

Calaveras County Water District
Operating Budget: FY 2013-14 through FY 2015-16

	Actual FY 2013-14	Adopted Budget FY 2014-15	Proposed Budget FY 2015-16	Variance to Budget FY 2014-15	% Change to Budget FY 2014-15
Revenues					
Operating Revenues	12,197,160	12,297,534	11,946,742	(350,792)	-2.9%
Non Operating Revenues	2,895,296	2,826,752	3,079,064	252,311	8.9%
Total Revenues	15,092,456	15,124,286	15,025,805	(98,481)	-0.7%
Expenditures					
Salaries and Benefits	8,368,906	8,257,744	8,273,834	16,090	0.2%
Services and Supplies	5,927,305	6,264,551	6,462,026	197,475	3.2%
Total - Operations	14,296,211	14,522,294	14,735,860	213,566	1.5%
Capital Outlay	502,632	220,000	411,700	191,700	87.1%
Debt Service	2,077,755	2,387,079	2,464,637	77,558	3.2%
Total Operating Budget	16,876,598	17,129,373	17,612,197	482,824	2.8%
Revenue Surplus/(Shortfall)	(1,784,142)	(2,005,087)	(2,586,392)	(581,305)	29.0%
Transfers In	-	2,009,162	2,592,441	583,279	29.0%
Adjusted Surplus/(Shortfall)	(1,784,142)	4,075	6,049	1,974	48.4%
By Department					
Board of Directors	135,061	221,945	136,355	(85,590)	-38.6%
General Management	1,682,345	1,182,461	1,114,877	(67,584)	-5.7%
Engineering/Tech Services	549,725	426,788	827,940	401,152	94.0%
Administrative Services	1,364,559	1,769,860	1,715,759	(54,101)	-3.1%
Utility Services	9,684,099	8,857,332	9,097,201	239,869	2.7%
Water Resources	119,101	704,774	671,592	(33,182)	-4.7%
Non Departmental	3,341,708	3,966,214	4,048,473	82,259	2.1%
Total by Department	16,876,598	17,129,373	17,612,197	482,824	2.8%

Calaveras County Water District
Operating Revenues: FY 2013-14 thru FY 2015-16

Revenues	Actual FY 13-14	Budget FY 14-15	Y-T-D Apr 30, 2014 FY 14-15	Proposed Budget FY 15-16	Variance to Budget FY 14-15	% Change to Budget FY 14-15
Operating Revenue						
Rate Revenue						
Water	7,596,221	7,572,276	6,154,246	7,313,538	(258,738)	-3.4%
Wastewater	4,168,683	4,181,603	3,498,814	4,203,204	21,601	0.5%
Subtotal - Rate Revenue	11,764,904	11,753,879	9,653,060	11,516,742	(237,137)	-2.0%
Other Operating Revenue						
Fees:						
Account Establishment Fees	40,400	51,380	34,411	40,000	(11,380)	-22.1%
Delinquent Account Fees	225,522	220,000	185,304	225,000	5,000	2.3%
Repairs/Reimbursements	8,568	5,000	24,650	10,000	5,000	100.0%
Install Water Meter	13,425	70,175	6,740	10,000	(60,175)	-85.7%
Other Installation Charges	1,026	500	696	500	-	0.0%
Inspection Fees	3,699	13,400	8,214	5,000	(8,400)	-62.7%
Plan Check Fee	1,700	5,200	1,700	2,000	(3,200)	-61.5%
Backflow Certification	-	13,000	-	11,000	(2,000)	-15.4%
Wholesale/Irrigation/Hydrant Sales/Lancha Plana	115,853	110,000	90,806	100,000	(10,000)	-9.1%
Developer Reimbursements	79,560	50,000	20,588	25,000	(25,000)	-50.0%
Other	3,980	5,000	1,625	1,500	(3,500)	-70.0%
Subtotal - Other Operating Revenue	493,733	543,655	374,734	430,000	(113,655)	-20.9%
Total - Operating Revenue	12,258,637	12,297,534	10,027,794	11,946,742	(350,792)	-2.9%
Non-Operating Revenue						
Stand-by Fees	132,600	132,500	72,922	132,500	-	0.0%
Property Taxes (net of transfer to reserves)	1,928,558	2,017,475	1,183,550	2,258,614	241,139	12.0%
Investment Income (allocated to operating)	250,905	25,000	30,072	32,500	7,500	30.0%
Other:						
Power Sales, North Fork	519,637	528,577	397,372	543,250	14,673	2.8%
Power Sales, New Hogan	97,147	75,000	32,195	25,000	(50,000)	-66.7%
Sale of Surplus Equipment	38,561	2,000	-	2,000	-	0.0%
Copies	243	200	15	200	-	0.0%
Misc. Operating Revenue	76,888	6,000	65,996	50,000	44,000	733.3%
Other District Reimbursements	-	500	-	-	(500)	-100.0%
Rental Income per schedule	33,446	39,500	35,239	35,000	(4,500)	-11.4%
Subtotal - Other Revenue, Non-Operating	765,922	651,777	530,818	655,450	3,673	0.6%
Total - Non-Operating Revenue	3,077,985	2,826,752	1,817,362	3,079,064	252,312	8.9%
Total Revenue - Operations	15,336,622	15,124,286	11,845,156	15,025,806	(98,480)	-0.7%
Transfers In						
Transfer In for BBVA Debt Service - Expansion Funds	922,841	839,353	839,353	838,193	(1,160)	-0.1%
Transfer In for BBVA Debt Service - Fund 108	306,000	380,637	380,637	380,111	(526)	-0.1%
Transfer In for Capital R&R Debt Service - R&R Funds	-	398,172	398,172	409,279	11,107	2.8%
Transfer In for Building Loan - Fund 108	75,000	75,000	-	75,000	-	0.0%
Transfer In for Water Rights Expenses - Fund 108	-	135,000	-	199,485	64,485	47.8%
Transfer In for Capital R&R Projects - R&R Funds	-	-	-	328,673	328,673	
Transfer In for Capital Equipment/Projects - Fund 108	-	-	-	291,700	291,700	
Transfer In for CIP / Capital Outlay	-	181,000	-	70,000	(111,000)	-61.3%
Total - Transfers In	1,303,841	2,009,162	1,618,162	2,592,441	583,279	29.0%
Total Revenue & Transfers In- Operations	16,640,463	17,133,448	13,463,318	17,618,247	484,799	2.8%

Calaveras County Water District Operating Budget Summary: FY 2015-16

District	Actual FY 2013-14	Adopted Budget FY 2014-15	Projected FY 2014-15	Proposed Budget FY 2015-16	Variance to Budget FY 2014-15	% Change to Budget FY 2014-15
Salaries and Benefits						
Salaries/Wages	5,160,261	5,144,528	4,869,106	5,126,227	(18,301)	-0.4%
Overtime	170,548	121,000	159,734	129,370	8,370	6.9%
Benefits	2,990,284	2,937,415	2,758,803	2,978,037	40,622	1.4%
Medical/Dental Reimbursement	47,813	54,800	33,493	40,200	(14,600)	-26.6%
Total Salaries and Benefits	8,368,906	8,257,744	7,821,136	8,273,834	16,090	0.2%
Services and Supplies						
Utilities	994,232	1,014,326	912,347	1,057,240	42,914	4.2%
Materials & Supplies	718,462	739,400	833,201	736,000	(3,400)	-0.5%
Safety Materials & Supplies	29,424	30,000	17,043	30,000	-	0.0%
Administrative Technology	32,844	34,000	31,994	34,000	-	0.0%
Chemicals	369,028	310,000	334,316	350,000	40,000	12.9%
Outside Services/Repairs	301,262	76,350	207,030	143,740	67,390	88.3%
Service Maintenance Contracts	51,170	366,785	361,423	320,060	(46,725)	-12.7%
Drug & Alcohol Testing	1,427	3,000	1,279	2,000	(1,000)	-33.3%
Building Repairs	36,552	4,000	42	3,000	(1,000)	-25.0%
Recruiting	8,296	45,000	29,052	25,000	(20,000)	-44.4%
Claims/Damages	4,711	7,500	853	5,000	(2,500)	-33.3%
Computer Licenses and Maint Agreements	21,686	24,800	26,767	30,420	5,620	22.7%
Janitorial Services	23,220	24,000	23,220	24,000	-	0.0%
Laboratory Services	240,788	205,000	226,388	228,000	23,000	11.2%
Outside Legal Fees	179,456	305,000	165,690	265,000	(40,000)	-13.1%
Accounting/Auditing	32,000	32,000	32,000	33,000	1,000	3.1%
Advertising/Publicity	2,692	3,000	2,950	2,500	(500)	-16.7%
Elections	-	40,000	10,558	-	(40,000)	-100.0%
Professional Services	542,038	401,200	369,905	525,939	124,739	31.1%
Vehicle Expense	376,773	357,000	400,746	390,000	33,000	9.2%
Forms and Supplies	559	1,900	2,552	3,000	1,100	57.9%
Permits & Licenses	16,154	5,800	-	14,400	8,600	148.3%
Postage	-	21,230	16,964	21,500	270	1.3%
Publications and Subscriptions	1,312	310	554	2,350	2,040	658.1%
Dues and Memberships	65,829	83,665	76,588	102,831	19,166	22.9%
Recording Title Reports	-	-	142	-	-	0.0%
Printing	2,447	1,000	-	1,000	-	0.0%
Training, Conferences and Travel	68,332	59,750	57,121	66,300	6,550	11.0%
Other Travel Costs	13,349	42,200	25,577	33,500	(8,700)	-20.6%
Director Conf & Committee Expense	518	-	-	-	-	0.0%
Hogan Payment-Purchased Power	137,593	138,236	138,229	138,230	(6)	0.0%
Purchased Water	6,695	4,000	4,938	15,000	11,000	275.0%
Retired Employee Costs	1,067,016	1,051,366	1,072,066	1,092,151	40,785	3.9%
Bad Debt Expense	-	55,000	49,044	55,000	-	0.0%
Unemployment Claims	8,125	10,000	517	2,000	(8,000)	-80.0%
Insurance	262,714	285,043	222,171	244,325	(40,718)	-14.3%
Fed, State & County Water/Sewer Fees	213,991	195,000	237,464	200,000	5,000	2.6%
Federal Dam & Admin Fees	1,809	3,500	1,809	3,500	-	0.0%
State Water Right Fees	23,074	27,000	27,996	28,000	1,000	3.7%
Mandated Plans	-	80,000	-	74,600	(5,400)	-6.8%
Strategic Plans/Updates	18,369	95,000	5,622	75,000	(20,000)	-21.1%
Water Conservation	2,125	30,000	15,595	30,000	-	0.0%
Misc. Operating/Maint. Expense	7,440	42,750	49,019	45,000	2,250	5.3%
Equipment Purchased	440	-	-	-	-	0.0%

Calaveras County Water District Operating Budget Summary: FY 2015-16

District	Actual FY 2013-14	Adopted Budget FY 2014-15	Projected FY 2014-15	Proposed Budget FY 2015-16	Variance to Budget FY 2014-15	% Change to Budget FY 2014-15
Agent Fees	-	2,000	2,000	2,000	-	0.0%
Griswold Support	42,663	-	360	-	-	0.0%
Misc. Non-Operating Costs	690	7,440	7,508	7,440	-	0.0%
Total Services and Supplies	5,927,305	6,264,551	6,000,640	6,462,026	197,475	3.2%
Grand Total - Operations	14,296,211	14,522,294	13,821,776	14,735,860	213,566	1.5%
Capital Outlay						
Vehicles / Equipment	148,639	110,000	111,218	356,700	246,700	224.3%
Projects	353,993	110,000	118,137	55,000	(55,000)	-50.0%
Total Capital Outlay	502,632	220,000	229,355	411,700	191,700	87.1%
Total Operations & Capital Outlay	14,798,843	14,742,294	14,051,131	15,147,560	405,266	2.7%
Debt Service						
Interest - BBVA Compass Bond Refinance	105,771	74,205	76,950	49,663	(24,542)	-33.1%
Principal - BBVA Compass Bond Refinance	1,727,941	1,671,292	1,743,472	1,768,700	97,408	5.8%
Interest - Umpqua Capital R&R Loan	-	119,168	279,004	278,796	159,628	134.0%
Principal - Umpqua Capital R&R Loan	-	279,004	119,168	130,483	(148,521)	-53.2%
Interest - Vac-Con Loan	7,977	6,581	6,577	5,111	(1,470)	-22.3%
Principal - Vac-Con Loan	62,573	70,513	63,936	65,672	(4,841)	-6.9%
Interest - Wallace Equipment Loan	6,651	6,195	6,195	2,714	(3,481)	-56.2%
Principal - Wallace Equipment Loan	8,293	8,749	8,749	9,230	481	5.5%
Interest - New Hogan	28,869	29,312	27,020	24,588	(4,724)	-16.1%
Principal - New Hogan	54,680	47,061	54,680	54,680	7,619	16.2%
Interest - Admin Building	75,000	75,000	75,000	75,000	-	0.0%
Total Debt Service	2,077,755	2,387,079	2,460,751	2,464,637	77,558	3.2%
Total Operations & Debt Service	16,876,598	17,129,373	16,511,882	17,612,197	482,824	2.8%

Calaveras County Water District
Board of Directors Operating Budget: FY 2015-16

Board of Directors	Actual FY 2013-14	Adopted Budget FY 2014-15	Proposed Budget FY 2015-16	Variance to Budget FY 2014-15	% Change to Budget FY 2014-15
Salaries and Benefits					
Salaries/Wages	37,535	56,700	43,200	(13,500)	-23.8%
Overtime	-	-	-	-	0.0%
Benefits	65,759	80,445	59,555	(20,890)	-26.0%
Medical/Dental Reimbursement	800	3,600	2,400	(1,200)	-33.3%
Total Salaries and Benefits	104,094	140,745	105,155	(35,590)	-25.3%
Services and Supplies					
Materials & Supplies	305	1,200	1,200	-	0.0%
Advertising/Publicity	-	-	-	-	0.0%
Elections	-	40,000	-	(40,000)	-100.0%
Training, Conferences and Travel	17,711	-	-	-	0.0%
Other Travel Costs	12,433	40,000	30,000	(10,000)	-25.0%
Director Conf & Committee Expense	518	-	-	-	0.0%
Misc. Non-Operating Costs	-	-	-	-	0.0%
Total Services and Supplies	30,967	81,200	31,200	(50,000)	-61.6%
Grand Total - Operations	135,061	221,945	136,355	(85,590)	-38.6%
Capital Outlay					
Vehicles / Equipment	-	-	-	-	0.0%
Projects	-	-	-	-	0.0%
Total Capital Outlay	-	-	-	-	0.0%
Total Operations & Capital Outlay	135,061	221,945	136,355	(85,590)	-38.6%

Calaveras County Water District
General Management Operating Budget: FY 2015-16

General Management	Actual FY 2013-14	Adopted Budget FY 2014-15	Projected FY 2014-15	Proposed Budget FY 2015-16	Variance to Budget FY 2014-15	% Change to Budget FY 2014-15
Salaries and Benefits						
Salaries/Wages	625,831	509,894	490,828	449,138	(60,756)	-11.9%
Overtime	448	-	296	490	490	490.0%
Benefits	238,663	281,402	244,146	247,210	(34,192)	-12.2%
Medical/Dental Reimbursement	3,781	4,000	2,546	3,000	(1,000)	-25.0%
Total Salaries and Benefits	868,723	795,296	737,816	699,838	(95,458)	-12.0%
Services and Supplies						
Utilities	32,665	-	-	-	-	0.0%
Materials & Supplies	1,967	1,200	2,194	2,000	800	66.7%
Safety Materials & Supplies	349	-	-	-	-	0.0%
Administrative Technology	32,844	-	-	-	-	0.0%
Outside Services/Repairs	12,646	-	-	-	-	0.0%
Service Maintenance Contracts	15,754	-	-	-	-	0.0%
Drug & Alcohol Testing	1,427	3,000	1,279	2,000	(1,000)	-33.3%
Building Repairs	36,552	-	-	-	-	0.0%
Recruiting	8,296	45,000	29,052	25,000	(20,000)	-44.4%
Claims/Damages	4,711	-	-	-	-	0.0%
Computer Licenses and Maint Agreements	21,686	-	-	-	-	0.0%
Janitorial Services	23,220	-	-	-	-	0.0%
Outside Legal Fees	160,649	175,000	136,166	150,000	(25,000)	-14.3%
Advertising/Publicity	2,692	3,000	2,950	2,500	(500)	-16.7%
Professional Services	127,759	94,000	142,512	164,939	70,939	75.5%
Forms and Supplies	559	750	542	1,500	750	100.0%
Publications and Subscriptions	58	100	98	100	-	0.0%
Dues and Memberships	44,826	40,515	43,766	44,000	3,485	8.6%
Training, Conferences and Travel	12,489	14,000	13,293	20,000	6,000	42.9%
Other Travel Costs	683	600	1,109	1,000	400	66.7%
Unemployment Claims	8,125	10,000	517	2,000	(8,000)	-80.0%
Insurance	262,714	-	-	-	-	0.0%
Calaveras County Fees	261	-	272	-	-	0.0%
Misc. Non-Operating Costs	690	-	-	-	-	0.0%
Total Services and Supplies	813,622	387,165	373,750	415,039	27,874	7.2%
Grand Total - Operations	1,682,345	1,182,461	1,111,566	1,114,877	(67,584)	-5.7%
Capital Outlay						
Vehicles / Equipment	-	-	-	-	-	0.0%
Projects/Software	-	-	-	-	-	0.0%
Total Capital Outlay	-	-	-	-	-	0.0%
Total Operations & Capital Outlay	1,682,345	1,182,461	1,111,566	1,114,877	(67,584)	-5.7%

Calaveras County Water District
Administrative Services Operating Budget: FY 2015-16

Administrative Services	Actual FY 2013-14	Adopted Budget FY 2014-15	Projected FY 2014-15	Proposed Budget FY 2015-16	Variance to Budget FY 2014-15	% Change to Budget FY 2014-15
Salaries and Benefits						
Salaries/Wages	708,054	904,984	835,787	824,563	(80,421)	-8.9%
Overtime	4,557	1,000	2,118	2,450	1,450	145.0%
Benefits	375,046	501,891	433,271	454,136	(47,755)	-9.5%
Medical/Dental Reimbursement	5,223	9,600	5,794	6,600	(3,000)	-31.3%
Total Salaries and Benefits	1,092,880	1,417,475	1,276,970	1,287,749	(129,726)	-9.2%
Services and Supplies						
Materials & Supplies	-	-	934	500	500	500.0%
Administrative Technology	-	34,000	31,994	34,000	-	0.0%
Outside Services/Repairs	167	-	1,754	-	-	0.0%
Service Maintenance Contracts	33,953	33,385	36,560	43,010	9,625	28.8%
Computer Licenses and Maint Agreements	-	24,800	18,636	30,420	5,620	22.7%
Accounting/Auditing	32,000	32,000	32,000	33,000	1,000	3.1%
Professional Services	74,314	98,300	71,532	119,000	20,700	21.1%
Forms and Supplies	-	900	1,862	1,000	100	11.1%
Postage	-	21,230	16,964	21,500	270	1.3%
Dues and Memberships	-	520	555	580	60	11.5%
Printing	998	1,000	-	1,000	-	0.0%
Training, Conferences and Travel	434	6,000	2,968	6,000	-	0.0%
Other Travel Costs	-	500	841	1,000	500	100.0%
Retired Employee Costs	49,365	-	-	-	-	0.0%
Bad Debt Expense	-	55,000	49,044	55,000	-	0.0%
Water Conservation	-	-	-	30,000	30,000	30000.0%
Misc. Operating/Maint. Exp.	-	42,750	49,019	45,000	2,250	5.3%
Equipment Purchased	-	-	-	-	-	0.0%
Agent Fees	-	2,000	2,000	2,000	-	0.0%
Calaveras County Fees	42,402	-	88	-	-	0.0%
Misc. Non-Operating Costs	-	-	-	-	-	0.0%
Total Services and Supplies	250,695	352,385	316,751	423,010	70,625	20.0%
Grand Total - Operations	1,343,575	1,769,860	1,593,721	1,710,759	(59,101)	-3.3%
Capital Outlay						
Vehicles / Equipment	-	-	-	-	-	0.0%
Projects/Software	20,984	-	15,410	5,000	5,000	5000.0%
Total Capital Outlay	20,984	-	15,410	5,000	5,000	5000.0%
Total Operations & Capital Outlay	1,364,559	1,769,860	1,609,131	1,715,759	(54,101)	-3.1%

Calaveras County Water District
Engineering/Technical Services Operating Budget: FY 2015-16

Engineering/Tech Services	Actual FY 2013-14	Adopted Budget FY 2014-15	Projected FY 2014-15	Proposed Budget FY 2015-16	Variance to Budget FY 2014-15	% Change to Budget FY 2014-15
Salaries and Benefits						
Salaries/Wages	251,772	264,486	202,398	527,488	263,002	99.4%
Overtime	7,321	-	-	3,393	3,393	3393.0%
Benefits	130,250	131,862	100,903	258,459	126,597	96.0%
Medical/Dental Reimbursement	2,400	2,400	1,930	3,600	1,200	50.0%
Total Salaries and Benefits	391,743	398,748	305,231	792,940	394,192	98.9%
Services and Supplies						
Materials & Supplies	-	-	1,660	-	-	0.0%
Outside Services/Repairs	487	-	-	-	-	0.0%
Service Maintenance Contracts	1,463	1,500	-	13,500	12,000	800.0%
Computer Licenses and Maint Agreements	-	-	8,131	-	-	0.0%
Outside Legal Fees	-	10,000	-	-	(10,000)	-100.0%
Professional Services	153,874	15,000	59,616	15,000	-	0.0%
Forms and Supplies	-	250	148	500	250	100.0%
Publications and Subscriptions	139	210	83	250	40	19.0%
Dues and Memberships	115	230	79	250	20	8.7%
Recording Title Reports	-	-	142	-	-	0.0%
Printing	1,449	-	-	-	-	0.0%
Training, Conferences and Travel	15	750	-	5,000	4,250	566.7%
Other Travel Costs	-	100	-	500	400	400.0%
State Water Right Fees	-	-	664	-	-	0.0%
Equipment Purchased	440	-	-	-	-	0.0%
Misc. Non-Operating Costs	-	-	-	-	-	0.0%
Total Services and Supplies	157,982	28,040	70,523	35,000	6,960	24.8%
Grand Total - Operations	549,725	426,788	375,754	827,940	401,152	94.0%
Capital Outlay						
Vehicles / Equipment	-	-	-	-	-	0.0%
Projects	-	-	-	-	-	0.0%
Total Capital Outlay	-	-	-	-	-	0.0%
Total Operations & Capital Outlay	549,725	426,788	375,754	827,940	401,152	94.0%

Calaveras County Water District
Utility Services Operating Budget: FY 2015-16

Utilities	Actual FY 2013-14	Adopted Budget FY 2014-15	Projected FY 2014-15	Proposed Budget FY 2015-16	Variance to Budget FY 2014-15	% Change to Budget FY 2014-15
Salaries and Benefits						
Salaries/Wages	3,537,069	3,322,366	3,284,811	3,186,959	(135,407)	-4.1%
Overtime	158,222	120,000	157,320	123,037	3,037	2.5%
Benefits	2,180,566	1,895,239	1,919,628	1,931,165	35,926	1.9%
Medical/Dental Reimbursement	35,609	34,400	22,437	24,000	(10,400)	-30.2%
Total Salaries and Benefits	5,911,466	5,372,006	5,384,196	5,265,161	(106,845)	-2.0%
Services and Supplies						
Utilities	961,567	982,026	886,151	1,026,840	44,814	4.6%
Materials & Supplies	716,190	732,500	821,847	724,800	(7,700)	-1.1%
Safety Materials & Supplies	29,075	30,000	17,043	30,000	-	0.0%
Chemicals	369,028	310,000	334,316	350,000	40,000	12.9%
Outside Services/Repairs	287,962	65,000	173,918	127,500	62,500	96.2%
Service Maintenance Contracts	-	317,500	312,825	247,000	(70,500)	-22.2%
Laboratory Services	240,788	205,000	226,388	228,000	23,000	11.2%
Professional Services	38,623	10,000	891	25,000	15,000	150.0%
Vehicle Expense	376,635	357,000	400,746	390,000	33,000	9.2%
Permits & Licenses	-	5,800	-	14,400	8,600	148.3%
Publications and Subscriptions	345	-	373	2,000	2,000	2000.0%
Dues and Memberships	12,403	14,500	8,990	11,500	(3,000)	-20.7%
Training, Conferences and Travel	37,683	37,000	40,525	33,300	(3,700)	-10.0%
Other Travel Costs	-	-	-	-	-	0.0%
Purchased Water	6,695	4,000	4,938	15,000	11,000	275.0%
Fed, State & County Wtr/Swr Fees	213,991	195,000	237,464	200,000	5,000	2.6%
Misc. Non-Operating Costs	-	-	-	-	-	0.0%
Total Services and Supplies	3,290,985	3,265,326	3,466,415	3,425,340	160,014	4.9%
Grand Total - Operations	9,202,451	8,637,332	8,850,611	8,690,501	53,169	0.6%
Capital Outlay						
Vehicles / Equipment	148,639	110,000	111,218	356,700	246,700	224.3%
Projects	333,009	110,000	102,727	50,000	(60,000)	-54.5%
Total Capital Outlay	481,648	220,000	213,945	406,700	186,700	84.9%
Total Operations & Capital Outlay	9,684,099	8,857,332	9,064,556	9,097,201	239,869	2.7%

Calaveras County Water District
Water Resources Operating Budget: FY 2015-16

Water Resources	Actual FY 2013-14	Adopted Budget FY 2014-15	Projected FY 2014-15	Proposed Budget FY 2015-16	Variance to Budget FY 2014-15	% Change to Budget FY 2014-15
Salaries and Benefits						
Salaries/Wages	-	86,098	23,427	94,879	8,781	10.2%
Overtime	-	-	-	-	-	0.0%
Benefits	-	46,576	8,157	27,512	(19,064)	-40.9%
Medical/Dental Reimbursement	-	800	-	600	(200)	-25.0%
Total Salaries and Benefits	-	133,474	31,584	122,991	(10,483)	-7.9%
Services and Supplies						
Materials & Supplies	-	4,500	115	4,500	-	0.0%
Outside Legal Fees	18,807	120,000	29,524	115,000	(5,000)	-4.2%
Professional Services	48,008	183,900	95,354	202,000	18,100	9.8%
Dues and Memberships	8,485	27,900	23,198	46,501	18,601	66.7%
Training, Conferences and Travel	-	2,000	335	2,000	-	0.0%
Other Travel Costs	233	1,000	-	1,000	-	0.0%
State Water Right Fees	23,074	27,000	27,332	28,000	1,000	3.7%
Mandated Plans	-	80,000	-	74,600	(5,400)	-6.8%
Strategic Plans/Updates.	18,369	95,000	5,622	75,000	(20,000)	-21.1%
Water Conservation	2,125	30,000	15,595	-	(30,000)	-100.0%
Misc. Non-Operating Costs	-	-	-	-	-	0.0%
Total Services and Supplies	119,101	571,300	197,075	548,601	(22,699)	-4.0%
Grand Total - Operations	119,101	704,774	228,659	671,592	(33,182)	-4.7%
Capital Outlay						
Vehicles / Equipment	-	-	-	-	-	0.0%
Projects	-	-	-	-	-	0.0%
Total Capital Outlay	-	-	-	-	-	0.0%
Total Operations & Capital Outlay	119,101	704,774	228,659	671,592	(33,182)	-4.7%

Calaveras County Water District
Non-Departmental Operating Budget: FY 2015-16

Non-Departmental	Actual FY 2013-14	Adopted Budget FY 2014-15	Projected FY 2014-15	Proposed Budget FY 2015-16	Variance to Budget FY 2014-15	% Change to Budget FY 2014-15
Services and Supplies						
Utilities	-	32,300	26,196	30,400	(1,900)	-5.9%
Materials & Supplies	-	-	5,383	3,000	3,000	3000.0%
Outside Services/Repairs	-	11,350	31,358	16,240	4,890	43.1%
Service Maintenance Contracts	-	14,400	12,038	16,550	2,150	14.9%
Building Repairs	-	4,000	42	3,000	(1,000)	-25.0%
Claims/Damages	-	7,500	853	5,000	(2,500)	-33.3%
Janitorial Services	-	24,000	23,220	24,000	-	0.0%
Professional Services	99,460	-	-	-	-	0.0%
Hogan Payment-Purchased Power	137,593	138,236	138,229	138,230	(6)	0.0%
Retired Employee Costs	1,017,651	1,051,366	1,072,066	1,092,151	40,785	3.9%
Insurance	-	285,043	222,171	244,325	(40,718)	-14.3%
Federal Dam & Admin Fees	1,809	3,500	1,809	3,500	-	0.0%
Misc. Operating/Maint. Exp.	7,440	-	-	-	-	0.0%
Misc. Non-Operating Costs	-	7,440	7,508	7,440	-	0.0%
Total Services and Supplies	1,263,953	1,579,135	1,540,873	1,583,836	4,701	0.3%
Grand Total - Operations	1,263,953	1,579,135	1,540,873	1,583,836	4,701	0.3%
Capital Outlay						
Vehicles / Equipment	-	-	-	-	-	0.0%
Projects	-	-	-	-	-	0.0%
Total Capital Outlay	-	-	-	-	-	0.0%
Total Operations & Capital Outlay	1,263,953	1,579,135	1,540,873	1,583,836	4,701	0.3%
Debt Service						
Interest - BBVA Compass Bond Refinance	105,771	74,205	76,950	49,663	(24,542)	-33.1%
Principal - BBVA Compass Bond Refinance	1,727,941	1,671,292	1,743,472	1,768,700	97,408	5.8%
Interest - Umpqua Capital R&R Loan	-	119,168	119,110	278,796	159,628	134.0%
Principal - Umpqua Capital R&R Loan	-	279,004	279,004	130,483	(148,521)	-53.2%
Interest - Vac-Con Loan	7,977	6,581	6,577	5,111	(1,470)	-22.3%
Principal - Vac-Con Loan	62,573	70,513	63,936	65,672	(4,841)	-6.9%
Interest - Wallace Equipment Loan	6,651	6,195	6,195	2,714	(3,481)	-56.2%
Principal - Wallace Equipment Loan	8,293	8,749	8,749	9,230	481	5.5%
Interest - New Hogan	28,869	29,312	27,020	24,588	(4,724)	-16.1%
Principal - New Hogan	54,680	47,061	54,680	54,680	7,619	16.2%
Interest - Admin Building	75,000	75,000	75,000	75,000	-	0.0%
Total Debt Service	2,077,755	2,387,079	2,460,693	2,464,637	77,558	3.2%
Total Operations & Debt Service	3,341,708	3,966,214	4,001,566	4,048,473	82,259	2.1%

Capital Outlay
 FY 2015-16

Dept	Qty	N or R*	Location	Description	Water	Sewer	Cost
Utilities	1	R		1/2 Ton Pickup	17,168	6,032	23,200
Utilities	1	R		1 Ton Pickup	38,332	13,468	51,800
Utilities	1	R	Vallecito	Bobcat	-	79,000	79,000
Utilities	1	N	West Point	Mini Excavator	44,400	15,600	60,000
Utilities	1	N	Arnold	Dump Trailer	-	20,000	20,000
Utilities			District Wide	TV Van Retrofit	-	102,700	102,700
Utilities			District Wide	SCADA Upgrades	50,000	-	50,000
Utilities	75	R	Arnold	Manhole Replacement	-	20,000	20,000
Adm Svc	1		District Wide	Software Upgrade	3,700	1,300	5,000
				TOTAL	153,600	258,100	411,700

* New (N) or Replacement (R)

Capital Improvement Program
 Schedule of Cash Flow - Water Projects
 FY 2014-15 thru FY 2016 - 2017

Project No	New Water Projects Project Description	Total Project Cost	Cash Flow			Funding FY 15-16				
			FY 15-16	FY 16-17	FY 17-18	Expansion Funds	Reserves	Capital R & R	Grants	AD / Other Outside
			-	-	-	-	-	-	-	-
	Total New Water Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project No	Carryover Water Projects Project Description	Total Project Cost	Cash Flow			Expansion Funds	Reserves	Capital R & R	Grants	AD / Other Outside
			FY 15-16	FY 16-17	FY 17-18					
11085	Ebbetts Pass Reach 1 Water Line Replacement	300,000	-	-	-	-	-	-	-	-
11078	Ebbetts Pass Reach 3A Pipeline Replacement	5,000,000	1,200,000	1,200,000	-	-	-	-	-	-
11084	Ebbetts Pass Techite Water Line Replacement	250,000	-	-	-	-	-	-	-	-
11088	Jenny Lind Tank A-B Transmission Line	4,150,000	1,500,000	2,290,000	-	-	-	-	-	-
11066	Pipeline Replacement	1,000,000	200,000	200,000	-	-	-	-	-	-
11073	Redwood Tank Replacement	1,204,160	500,000	500,000	-	-	-	-	-	-
11083	Tank Management Plan	200,000	-	-	-	-	-	-	-	-
	Total Carryover Water Projects	\$ 12,104,160	\$ 3,400,000	\$ 4,190,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL WATER PROJECTS		\$ 12,104,160	\$ 3,400,000	\$ 4,190,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Capital Improvement Program
 Schedule of Cash Flow - Wastewater Projects
 FY 15-16 through FY 17-18

Project No	New Wastewater Projects Project Description	Total Project Cost	Cash Flow			Funding FY 15-16				
			FY 15-16	FY 16-17	FY 17-18	Expansion Funds	Reserves	Capital R & R	Grants	AD / Other Outside
			-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
	Total New Sewer Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project No	Carryover Wastewater Projects Project Description	Total Project Cost	Cash Flow			Expansion Funds	Reserves	Capital R & R	Grants	AD / Other Outside
15075	Avery Main Lift Station Replacement	560,000	250,000	310,000	-	-	-	-	-	
15076	CC Lift Station 8,12,13 & Force Main Bypass	640,000	-	-	-	-	-	-	-	
15059C	Copper Cove Capacity Plan Update	20,000	20,000	-	-	-	-	-	-	
15080	Copper Cove Lift Station 15 & 18 - Electrical	110,000	110,000	-	-	-	-	-	-	
15078	Copper Cove Lift Station 22 Replacement	1,600,000	1,200,000	400,000	-	-	-	-	-	
15071	Copper Cove WWTP Reclaim Permit Project	250,000	250,000	-	-	-	-	-	-	
15077	Forest Meadows/Hwy 4 Force Main Replacmnt	350,000	100,000	250,000	-	-	-	-	-	
15059L	La Contenta Capacity Plan Update	20,000	20,000	-	-	-	-	-	-	
15060	Pipeline Replacement	1,000,000	-	200,000	200,000	-	-	-	-	
15082	Vallecito WWTP Storage Expansion Project	200,000	200,000	-	-	-	-	-	-	
	Total Carryover Wastewater Projects	\$ 4,750,000	\$ 2,150,000	\$ 1,160,000	\$ 200,000	\$ -	\$ -	\$ -	\$ -	

TOTAL WASTEWATER PROJECTS	\$ 4,750,000	\$ 2,150,000	\$ 1,160,000	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -
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TOTAL WATER & SEWER PROJECTS	\$ 16,854,160	\$ 5,550,000	\$ 5,350,000	\$ 200,000					
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Calaveras County Water District
PERSONNEL ALLOCATION BY DEPARTMENT
 FISCAL YEARS 2014 - 2016

	Final 2013-14	Adopted 2014-15	Adjustments 2014-15	Final 2014-15	Proposed 2015-16
<u>Utility Services</u>					
Director of Utility Services	1.00	1.00	-	1.00	1.00
Regulatory Programs Manager	1.00	1.00	-	1.00	1.00
Water/Wastewater Plant Operator OIT/I/II/III/Sr	13.00	13.00	(1.00) (1)	12.00	12.00
Operations, Senior Supervisor	1.00	1.00	-	1.00	1.00
Construction Worker I/II/III/Sr	3.00	3.00	-	3.00	3.00
Manager of Construction/Inspections	1.00	-	-	-	-
Construction/Inspection I/II/III/Sr	1.00	1.00	-	1.00	-
Electrician I/II/Sr	3.00	3.00	-	3.00	3.00
Controls/Communication Technician I/Sr	1.00	1.00	-	1.00	1.00
Controls/Communication Senior Supervisor	1.00	1.00	-	1.00	1.00
Distribution Worker I/II/III/Sr	9.00	9.00	1.00 (2)	10.00	10.00
Collection System Worker I/II/III/IV/Sr	6.00	6.00	(1.00) (2)	5.00	5.00
Mechanic I/II/Sr	3.00	3.00	-	3.00	3.00
Administrative Technician I/II/Senior	1.00	-	-	-	1.00
Total - Utility Services	45.00	43.00	(1.00)	42.00	42.00
<u>General Management</u>					
General Manager	1.00	1.00	-	1.00	1.00
Assistant to the General Manager	1.00	1.00	-	1.00	1.00
Executive Assistant	1.00	1.00	-	1.00	1.00
Human Resources Manager	1.00	1.00	-	1.00	1.00
Human Resources Technician	1.00	1.00	-	1.00	1.00
Total - General Management	5.00	5.00	-	5.00	5.00
<u>Engineering/Technical Services</u>					
District Engineer	1.00	1.00	-	1.00	1.00
Associate Civil Engineer	1.00	1.00	(1.00) (3)	-	-
Senior Civil Engineer	-	-	1.00 (3)	1.00	1.00
Construction Inspector I/II/III/Sr	-	-	-	-	1.00
Engineering Technician I/II/Sr	-	-	2.00 (1/6)	2.00	2.00
Administrative Technician I/II/Sr	1.00	1.00	-	1.00	1.00
Total - Engineering/Technical Services	3.00	3.00	2.00	5.00	6.00
<u>Administrative Services</u>					
Director of Administrative Services	1.00	1.00	-	1.00	1.00
Auditor-Controller	1.00	1.00	(1.00) (4)	-	-
Accountant I/II/III	-	-	2.00 (4/5)	2.00	2.00
Accounting Technician I/II/Sr	1.00	1.00	(1.00) (5)	-	-
Customer Service/Public Relations Manager	1.00	1.00	-	1.00	1.00
Customer Service Clerk I/II/III/Sr	3.00	3.00	-	3.00	3.00
Meter Reader Trainee/I/II	2.00	2.00	-	2.00	2.00

Calaveras County Water District
PERSONNEL ALLOCATION BY DEPARTMENT
 FISCAL YEARS 2014 - 2016

	Final 2013-14	Adopted 2014-15	Adjustments 2014-15	Final 2014-15	Proposed 2015-16
Engineering Technician I/II/Sr	1.00	1.00	(1.00) (6)	-	-
Facilities Maintenance Worker	1.00	1.00	-	1.00	1.00
Information System Administrator	1.00	1.00	-	1.00	1.00
Total - Administrative Services	12.00	12.00	(1.00)	11.00	11.00
Water Resources					
Water Resources Program Manager	1.00	1.00	-	1.00	1.00
Total - Water Resources	1.00	1.00	-	1.00	1.00
Total - Personnel Allocation	66.00	64.00	-	64.00	65.00

Notes

FY 2014-15

- (1) Moved 1.0 FTE Operator from Utilities to Engineering/Technical Services as an Engineering Technician I/II/Sr
- (2) Corrected allocation by changing a 1.0 FTE Collection Systems Worker a 1.0 FTE Distribution Worker in Utilities
- (3) Deleted 1.0 FTE Associate Civil Engineer and added 1.0 Senior Civil Engineer in Engineering/Tech Services
- (4) Deleted 1.0 FTE Auditor-Controller and added 1.0 FTE Accountant I/II/III in Administrative Services
- (5) Deleted 1.0 FTE Accounting Technician I/II/III/Sr and added 1.0 FTE Accountant I/II/III in Administrative Services
- (6) Moved 1.0 FTE Engineering Technician I/II/Sr from Administrative Services to Engineering/Tech Services

FY 2015-16

- (7) Moved 1.0 FTE Construction Inspector I/II/III/Sr from Utilities to Engineering/Technical Services
- (8) Added 1.0 FTE Administrative Technician I/II/III in Utilities