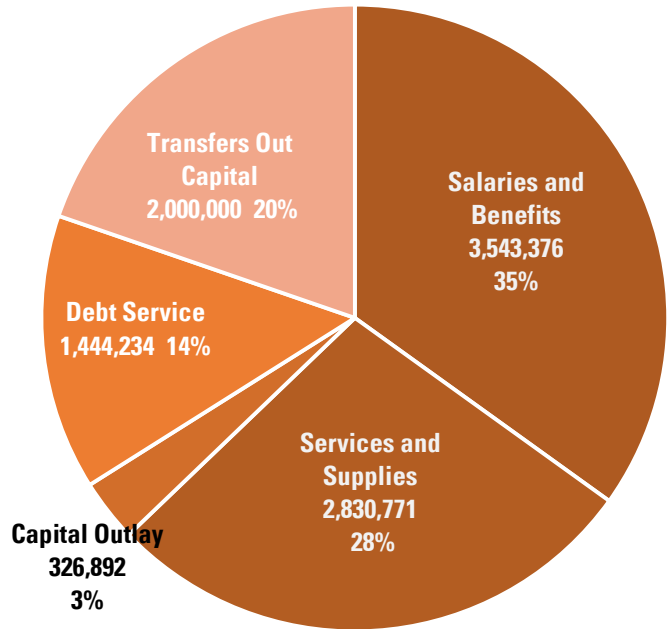
Calaveras County Water District FY 2024-2025 Proposed Budget Wastewater Fund Budget Summary

Schedule C.1 Wastewater Budget Summary	FY 2023-24 Adopted Budget	FY 2024-25 Draft Budget	Variance \$
1 Sources			
2 Operating Revenue	\$ 7,544,271	\$ 8,708,180	\$ 1,163,909 *
3 Non-Operating Revenue	1,273,965	853,920	(420,045)
4 Transfers In	1,019,681	1,055,725	36,044
5 Total Sources	9,837,918	10,617,825	779,907
6 Uses			
7 Salaries and Benefits	3,426,665	3,543,376	116,711
8 Services and Supplies	2,758,206	2,830,771	72,565
9 Capital Outlay	353,340	326,892	(26,448)
10 Debt Service	1,046,077	1,444,234	398,157
11 Transfers Out Capital	1,300,000	2,000,000	700,000
12 Total Uses	8,884,288	10,145,273	1,260,985
13 Net Addition to/(Use of) Reserves	\$ 953,629	\$ 472,552	\$ (481,078)

TOTAL WASTEWATER INFLOWS: \$10,617,825



TOTAL WASTEWATER OUTFLOWS: \$10,137,173



*FY 2023-24 Adopted budget for operating revenues adjusted to include \$1.3M in R&R rate revenues, to align with new accounting treatments of these revenues in FY 2024-25. Accordingly, the transfers out to capital was updated to reflect the transfer of these funds.



Calaveras County Water District

FY 2024-2025 Proposed Budget

Wastewater Fund Budget Detail

Schedule C.2 Wastewater Budget Detail		FY 2023-24 Adopted Budget	FY 24-25 Draft Budget	Variance \$	Variance %
1	Revenues				
2	Operating Revenue				
3	Water/Sewer Sales/Resid	\$ 7,417,821	\$ 8,613,300	\$ 1,195,479	16.1%
4	Inspection Fees	5,000	3,700	(1,300)	-26.0%
5	Account Establishment Fees	3,000	800	(2,200)	-73.3%
6	Delinquent Account Charge	40,000	20,400	(19,600)	-49.0%
7	Repair Labor/Materials	16,000	3,000	(13,000)	-81.3%
8	Reimbursable Expense	53,000	31,860	(21,140)	-39.9%
9	Other Water/Sewer Charges	-	-	-	0.0%
10	Other Operating Revenue	9,450	35,120	25,670	271.6%
11	Total Operating Revenue	7,544,271	8,708,180	1,163,909	15.4%
12	Non-Operating Revenue				
13	Rental Revenue	22,410	22,410	-	0.0%
14	Interest Income/CCWD Investments	-	-	-	0.0%
15	Property Taxes	735,272	792,370	57,098	7.8%
16	Standby Fees	35,370	35,370	-	0.0%
17	Power Sales - North Fork	228,096	-	(228,096)	0.0%
18	Power Sales - New Hogan	56,700	-	(56,700)	0.0%
19	Grant Revenue/Federal Agencies	-	-	-	0.0%
20	Grant Revenue/State Agencies	-	-	-	0.0%
21	Other Non-Operating Revenue	196,117	-	(196,117)	0.0%
22	Miscellaneous Income	-	3,770	3,770	0.0%
23	Total Non-Operating Revenues	1,273,965	853,920	(420,045)	-33.0%
24	Total Revenues	8,818,237	9,562,100	743,863	8.4%
25	Transfer In				
26	Transfer In - Debt (125/135/108)	753,168	753,168	-	0.0%
27	Transfer In - CIP (120/130)	266,513	302,557	36,044	13.5%
28	Transfer In - Capital Outlay (108)	-	-	-	0.0%
29	Transfer In - Operating (108)	-	-	-	0.0%
30	Total Transfers In	1,019,681	1,055,725	36,044	3.5%
31	Total Sources	9,837,918	10,617,825	779,907	7.9%
32	O&M Expenses				
33	Salaries and Benefits				
34	Salaries Wages	2,073,699	2,079,232	5,533	0.3%
35	Payouts	71,463	51,141	(20,322)	-28.4%
36	On Call Pay	5,697	5,697	-	0.0%
37	Standby Pay	6,615	6,615	-	0.0%
38	Overtime	67,940	58,185	(9,755.10)	-14.4%
39	CTO Payouts	\$ -	\$ 37,422	\$ 37,422	0.0%



Calaveras County Water District FY 2024-2025 Proposed Budget Wastewater Fund Budget Detail

Schedule C.2 Wastewater Budget Detail		FY 2023-24 Adopted Budget	FY 24-25 Draft Budget	Variance \$	Variance %
40	Benefits	\$ 799,478	\$ 886,759	\$ 87,282	10.9%
41	Retirement Expense	232,040	230,401	(1,640)	-0.7%
42	CalPERS UAL	125,183	173,991	48,809	39.0%
43	Retirement Health Savings	44,550	13,932	(30,618)	-68.7%
44	Total Salaries and Benefits	3,426,665	3,543,376	116,711	3.4%
45	Services and Supplies				
46	Power	587,362	478,227	(109,135)	-18.6%
47	Water	2,835	3,119	284	10.0%
48	Sewage	11,872	11,872	-	0.0%
49	Telephone	34,954	33,183	(1,771)	-5.1%
50	Refuse/Disposal	6,939	5,940	(999)	-14.4%
51	Materials & Supplies	57,294	55,215	(2,079)	-3.6%
52	Herbicide	270	405	135	50.0%
53	Safety Equipment/Consumables	11,502	11,016	(486)	-4.2%
54	Tools	9,630	11,421	1,791	18.6%
55	Uniforms - New	6,750	5,940	(810)	-12.0%
56	Materials and Supplies - CalFire	4,860	4,860	-	0.0%
57	Safety Equipment	3,564	11,475	7,911	222.0%
58	Lab Supplies, Consumables	10,800	10,800	-	0.0%
59	UV Bulb/MBR Replacement	110,000	110,000	-	0.0%
60	Electrical Parts Replacement	18,900	18,900	-	0.0%
61	Road Repair Materials	6,980	8,438	1,458	20.9%
62	SCADA, Radio Supplies	4,590	14,056	9,466	206.2%
63	Septic Tanks, Repair & New	11,200	12,000	800	7.1%
64	Aerator/Compressor Repair	4,860	4,860	-	0.0%
65	Computers/Peripherals	4,995	-	(4,995)	0.0%
66	Control System/Pressure Transducer	8,200	9,000	800	9.8%
67	Headworks/Solids Removal and Repair	20,160	21,660	1,500	7.4%
68	HVAC	2,295	4,185	1,890	82.4%
69	Mixers/Valves/Repair Kits/ Actuators	6,750	6,750	-	0.0%
70	Monitor Wells Repair	1,350	1,350	-	0.0%
71	Pumps/Motors Repair	37,800	37,800	-	0.0%
72	Solids Handling Eq Repair	5,000	5,000	-	0.0%
73	Admin Technologies Comm	30,459	28,971	(1,488)	-4.9%
74	Chemicals	149,281	135,000	(14,281)	-9.6%
75	Outside Services/Repairs	41,576	36,514	(5,062)	-12.2%
76	Fire Ext. Testing Cust. Base	594	594	-	0.0%
77	Spraying - Weeds & Insects	11,610	11,543	(68)	-0.6%
78	Snow Removal	1,944	1,944	-	0.0%
79	Uniform Launder	6,122	6,409	287	4.7%
80	Fire Hydrant Maintenance	\$ 15,289	\$ 15,289	\$ -	0.0%



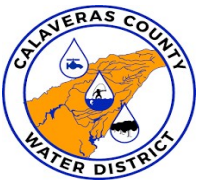
Calaveras County Water District FY 2024-2025 Proposed Budget Wastewater Fund Budget Detail

Schedule C.2 Wastewater Budget Detail		FY 2023-24 Adopted Budget	FY 24-25 Draft Budget	Variance \$	Variance %
81	Service Maintenance Contracts	\$ 34,464	\$ 39,849	\$ 5,385	15.6%
82	Groundwater Monitoring	51,975	45,000	(6,975)	-13.4%
83	Instrumentation Tech	2,295	2,295	-	0.0%
84	SCADA Consulting	2,700	2,700	-	0.0%
85	Hauling /Dig/Crane/Excavator	1,350	1,350	-	0.0%
86	Pave/Seal/Asphalt Repair	31,050	20,250	(10,800)	-34.8%
87	Drug & Alcohol Testing	1,080	1,080	-	0.0%
88	Septic Hauling Bio-solids Hauling	40,000	50,000	10,000	25.0%
89	Building Repairs	9,450	9,450	-	0.0%
90	UV System PM	2,700	2,700	-	0.0%
91	Recruiting	4,455	8,033	3,578	80.3%
92	Claims/Damages	1,350	1,350	-	0.0%
93	Computer License/Maintenance Contracts	66,901	76,410	9,509	14.2%
94	Janitorial Services	6,584	6,593	9	0.1%
95	Laboratory Services	39,150	39,150	-	0.0%
96	Rentals (Non Vehicles/Equip)	1,350	1,350	-	0.0%
97	Outside Legal Fees	66,150	71,550	5,400	8.2%
98	Accounting/Auditing	11,232	12,096	864	7.7%
99	Advertising/Publicity	945	945	-	0.0%
100	Professional Services	213,206	371,816	158,610	74.4%
101	Operating Exp/Fuel & Oil	97,241	97,241	-	0.0%
102	Repairs and Parts	29,700	36,450	6,750	22.7%
103	Fuel/Repair - Generators	5,400	5,400	-	0.0%
104	Rental Exp/Vehicle and Eq	3,105	3,105	-	0.0%
105	Lease Expense/Vehicle Eq	9,855	9,855	-	0.0%
106	Forms and Supplies	1,080	797	(284)	-26.3%
107	Permits and Licenses	5,832	12,974	7,142	122.5%
108	Director Elections	-	1,350	1,350	0.0%
109	Postage	4,307	1,755	(2,552)	-59.2%
110	Publications/Subscriptions	473	3,902	3,429	725.7%
111	Memberships/Dues	34,504	38,360	3,856	11.2%
112	Recording/Title Reports	-	459	459	0.0%
113	Printing	270	135	(135)	-50.0%
114	Training, Conf & Travel	32,049	36,842	4,793	15.0%
115	Other Travel Costs	1,850	1,998	149	8.0%
116	New Hogan Op/Maint Expense	-	127,980	127,980	0.0%
117	Retiree Health Costs	207,090	243,540	36,450	17.6%
118	Bad Debt Expense	10,800	14,580	3,780	35.0%
119	Rate Assistance Program	16,200	16,200	-	0.0%
120	Unemployment Claims	2,700	9,720	7,020	260.0%
121	Insurance	75,897	89,377	13,480	17.8%
122	State Water/Sewer Fees	\$ 151,600	\$ 81,000	\$ (70,600)	-46.6%



Calaveras County Water District FY 2024-2025 Proposed Budget Wastewater Fund Budget Detail

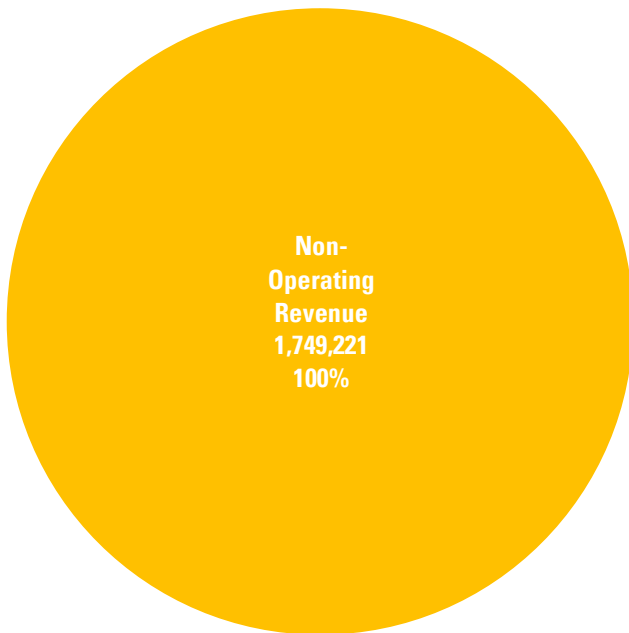
Schedule C.2 Wastewater Budget Detail		FY 2023-24 Adopted Budget	FY 24-25 Draft Budget	Variance \$	Variance %
123	Federal Dam & Admin Fees	\$ 189,540	\$ 8,640	\$ (180,900)	-95.4%
124	State Water Right Fees	23,085	7,795	(15,290)	-66.2%
125	Mandated Plans	4,860	-	(4,860)	0.0%
126	Water Efficiency	1,080	1,080	-	0.0%
127	Third Party Payment Processing	9,072	79,002	69,930	770.8%
128	LAFCO Contribution	3,645	3,537	(108)	-3.0%
129	Misc. Non-Operating Costs	-	-	-	0.0%
130	Total Services and Supplies	2,758,206	2,830,771	72,565	2.6%
131	Capital Outlay				
132	Vehicles Capital Lease - Current	82,301	140,727	58,426	71.0%
133	Vehicles Capital Lease -New	-	33,480	33,480	0.0%
134	Equipment Purchased	75,756	89,235	13,479	17.8%
135	Projects	195,283	55,350	(139,933)	-71.7%
136	Sewer Sys Parts Ext Upgrades	-	-	-	0.0%
137	Total Capital Outlay	353,340	318,792	(34,548)	-9.8%
138	Total O&M Expense Budget	6,538,211	6,692,940	154,729	2.4%
139	Transfers Out	1,300,000	2,000,000	700,000	0.0%
140	Debt Service				
141	Interest Exp - PERS UAL Loan	38,514	35,484	(3,030)	-7.9%
142	Interest Exp - VacCon Truck 2021	1,695	507	(1,187)	-70.1%
143	Interest Exp - Water Fund Loan	7,515	10,433	2,918	38.8%
144	Interest Exp - New Hogan Loan	1,265	593	(671)	-53.1%
145	Interest Exp - VacCon Truck 2020	862	372	(491)	-56.9%
146	Interest Exp - Sewer CIP Loan 2022	339,168	325,920	(13,248)	-3.9%
147	Principal Payment - PERS UAL Loan	91,260	91,260	-	0.0%
148	Principal Payment - VacCon Truck 2021	31,768	32,955	1,187	3.7%
149	Principal Payment - Water Fund Loan	72,207	481,567	409,360	566.9%
150	Principal Payment - New Hogan	14,915	13,186	(1,729)	-11.6%
151	Principal Payment - VacCon Truck 2020	32,909	24,956	(7,952)	-24.2%
152	Principal Payment - Sewer CIP Loan 2022	414,000	427,000	13,000	3.1%
153	Total Debt Service	1,046,077	1,444,234	398,157	38.1%
154	Total Expenses	8,884,288	10,137,173	1,252,885	14.1%
155	Net Addition to/(Use of) Reserves	\$ 953,629	\$ 480,652	\$ (472,978)	



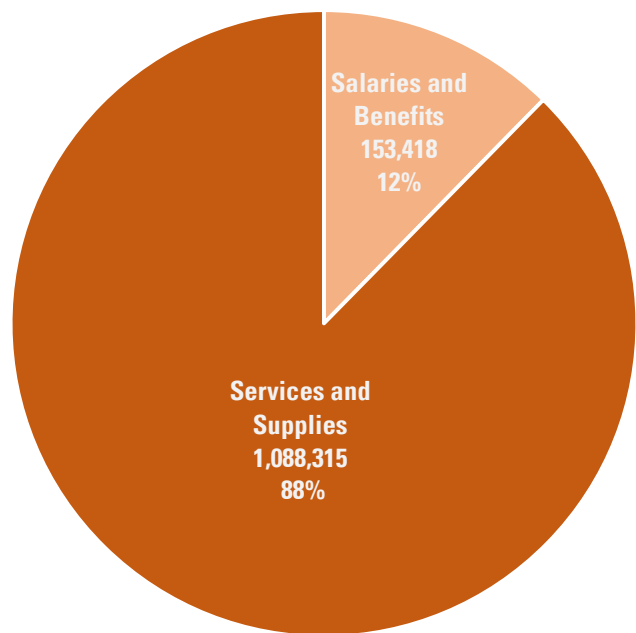
Calaveras County Water District FY 2024-2025 Proposed Budget Hydroelectric Fund Budget Summary

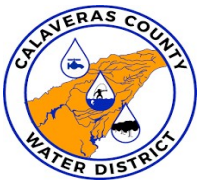
Schedule D.1 Hydroelectric Budget Summary	FY 2023-24 Adopted Budget	FY 2024-25 Draft Budget	Variance \$
1 Sources			
2 Operating Revenue	\$ -	\$ -	\$ -
3 Non-Operating Revenue	-	1,749,221	1,749,221
4 Transfers In	-	-	-
5 Total Sources	-	1,749,221	1,749,221
6 Uses			
7 Salaries and Benefits	-	153,418	153,418
8 Services and Supplies	-	1,088,315	1,088,315
9 Capital Outlay	-	-	-
10 Debt Service	-	-	-
11 Transfers Out	-	-	-
12 Total Uses	-	1,241,733	1,241,733
13 Net Addition to/(Use of) Reserves	\$ -	\$ 507,488	\$ 507,488

TOTAL HYDRO INFLOWS: \$1,749,221



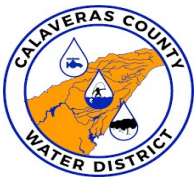
TOTAL HYDRO OUTFLOWS: \$1,241,733





Calaveras County Water District FY 2024-2025 Proposed Budget Hydroelectric Fund Budget Detail

Schedule D.2 Hydroelectric Budget Detail	FY 2023-24 Adopted Budget	FY 24-25 Draft Budget	Variance \$
Non-Operating Revenue			
Power Sales - North Fork	\$ -	\$ 819,600	\$ 819,600
Power Sales - New Hogan	-	183,800	183,800
Grant Revenue/Federal Agencies	-	-	-
Grant Revenue/State Agencies	-	-	-
Other Non-Operating Revenue	-	745,821	745,821
Miscellaneous Income	-	-	-
Total Non-Operating Revenues	-	1,749,221	1,749,221
Total Revenues	-	1,749,221	1,749,221
O&M Expenses			
Salaries and Benefits			
Salaries Wages	-	113,880	113,880
Payouts	-	188	188
On Call Pay	-	-	-
Standby Pay	-	-	-
Overtime	-	-	-
CTO Payouts	-	-	-
Benefits	-	26,616	26,616
Retirement Expense	-	11,559	11,559
CalPERS UAL	-	455	455
Retirement Health Savings	-	720	720
Total Salaries and Benefits	-	153,418	153,418
Services and Supplies			
Outside Legal Fees	-	75,000	75,000
Professional Services	-	260,000	260,000
Federal Dam & Admin Fees	-	670,000	670,000
State Water Right Fees	-	83,315	83,315
Total Supplies and Services	-	1,088,315	1,088,315
Capital Outlay			
Vehicles Purchased	-	-	-
Vehicles Capital Lease - Current	-	-	-
Vehicles Capital Lease -New	-	-	-
Buildings	-	-	-
Equipment Purchased	-	-	-
Projects	-	-	-
Total Capital Outlay	-	-	-
Transfers Out	-	-	-
Total O&M Expense Budget	-	1,241,733	1,241,733
Total Expenses	-	1,241,733	1,241,733
Net Addition to/(Use of) Reserves	\$ -	\$ 507,488	\$ 507,488



Calaveras County Water District
FY 2024-2025 Proposed Budget
Salaries & Benefits Detail by Department

Department	Non-Dept	Utilities	Gen Mgmt	Board	Engineering	Adm Svcs	Water Res	All Department Total
Number of FTE's:	-	52	4	-	8	10	2	76
Salaries & Wages								
Salaries Wages	\$ -	\$ 4,870,255	\$ 681,023	\$ 43,200	\$ 1,029,445	\$ 959,200	\$ 231,618	\$ 7,814,741
Payouts	-	124,900	38,000	-	13,900	12,300	500	189,600
On Call Pay	-	21,100	-	-	-	-	-	21,100
Standby Pay	-	23,500	-	-	1,000	-	-	24,500
Overtime	-	200,000	1,500	-	6,500	6,000	1,500	215,500
Total Salaries & Wages	-	5,239,755	720,523	43,200	1,050,845	977,500	233,618	8,265,441
Employee Benefits								
CTO Payouts	-	114,800	3,800	-	19,500	500	-	138,600
Benefits	-	2,219,400	178,614	107,352	322,865	414,352	68,327	3,310,910
Medical Reimbursements	-	-	-	-	-	-	-	-
Retirement Expense	-	551,619	75,239	-	108,762	107,585	21,690	864,895
CalPERS UAL	396,388	164,998	23,063	-	29,272	30,396	751	644,868
Retirement Health Savings	-	31,920	3,000	-	7,680	7,800	1,920	52,320
Total Benefits	396,388	3,082,737	283,716	107,352	488,079	560,633	92,688	5,011,593
Total Salaries & Benefits	\$ 396,388	\$ 8,322,492	\$ 1,004,239	\$ 150,552	\$ 1,538,924	\$ 1,538,133	\$ 326,306	\$ 13,277,034



**Calaveras County Water District
FY 2024-2025 Proposed Budget
Budget Summary by Department**

Department	Salaries and Benefits	Services and Supplies	Capital Outlay	Debt Service	Department Total	FY 2024-25 Draft	Variance \$
Board of Directors	\$ 150,552	\$ 31,150	\$ -	\$ -	\$ 181,702	\$ 160,494	\$ 21,208
General Management	1,004,239	514,126	-	-	1,518,365	1,400,695	117,670
Administrative Services	1,538,133	889,708	-	-	2,427,841	2,030,015	397,826
Engineering	1,538,924	719,200	7,500	-	2,265,624	1,707,411	558,213
Utilities	8,322,492	5,297,818	1,195,711	-	14,816,021	14,455,853	360,168
Water Resources	326,306	2,020,013	393,100	-	2,739,419	2,180,550	558,869
Non Departmental	396,388	1,487,695	60,000	-	1,944,083	1,537,355	406,728
Debt Service	-	-	-	3,574,625	3,574,625	3,212,861	361,764
Total Operating Expenditures	\$ 13,277,034	\$ 10,959,710	\$ 1,656,311	\$ 3,574,625	\$ 29,467,680	\$ 26,685,234	\$ 2,782,446



**Calaveras County Water District
FY 2024-2025 Proposed Budget
Capital Outlay Detail**

Capital Type	Dept	Qty	Location	Description	Water	Sewer	Total Cost
Capital Lease	54	29	District Wide	Vehicle Lease to Own - Current	\$ 380,484	\$ 140,727	\$ 521,211
Capital Lease	54	8	District Wide	FY 2024-25 Vehicle Lease to Own - Upfit Costs	90,520	33,480	124,000
Equipment	54	1	District Wide	Asphalt Roller	73,000	27,000	100,000
Equipment	54	1	District Wide	Water Truck	109,500	40,500	150,000
Equipment	54	2	Corp Yard	Snow Plows	7,300	2,700	10,000
Equipment	54	1	West Point	Tow-Behind Air Compressor & Jackhammer	21,900	8,100	30,000
Equipment	54		Corp Yard	Ground Penetrating Radar Kit	13,140	4,860	18,000
Equipment	54	2	District Wide	Line Locators - Replacement	10,950	4,050	15,000
Equipment	58	1	District Wide	Line Locator - Replacement	5,475	2,025	7,500
Projects	54		Copper Cove	Automatic Gate	36,500	13,500	50,000
Projects	54	15	District-Wide	Hydrant Replacements	52,500	-	52,500
Projects	54		District-Wide	Critical Generator Rplcmt (25% match)	91,250	33,750	125,000
Projects	50		Operations HQ	Office Remodel for Additional Office Space	43,800	16,200	60,000
Projects	60		District-Wide	Doud Fuelbreak Project	393,100	-	393,100
Total					\$ 1,329,419	\$ 326,892	\$ 1,656,311



**Calaveras County Water District
FY 2024-2025 Proposed Budget
Fund Balance Analysis**

Water Fund Balances	Projected Balance June 30, 2024	Budgeted Revenues	Budgeted Expenses	Transfer In	Transfers Out	Use of Funds - CIP	Projected Balance June 30, 2025
1 Operating Funds							
2 Operating Water	\$ 2,613,173	\$ 20,802,731	\$ (20,080,674)	\$ 2,369,105	\$ (3,440,000)	\$ -	\$ 2,264,335
3 Reserves							
4 Interest Reserve Water	10,175,743	490,375	-	-	-	-	10,666,118
5 CIP							
6 Capital R&R Water	4,170,668	-	-	3,440,000	(2,369,105)	(3,125,000)	2,116,563
7 CIP Loan Water	18,046,584	-	-	-	-	(9,813,890)	8,232,694
8 CC Expansion Water	3,963,310	45,200	-	-	-	(336,110)	3,672,400
9 Grant Funds Water	-	1,725,000	-	-	-	(1,725,000)	-
10 Total Water Funds	\$ 38,969,478	\$ 23,063,306	\$ (20,080,674)	\$ 5,809,105	\$ (5,809,105)	\$ (15,000,000)	\$ 26,952,110

Wastewater Fund Balances	Projected Balance June 30, 2024	Budgeted Revenues	Budgeted Expenses	Transfer In	Transfers Out	Use of Funds - Capital	Projected Balance June 30, 2025
1 Operating Funds							
2 Operating Wastewater	\$ (900,012)	\$ 9,562,100	\$ (8,145,273)	\$ 1,055,725	\$ (2,000,000)	\$ -	\$ (427,460)
3 Reserves							
4 Interest Reserve Wastewater	1,713,524	181,371	-	-	-	-	1,894,895
5 CIP							
6 Capital R&R Wastewater	2,107,288	-	-	2,000,000	(1,055,725)	(1,953,038)	1,098,525
7 CIP Loan Wastewater	6,975,318	-	-	-	-	(4,500,000)	2,475,318
8 LC Expansion Wastewater	722,815	13,000	-	-	-	(270,000)	465,815
9 CC Expansion Wastewater	2,534,712	44,700	-	-	-	(467,619)	2,111,793
10 Grant Funds Wastewater	-	2,500,000	-	-	-	(2,500,000)	-
11 Total Wastewater Funds	\$ 13,153,645	\$ 12,301,171	\$ (8,145,273)	\$ 3,055,725	\$ (3,055,725)	\$ (9,690,657)	\$ 7,618,886

Hydro Fund Balances	Projected Balance June 30, 2024	Budgeted Revenues	Budgeted Expenses	Transfer In	Transfers Out	Use of Funds - Capital	Projected Balance June 30, 2025
1 Operating Funds							
2 Operating Hydro	\$ -	\$ 1,749,221	\$ (1,241,733)	\$ -	\$ -	\$ -	\$ 507,488
3 Total Hydro Funds	\$ -	\$ 1,749,221	\$ (1,241,733)	\$ -	\$ -	\$ -	\$ 507,488

Capital Improvement Program
Schedule of Cash Flow - Water Projects
FY 2024-25 thru FY 2026-2027

Project No	Water Projects Project Description	Project Budget	Expenses to Date	Projected Balance	Cash Flow			Funding FY 24-25			
					FY 24-25	FY 25-26	FY 26-27	Expansion Funds	Capital R & R	CIP Loan	Grants
Copper Cove											
11083C	Copper Cove Tank B/Clearwell	8,600,000	1,022,991	7,577,009	4,000,000	-	-	186,110	-	3,813,890	-
11104	Lake Tulloch Submerged Water Line Crossing	7,500,000	28,362	7,471,638	750,000	-	-	150,000	600,000	-	-
11122	CC Zone B-C Trans Pipeline & Pump Station	10,000,000	288,886	9,711,114	100,000	4,500,000	4,500,000	-	100,000	-	-
11132	Copper Cove O'Byrnes Water Line Extension	60,000	23,958	36,042	-	-	-	-	-	-	-
11133	Copper Cove Ozone Unit Replacement	300,000	-	300,000	-	-	-	-	-	-	-
Ebbetts Pass											
11083L	Larkspur Tank Replacement	687,567	586,984	100,583	-	-	-	-	-	-	-
11083S	Ebbetts Pass Sawmill Tank	3,160,000	10,751	3,149,249	350,000	2,800,000	-	-	350,000	-	-
11095	Ebbetts Pass Redwood Tanks HMGP	4,300,000	4,011,008	288,992	-	-	-	-	-	-	-
11099	Ebbetts Pass Meadowmont PS / Rehab.	100,000	-	100,000	-	-	100,000	-	-	-	-
11103	Hunters Raw Water Pumps (Hazard Mitigation)	2,400,000	181,030	2,218,970	2,300,000	-	-	-	575,000	-	1,725,000
11108	Big Trees Pump Stations 4 & 5 Replacement	2,100,000	5,916	2,094,084	-	450,000	1,650,000	-	-	-	-
11109	White Pines Tule Removal/Spillway	96,715	25,726	70,989	-	-	-	-	-	-	-
11115	Ebbetts Pass Larkspur PS Rehab / Electrical	1,500,000	-	1,500,000	-	250,000	1,250,000	-	-	-	-
Jenny Lind / Wallace											
11083J	Jenny Lind Clearwell #2	850,000	21,358	828,642	500,000	-	-	-	500,000	-	-
11088	Jenny Lind A-B Transmission Main	13,500,000	787,241	12,712,759	6,000,000	5,136,110	-	-	-	6,000,000	-
11119	Jenny Lind Tanks A, B, E & F Rehabilitation	1,500,000	-	1,500,000	-	-	-	-	-	-	-
11131	Jenny Lind WTP - Rehab Filters 1 & 2	960,000	906,878	53,122	-	-	-	-	-	-	-
11083W	Wallace Tanks	1,500,000	7,020	1,500,000	-	-	-	-	-	-	-
West Point / Wilseyville / Vallecito											
11106	West Point Backup Filter	2,380,000	2,804,860	(424,860)	-	-	-	-	-	-	-
TBD	West Point Regulator Repair/Tule Removal	200,000	-	200,000	-	-	-	-	-	-	-
11107	West Point SCADA Improvements	-	-	-	-	-	-	-	-	-	-
Other											
11083W	Tank Rehabilitation Program	6,000,000	-	6,000,000	1,000,000	1,250,000	1,750,000	-	1,000,000	-	-
Total Water Projects		\$ 67,694,282	\$ 10,712,969	\$ 56,988,333	\$ 15,000,000	\$ 14,386,110	\$ 9,250,000	\$ 336,110	\$ 3,125,000	\$ 9,813,890	\$ 1,725,000

Capital Improvement Program
Schedule of Cash Flow - Wastewater Projects
FY 2024-25 thru FY 2026-27

Project No.	Wastewater Projects Project Description	Project Budget	Expenses to Date	Current Balance	Cash Flow			Funding FY 24-25			
					FY 24-25	FY 25-26	FY 26-27	Expansion Funds	Capital R & R	CIP Loan	Grants
					Arnold / Forest Meadows						
15095	Arnold Secondary Clarifier/WWTP Improvements	9,200,000	600,369	8,599,631	-	4,170,000	4,170,000	-	-	-	-
15106	FM UV Disinfection System Replacement	500,000	441,483	58,517	-	-	-	-	-	-	-
	Arnold Lift Station 2 & 3 Rehabilitation	3,500,000	-	3,500,000	-	-	750,000	-	-	-	-
Copper Cove											
15076	CC Lift Station 6, 8 & Force Main Bypass	5,500,000	3,135,874	2,364,126	2,000,000	-	-	-	-	2,000,000	-
15080	CC Lift Station 15 & 18 Rehab/Replacement	3,600,000	2,370,599	1,229,401	1,000,000	-	-	-	-	1,000,000	-
15094	CC Tertiary, DAF, and UV Improvements	1,996,190	417,041	1,579,149	1,500,000	-	-	-	-	1,500,000	-
15112	CC Pond 6 Dam Raise	4,543,810	112,397	4,431,413	667,619	1,838,096	1,838,096	467,619	200,000	-	-
	CC Lower/Upper X-Country Gravity/Force Main	3,250,000	-	3,250,000	-	500,000	-	-	-	-	-
La Contenta / Wallace											
15087	Wallace Treatment Plant Renovation	50,000	193,502	(143,502)	-	-	-	-	-	-	-
15097	LC Biolac, Clarifier, & UV Improvements	15,000,000	7,018	14,992,982	750,000	-	4,200,000	-	750,000	-	-
TBD	Huckleberry Lift Station Improvements	2,300,000	-	2,300,000	1,123,038	1,100,000	-	270,000	853,038	-	-
West Point / Wilseyville / Vallecito											
15091	West Point/Wilseyville Consolidation Project	10,000,000	4,996,519	5,003,481	2,500,000	-	-	-	-	-	2,500,000
15111	Vallecito WWTP - System Improvements	150,000	118,907	31,093	-	-	-	-	-	-	-
Other											
15109	Collections System Rehab and I&I Mitigation	900,000	211,343	688,657	150,000	150,000	150,000	-	150,000	-	-
Total Wastewater Projects		\$ 60,490,000	\$ 12,605,052	\$ 47,884,948	\$ 9,690,657	\$ 7,758,096	\$ 11,108,096	\$ 737,619	\$ 1,953,038	\$ 4,500,000	\$ 2,500,000
TOTAL WATER & WASTEWATER PROJECTS		\$ 128,184,282	\$ 23,318,021	\$ 104,873,281	\$ 24,690,657	\$ 22,144,206	\$ 20,358,096	\$ 1,073,729	\$ 5,078,038	\$ 14,313,890	\$ 4,225,000



Calaveras County Water District
FY 2024-2025 Proposed Budget
District-Wide Budget Summary
Scenario: No Rate Increase FY 2024-2025

District Budget Summary	FY 2024-25 Draft Budget Water	FY 2024-25 Draft Budget Wastewater	FY 2024-25 Draft Budget Hydroelectric	FY 2024-25 Draft Budget Total	FY 2023-24 Adopted Total
1 Sources					
2 Operating Revenue	\$ 14,388,000	\$ 7,662,000	\$ -	\$ 22,050,000	\$ 21,696,612
3 Non-Operating Revenue	3,592,411	853,920	1,749,221	6,195,551	5,640,152
4 Transfers In	2,724,105	1,055,725	-	3,779,830	4,067,141
5 Total Sources	20,704,516	9,571,645	1,749,221	32,025,381	31,403,905
6 Uses					
7 Salaries and Benefits	9,580,240	3,543,376	153,418	13,277,034	12,691,352
8 Services and Supplies	7,040,623	2,830,771	1,088,315	10,959,710	9,972,539
9 Capital Outlay	1,329,419	326,892	-	1,656,311	808,482
10 Debt Service	2,130,391	1,444,234	-	3,574,625	3,212,861
11 Transfers Out Capital	3,440,000	2,000,000	-	5,440,000	4,700,000
12 Total Uses	23,520,674	10,145,273	1,241,733	34,907,680	31,385,234
13 Net Addition to/(Use of) Reserves	\$ (2,816,158)	\$ (573,628)	\$ 507,488	\$ (2,882,298)	\$ 18,671
Beginning Operating Reserve:	2,613,173	(900,012)	-	1,713,161	
Ending Operating Reserve:	\$ (202,985)	\$ (1,473,640)	\$ 507,488	\$ (1,169,137)	*

*Operating reserves in this scenario will end negative in both the water and wastewater funds