

Calaveras County Water District
Operating Budget: FY 2017-18 through FY 2019-20

	Actual FY 2017-18	Adopted Budget FY 2018-19	Proposed Budget FY 2019-20	Variance to Budget FY 2018-19	% Change to Budget FY 2018-19	Water Budget FY 2019-20	Sewer Budget FY 2019-20
Revenues							
Operating Revenues	12,265,835	12,795,576	13,078,450	282,874	2.3%	8,281,636	4,796,814
Non Operating Revenues	3,369,236	3,673,787	4,729,102	1,055,315	31.3%	3,620,468	1,108,634
Total Revenues	15,635,071	16,469,363	17,807,552	1,338,189	8.6%	11,902,104	5,905,448
Expenditures							
Salaries and Benefits	10,706,896	10,080,306	10,091,258	10,952	0.1%	6,760,456	3,330,802
Services and Supplies	5,778,231	5,762,532	7,006,906	1,244,374	21.5%	4,726,265	2,280,641
Total - Operations	16,485,127	15,842,838	17,098,164	1,255,326	7.6%	11,486,722	5,611,442
Capital Outlay	637,317	565,000	510,000	(55,000)	-8.6%	276,876	233,124
Debt Service	2,210,477	2,736,984	2,980,688	243,705	11.0%	2,160,289	820,399
Total Operating Budget	19,332,921	19,144,822	20,588,852	1,444,031	7.5%	13,923,887	6,664,966
						-	-
Revenue Surplus/(Shortfall)	(3,697,850)	(2,675,459)	(2,781,300)	(105,842)	2.9%	(2,021,783)	(759,518)
Transfers In	2,918,633	2,678,916	2,787,459	(239,717)	-8.2%	2,025,542	761,917
Adjusted Surplus/(Shortfall)	(779,217)	3,457	6,159	(345,559)	44.3%	3,759	2,399
By Department							
Board of Directors	124,559	165,089	161,607	(3,482)	-2.8%	117,973	43,634
General Management	1,136,432	1,012,459	1,111,697	99,238	8.7%	811,539	300,158
Administrative Services	1,777,327	1,562,455	1,671,519	109,064	6.1%	1,220,209	451,310
Engineering/Tech Services	816,253	1,132,913	1,274,702	141,789	17.4%	930,532	344,170
Utility Services	11,834,669	10,677,428	10,845,869	168,441	1.4%	6,827,122	4,018,747
Water Resources	793,052	705,412	1,634,972	929,560	117.2%	1,193,530	441,442
Non Departmental	2,850,629	3,889,066	3,888,486	(579)	0.0%	2,822,982	1,065,505
Total by Department	19,332,921	19,144,822	20,588,852	1,444,031	7.5%	13,923,887	6,664,966

Calaveras County Water District
Operating Revenues: FY 2017-18 thru FY 2019-20

Revenues	Actual FY 17-18	Budget FY 18-19	As of 30-Apr-19	Projected Year-End FY 18-19	Proposed Budget FY 19-20	Variance to Budget FY 18-19	% Change to Budget FY 18-19
Operating Revenue							
Rate Revenue							
Water	7,414,772	7,813,288	6,340,228	7,574,324	7,876,756	63,468	0.8%
Wastewater	4,263,774	4,496,488	3,718,603	4,492,324	4,716,894	220,406	4.9%
Subtotal - Rate Revenue	11,678,546	12,309,776	10,058,831	12,066,648	12,593,650	283,874	2.3%
Other Operating Revenue							
Fees:							
Account Establishment Fees	49,373	50,000	40,601	48,721	50,000	-	0.0%
Delinquent Account Fees	215,100	210,000	178,287	213,944	210,000	-	0.0%
Repairs/Reimbursements	19,991	1,500	24,841	29,809	10,000	8,500	566.7%
Install Water Meter	15,910	16,000	13,315	15,978	15,000	(1,000)	-6.3%
Other Installation Charges	-	-	-	-	-	-	#DIV/0!
Inspection Fees	2,173	2,000	2,507	3,008	3,000	1,000	50.0%
Plan Check Fee	6,280	6,500	2,250	2,700	3,000	(3,500)	-53.8%
Backflow Certification	3,800	3,800	2,700	3,240	3,800	-	0.0%
Wholesale/Irrigation/Hydrant Sales/Lancha Plana	196,450	181,000	142,368	170,842	170,000	(11,000)	-6.1%
Developer Reimbursements	15,464	15,000	16,717	20,060	20,000	5,000	33.3%
Subtotal - Other Operating Revenue	524,541	485,800	423,391	508,108	484,800	(1,000)	-0.2%
Total - Operating Revenue	12,203,087	12,795,576	10,482,222	12,574,756	13,078,450	282,874	2.2%
Non-Operating Revenue						308,065	
Stand-by Fees	130,894	132,500	71,430	129,873	130,000	(2,500)	-1.9%
Property Taxes (net of transfer to reserves)	2,788,250	2,613,751	1,479,269	2,689,580	2,755,231	141,480	5.4%
Investment Income (allocated to operating)	56,183	86,536	158,054	189,665	200,000	113,464	131.1%
Other:							
Power Sales, North Fork	554,013	565,000	480,538	576,646	594,000	29,000	5.1%
Power Sales, New Hogan	202,348	175,000	135,666	162,799	165,000	(10,000)	-5.7%
Grants/OES Reimbursements	-	-	6,627	6,627	-	-	0.0%
Copies	19	-	-	-	-	-	#DIV/0!
Misc. Operating Revenue	44,151	15,000	126,042	133,084	45,000	30,000	200.0%
Other Non-Op Revenue	-	-	739,532	741,790	748,871	748,871	#DIV/0!
Other District Reimbursements	9,503	10,000	20,496	24,596	10,000	-	0.0%
Rental Income per schedule	70,277	76,000	67,744	81,293	81,000	5,000	6.6%
Subtotal - Other Revenue, Non-Operating	880,311	841,000	1,576,645	1,726,834	1,643,871	802,871	95.5%
Total - Non-Operating Revenue	3,855,638	3,673,787	3,285,398	4,735,952	4,729,102	1,055,315	28.7%
Total Revenue - Operations	16,058,725	16,469,363	13,767,620	17,310,708	17,807,552	1,338,189	8.1%
Transfers In							
Transfer In for BBVA Debt Service - Expansion Funds	1,080,647	-	-	-	-	-	#DIV/0!
Transfer In for BBVA Debt Service - Fund 108	(85,375)	-	-	-	-	-	#DIV/0!
Transfer In for Capital R&R Debt Service - Fund 125	409,033	1,180,407	-	1,180,407	1,180,406	(1)	0.0%
Transfer In for Capital R&R Debt Service - Fund 135	-	397,010	-	397,010	397,011	1	100.0%
Transfer In for USDA Reach 3a Bond - Fund 125	15,896	101,243	-	101,243	101,249	6	100.0%
Transfer In for OP HQ Interest Payment - Fund 108	75,000	75,000	-	75,000	60,731	(14,269)	-19.0%
Transfer In for One-Time Legal Costs - Fund 108	-	-	-	-	125,000	125,000	100.0%
Transfer In for Wallace Loan Payoff - Fund 108	81,417	-	-	-	-	-	#DIV/0!
Transfer In for New Hogan O&M Costs	105,000	-	-	-	-	-	#DIV/0!
Transfer In for Water Rights Expenses - Fund 108	220,000	-	-	-	25,000	25,000	#DIV/0!
Transfer In for Capital Equipment/Projects - Fund 108	485,377	370,000	-	-	250,000	(120,000)	-32.4%
Transfer In for Capital R&R Projects - Fund 125	547,785	325,228	-	-	363,386	38,158	11.7%
Transfer In for Capital R&R Projects - Fund 135	-	139,384	-	-	176,223	36,839	26.4%
Transfer In for CIP Projects/Studies - Fund 120/Exp	-	63,451	-	-	59,917	(3,534)	-5.6%
Transfer In for CIP Projects/Studies - Fund 130/Exp	114,503	27,193	-	-	48,536	21,343	78.5%
Total - Transfers In	3,049,283	2,678,916	-	1,753,660	2,787,459	108,543	4.1%
Total Revenue & Transfers In - Operations	19,108,008	19,148,279	13,767,620	19,064,368	20,595,011	1,446,732	7.6%

Calaveras County Water District Operating Budget Summary: FY 2019-20

District	Actual FY 2017-18	Adopted Budget FY 2018-19	Y-T-D as of 30-Apr-19	Projected FY 2018-19	Proposed Budget FY 2019-20	Variance to Budget FY 2018-19	% Change to Budget FY 2018-19
Salaries and Benefits							
Salaries/Wages	5,590,117	5,809,978	4,710,463	5,704,373	6,079,709	269,731	4.6%
Overtime	283,260	235,078	226,957	272,415	220,780	(14,298)	-6.1%
Benefits	4,813,981	4,007,250	3,252,008	3,933,241	3,762,369	(244,881)	-6.1%
Medical/Dental Reimbursement	19,538	28,000	16,133	27,822	28,400	400	1.4%
Total Salaries and Benefits	10,706,896	10,080,306	8,205,561	9,937,850	10,091,258	10,952	0.1%
Services and Supplies							
Utilities	1,121,402	1,018,920	760,737	912,885	949,216	(69,704)	-6.8%
Materials & Supplies	1,056,884	699,300	611,007	727,776	764,400	65,100	9.3%
Tools	41,187	25,500	39,652	47,583	25,500	-	0.0%
Safety Materials & Supplies	49,487	43,230	26,246	31,495	44,800	1,570	3.6%
Administrative Technology	30,922	34,000	28,583	36,659	34,000	-	0.0%
Chemicals	334,814	350,000	222,975	267,570	340,000	(10,000)	-2.9%
Outside Services/Repairs	168,666	164,550	104,115	125,534	150,050	(14,500)	-8.8%
Service Maintenance Contracts	288,623	379,100	176,778	213,298	405,000	25,900	6.8%
Drug & Alcohol Testing	1,400	1,500	1,820	2,184	1,700	200	13.3%
Building Repairs	3,977	5,000	39	47	5,000	-	0.0%
Recruiting	5,873	5,000	22,789	27,346	13,000	8,000	160.0%
Claims/Damages	1,249	5,000	125	150	5,000	-	0.0%
Computer Licenses and Maint Agreements	22,505	22,260	10,474	12,569	23,000	740	3.3%
Janitorial Services	23,220	23,220	19,350	23,220	23,220	-	0.0%
Laboratory Services	163,074	200,000	108,412	130,094	165,000	(35,000)	-17.5%
Outside Legal Fees	317,624	242,500	236,725	303,907	385,000	142,500	58.8%
Accounting/Auditing	48,420	40,000	39,850	40,510	41,600	1,600	4.0%
Advertising/Publicity	2,139	1,500	-	-	2,000	500	33.3%
Elections	-	11,500	4,587	8,124	-	(11,500)	-100.0%
Professional Services	519,798	322,000	238,224	290,617	467,725	145,725	45.3%
Vehicle Expense	345,472	360,000	298,606	358,327	305,000	(55,000)	-15.3%
Rental Exp/Vehicle and Equip.	53,894	30,000	80,086	96,103	30,000	-	0.0%
Vehicle Lease & Maintenance	-	-	-	-	210,017	210,017	210017.0%
Forms and Supplies	1,372	2,900	242	1,770	2,950	50	1.7%
Permits & Licenses	11,098	11,000	10,491	12,589	15,000	4,000	36.4%
Postage	14,234	18,100	11,570	15,100	17,300	(800)	-4.4%
Publications and Subscriptions	477	1,250	375	450	1,350	100	8.0%
Dues and Memberships	91,754	101,140	120,464	121,718	110,238	9,098	9.0%
Recording Title Reports	-	-	165	197	-	-	0.0%
Printing	-	-	-	-	500	500	500.0%
Training, Conferences and Travel	64,313	94,500	54,194	85,688	92,200	(2,300)	-2.4%
Other Travel Costs	9,240	10,500	8,680	10,120	9,300	(1,200)	-11.4%
Hogan Payment-Purchased Power	293,262	293,262	-	293,262	293,262	-	0.0%
Purchased Water	1,326	5,000	2,349	2,819	5,000	-	0.0%
Retired Employee Costs	109,764	554,200	472,394	566,873	599,000	44,800	8.1%
Bad Debt Expense	44,306	48,000	39,109	51,325	52,000	4,000	8.3%
Rate Assistance Program	-	-	15,488	26,680	60,000	60,000	60000.0%
Unemployment Claims	-	2,000	-	-	2,000	-	0.0%
Insurance	118,096	184,000	117,297	172,927	188,578	4,578	2.5%
Fed, State & County Water/Sewer Fees	274,292	259,100	186,143	248,191	230,000	(29,100)	-11.2%
Federal Dam & Admin Fees	-	2,000	3,282	395,737	-	(2,000)	-100.0%
State/County/Federal Fees	30,110	32,000	618,973	618,973	785,000	753,000	2353.1%
Mandated Plans	30,783	75,000	5,091	6,109	20,000	(55,000)	-73.3%
Strategic Plans/Updates	-	-	-	-	50,000	50,000	50000.0%
Water Efficiency	2,023	6,000	1,743	1,742	3,000	(3,000)	-50.0%
Third Party Payment Processing	71,175	71,000	52,548	70,064	72,500	1,500	2.1%
Agent Fees	7,500	7,500	7,500	7,500	7,500	-	0.0%

Calaveras County Water District Operating Budget Summary: FY 2019-20

District	Actual FY 2017-18	Adopted Budget FY 2018-19	Y-T-D as of 30-Apr-19	Projected FY 2018-19	Proposed Budget FY 2019-20	Variance to Budget FY 2018-19	% Change to Budget FY 2018-19
Misc. Non-Operating Costs	2,476	-	548	658	-	-	0.0%
Total Services and Supplies	5,778,231	5,762,532	4,759,826	6,366,488	7,006,906	1,244,374	21.6%
Grand Total - Operations	16,485,127	15,842,838	12,965,387	16,304,339	17,098,164	1,255,326	7.9%
Capital Outlay							
Vehicles / Equipment	600,909	535,000	160,100	574,778	167,100	(367,900)	-68.8%
Projects	36,408	30,000	7,700	90,000	342,900	312,900	1043.0%
Total Capital Outlay	637,317	565,000	167,800	664,778	510,000	(55,000)	-9.7%
Total Operations & Capital Outlay	17,122,444	16,407,838	13,133,187	16,969,117	17,608,164	1,200,326	7.3%
Debt Service							
Interest - PERS Side Fund	12,375	3,485	2,880	2,880	-	(3,485)	-100.0%
Principal - PERS Side Fund	300,233	257,021	256,916	256,916	-	(257,021)	-100.0%
Interest - Umpqua UAL Loan	-	-	-	-	188,482	188,482	188482.0%
Principal - Umpqua UAL Fund	-	-	-	-	268,000	268,000	268000.0%
Interest - BBVA Compass Bond Refinance	3,610	-	-	-	-	-	0.0%
Principal - BBVA Compass Bond Refinance	461,846	-	-	-	-	-	0.0%
Interest - Umpqua Capital R&R Loan	114,126	90,098	89,966	89,966	58,083	(32,015)	-35.5%
Principal - Umpqua Capital R&R Loan	997,758	1,487,319	1,487,319	1,487,319	1,519,334	32,015	2.2%
Interest - USDA Reach 3a Bond	57,819	57,543	57,543	57,819	56,548	(995)	-1.7%
Principal - USDA Reach 3a Bond	42,700	43,700	43,700	43,700	44,700	1,000	2.3%
Interest - Vac-Con Loan	1,210	-	-	-	24,064	24,064	24064.0%
Principal - Vac-Con Loan	68,939	-	-	-	7,453	7,453	7453.0%
Interest - New Hogan	19,619	17,113	-	24,981	14,627	(2,486)	-14.5%
Principal - New Hogan	55,242	55,242	-	54,680	55,242	-	0.0%
Interest - Admin Building Loan	75,000	75,000	-	75,000	60,731	(14,269)	-19.0%
Principal - Admin Building Loan	-	570,741	-	570,741	585,010	14,269	2.5%
Interest - Sewer Fund Loan	-	14,322	-	14,322	13,014	(1,308)	-9.1%
Principal - Sewer Fund Loan	-	65,400	-	65,400	85,400	20,000	30.6%
Total Debt Service	2,210,477	2,736,984	1,938,324	2,743,724	2,980,688	243,705	8.9%
Total Operations & Debt Service	19,332,921	19,144,822	15,071,511	19,712,840	20,588,852	1,444,031	7.5%
Funded Positions (FTE) ->	65.00	65.00		66.00	66.00	1.00	1.5%

Calaveras County Water District
Board of Directors Operating Budget: FY 2019-20

Board of Directors	Actual FY 2017-18	Adopted Budget FY 2018-19	Y-T-D as of 30-Apr-19	Projected FY 2018-19	Proposed Budget FY 2019-20	Variance to Budget FY 2018-19	% Change to Budget FY 2018-19
Salaries and Benefits							
Salaries/Wages	26,640	43,200	24,360	32,480	43,200	-	0.0%
Overtime	-	-	-	-	-	-	0.0%
Benefits	76,064	86,139	64,861	86,481	94,157	8,018	9.3%
Medical/Dental Reimbursement	579	2,000	1,518	1,822	2,000	-	0.0%
Total Salaries and Benefits	103,283	131,339	90,739	120,783	139,357	8,018	6.1%
Services and Supplies							
Utilities	-	-	-	-	-	-	0.0%
Materials & Supplies	407	750	591	710	750	-	0.0%
Elections	-	11,500	4,587	8,124	-	(11,500)	-100.0%
Professional Services	-	-	-	-	-	-	0.0%
Printing	-	-	-	-	-	-	0.0%
Training, Conferences and Travel	13,815	15,000	4,688	18,846	15,000	-	0.0%
Other Travel Costs	7,054	6,500	6,749	7,872	6,500	-	0.0%
Misc. Non-Operating Costs	-	-	-	-	-	-	0.0%
Total Services and Supplies	21,276	33,750	16,615	35,552	22,250	(11,500)	-34.1%
Grand Total - Operations	124,559	165,089	107,354	156,335	161,607	(3,482)	-2.1%

Calaveras County Water District
General Management Operating Budget: FY 2019-20

General Management	Actual FY 2017-18	Adopted Budget FY 2018-19	Y-T-D as of 30-Apr-19	Projected FY 2018-19	Proposed Budget FY 2019-20	Variance to Budget FY 2018-19	% Change to Budget FY 2018-19
Salaries and Benefits							
Salaries/Wages	468,191	425,395	364,274	485,699	432,629	7,234	1.7%
Overtime	364	740	497	663	720	(20)	-2.7%
Benefits	343,775	241,199	166,375	221,833	219,953	(21,246)	-8.8%
Medical/Dental Reimbursement	1,093	1,600	1,200	1,600	1,600	-	0.0%
Total Salaries and Benefits	813,423	668,934	532,346	709,795	654,902	(14,032)	-2.1%
Services and Supplies							
Utilities	-	-	-	-	-	-	0.0%
Materials & Supplies	2,946	3,000	1,565	1,877	2,800	(200)	-6.7%
Safety Materials & Supplies	-	-	-	-	4,000	4,000	4000.0%
Drug & Alcohol Testing	1,400	1,500	1,820	2,184	1,700	200	13.3%
Building Repairs	-	-	-	-	-	-	0.0%
Recruiting	5,873	5,000	22,789	27,346	13,000	8,000	160.0%
Outside Legal Fees	163,682	127,500	148,773	198,364	230,000	102,500	80.4%
Advertising/Publicity	1,844	1,500	-	-	1,500	-	0.0%
Professional Services	85,361	125,800	75,845	91,015	132,800	7,000	5.6%
Forms and Supplies	-	450	137	165	500	50	11.1%
Publications and Subscriptions	32	-	65	78	150	150	150.0%
Dues and Memberships	47,026	48,275	59,823	59,823	46,895	(1,380)	-2.9%
Training, Conferences and Travel	13,835	27,500	14,612	21,535	20,700	(6,800)	-24.7%
Other Travel Costs	335	1,000	513	616	750	(250)	-25.0%
Unemployment Claims	-	2,000	-	-	2,000	-	0.0%
Misc. Non-Operating Costs	675	-	-	-	-	-	0.0%
Total Services and Supplies	323,009	343,525	325,942	403,003	456,795	113,270	33.0%
Grand Total - Operations	1,136,432	1,012,459	858,289	1,112,798	1,111,697	99,238	9.8%
Capital Outlay							
Vehicles / Equipment	-	-	-	-	-	-	0.0%
Projects/Software	-	-	-	-	-	-	0.0%
Total Capital Outlay	-	-	-	-	-	-	0.0%
Total Operations & Capital Outlay	1,136,432	1,012,459	858,289	1,112,798	1,111,697	99,238	9.8%
Funded Positions (FTE) ->	4.00	4.00		4.00	4.00	-	0.0%

Calaveras County Water District
Administrative Services Operating Budget: FY 2019-20

Administrative Services	Actual FY 2017-18	Adopted Budget FY 2018-19	Y-T-D as of 30-Apr-19	Projected FY 2018-19	Proposed Budget FY 2019-20	Variance to Budget FY 2018-19	% Change to Budget FY 2018-19
Salaries and Benefits							
Salaries/Wages	683,927	692,729	599,372	719,247	765,240	72,511	10.5%
Overtime	5,750	3,676	2,447	2,937	2,970	(706)	-19.2%
Benefits	590,140	473,615	403,547	484,256	425,409	(48,206)	-10.2%
Medical/Dental Reimbursement	4,448	3,200	2,105	3,200	3,200	-	0.0%
Total Salaries and Benefits	1,284,265	1,173,220	1,007,472	1,209,640	1,196,819	23,599	2.0%
Services and Supplies							
Utilities	-	-	-	-	-	-	0.0%
Materials & Supplies	37	250	-	-	1,250	1,000	400.0%
Administrative Technology	30,922	34,000	25,379	33,455	34,000	-	0.0%
Chemicals	-	-	-	-	-	-	0.0%
Outside Services/Repairs	5,614	5,750	4,587	6,100	6,450	700	12.2%
Service Maintenance Contracts	33,891	40,500	38,372	47,210	49,500	9,000	22.2%
Computer Licenses and Maint Agreements	22,505	22,260	10,474	12,569	23,000	740	3.3%
Outside Legal Fees	-	-	-	-	-	-	0.0%
Accounting/Auditing	48,420	40,000	39,850	40,510	41,600	1,600	4.0%
Professional Services	157,746	83,200	63,027	80,500	86,625	3,425	4.1%
Forms and Supplies	1,138	1,950	105	1,605	1,950	-	0.0%
Postage	14,234	18,100	11,570	15,100	17,300	(800)	-4.4%
Publications and Subscriptions	-	-	-	-	-	-	0.0%
Dues and Memberships	530	725	630	630	725	-	0.0%
Printing	-	-	-	-	500	500	500.0%
Training, Conferences and Travel	2,146	5,000	1,413	1,800	10,000	5,000	100.0%
Other Travel Costs	983	1,000	266	250	800	(200)	-20.0%
Bad Debt Expense	44,306	48,000	39,109	51,325	52,000	4,000	8.3%
Rate Assistance Program	-	-	15,488	26,680	60,000	60,000	60000.0%
Strategic Plans/Updates.	-	-	-	-	-	-	0.0%
Water Efficiency	-	-	-	-	3,000	3,000	3000.0%
Third Party Payment Processing	71,175	71,000	52,548	70,064	72,500	1,500	2.1%
Agent Fees	7,500	7,500	7,500	7,500	7,500	-	0.0%
Misc. Non-Operating Costs	20	-	431	517	-	-	0.0%
Total Services and Supplies	441,412	379,235	310,748	395,815	468,700	89,465	23.6%
Grand Total - Operations	1,725,677	1,552,455	1,318,220	1,605,455	1,665,519	113,064	7.3%
Capital Outlay							
Vehicles / Equipment	51,650	10,000	-	-	6,000	(4,000)	-40.0%
Projects/Software	-	-	-	35,000	-	-	0.0%
Total Capital Outlay	51,650	10,000	-	35,000	6,000	(4,000)	-40.0%
Total Operations & Capital Outlay	1,777,327	1,562,455	1,318,220	1,640,455	1,671,519	109,064	7.0%
Funded Positions (FTE) ->	8.00	8.00		8.00	8.00	-	0.0%

Calaveras County Water District
Engineering/Technical Services Operating Budget: FY 2019-20

Engineering/Tech Services	Actual FY 2017-18	Adopted Budget FY 2018-19	Y-T-D as of 30-Apr-19	Projected FY 2018-19	Proposed Budget FY 2019-20	Variance to Budget FY 2018-19	% Change to Budget FY 2018-19
Salaries and Benefits							
Salaries/Wages	474,796	683,793	586,937	704,324	751,888	68,095	10.0%
Overtime	-	18,392	6,761	8,114	5,720	(12,672)	-68.9%
Benefits	299,927	406,628	342,798	411,357	410,176	3,548	0.9%
Medical/Dental Reimbursement	400	2,800	1,600	2,800	2,800	-	0.0%
Total Salaries and Benefits	775,123	1,111,613	938,096	1,126,595	1,170,584	58,971	5.3%
Services and Supplies							
Utilities	-	-	-	-	-	-	0.0%
Materials & Supplies	-	-	603	723	3,500	3,500	3500.0%
Safety Materials & Supplies	-	-	-	-	800	800	800.0%
Administrative Technology	-	-	3,203	3,203	-	-	0.0%
Outside Services/Repairs	-	-	-	-	-	-	0.0%
Service Maintenance Contracts	17,459	9,800	8,639	10,367	10,500	700	7.1%
Outside Legal Fees	-	-	-	-	-	-	0.0%
Professional Services	19,537	5,000	465	558	80,000	75,000	1500.0%
Forms and Supplies	234	500	-	-	500	-	0.0%
Publications and Subscriptions	-	250	310	372	200	(50)	-20.0%
Dues and Memberships	230	250	188	226	618	368	147.2%
Recording Title Reports	-	-	165	197	-	-	0.0%
Printing	-	-	-	-	-	-	0.0%
Training, Conferences and Travel	3,627	5,000	2,250	2,700	7,500	2,500	50.0%
Other Travel Costs	43	500	15	18	500	-	0.0%
Misc. Non-Operating Costs	-	-	-	-	-	-	0.0%
Total Services and Supplies	41,130	21,300	15,837	18,364	104,118	82,818	388.8%
Grand Total - Operations	816,253	1,132,913	953,933	1,144,959	1,274,702	141,789	12.5%
Capital Outlay							
Vehicles / Equipment	-	-	-	-	-	-	0.0%
Projects	-	-	-	-	-	-	0.0%
Total Capital Outlay	-	-	-	-	-	-	0.0%
Total Operations & Capital Outlay	816,253	1,132,913	953,933	1,144,959	1,274,702	141,789	12.5%
Funded Positions (FTE) ->	5.00	7.00		8.00	7.00	-	0.0%

Calaveras County Water District
Non-Departmental Operating Budget: FY 2019-20

Utilities	Actual FY 2017-18	Adopted Budget FY 2018-19	Y-T-D as of 30-Apr-19	Projected FY 2018-19	Proposed Budget FY 2019-20	Variance to Budget FY 2018-19	% Change to Budget FY 2018-19
Salaries and Benefits							
Salaries/Wages	3,729,732	3,748,141	2,952,862	3,543,434	3,962,129	213,988	5.7%
Overtime	277,146	212,270	217,251	260,702	211,370	(900)	-0.4%
Benefits	3,378,599	2,684,667	2,173,614	2,608,336	2,543,237	(141,430)	-5.3%
Medical/Dental Reimbursement	12,618	17,600	9,376	17,600	18,400	800	4.5%
Total Salaries and Benefits	7,398,095	6,662,678	5,353,103	6,430,072	6,735,136	72,458	1.1%
Services and Supplies							
Utilities	1,092,883	990,350	740,107	888,128	922,516	(67,834)	-6.8%
Materials & Supplies	1,001,502	638,100	546,367	655,640	715,600	77,500	12.1%
Tools	41,187	25,000	38,902	46,682	25,000	-	0.0%
Safety Materials & Supplies	46,913	40,000	25,849	31,019	40,000	-	0.0%
Chemicals	334,814	350,000	222,975	267,570	340,000	(10,000)	-2.9%
Outside Services/Repairs	153,525	148,700	84,798	101,758	130,600	(18,100)	-12.2%
Service Maintenance Contracts	231,440	323,000	124,611	149,533	338,200	15,200	4.7%
Building Repairs	-	-	-	-	-	-	0.0%
Laboratory Services	163,074	200,000	108,412	130,094	165,000	(35,000)	-17.5%
Professional Services	59,398	28,000	27,884	33,461	84,300	56,300	201.1%
Vehicle Expense	345,472	360,000	298,606	358,327	305,000	(55,000)	-15.3%
Rental Exp/Vehicle and Equip.	53,894	30,000	80,086	96,103	30,000	-	0.0%
Vehicle Lease & Maintenance	-	-	-	-	210,017	210,017	210017.0%
Permits & Licenses	11,098	11,000	10,491	12,589	15,000	4,000	36.4%
Publications and Subscriptions	445	1,000	-	-	1,000	-	0.0%
Dues and Memberships	12,658	14,500	6,081	7,297	14,500	-	0.0%
Training, Conferences and Travel	26,838	36,000	29,132	34,958	35,000	(1,000)	-2.8%
Other Travel Costs	148	-	689	827	-	-	0.0%
Purchased Water	1,326	5,000	2,349	2,819	5,000	-	0.0%
Fed, State & County Wtr/Swr Fees	274,292	259,100	186,143	248,191	230,000	(29,100)	-11.2%
Misc. Non-Operating Costs	-	-	-	-	-	-	0.0%
Total Services and Supplies	3,850,907	3,459,750	2,533,482	3,064,997	3,606,733	146,983	4.2%
Grand Total - Operations	11,249,002	10,122,428	7,886,585	9,495,070	10,341,869	219,441	2.2%
Capital Outlay							
Vehicles / Equipment	549,259	525,000	160,100	574,778	161,100	(363,900)	-69.3%
Projects	36,408	30,000	7,700	55,000	342,900	312,900	1043.0%
Total Capital Outlay	585,667	555,000	167,800	629,778	504,000	(51,000)	-9.2%
Total Operations & Capital Outlay	11,834,669	10,677,428	8,054,385	10,124,848	10,845,869	168,441	1.6%
Funded Positions (FTE) ->	46.00	44.00		44.00	46.00	2.00	4.5%

Calaveras County Water District
Water Resources Operating Budget: FY 2019-20

Water Resources	Actual FY 2017-18	Adopted Budget FY 2018-19	Y-T-D as of 30-Apr-19	Projected FY 2018-19	Proposed Budget FY 2019-20	Variance to Budget FY 2018-19	% Change to Budget FY 2018-19
Salaries and Benefits							
Salaries/Wages	206,831	216,720	182,657	219,188	124,623	(92,097)	-42.5%
Overtime	-	-	-	-	-	-	0.0%
Benefits	125,476	115,002	100,813	120,976	69,437	(45,565)	-39.6%
Medical/Dental Reimbursement	400	800	334	800	400	(400)	-50.0%
Total Salaries and Benefits	332,707	332,522	283,805	340,965	194,460	(138,062)	-41.5%
Services and Supplies							
Utilities	-	-	-	-	-	-	0.0%
Materials & Supplies	9,642	20,000	27,163	27,163	500	(19,500)	-97.5%
Outside Legal Fees	153,942	115,000	87,952	105,542	155,000	40,000	34.8%
Advertising/Publicity	50	-	-	-	500	500	500.0%
Professional Services	197,756	80,000	70,403	84,484	84,000	4,000	5.0%
Publications and Subscriptions	-	-	-	-	-	-	0.0%
Dues and Memberships	31,310	37,390	53,742	53,742	47,500	10,110	27.0%
Printing	-	-	-	-	-	-	0.0%
Training, Conferences and Travel	4,052	6,000	2,099	5,849	4,000	(2,000)	-33.3%
Other Travel Costs	677	1,500	448	538	750	(750)	-50.0%
Director Conf & Committee Expense	-	-	-	-	-	-	0.0%
Hogan Payment-Purchased Power	-	-	-	-	293,262	293,262	293262.0%
Federal Dam & Admin Fees	-	-	-	-	-	-	0.0%
State/County/Federal Fees	30,110	32,000	618,973	618,973	785,000	753,000	2353.1%
Mandated Plans	30,783	75,000	5,091	6,109	20,000	(55,000)	-73.3%
Strategic Plans/Updates.	-	-	-	-	50,000	50,000	50000.0%
Water Efficiency	2,023	6,000	1,743	1,742	-	(6,000)	-100.0%
Misc. Non-Operating Costs	-	-	-	-	-	-	0.0%
Total Services and Supplies	460,345	372,890	867,614	904,142	1,440,512	1,067,622	286.3%
Grand Total - Operations	793,052	705,412	1,151,419	1,245,106	1,634,972	929,560	131.8%
Capital Outlay							
Vehicles / Equipment	-	-	-	-	-	-	0.0%
Projects	-	-	-	-	-	-	0.0%
Total Capital Outlay	-	-	-	-	-	-	0.0%
Total Operations & Capital Outlay	793,052	705,412	1,151,419	1,245,106	1,634,972	929,560	131.8%
Funded Positions (FTE) ->	2.00	2.00		2.00	1.00	(1.00)	-50.0%

Calaveras County Water District
Non-Departmental Operating Budget: FY 2019-20

Non-Departmental	Actual FY 2017-18	Adopted Budget FY 2018-19	Y-T-D as of 30-Apr-19	Projected FY 2018-19	Proposed Budget FY 2019-20	Variance to Budget FY 2018-19	% Change to Budget FY 2018-19
Salaries and Benefits							
Salaries/Wages	-	-	-	-	-	-	0.0%
Overtime	-	-	-	-	-	-	0.0%
Benefits	-	-	-	-	-	-	0.0%
Medical/Dental Reimbursement	-	-	-	-	-	-	0.0%
Total Salaries and Benefits	-	-	-	-	-	-	0.0%

Services and Supplies							
Utilities	28,519	28,570	20,630	24,756	26,700	(1,870)	-6.5%
Materials & Supplies	42,350	37,200	34,718	41,662	40,000	2,800	7.5%
Tools	-	500	750	900	500	-	0.0%
Safety Materials & Supplies	2,574	3,230	397	476	-	(3,230)	-100.0%
Administrative Technology	-	-	-	-	-	-	0.0%
Chemicals	-	-	-	-	-	-	0.0%
Outside Services/Repairs	9,527	10,100	14,731	17,677	13,000	2,900	28.7%
Service Maintenance Contracts	5,833	5,800	5,156	6,188	6,800	1,000	17.2%
Drug & Alcohol Testing	-	-	-	-	-	-	0.0%
Building Repairs	3,977	5,000	39	47	5,000	-	0.0%
Recruiting	-	-	-	-	-	-	0.0%
Claims/Damages	1,249	5,000	125	150	5,000	-	0.0%
Computer Licenses and Maint Agreements	-	-	-	-	-	-	0.0%
Janitorial Services	23,220	23,220	19,350	23,220	23,220	-	0.0%
Professional Services	-	-	600	600	-	-	0.0%
Hogan Payment-Purchased Power	293,262	293,262	-	293,262	-	(293,262)	-100.0%
Purchased Water	-	-	-	-	-	-	0.0%
Retired Employee Costs	109,764	554,200	472,394	566,873	599,000	44,800	8.1%
Insurance	118,096	184,000	117,297	172,927	188,578	4,578	2.5%
Fed, State & County Wtr/Swr Fees	-	-	-	-	-	-	0.0%
Federal Dam & Admin Fees	-	2,000	3,282	395,737	-	(2,000)	-100.0%
Misc. Non-Operating Costs	1,781	-	117	141	-	-	0.0%
Total Services and Supplies	640,152	1,152,082	689,587	1,544,615	907,798	(244,284)	-21.2%

Grand Total - Operations	640,152	1,152,082	689,587	1,544,615	907,798	(244,284)	-21.2%
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Debt Service

Interest - PERS Side Fund	12,375	3,485	2,880	2,880	-	(3,485)	-100.0%
Principal - PERS Side Fund	300,233	257,021	256,916	256,916	-	(257,021)	-100.0%
Interest - Umpqua PERS UAL	-	-	-	-	188,482	188,482	188482.0%
Principal - Umpqua PERS UAL	-	-	-	-	268,000	268,000	268000.0%
Interest - BBVA Compass Bond Refinance	3,610	-	-	-	-	-	0.0%
Principal - BBVA Compass Bond Refinance	461,846	-	-	-	-	-	0.0%
Interest - Umpqua Capital R&R Loan	114,126	90,098	89,966	89,966	58,083	(32,015)	-35.5%
Principal - Umpqua Capital R&R Loan	997,758	1,487,319	1,487,319	1,487,319	1,519,334	32,015	2.2%
Interest - USDA Reach 3a Bond	57,819	57,543	57,543	57,819	56,548	(995)	-1.7%
Principal - USDA Reach 3a Bond	42,700	43,700	43,700	43,700	44,700	1,000	2.3%
Interest - Vac-Con Loan	1,210	-	-	-	24,064	24,064	24064.0%
Principal - Vac-Con Loan	68,939	-	-	-	7,453	7,453	7453.0%
Interest - Wallace Equipment Loan	-	-	-	-	-	-	0.0%
Principal - Wallace Equipment Loan	-	-	-	-	-	-	0.0%
Interest - New Hogan	19,619	17,113	-	24,981	14,627	(2,486)	-14.5%
Principal - New Hogan	55,242	55,242	-	54,680	55,242	-	0.0%
Interest - Admin Building Loan	75,000	75,000	-	75,000	60,731	(14,269)	-19.0%
Principal - Admin Building Loan	-	570,741	-	570,741	585,010	14,269	2.5%
Interest - Sewer Fund Loan	-	14,322	-	14,322	13,014	(1,308)	-9.1%
Principal - Sewer Fund Loan	-	65,400	-	65,400	85,400	20,000	30.6%
Total Debt Service	2,210,477	2,736,984	1,938,324	2,743,724	2,980,688	243,705	8.9%

Total Operations & Debt Service	2,850,629	3,889,066	2,627,911	4,288,339	3,888,486	(579)	0.0%
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Proposed Capital Outlay Budget
 FY 2019-20

Dept	Qty	N or R*	Location	Description	Water	Sewer	Cost
Utilities	1	R	Southworth	Quad	-	8,000	8,000
Utilities	1	N	West Point	Bummerville Tank Site Fence	20,000	-	20,000
Utilities	1	N	La Contenta	Collections Storage Building	-	7,000	7,000
Utilities	1	R	District Wide	Hydro Jetter Trailer	-	30,000	30,000
Utilities	2	R	Indian Rock	Orenco Filter Boxes	-	30,000	30,000
Utilities	1	R	West Point	Stainless Steel Well-Screen Piping	10,000	-	10,000
Utilities	10	R	District Wide	Sample Stations	10,200	-	10,200
Utilities	1	N	Copper Cove	Equipment Storage Building	6,400	3,600	10,000
Utilities	1	R	District Wide	Slip Lining Equipment	-	6,000	6,000
Utilities	1	N	Ebbetts Pass	Articulating Snow Plow	4,416	2,484	6,900
Utilities	1	R	West Point	West Point Monitoring Well	-	41,600	41,600
Utilities	1	R	Wallace	Wallace Up-Gradient Mont. Well	-	39,100	39,100
Utilities	1	R	District Wide	PRV Vaults - Copper Sawmill	63,200	-	63,200
Utilities	4	N	District Wide	Trailer Mounted Generators	64,000	36,000	100,000
Utilities	2	R	District Wide	Flowmeters	45,000	-	45,000
Utilities	1	N	District Wide	CMMS Software	49,280	27,720	77,000
Adm Svc	1	R	Admin Building	HP Color Laserjet M855xh Printer	4,380	1,620	6,000
				TOTAL	276,876	233,124	510,000

Capital Improvement Program
Schedule of Cash Flow - Water Projects
FY 2019-20 thru FY 2021-2022

Project No	New Water Projects Project Description	Total Project Cost	Funding FY 19-20							
			Cash Flow			Expansion Funds	Reserves	Capital R & R	Grants	AD / Other Outside
			FY 19-20	FY 20-21	FY 21-22					
	Big Trees Pump Stations 1, 4 & 5 Replacement	200,000	-	-	200,000	-	-	-	-	-
	Hunters Raw Water Pumps Renovations	200,000	-	200,000	-	-	-	-	-	-
	West Point SCADA System Improvements	200,000	-	200,000	-	-	-	-	-	-
	Lake Tulloch Raw Water Pumps	125,000	-	-	125,000	-	-	-	-	-
	Reeds Turnpike Pump Station Replacement	350,000	-	-	350,000	-	-	-	-	-
	Copper Cove Tank B Pump Station Renovation	500,000	-	-	-	-	-	-	-	-
	White Pines Dam/Blanket Drain Rehab	200,000	-	200,000	-	-	-	-	-	-
	Total New Water Projects	\$ 2,275,000	\$ -	\$ 600,000	\$ 675,000	\$ -	\$ -	\$ -	\$ -	\$ -
Project No	Carryover Water Projects Project Description	Total Project Cost	Funding FY 19-20							
			Cash Flow			Expansion Funds	Reserves	Capital R & R	Grants	AD / Other Outside
			FY 19-20	FY 20-21	FY 21-22					
11079	Copper Cove Tank B / Repair & Paint	400,000	-	200,000	200,000	-	-	-	-	-
11080	Copper Cove Clearwell / Repair & Paint	450,000	-	250,000	200,000	-	-	-	-	-
11083J	Jenny Lind Clearwell #2 / Repair & Paint	200,000	183,888	-	-	-	-	183,888	-	-
11083L	Larkspur Tank / Repair & Paint	250,000	227,139	-	-	-	-	227,139	-	-
11083W	Wallace Tanks / Repair & Paint	350,000	343,926	-	-	-	-	343,926	-	-
	Ebbetts Pass Sawmill Tank / Repair & Paint	800,000	-	289,762	500,000	-	-	-	-	-
11084	Ebbetts Pass Techite Water Line Replacement	1,600,000	1,600,000	-	-	-	-	1,600,000	-	-
11085	Ebbetts Pass Reach 1 Water Line Replacement	7,400,000	5,000,000	2,400,000	-	35,000	-	4,965,000	-	-
11088	Jenny Lind Tank A-B Transmission Line	4,500,000	250,000	250,000	-	62,500	-	187,500	-	-
11092	Jenny Lind WTP PreTreatment Facility	4,000,000	500,000	-	-	-	-	125,000	375,000	-
11095	Ebbetts Pass Redwood Tanks HMGP	2,800,000	400,000	1,200,000	1,200,000	-	-	100,000	300,000	-
11096	AMR/AMI Radio Read Meter Program	4,500,000	100,000	2,200,000	2,200,000	-	-	100,000	-	-
11099	EP Meadowmont Pump Station / Rehab.	175,000	175,000	-	-	-	-	175,000	-	-
	Lake Tulloch Submerged Water Line Crossing	3,000,000	-	200,000	200,000	-	-	-	-	-
	White Pines Lake Restoration	200,000	100,000	100,000	-	-	-	100,000	-	-
	Wallace SCADA System Improvements	100,000	50,000	50,000	-	-	-	-	-	50,000
	West Point Backup Water Filter	3,400,000	200,000	200,000	-	-	-	200,000	-	-
	EP Hunters WTP Filter Rehab	400,000	400,000	-	-	-	-	400,000	-	-
	West Point SCADA Improvements	100,000	100,000	-	-	-	-	100,000	-	-
11066G	Jenny Lind (Kirby/Garner/Gabor) Service Lines	250,000	250,000	-	-	-	-	250,000	-	-
	Total Carryover Water Projects	\$ 34,875,000	\$ 9,879,953	\$ 7,339,762	\$ 4,500,000	\$ 97,500	\$ -	\$ 9,057,453	\$ 675,000	\$ 50,000
TOTAL WATER PROJECTS		\$ 37,150,000	\$ 9,879,953	\$ 7,939,762	\$ 5,175,000	\$ 97,500	\$ -	\$ 9,057,453	\$ 675,000	\$ 50,000

Capital Improvement Program
Schedule of Cash Flow - Wastewater Projects
FY 2019-20 thru FY 2021-2022

			Funding FY 19-20							
Project No	New Wastewater Projects Project Description	Total Project Cost	Cash Flow			Expansion Funds	Reserves	Capital R & R	Grants	AD / Other Outside
			FY 19-20	FY 20-21	FY 21-22					
	Vallecito/Douglas Flats Headworks Screen	250,000	250,000	-	-	-	-	250,000	-	-
	Total New Wastewater Projects	\$ 250,000	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ -
Project No	Carryover Wastewater Projects Project Description	Total Project Cost	Cash Flow			Expansion Funds	Reserves	Capital R & R	Grants	AD / Other Outside
			FY 19-20	FY 20-21	FY 21-22					
15076	CC Lift Station 6, 8 & Force Main Bypass	2,400,000	100,000	2,300,000	-	-	-	100,000	-	-
15080	CC Lift Station 15 & 18 Rehab/Replacement	3,200,000	200,000	3,000,000	-	-	-	200,000	-	-
15082	Vallecito Recycled Water Distribution Project	280,000	210,000	-	-	-	-	75,600	134,400	-
15087	Wallace Renovation/SCADA/PLC & Electrical	100,000	100,000	-	-	-	-	-	-	100,000
15091	West Point/Wilseyville Consolidation Project	4,750,000	-	-	-	-	-	-	-	-
	Arnold Secondary Clarifier	1,400,000	200,000	200,000	1,000,000	40,000	-	160,000	-	-
	Arnold Leach Field Improvements	600,000	50,000	50,000	500,000	10,000	-	40,000	-	-
	LC Biolac, Clarifier & UV Improvements	3,850,000	25,000	25,000	400,000	12,500	-	12,500	-	-
	CC Secondary, Tertiary & UV Improvements	13,000,000	25,000	25,000	550,000	12,500	-	12,500	-	-
	Huckleberry Lift Station Rehab	200,000	200,000	-	-	-	-	200,000	-	-
	Indian Rock East Sand Filter Rehab	150,000	150,000	-	-	-	-	150,000	-	-
	Southworth Collection System / I&I Mitigation	100,000	100,000	-	-	-	-	100,000	-	-
	Total Carryover Wastewater Projects	\$ 30,030,000	\$ 1,360,000	\$ 5,600,000	\$ 2,450,000	\$ 75,000	\$ -	\$ 1,050,600	\$ 134,400	\$ 100,000
TOTAL WASTEWATER PROJECTS		\$ 30,280,000	\$ 1,610,000	\$ 5,600,000	\$ 2,450,000	\$ 75,000	\$ -	\$ 1,300,600	\$ 134,400	\$ 100,000
TOTAL WATER & WASTEWATER PROJECTS		\$ 67,430,000	\$ 11,489,953	\$ 13,539,762	\$ 7,625,000					