



RESOLUTION NO. 2023-05  
RESOLUTION NO. PFA-01  
ORDINANCE NO. 2023-01

## **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.

Regular Board Meeting  
Wednesday, January 25, 2023  
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 on your computer or mobile app**

[Click here to join the meeting](#)

**Or call in (audio only)**

[+1 323-647-8603,,605388082#](#) United States,

Phone Conference ID: 605 388 082#

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.**

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### **BOARD OF DIRECTORS**

Scott Ratterman, President  
Cindy Secada, Director

Russ Thomas, Vice President  
Bertha Underhill, Director

Jeff Davidson, Director

**3. CONSENT AGENDA**

**The following items are expected to be routine / non-controversial. Items will be acted upon by the Board at one time without discussion. Any Board member may request that any item be removed for later discussion.**

- 3a Report on the Monthly Investment Transactions for December 2022  
(Jeffrey Meyer, Director of Administrative Services)

**4. NEW BUSINESS**

- 4a Review and Acceptance of the FY 2022-23 Mid-Year Operating and Capital Improvement Program Budget Summary  
(Jeffrey Meyer, Director of Administrative Services)

- 4b\* Presentation on the District's new Smart Meter Portal  
(Jessica Self, External Affairs Manager)

**5. REPORTS**

- 5a\* General Manager's Report  
(Michael Minkler)

**6.\* BOARD REPORTS / INFORMATION / FUTURE AGENDA ITEMS**

**7. NEXT BOARD MEETINGS**

- Wednesday, February 8, 2023, 1:00 p.m., Regular Board Meeting
- Wednesday, February 22, 2023, 1:00 p.m., Regular Board Meeting

**8. CLOSED SESSION**

- 8a Conference with Legal Counsel – Anticipated Litigation. Significant exposure to litigation pursuant to subdivision (d)(2) of Government Code section 54956.9. 1 potential case

**9. REPORTABLE ACTION FROM CLOSED SESSION**

**10. ADJOURNMENT**



# CALAVERAS COUNTY WATER DISTRICT

## Board of Directors

District 1      Scott Ratterman  
District 2      Cindy Secada  
District 3      Bertha Underhill  
District 4      Russ Thomas  
District 5      Jeff Davidson

## Financial Services

Umpqua Bank  
US Bank  
Wells Fargo Bank

## CCWD Committees

\*Engineering Committee  
\*Finance Committee  
\*Legal Affairs Committee  
\*External Relations Committee

## Joint Power Authorities

ACWA / JPIA  
CCWD Public Financing Authority  
Calaveras-Amador Mokelumne River Authority (CAMRA)  
Calaveras Public Power Agency (CPPA)  
Eastern San Joaquin Groundwater Authority  
Tuolumne-Stanislaus Integrated Regional Water  
Management Joint Powers Authority (T-Stan JPA)  
Upper Mokelumne River Watershed Authority (UMRWA)

## Other Regional Organizations of Note

Calaveras County Parks and Recreation  
Committee  
Mountain Counties Water Resources  
Association (MCWRA)  
Mokelumne River Association (MRA)  
Tuolumne-Stanislaus Integrated Regional Water  
Mgt. JPA Watershed Advisory Committee (WAC)  
Eastern San Joaquin Groundwater Authority-Technical  
Advisory Committee

## Legal Counsel

Matthew Weber, Esq.  
Downey Brand, LLP

## Auditor

Richardson & Company, LLP

## Membership\*\*

Davidson / Thomas (alt. Secada)  
Secada / Ratterman (alt. Underhill)  
Ratterman / Davidson (alt. Thomas)  
Underhill / Thomas (alt. Secada)

Ratterman (alt. Michael Minkler)  
All Board Members  
Ratterman / Secada (alt. Underhill)  
Michael Minkler (alt. Brad Arnold)  
Thomas (alt. Brad Arnold)  
Secada (alt. Thomas)  
Davidson (alt. Ratterman)

Thomas (alt. Ratterman)

All Board Members

All Board Members  
Brad Arnold (alt. Jessica Self)

Brad Arnold (alt. Kelly Gerkenmeyer)

\* Standing committees, meetings of which require agendas & public notice 72 hours in advance of meeting.

\*\* The 1<sup>st</sup> name listed is the committee chairperson.

# Agenda Item

DATE: January 25, 2022

TO: Calaveras County Water District Board of Directors

FROM: Jeffrey Meyer, Director of Administrative Services

SUBJECT: Report on the Monthly Investment Transactions for December 31, 2022

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## RECOMMENDED ACTION:

For information only.

## SUMMARY:

Per the District's Investment Policy, staff will report the monthly investment activity for the preceding month. During December 2022, the following investment transactions occurred:

<b>Chandler Asset Management Activity:</b>	<b>General</b>	<b>Water CIP Loan</b>	<b>Sewer CIP Loan</b>
<b>Book Value at 11/30/2022</b>	<b>20,102,050.57</b>	<b>19,680,220.54</b>	<b>9,493,508.06</b>
Security Purchases	-	-	-
Money Market Fund Purchases	18,470.47	29,852.62	9,600,064.46
Money Market Contributions	-	-	-
Security Sales	-	-	(339,575.00)
Money Market Fund Sales	-	-	-
Maturities	-	-	(9,160,000.00)
Principal Paydown	(6,214.18)	-	-
Money Market Fund Withdrawals	(20.84)	(210,971.29)	(338,033.92)
Amortization/Accretion	(3,586.25)	-	8,095.21
Gain/Loss on Dispositions	-	-	(196.61)
<b>Book Value at 12/31/2022</b>	<b>20,110,699.77</b>	<b>19,499,101.87</b>	<b>9,263,862.20</b>
<b>Local Agency Investment Fund Activity:</b>			
<b>Balance at 11/30/2022</b>	<b>11,997,105.89</b>		
<b>Withdrawals, Operating Cash</b>	-		
<b>Interest</b>	-		
<b>Balance at 12/31/2022</b>	<b>11,997,105.89</b>		

LAIF (Local Agency Investment Fund) daily interest rates are 2.29% as of December 31, 2022. The LAIF rate has remained low compared to other investment options, however the majority of available funds are being invested through Chandler Asset Management.

Attachment: Investment Activity Report for December 2022

**CALAVERAS COUNTY WATER DISTRICT  
INVESTMENT ACTIVITY**

FOR THE MONTH ENDING December 31, 2022

INVESTMENT TRUSTEE/TYPE	MARKET VALUE	INVESTMENT COST			DATE INVST	CM INTEREST AND DIVIDEND RECVD
		COST	PAR (PRINC)	CPN RATE		
Local Agency Investment Fund	11,997,105.89	11,997,105.89	11,997,105.89	1.880%	ongoing	-
Chandler Asset Management	18,820,270.49	20,110,699.47	20,131,396.13	1.030%	ongoing	<b>8,649.20</b>
Chandler Asset Management - Water Loan	19,680,220.54	19,680,220.54	19,680,220.54	3.350%	ongoing	<b>25,987.40</b>
Chandler Asset Management - Sewer Loan	9,486,954.66	9,472,144.16	9,493,508.96	3.200%	ongoing	<b>108,273.46</b>
<b>Totals</b>	<b>59,984,551.58</b>	<b>61,260,170.06</b>	<b>61,302,231.52</b>			<b>142,910.06</b>

Chandler Asset Management Activity:	General	Water CIP Loan	Sewer CIP Loan
<b>Book Value at 11/30/2022</b>	<b>20,102,050.57</b>	<b>19,680,220.54</b>	<b>9,493,508.06</b>
Security Purchases	-	-	-
Money Market Fund Purchases	18,470.47	29,852.62	9,600,064.46
Money Market Contributions	-	-	-
Security Sales	-		(339,575.00)
Money Market Fund Sales	-		-
Maturities	-		(9,160,000.00)
Principal Paydown	(6,214.18)	-	-
Money Market Fund Withdrawals	(20.84)	(210,971.29)	(338,033.92)
Amortization/Accretion	(3,586.25)	-	8,095.21
Gain/Loss on Dispositions	-		(196.61)
<b>Book Value at 12/31/2022</b>	<b>20,110,699.77</b>	<b>19,499,101.87</b>	<b>9,263,862.20</b>
<b>Local Agency Investment Fund Activity:</b>			
<b>Balance at 11/30/2022</b>	<b>11,997,105.89</b>		
<b>Withdrawals, Operating Cash</b>	-		
<b>Interest</b>	-		
<b>Balance at 12/31/2022</b>	<b>11,997,105.89</b>		

**CALAVERAS COUNTY WATER DISTRICT  
CHANDLER ASSET MANAGEMENT (General)**

**FOR THE MONTH ENDED December 31, 2022**

INVESTMENT TRUSTEE/TYPE	MARKET VALUE	INVESTMENT COST			Dividends Earned	Interest Earned
		BOOK	PAR Value/Units	CPN RATE		
Asset Backed Security	995,340.85	1,035,998.40	1,036,051.97	0.81%		6,912.36
Agency Securities	2,265,559.13	2,403,968.61	2,400,000.00	0.36%		1,000.00
CMO	191,861.10	207,206.31	200,000.00	0.62%		445.00
Corporate Securities	4,266,503.62	4,520,739.41	4,490,000.00	1.42%		2,837.50
Money Market Fund (Cash)	35,344.16	35,344.16	35,344.16	3.79%	25.61	
Negotiable CD	-	-	-			-
Supernational Securities	1,025,804.58	1,120,723.72	1,120,000.00	0.65%		-
US Treasury	10,039,857.05	10,786,718.86	10,850,000.00	1.08%		7,250.00
<b>Totals</b>	<b>18,820,270.49</b>	<b>20,110,699.47</b>	<b>20,131,396.13</b>	<b>1.03%</b>	<b>25.61</b>	<b>18,444.86</b>

# Agenda Item

DATE: January 25, 2023

TO: Michael Minkler, General Manager

FROM: Jeffrey Meyer, Director of Administrative Services

SUBJECT: Review and Acceptance of the FY 2022-23 Mid-Year Operating and Capital Improvement Program Budget Summary

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## **RECOMMENDED ACTION:**

Review and Acceptance.

## **SUMMARY:**

The mid-year budget review is an analysis of the financial status of the District's operating and capital improvement funds covering the six-month period of July 1, 2022, through December 31, 2022. This review provides an analysis of actual revenues and expenditures compared to the FY 2022-23 adopted budget and provides year-end projections. The Mi-Year Budget Review also sets the stage for the next fiscal year by:

- Identifying variances to budget and the impact they may have on future budgets.
- Allowing the Board to provide staff direction on types of services or programs the Board would like to see emphasized for future budget years.

The FY 2022-23 Operating Budget is \$26,128,986. Staff has reviewed the budget, expenses and revenue activity through December 2022, and then projected the year-end expenditures through June 30, 2023. Although there are financial challenges ahead, we do not foresee the need to amend the FY 2022-23 Operating Budget.

## **Revenues:**

As of December 31, 2022, total revenues were \$9.66 million, or 36.95% of budget. Although this percentage is low for half of the budget year, property taxes, the third largest source of the District's operating revenues, are not included in the December 2022 totals as they are distributed in January and May, with a supplemental issued in August. It is projected that once the District receives its property tax allocations and the balance of its FY 22-23 revenues, year-end operating revenues will be slightly over budget by \$175,000.

## **Expenditures:**

Operating expenditures through December are \$10,399,465, or 39.80% of budget. By year-end, total operating expenditures are projected to be approximately \$155,000 under budget. This is primarily due to several personnel vacancies that have resulted in projected salary and benefit savings of just over \$900,000. However, these savings will be offset by significant increases in Services and Supplies costs, primarily in the Utilities departmental operating costs. These expenditures include CPPA power costs, chemical costs and professional services:

- The adopted budget factored in a sixty percent (60%) CPPA rate increase, which was announced last year. In January 2023 CPPA announced that it is going to raise electricity rates another forty percent (40%). This increase will result in a projected budget deficit for power costs of almost \$240,000.
- Chemical costs have been increasing significantly during the year and it is estimated that Utilities will be nearly \$200,000 over budget.
- Utilities was required to prepare a Disinfection By-Products Root Cause Analysis for Ebbetts Pass and Jenny Lind. The need for this analysis was determined after the budget was adopted and is not included in the budget. The total cost of the analysis is approximately \$80,000.

## **Capital Outlay:**

The FY 2022-23 Operating Budget includes \$1.04 million for Capital Outlay projects and equipment purchases. Capital Outlay projects include:

- Pump Head Replacement Project in Meadowmont
- PRV Replacement Project in Ebbetts Pass
- Septage Dump Station in LaContenta WWTP
- Grit Removal in Vallecito WWTP

The budget also includes critical generator replacement, remote flaggers, and funding for new and existing trucks under the District's Vehicle Lease to Own program. Total Capital Outlay expenditures are projected to be within budget.

## **FINANCIAL CONSIDERATIONS:**

Staff does not recommend a budget adjustment. However, departments will be monitoring their budgets to manage the increased operating expenditures identified above.



# FY 2022-23 Operating Budget

## Mid-Year Summary

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

## FY 2022-23 Operating Budget - Revenues

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

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

<b>Total Revenues</b>	<b>13,123,030</b>	<b>6,782,152</b>	<b>19,905,182</b>	<b>5,523,697</b>	<b>2,971,708</b>	<b>8,474,808</b>	<b>11,430,374</b>	<b>57.42%</b>	<b>20,159,885</b>	<b>254,703</b>	<b>101.28%</b>
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Transfer In	FY 2022-23 Final Budget			FY 2022-23 Year to Date			Remaining Balance	Percent of Budget	Projected Year-End	Over/(Under) Budget	Variance
	300	500	Total	300	500	Total					
Transfer In - Debt (125/135/108)	2,270,947	931,750	3,202,697	365,991	8,401	374,392	2,828,306	11.69%	3,202,697	-	100.00%
Transfer In - CIP (120/130/104)	790,095	302,961	1,093,056	120,549	215,496	336,045	757,011	30.74%	867,056	(226,000)	79.32%
Transfer In - Operating (125/135)	713,718	36,594	750,312	170,681	-	-	750,312	0.00%	750,312	-	100.00%
Transfer In - Capital Outlay (108)	620,480	422,258	1,042,738	-	470,602	470,602	572,136	45.13%	1,042,738	-	100.00%
Transfer In - Operating (108)	98,550	36,450	135,000	-	-	-	135,000	0.00%	135,000	-	100.00%
<b>Total Transfers In</b>	<b>4,493,790</b>	<b>1,730,013</b>	<b>6,223,803</b>	<b>657,220</b>	<b>694,499</b>	<b>1,181,038</b>	<b>5,042,765</b>	<b>18.98%</b>	<b>5,997,803</b>	<b>(226,000)</b>	<b>96.37%</b>

<b>Total Sources</b>	<b>17,616,820</b>	<b>8,512,165</b>	<b>26,128,985</b>	<b>6,180,917</b>	<b>3,666,207</b>	<b>9,655,846</b>	<b>16,473,139</b>	<b>36.95%</b>	<b>26,157,688</b>	<b>28,703</b>	<b>100.11%</b>
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## FY 2022-23 Operating Budget - Expenditures

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

Expenditure Type	Budget	Year-to-Date Actuals	Remaining Balance	Percent of Budget	Year-End Projection	Encumbered	Year-End Plus Encumbered	Over/(Under) Budget	Projected Year-End %
Salaries and Benefits	12,067,660	5,443,041	6,624,619		11,155,019	-	11,155,019	(912,641)	
Services and Supplies	8,877,628	4,086,975	4,790,653	46.04%	9,276,197	482,765	9,758,962	881,334	109.93%
Capital Outlay	1,042,738	257,086	785,652	0.246548797	918,565	81	918,646	(124,092)	88.10%
Debt Service	4,140,960	612,363	3,528,597	14.79%	4,140,960	-	4,140,960	-	100.00%
Transfers Out	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!
<b>TOTAL</b>	<b>26,128,986</b>	<b>10,399,465</b>	<b>15,729,521</b>	<b>39.80%</b>	<b>25,490,741</b>	<b>482,846</b>	<b>25,973,587</b>	<b>(155,399)</b>	<b>99.41%</b>

## Mid Year Budget vs Actuals

### Department 50 - Non-Departmental / Debt Service

Acct	Description	Budget	Year-to-Date Actuals	Remaining Balance	Percent of Budget	Projected Year-End	Encumbered	Total Year-End	Over/(Under) Budget	Projected Year-End %
60210	Power	15,400	7,010	8,390	45.52%	15,294	-	15,294	(106)	99.31%
60220	Water	4,000	2,463	1,537	61.57%	5,373	-	5,373	1,373	134.33%
60250	Telephone	14,500	4,946	9,554	34.11%	10,791	-	10,791	(3,709)	74.42%
60260	RefuseDisposal	3,700	-	3,700	0.00%	-	-	-	(3,700)	0.00%
60310	Material and Supplies	40,000	25,142	14,858	62.86%	54,856	-	54,856	14,856	137.14%
60313	Tools	500	16	484	3.13%	34	-	34	(466)	6.83%
60400	Outside Repairs	29,300	19,129	10,171	65.29%	38,258	-	38,258	8,958	130.57%
60402	Spraying - Weeds & Insects	1,000	411	589	41.10%	897	-	897	(103)	89.67%
60410	Service Maintenance Contracts	7,680	1,563	6,117	20.36%	3,411	-	3,411	(4,269)	44.41%
60426	Building Repairs	5,000	-	5,000	0.00%	-	-	-	(5,000)	0.00%
60430	ClaimsDamages	5,000	1,385	3,615	27.70%	3,022	-	3,022	(1,978)	60.44%
60440	Janitorial Services	23,220	11,610	11,610	50.00%	23,220	-	23,220	-	100.00%
60715	Late Fees and Other Penalties	-	2,219	(2,219)	#DIV/0!	4,437	-	4,437	4,437	#DIV/0!
61200	Retired Employee Costs	698,700	358,102	340,598	51.25%	716,203	-	716,203	17,503	102.51%
61410	Insurance	272,489	267,525	4,964	98.18%	267,525	-	267,525	(4,964)	98.18%
72120	Interest Exp PERS UAL Loan	153,799	78,286	75,513	50.90%	153,799	-	153,799	-	100.00%
72210	Interest Exp - USDA AMI AMR	82,348	22,043	60,305	26.77%	82,348	-	82,348	-	100.00%
72310	Interest Exp - Vac Con Truck	9,119	4,911	4,208	53.85%	9,119	-	9,119	-	100.00%
72350	Interest Exp-USDA EP Reach 3A	53,430	26,983	26,447	50.50%	53,430	-	53,430	-	100.00%
72400	Int ExpBonds Payable	17,774	-	17,774	0.00%	17,774	-	17,774	-	100.00%
72500	Interest Exp New Hogan Loan	7,169	-	7,169	0.00%	7,169	-	7,169	-	100.00%
72600	Interest Exp OP HQ	31,116	-	31,116	0.00%	31,116	-	31,116	-	100.00%
72700	Interest Exp-VacCon Truck	6,746	3,811	2,935	56.49%	6,746	-	6,746	-	100.00%
72850	Interest Exp-Water CIP Loan 22	437,538	145,846	291,692	33.33%	437,538	-	437,538	-	100.00%
72860	Interest Exp-Sewer CIP Loan 22	340,400	-	340,400	0.00%	340,400	-	340,400	-	100.00%
73120	Principal-PERS UAL Loan 0336	336,000	167,000	169,000	49.70%	336,000	-	336,000	-	100.00%
73210	Principal - USDA AMI AMR	299,539	-	299,539	0.00%	299,539	-	299,539	-	100.00%
73310	Principal - Vac Con Truck	114,815	57,056	57,759	49.69%	114,815	-	114,815	-	100.00%
73350	Principal-USDA Reach 3A 0955	47,700	47,700	-	100.00%	47,700	-	47,700	-	100.00%
73400	Prin ExpBonds Payable	119,268	-	119,268	0.00%	119,268	-	119,268	-	100.00%
73500	Prin ExpNew Hogan	55,242	-	55,242	0.00%	55,242	-	55,242	-	100.00%
73600	Principal-OP HQ 0628	614,626	-	614,626	0.00%	614,626	-	614,626	-	100.00%
73700	Principal-VacCon 0824	118,331	58,728	59,603	49.63%	118,331	-	118,331	-	100.00%
73850	Principal-Water CIP Loan 2022	879,000	-	879,000	0.00%	879,000	-	879,000	-	100.00%

**Mid Year Budget vs Actuals**

**Department 50 - Non-Departmental / Debt Service**

<b>Acct</b>	<b>Description</b>	<b>Budget</b>	<b>Year-to-Date Actuals</b>	<b>Remaining Balance</b>	<b>Percent of Budget</b>	<b>Projected Year-End</b>	<b>Encumbered</b>	<b>Total Year-End</b>	<b>Over/(Under) Budget</b>	<b>Projected Year-End %</b>
73860	Principal-Sewer CIP Loan 2022	417,000	-	417,000	0.00%	417,000	-	417,000	-	100.00%
75200	Equipment Purchased	-	14,479	(14,479)	#DIV/0!	14,479	-	14,479	14,479	#DIV/0!
75300	Equipment Purchased-Safety	-	2,885	(2,885)	#DIV/0!	2,885	81	2,966	2,966	#DIV/0!
78210	LAFCO Contribution	14,100	-	14,100	0.00%	14,100	-	14,100	-	100.00%
<b>Dept 50</b>	<b>Grand Total</b>	<b>5,275,549</b>	<b>1,331,247</b>	<b>3,944,302</b>	<b>25.23%</b>	<b>5,315,745</b>	<b>81</b>	<b>5,315,826</b>	<b>40,277</b>	<b>100.76%</b>

## Mid Year Budget vs Actuals

### Department 54 - Utilities

Acct	Description	Budget	Year-to-Date Actuals	Remaining Balance	Percent of Budget	Projected Year-End	Encumbered	Total Year-End	Over/(Under) Budget	Projected Year-End %
60000	SalariesWages	4,749,004	2,235,868	2,513,136	47.08%	4,521,737	-	4,521,737	(227,267)	95.21%
60005	Payouts	30,494	77,640	(47,146)	254.61%	155,279	-	155,279	124,785	509.21%
60010	On Call Pay	21,100	-	21,100	0.00%	-	-	-	(21,100)	0.00%
60015	Standby Pay	15,400	500	14,900	3.25%	1,000	-	1,000	(14,400)	6.49%
60030	Wages-Overtime	200,000	181,255	18,745	90.63%	362,511	-	362,511	162,511	181.26%
60100	Flex Benefit Account	1,862,821	920,651	942,170	49.42%	1,851,302	-	1,851,302	(11,519)	99.38%
60110	Retirement Expense	687,714	253,079	434,635	36.80%	531,158	-	531,158	(156,557)	77.24%
60115	CalPERS UAL	461,373	188,944	272,429	40.95%	377,888	-	377,888	(83,485)	81.91%
60117	Retiree Health Benefit	25,560	14,805	10,755	57.92%	29,610	-	29,610	4,050	115.85%
60210	Power	1,573,000	804,569	768,431	51.15%	1,810,280	-	1,810,280	237,280	115.08%
60220	Water	4,296	2,614	1,682	60.84%	5,227	-	5,227	931	121.68%
60230	Sewage	46,734	20,118	26,616	43.05%	40,236	-	40,236	(6,498)	86.10%
60240	Telephone Lease Lines	-	358	(358)	#DIV/0!	715	-	715	715	#DIV/0!
60250	Telephone	83,167	52,739	30,428	63.41%	105,478	581	106,059	22,892	127.53%
60260	RefuseDisposal	15,608	9,311	6,297	59.65%	18,621	-	18,621	3,013	119.31%
60310	Material and Supplies	114,000	75,699	38,301	66.40%	151,398	14,059	165,457	51,457	145.14%
60311	Herbicide	1,500	-	1,500	0.00%	-	-	-	(1,500)	0.00%
60312	Safety Eq Replconsumables	42,600	10,334	32,266	24.26%	22,547	150	22,697	(19,903)	53.28%
60313	Tools	30,000	17,590	12,410	58.63%	38,378	520	38,898	8,898	129.66%
60314	Uniforms - New	16,200	989	15,211	6.10%	2,157	-	2,157	(14,043)	13.32%
60316	Materials and Supplies-Ca!Fire	18,000	4,635	13,365	25.75%	10,113	1,425	11,538	(6,462)	64.10%
60325	Lab Supplies, Consumables	40,000	17,551	22,449	43.88%	38,292	71	38,363	(1,637)	95.91%
60327	Ozone System Parts	10,000	564	9,436	5.64%	1,231	-	1,231	(8,769)	12.31%
60328	UV Bulb Replacement	110,000	31,857	78,143	28.96%	69,506	26,787	96,293	(13,707)	87.54%
60331	Electrical Parts Replacement	70,000	32,998	37,002	47.14%	71,995	201	72,196	2,196	103.14%
60332	Leak Repair Supplies	160,000	58,014	101,986	36.26%	126,576	5,408	131,984	(28,016)	82.49%
60333	Road Repair Materials	31,250	17,779	13,471	56.89%	38,792	-	38,792	7,542	124.13%
60334	SCADA, Radio Supplies	17,000	7,348	9,652	43.23%	16,033	-	16,033	(967)	94.31%
60335	Septic Tanks, Repair & New	11,200	3,767	7,433	33.64%	8,220	144	8,364	(2,836)	74.68%
60338	Meters, New Conn. & Repl.	10,000	-	10,000	0.00%	-	-	-	(10,000)	0.00%
60350	AeratorCompressor etc repair	18,000	2,860	15,140	15.89%	6,239	-	6,239	(11,761)	34.66%
60353	Com putersperi pheral s	18,500	314	18,186	1.70%	685	-	685	(17,815)	3.70%
60354	Control SysPressure Tranducer	5,000	4,268	732	85.36%	9,312	927	10,239	5,239	204.78%
60355	HeadworksSolids Removal Rep.	20,160	6,316	13,844	31.33%	13,780	1,953	15,733	(4,427)	78.04%

## Mid Year Budget vs Actuals

### Department 54 - Utilities

Acct	Description	Budget	Year-to-Date Actuals	Remaining Balance	Percent of Budget	Projected Year-End	Encumbered	Total Year-End	Over/(Under) Budget	Projected Year-End %
60356	HVAC	8,500	172	8,328	2.03%	376	-	376	(8,124)	4.42%
60357	Mixers	25,000	6,066	18,934	24.26%	13,235	-	13,235	(11,765)	52.94%
60358	Monitor Wells Repair	5,000	-	5,000	0.00%	-	-	-	(5,000)	0.00%
60359	PumpsMotors Repair	140,000	26,953	113,047	19.25%	138,806	812	139,618	(382)	99.73%
60360	Solids Handling Equip Repair	5,000	-	5,000	0.00%	-	-	-	(5,000)	0.00%
60395	Chemicals	374,690	309,646	65,044	82.64%	621,655	1,887	623,542	248,852	166.42%
60400	Outside Repairs	115,569	27,231	88,338	23.56%	94,413	3,290	97,703	(17,866)	84.54%
60401	Fire Ext. Testing Cust. Base	2,000	-	2,000	0.00%	-	-	-	(2,000)	0.00%
60402	Spraying - Weeds & Insects	30,000	4,346	25,654	14.49%	9,482	18,399	27,881	(2,119)	92.94%
60403	Snow Removal	6,600	-	6,600	0.00%	-	6,600	6,600	-	100.00%
60404	Uniform Laundry	21,209	12,159	9,050	57.33%	26,530	-	26,530	5,321	125.09%
60405	Fire Hydrant Maintenance	56,625	2,160	54,465	3.81%	24,713	1,848	26,561	(30,064)	46.91%
60412	Groundwater Monitoring	47,250	-	47,250	0.00%	47,250	37,116	84,366	37,116	178.55%
60413	Instrumentation Tech	8,500	3,417	5,083	40.20%	7,455	-	7,455	(1,045)	87.71%
60414	Ozone System PM	7,000	-	7,000	0.00%	5,000	-	5,000	(2,000)	71.43%
60415	Backflow Device Testing	4,000	1,925	2,075	48.13%	4,200	175	4,375	375	109.38%
60416	SCADA Consulting (A-Teem)	14,000	-	14,000	0.00%	10,000	-	10,000	(4,000)	71.43%
60417	Hauling Dig Crane	5,000	-	5,000	0.00%	2,500	-	2,500	(2,500)	50.00%
60419	Pave Seal Asphalt Repair	145,000	18,566	126,434	12.80%	140,508	-	140,508	(4,492)	96.90%
60423	Telemetry Radio	-	763	(763)	#DIV/0!	1,665	-	1,665	1,665	#DIV/0!
60424	Septic Hauling	40,000	10,859	29,141	27.15%	41,062	2,861	43,923	3,923	109.81%
60425	Tank Cleaning	50,000	11,800	38,200	23.60%	35,745	-	35,745	(14,255)	71.49%
60426	Building Repairs	10,000	-	10,000	0.00%	8,000	-	8,000	(2,000)	80.00%
60427	UV System PM	-	639	(639)	#DIV/0!	1,393	-	1,393	1,393	#DIV/0!
60431	Computer LicMaint Contracts	87,320	31,389	55,931	35.95%	68,486	-	68,486	(18,834)	78.43%
60470	Laboratory Services	165,000	49,595	115,405	30.06%	149,028	-	149,028	(15,972)	90.32%
60480	Rentals (Non Vehicles & Equip)	56,000	33,600	22,400	60.00%	73,309	-	73,309	17,309	130.91%
60590	Professional Services	100,710	56,408	44,302	56.01%	123,071	68,774	191,845	91,135	190.49%
60610	Operating ExpGas & Oil	254,100	169,673	84,427	66.77%	370,197	10,035	380,232	126,132	149.64%
60620	Repairs and Parts	95,000	50,223	44,777	52.87%	109,577	4,560	114,137	19,137	120.14%
60625	Fuel - Generators	20,000	5,927	14,073	29.64%	12,932	169	13,101	(6,899)	65.50%
60650	Rental ExpVehicle and Equip.	6,200	8,401	(2,201)	135.50%	18,330	-	18,330	12,130	295.64%
60660	Lease ExpenseVehichle Eq.	10,200	13,124	(2,924)	128.67%	28,635	-	28,635	18,435	280.73%
60710	Permits and Licenses	21,600	4,257	17,343	19.71%	19,288	761	20,049	(1,551)	92.82%

**Mid Year Budget vs Actuals**

**Department 54 - Utilities**

Acct	Description	Budget	Year-to-Date Actuals	Remaining Balance	Percent of Budget	Projected Year-End	Encumbered	Total Year-End	Over/(Under) Budget	Projected Year-End %
60715	Late Fees and Other Penalties	-	2,137	(2,137)	#DIV/0!	4,275	-	4,275	4,275	#DIV/0!
60730	PublicationsSubscriptions	1,000	185	815	18.48%	403	-	403	(597)	40.33%
60732	MembershipsDues	20,000	11,317	8,683	56.58%	24,691	-	24,691	4,691	123.45%
60810	Training, Conferences & Travel	35,000	24,643	10,357	70.41%	38,767	-	38,767	3,767	110.76%
60820	Other Travel Costs	100	273	(173)	272.88%	595	-	595	495	595.37%
61100	Purchased Water	20,000	486	19,514	2.43%	19,971	-	19,971	(29)	99.86%
61101	Purchased Water	-	-	-	#DIV/0!	-	-	-	-	#DIV/0!
61420	State WtrSwr Fees	240,000	149,672	90,328	62.36%	299,344	-	299,344	59,344	124.73%
75110	Vehicles Capital Lease	351,643	105,053	246,590	29.88%	210,107	-	210,107	(141,536)	59.75%
75200	Equipment Purchased	216,095	50,405	165,690	23.33%	216,095	-	216,095	-	100.00%
75300	Equipment Purchased-Safety	475,000	84,264	390,736	17.74%	475,000	-	475,000	-	100.00%
<b>Dept 54</b>	<b>Grand Total</b>	<b>13,815,592</b>	<b>6,343,070</b>	<b>7,472,522</b>	<b>45.91%</b>	<b>13,932,387</b>	<b>209,513</b>	<b>14,141,900</b>	<b>326,308</b>	<b>102.36%</b>



## Mid Year Budget vs Actuals

### Department 56 - General Management

Acct	Description	Budget	Year-to-Date Actuals	Remaining Balance	Percent of Budget	Projected Year-End	Encumbered	Total Year-End	Over/(Under) Budget	Projected Year-End %
60000	SalariesWages	510,966	239,357	271,609	46.84%	478,715	-	478,715	(32,251)	93.69%
60005	Payouts	-	25,743	(25,743)	#DIV/0!	25,743	-	25,743	25,743	#DIV/0!
60030	Wages-Overtime	600	1,646	(1,046)	274.32%	3,292	-	3,292	2,692	548.64%
60100	Flex Benefit Account	105,925	64,536	41,389	60.93%	129,071	-	129,071	23,146	121.85%
60110	Retirement Expense	63,907	18,675	45,232	29.22%	37,350	-	37,350	(26,557)	58.44%
60115	CalPERS UAL	17,026	11,709	5,317	68.77%	23,417	-	23,417	6,391	137.54%
60117	Retiree Health Benefit	3,840	1,920	1,920	50.00%	3,840	-	3,840	-	100.00%
60310	Material and Supplies	4,200	1,255	2,945	29.89%	2,511	-	2,511	(1,690)	59.77%
60320	Safety Material and Supplies	12,500	-	12,500	0.00%	7,500	-	7,500	(5,000)	60.00%
60420	Drug and Alcohol Testing	3,000	2,593	408	86.42%	5,185	-	5,185	2,185	172.83%
60429	Recruiting	21,500	6,619	14,881	30.79%	18,238	53	18,291	(3,209)	85.07%
60505	Outside Legal Fees	120,000	69,192	50,808	57.66%	146,060	-	146,060	26,060	121.72%
60541	AdvertisingPublicity	1,500	494	1,007	32.90%	987	-	987	(513)	65.80%
60590	Professional Services	112,300	40,981	71,319	36.49%	81,962	-	81,962	(30,338)	72.99%
60700	Forms and Supplies	1,450	-	1,450	0.00%	1,000	-	1,000	(450)	68.97%
60730	PublicationsSubscriptions	150	58	92	38.60%	116	-	116	(34)	77.20%
60732	MembershipsDues	42,925	48,097	(5,172)	112.05%	48,097	-	48,097	5,172	112.05%
60810	Training, Conferences & Travel	23,700	15,498	8,202	65.39%	25,997	-	25,997	2,297	109.69%
60820	Other Travel Costs	750	-	750	0.00%	-	-	-	(750)	0.00%
61409	Unemployment Claims	2,000	7,064	(5,064)	353.22%	14,129	-	14,129	12,129	706.43%
<b>Dept 56</b>	<b>Grand Total</b>	<b>\$ 1,048,239</b>	<b>\$ 555,436</b>	<b>\$ 492,803</b>	<b>52.99%</b>	<b>\$ 1,053,209</b>	<b>\$ 53</b>	<b>\$ 1,053,262</b>	<b>\$ 5,023</b>	<b>100.48%</b>

**Mid Year Budget vs Actuals**

**Department 57 - Board of Directors**

<b>Acct</b>	<b>Description</b>	<b>Budget</b>	<b>Year-to-Date Actuals</b>	<b>Remaining Balance</b>	<b>Percent of Budget</b>	<b>Projected Year-End</b>	<b>Encumbered</b>	<b>Total Year-End</b>	<b>Over/(Under) Budget</b>	<b>Projected Year-End %</b>
60000	SalariesWages	43,200	15,120	28,080	35.00%	32,989	-	32,989	(10,211)	76.36%
60100	Flex Benefit Account	107,545	42,291	65,254	39.32%	92,271	-	92,271	(15,274)	85.80%
60102	Medical Reimbursements	2,000	-	2,000	0.00%	-	-	-	(2,000)	0.00%
60310	Material and Supplies	8,750	190	8,560	2.17%	414	-	414	(8,336)	4.73%
60810	Training, Conferences & Travel	17,500	7,357	10,143	42.04%	16,051	-	16,051	(1,449)	91.72%
60820	Other Travel Costs	2,500	2,238	262	89.51%	4,882	-	4,882	2,382	195.30%
<b>Dept 57</b>	<b>Grand Total</b>	<b>181,495</b>	<b>67,195</b>	<b>114,300</b>	<b>37.02%</b>	<b>146,608</b>	<b>-</b>	<b>146,608</b>	<b>(34,887)</b>	<b>80.78%</b>

**Mid Year Budget vs Actuals**

**Department 58 - Engineering**

Acct	Description	Budget	Year-to-Date Actuals	Remaining Balance	Percent of Budget	Projected Year-End	Encumbered	Total Year-End	Over/(Under) Budget	Projected Year-End %
60000	SalariesWages	869,525	196,980	672,545	22.65%	493,960	-	493,960	(375,565)	56.81%
60005	Payouts	-	12,908	(12,908)	#DIV/0!	12,908	-	12,908	12,908	#DIV/0!
60030	Wages-Overtime	600	12,241	(11,641)	2040.23%	24,483	-	24,483	23,883	4080.45%
60100	Flex Benefit Account	328,477	66,965	261,512	20.39%	158,930	-	158,930	(169,547)	48.38%
60110	Retirement Expense	94,197	35,138	59,059	37.30%	75,276	-	75,276	(18,921)	79.91%
60115	CalPERS UAL	28,970	29,139	(169)	100.58%	58,279	-	58,279	29,309	201.17%
60117	Retiree Health Benefit	5,880	1,750	4,130	29.76%	3,500	-	3,500	(2,380)	59.52%
60310	Material and Supplies	14,000	726	13,274	5.19%	11,585	-	11,585	(2,415)	82.75%
60312	Safety Eq Replconsumables	-	538	(538)	#DIV/0!	1,174	-	1,174	1,174	#DIV/0!
60320	Safety Material and Supplies	2,000	-	2,000	0.00%	2,000	-	2,000	-	100.00%
60410	Service Maintenance Contracts	13,500	-	13,500	0.00%	7,000	-	7,000	(6,500)	51.85%
60590	Professional Services	50,000	1,045	48,955	2.09%	37,280	-	37,280	(12,720)	74.56%
60700	Forms and Supplies	600	-	600	0.00%	600	-	600	-	100.00%
60710	Permits and Licenses	-	2,031	(2,031)	#DIV/0!	2,431	-	2,431	2,431	#DIV/0!
60730	PublicationsSubscriptions	600	-	600	0.00%	600	-	600	-	100.00%
60732	MembershipsDues	600	-	600	0.00%	600	-	600	-	100.00%
60810	Training, Conferences & Travel	21,000	6,695	14,305	31.88%	21,407	-	21,407	407	101.94%
60820	Other Travel Costs	600	-	600	0.00%	500	-	500	(100)	83.33%
<b>Dept 58</b>	<b>Grand Total</b>	<b>1,430,549</b>	<b>366,157</b>	<b>1,064,392</b>	<b>25.60%</b>	<b>912,513</b>	<b>-</b>	<b>912,513</b>	<b>(518,036)</b>	<b>63.79%</b>

## Mid Year Budget vs Actuals

### Department 59 - Administrative Services

Acct	Description	Budget	Year-to-Date Actuals	Remaining Balance	Percent of Budget	Projected Year-End	Encumbered	Total Year-End	Over/(Under) Budget	Projected Year-End %
60000	SalariesWages	1,023,827	471,963	551,864	46.10%	943,925	-	943,925	(79,902)	92.20%
60030	Wages-Overtime	5,000	6,344	(1,344)	126.89%	12,689	-	12,689	7,689	253.78%
60100	Flex Benefit Account	349,248	129,998	219,250	37.22%	259,997	-	259,997	(89,251)	74.44%
60110	Retirement Expense	107,750	46,122	61,628	42.80%	92,244	-	92,244	(15,506)	85.61%
60115	CalPERS UAL	23,620	24,578	(958)	104.05%	49,155	-	49,155	25,535	208.11%
60117	Retiree Health Benefit	9,000	3,930	5,070	43.67%	7,860	-	7,860	(1,140)	87.33%
60310	Material and Supplies	4,250	5,835	(1,585)	137.30%	12,731	-	12,731	8,481	299.56%
60312	Safety Eq Replconsumables	-	198	(198)	#DIV/0!	433	-	433	433	#DIV/0!
60314	Uniforms - New	-	200	(200)	#DIV/0!	436	-	436	436	#DIV/0!
60353	Computersperipherals	-	(0)	0	#DIV/0!	(0)	-	(0)	(0)	#DIV/0!
60390	Admin. TechnologiesComm.	72,400	63,613	8,787	87.86%	73,792	11,596	85,388	12,988	117.94%
60410	Service Maintenance Contracts	125,486	32,631	92,855	26.00%	106,194	15,991	122,185	(3,301)	97.37%
60431	Computer LicMaint Contracts	74,011	50,773	23,238	68.60%	75,778	4,790	80,568	6,557	108.86%
60510	AccountingAuditing	41,600	28,140	13,460	67.64%	46,396	-	46,396	4,796	111.53%
60590	Professional Services	237,480	26,540	210,940	11.18%	87,906	146,526	234,432	(3,048)	98.72%
60700	Forms and Supplies	1,950	1,723	227	88.37%	2,760	-	2,760	810	141.53%
60715	Late Fees and Other Penalties	-	517	(517)	#DIV/0!	1,128	-	1,128	1,128	#DIV/0!
60720	Postage	15,950	4,078	11,872	25.57%	12,398	-	12,398	(3,552)	77.73%
60732	MembershipsDues	495	-	495	0.00%	495	-	495	-	100.00%
60780	Printing	1,000	-	1,000	0.00%	500	-	500	(500)	50.00%
60810	Training, Conferences & Travel	5,000	2,920	2,080	58.41%	6,372	-	6,372	1,372	127.43%
60820	Other Travel Costs	800	92	708	11.51%	201	-	201	(599)	25.12%
61310	Bad Debt Expense	37,000	71,078	(34,078)	192.10%	105,079	-	105,079	68,079	284.00%
61315	Rate Assistance Program	60,000	22,660	37,340	37.77%	49,440	-	49,440	(10,560)	82.40%
61455	Water Conservation	4,000	2,000	2,000	50.00%	4,364	-	4,364	364	109.09%
61485	Third Party Payment Processing	47,000	83,532	(36,532)	177.73%	137,064	-	137,064	90,064	291.62%
78100	Investment Agent Fees	7,500	-	7,500	0.00%	7,500	-	7,500	-	100.00%
78200	Calaveras County Fees	-	136	(136)	#DIV/0!	297	-	297	297	#DIV/0!
78990	Misc. Non-Operating Costs	-	1,350	(1,350)	#DIV/0!	2,945	-	2,945	2,945	#DIV/0!
<b>Dept 59</b>	<b>Grand Total</b>	<b>2,254,367</b>	<b>1,080,952</b>	<b>1,173,415</b>	<b>47.95%</b>	<b>2,100,079</b>	<b>178,903</b>	<b>2,278,982</b>	<b>24,615</b>	<b>101.09%</b>

## Mid Year Budget vs Actuals

### Department 60 - Water Resources

Acct	Description	Budget	Year-to-Date Actuals	Remaining Balance	Percent of Budget	Projected Year-End	Encumbered	Total Year-End	Over/(Under) Budget	Projected Year-End %
60000	SalariesWages	237,503	80,498	157,005	33.89%	225,996	-	225,996	(11,507)	95.16%
60005	Payouts	-	850	(850)	#DIV/0!	850	-	850	850	#DIV/0!
60030	Wages-Overtime	-	897	(897)	#DIV/0!	1,795	-	1,795	1,795	#DIV/0!
60100	Flex Benefit Account	61,783	20,800	40,983	33.67%	59,599	-	59,599	(2,184)	96.47%
60110	Retirement Expense	13,024	6,075	6,949	46.64%	12,150	-	12,150	(874)	93.29%
60115	CalPERS UAL	61	1,916	(1,855)	3140.18%	3,831	-	3,831	3,770	6280.36%
60117	Retiree Health Benefit	720	210	510	29.17%	420	-	420	(300)	58.33%
60310	Material and Supplies	7,100	5,451	1,649	76.77%	7,902	5,844	13,746	6,646	193.60%
60505	Outside Legal Fees	145,000	66,461	78,539	45.84%	145,006	-	145,006	6	100.00%
60541	AdvertisingPublicity	10,000	1,655	8,345	16.55%	3,610	-	3,610	(6,390)	36.10%
60590	Professional Services	182,308	56,887	125,421	31.20%	94,117	88,452	182,569	261	100.14%
60732	MembershipsDues	63,206	63,717	(511)	100.81%	64,217	-	64,217	1,011	101.60%
60810	Training, Conferences & Travel	6,500	1,445	5,055	22.23%	6,153	-	6,153	(347)	94.66%
60820	Other Travel Costs	1,000	-	1,000	0.00%	500	-	500	(500)	50.00%
61100	New Hogan Op/Maint Expense	508,008	-	508,008	0.00%	508,008	-	508,008	-	100.00%
61430	Federal Dam & Admin Fees	696,400	348,547	347,853	50.05%	705,466	-	705,466	9,066	101.30%
61435	State Water Right Fees	150,582	-	150,582	0.00%	150,582	-	150,582	-	100.00%
61450	Mandated Plans	40,000	-	40,000	0.00%	40,000	-	40,000	-	100.00%
<b>Dept 60</b>	<b>Grand Total</b>	<b>2,123,195</b>	<b>655,408</b>	<b>1,467,787</b>	<b>30.87%</b>	<b>2,030,201</b>	<b>94,296</b>	<b>2,124,497</b>	<b>1,302</b>	<b>100.06%</b>