

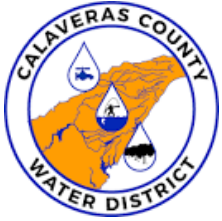
Calaveras County Water District

FY 2024-25

Operating and CIP

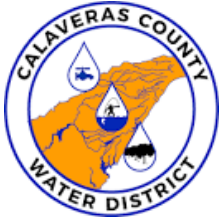
Mid-Year Budget Review

January 29, 2025



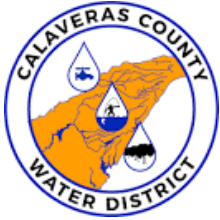
Mid-Year Review Summary - Revenues

- As of Dec 31, total revenues were \$11,862,032, 33.0% of budget
- Year-end revenues are projected slightly over budget by \$324,700
 - Property Taxes, which is the third largest source of operating revenues, are not included in the December 2024 totals as they are distributed in January and May, with a supplemental issued in August.
 - Property Tax revenues are projected to be \$85,000 over budget
 - Water and Sewer rate revenues are estimated to be a combined \$149,000 under budget
 - Combined Hydro revenues are projected to be \$41,200 under budget



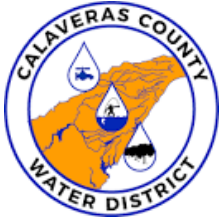
Mid-Year Review Summary - Expenditures

- Operating expenditures through December 31 are \$12,004,476, or 34.4% of budget
- Year-end expenditures are projected to be approximately \$1.56 million under budget
 - Multiple vacancies resulted in projected salary/benefit savings of \$1.0 million, augmented by significant by \$444,100 savings in Services/Supplies and \$94,000 in Capital Outlay. Some costs:
 - Materials and Supplies are estimated to be \$83,000 over budget
 - Pump and motor repairs projected to be over budget by \$41,400
 - Chemical costs projected to exceed budget by \$43,800
 - Repair and Parts expenses are estimated to be \$56,200 over budget
 - Fuel – Generators are projected to be \$50,630 over budget
 - Professional Services in Administrative Services is estimated to be \$32,200 over budget
 - Third Party Reimbursement Processing costs projected to be over budget by \$50,000, but will be offset by increases Other Operating Revenues



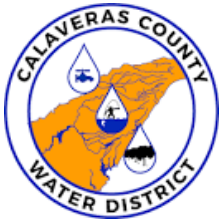
Funds Summary

Schedule A.1 District Budget Summary		FY 2024-25 Adopted Budget Water	FY 2024-25 Adopted Budget Wastewater	FY 2024-25 Adopted Budget Hydropower	FY 2024-25 Adopted Budget Total	FY 2024-25 Projected Year-End Total	Variance \$
1	Sources						
2	Operating Revenue	\$ 17,210,320	\$ 8,708,180	\$ -	\$ 25,918,500	\$ 25,627,678	\$ (290,822)
3	Non-Operating Revenue	3,592,411	853,920	1,749,221	6,195,552	6,161,641	(33,911)
4	Transfers In	2,724,105	1,055,725	-	3,779,830	3,779,830	-
5	Total Sources	23,526,836	10,617,825	1,749,221	35,893,882	35,569,149	(324,733)
6	Uses						
7	Salaries and Benefits	9,580,240	3,543,376	153,418	13,277,034	12,243,037	(1,033,997)
8	Services and Supplies	7,060,623	2,830,771	1,088,315	10,979,710	10,535,573	(444,136)
9	Capital Outlay	1,307,519	318,792	-	1,626,311	1,532,357	(93,954)
10	Debt Service	2,130,391	1,444,234	-	3,574,625	3,585,970	11,345
11	Transfers Out Capital Projects	3,440,000	2,000,000	-	5,440,000	5,440,000	-
12	Total Uses	23,518,774	10,137,173	1,241,733	34,897,680	33,336,937	(1,560,743)
13	Net Addition to/(Use of) Reserves	\$ 8,062	\$ 480,652	\$ 507,488	\$ 996,202	\$ 2,232,213	\$ 1,236,010



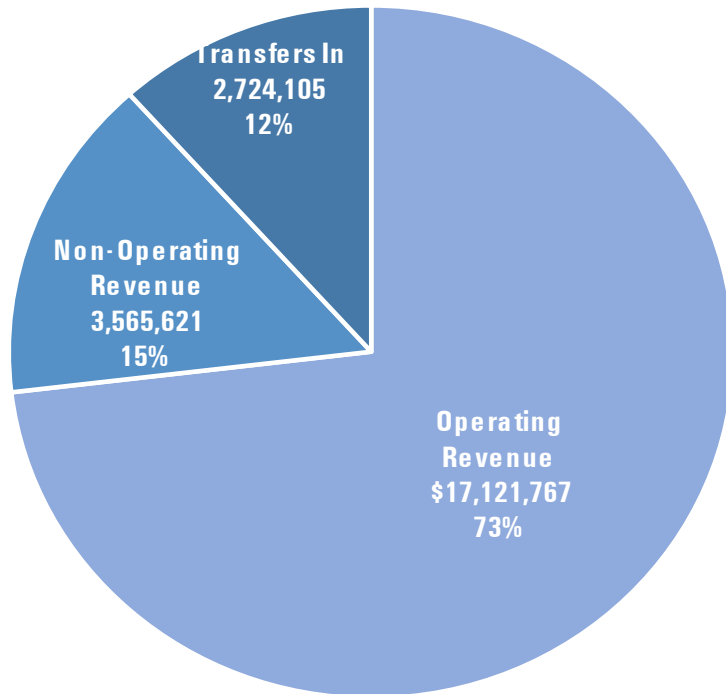
Water Fund Summary

Schedule B.1 Water Budget Summary		FY 2024-25 Adopted Budget	FY 2024-25 Projected Year-End	Variance \$
1	Sources			
2	Operating Revenue	\$ 17,210,320	\$ 17,121,767	\$ (88,553)
3	Non-Operating Revenue	3,592,411	3,565,621	(26,790)
4	Transfers In	2,724,105	2,724,105	-
5	Total Sources	23,526,836	23,411,494	(115,342)
6	Uses			
7	Salaries and Benefits	9,580,240	9,128,684	(451,556)
8	Services and Supplies	7,060,624	6,441,557	(619,067)
9	Capital Outlay	1,307,519	1,209,593	(97,926)
10	Debt Service	2,130,391	2,142,621	12,230
11	Transfers Out Capital Projects	3,440,000	3,440,000	-
12	Total Uses	23,518,774	22,362,455	(1,156,319)
13	Net Addition to/(Use of) Reserves	\$ 8,062	\$ 1,049,038	\$ 1,040,976

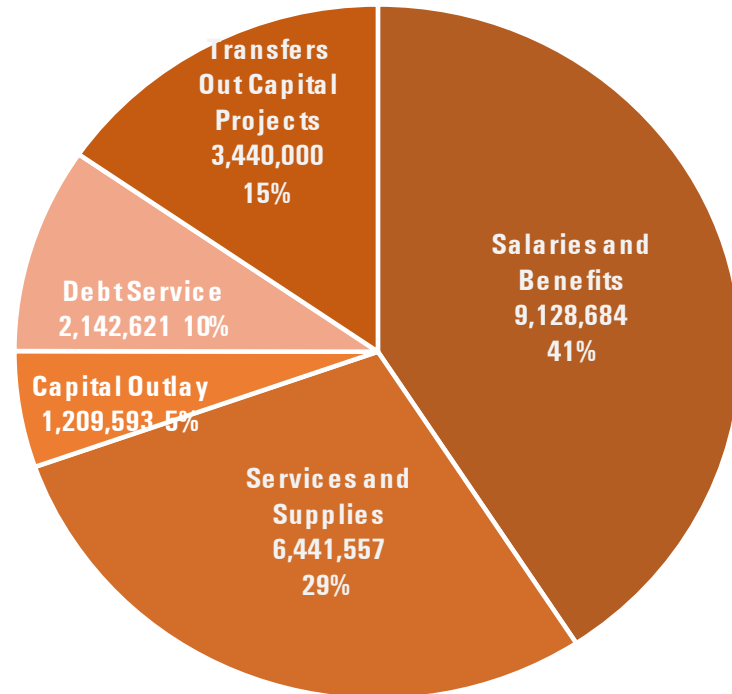


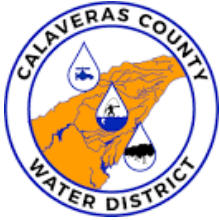
Water Fund Summary

TOTAL WATER INFLOWS: \$23,411,494



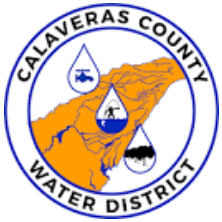
TOTAL WATER OUTFLOWS: \$22,362,455





Wastewater Fund Summary

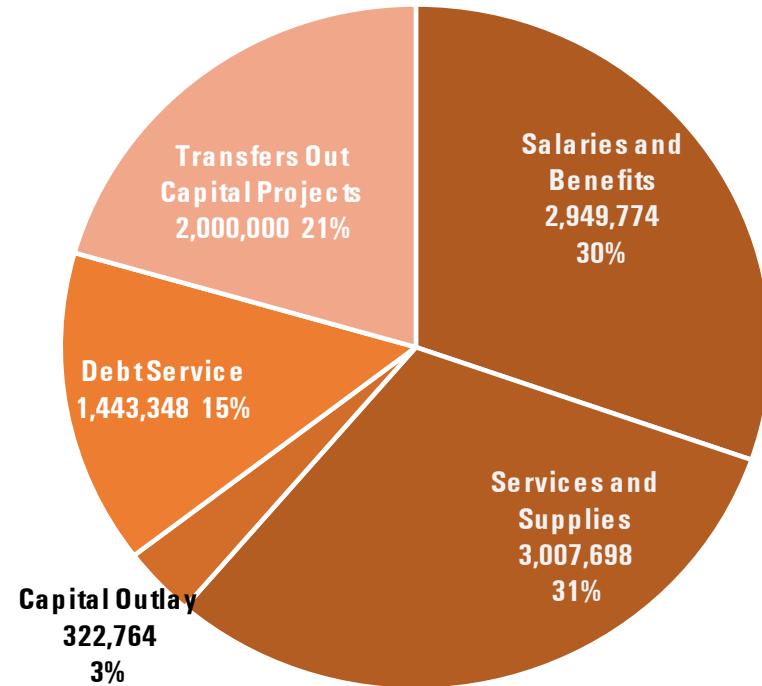
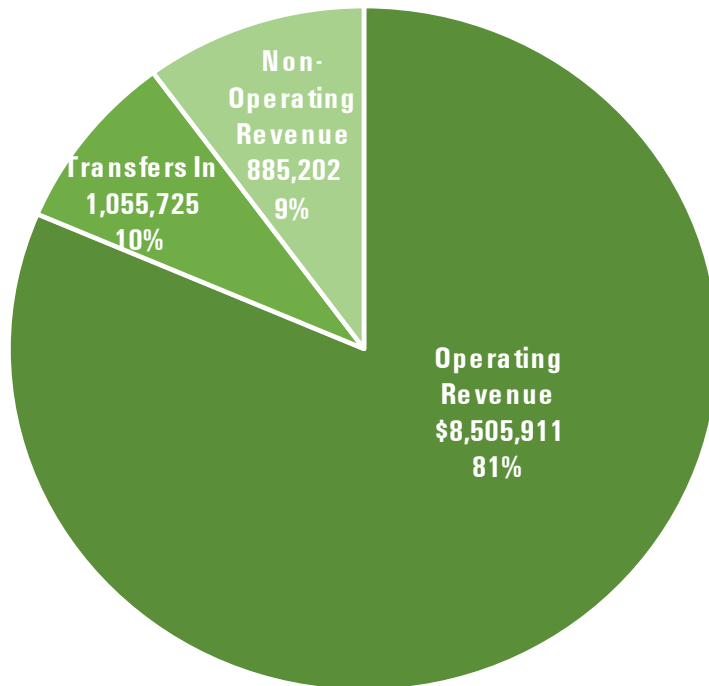
Schedule C.1 Wastewater Budget Summary		FY 2024-25 Adopted Budget	FY 2024-25 Projected Year-End	Variance \$
1	Sources			
2	Operating Revenue	\$ 8,708,180	\$ 8,505,911	\$ (202,269)
3	Non-Operating Revenue	853,920	885,202	31,282
4	Transfers In	1,055,725	1,055,725	-
5	Total Sources	10,617,825	10,446,837	(170,988)
6	Uses			
7	Salaries and Benefits	3,543,376	2,949,774	(593,602)
8	Services and Supplies	2,830,771	3,007,698	176,927
9	Capital Outlay	318,792	322,764	3,972
10	Debt Service	1,444,234	1,443,348	(885)
11	Transfers Out Capital Projects	2,000,000	2,000,000	-
12	Total Uses	10,137,173	9,723,584	(413,589)
13	Net Addition to/(Use of) Reserves	\$ 480,652	\$ 723,253	\$ 242,602

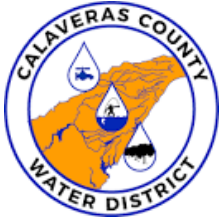


Wastewater Fund Summary

TOTAL WASTEWATER INFLOWS: \$10,446,837

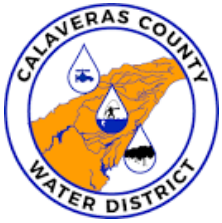
TOTAL WASTEWATER OUTFLOWS: \$9,723,584





Hydropower Fund Summary

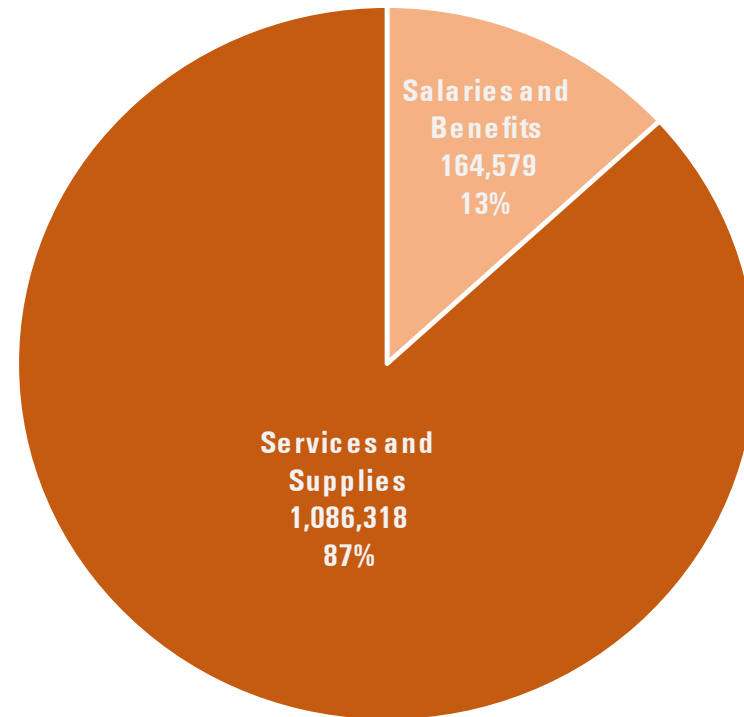
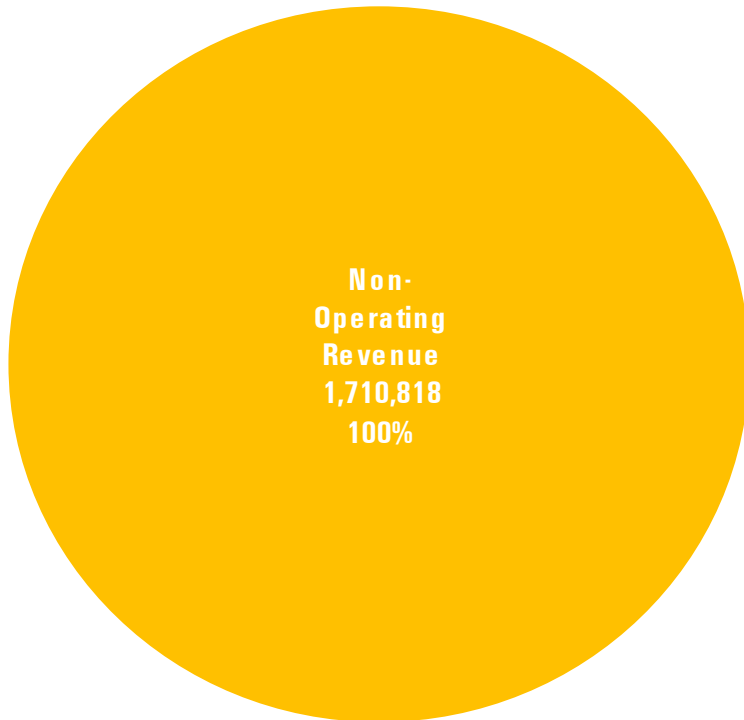
Schedule D.1 Hydropower Budget Summary		FY 2024-25 Adopted Budget	FY 2024-25 Projected Year-End	Variance \$
1	Sources			
2	Operating Revenue	\$ -	\$ -	\$ -
3	Non-Operating Revenue	1,749,221	1,710,818	(38,402.48)
4	Transfers In	-	-	-
5	Total Sources	1,749,221	1,710,818	(38,402)
6	Uses			
7	Salaries and Benefits	153,418	164,579	11,161
8	Services and Supplies	1,088,315	1,086,318	(1,997)
9	Capital Outlay	-	-	-
10	Debt Service	-	-	-
11	Transfers Out	-	-	-
12	Total Uses	1,241,733	1,250,897	9,164
13	Net Addition to/(Use of) Reserves	\$ 507,488	\$ 459,921	\$ (47,567)

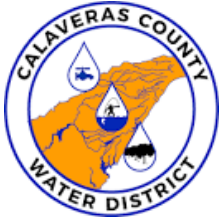


Hydropower Fund Summary

TOTAL HYDRO INFLOWS: \$1,749,221

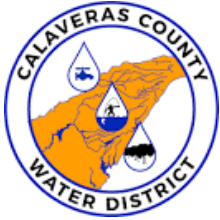
TOTAL HYDRO OUTFLOWS: \$1,241,733





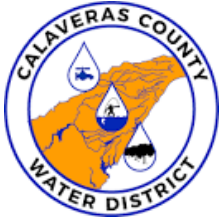
Department Summary

Department	Salaries and Benefits	Services and Supplies	Capital Outlay	Debt Service	Department Totals	FY 2024-25 Adopted	Variance \$
Board of Directors	\$ 105,245	\$ 30,407	\$ -	\$ -	\$ 135,653	\$ 181,702	\$ (46,049)
General Management	1,121,988	520,879	-	-	1,642,868	1,518,365	124,503
Administrative Services	1,477,558	980,651	-	-	2,458,209	2,427,841	30,368
Engineering	845,567	346,585	7,500	-	1,199,652	2,265,624	(1,065,972)
Utilities	8,045,254	5,148,148	1,079,713	-	14,273,115	14,816,021	(542,906)
Water Resources	251,036	2,017,156	393,100	-	2,661,293	2,759,419	(98,126)
Non Departmental	396,388	1,491,746	52,044	-	1,940,178	1,914,083	26,095
Debt Service	-	-	-	3,585,970	3,585,970	3,574,625	11,345
Total Operating Expenditures	\$ 12,243,037	\$ 10,535,573	\$ 1,532,357	\$ 3,585,970	\$ 27,896,937	\$ 29,457,680	\$ (1,560,743)

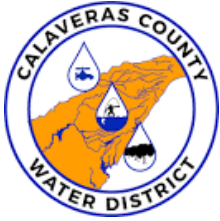


Budget Detail

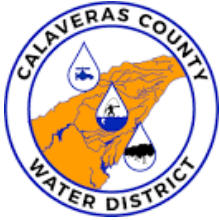
Schedule A.2 Total Budget Detail		FY 2024-25 Adopted Budget	FY 24-25 Projected Year-End	Variance \$ to Budget	Variance % to Budget
1	Revenues				
2	Operating Revenue				
3	Water/Sewer Sales/Resid	\$ 25,240,800	\$ 25,091,832	\$ (148,968)	-0.6%
4	Irrigation Water Sales	13,500	13,500	-	0.0%
5	Water Sales - Fire Hydrant	178,900	164,316	(14,584)	-8.2%
6	Inspection Fees	3,700	366	(3,334)	-90.1%
7	Account Establishment Fees	37,900	30,989	(6,911)	-18.2%
8	Delinquent Account Charge	71,000	3,414	(67,586)	-95.2%
9	Backflow Certification Testing	3,500	3,900	400	11.4%
10	Install Water Meter	26,700	22,885	(3,815)	-14.3%
11	Repair Labor/Materials	2,000	4,079	2,079	104.0%
12	Reimbursable Expense	118,000	97,069	(20,931)	-17.7%
13	Other Water/Sewer Charges	-	685	685	#DIV/0!
14	Concept Approval Fees	-	3,978	3,978	#DIV/0!
15	Other Operating Revenue	219,500	188,123	(31,377)	-14.3%
16	Total Operating Revenue	25,918,500	25,627,678	(290,822)	-1.1%



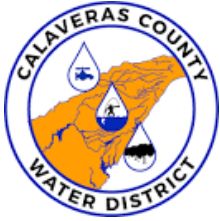
Schedule A.2 Total Budget Detail		FY 2024-25 Adopted Budget	FY 24-25 Projected Year-End	Variance \$ to Budget	Variance % to Budget
1	Revenues				
2	Non-Operating Revenue				
3	Rental Revenue	83,000	83,000	-	0.0%
4	Interest Income/CCWD Investments	19,200	14,696	(4,504)	-23.5%
5	Property Taxes	3,806,031	3,891,031	85,000	2.2%
6	Standby Fees	131,000	131,000	-	0.0%
7	Power Sales - North Fork	819,600	821,848	2,248	0.3%
8	Power Sales - New Hogan	183,800	140,340	(43,460)	-23.6%
9	Grant Revenue/Federal Agencies	393,100	250,000	(143,100)	0.0%
10	Grant Revenue/State Agencies	-	-	-	0.0%
11	Grant Revenue/Other Agencies	-	-	-	0.0%
12	Other Non-Operating Revenue	745,821	745,821	-	0.0%
13	Miscellaneous Income	14,000	83,906	69,906	0.0%
14	Total Non-Operating Revenues	6,195,551	6,161,641	(33,910)	-0.5%
15	Total Revenues	32,114,051	31,789,320	(324,732)	-1.0%
16	Transfer In				
17	Transfer In - Debt (125/135/108)	2,343,557	2,343,557	-	0.0%
18	Transfer In - CIP (120/130)	944,273	944,273	-	0.0%
19	Transfer In - Water Loan	492,000	492,000	-	0.0%
20	Transfer In - Operating (125/135)	-	-	-	0.0%
21	Transfer In - Operating (108)	-	-	-	0.0%
22	Total Transfers In	3,779,830	3,779,830	-	0.0%
23	Total Sources	\$ 35,893,881	\$ 35,569,150	\$ (324,732)	-0.9%



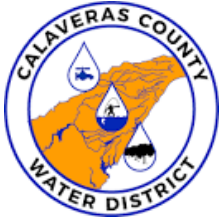
Schedule A.2 Total Budget Detail		FY 2024-25 Adopted Budget	FY 24-25 Projected Year-End	Variance \$ to Budget	Variance % to Budget
1	O&M Expenses				
2	Salaries and Benefits				
3	Salaries Wages	\$ 7,814,741	\$ 7,136,261	\$ (678,480)	-8.7%
4	Payouts	189,600	243,656	54,056	28.5%
5	On Call Pay	21,100	-	(21,100)	0.0%
6	Standby Pay	24,500	25,632	1,132.00	4.6%
7	Overtime	215,500	266,285	50,785	23.6%
8	CTO Payouts	138,600	257,851	119,251	0.0%
9	Benefits	3,310,910	2,843,829	(467,081)	-14.1%
10	Retirement Expense	864,895	763,935	(100,960)	-11.7%
11	CalPERS UAL	644,868	647,142	2,274	0.4%
12	Retirement Health Savings	52,320	58,446	6,126	11.7%
13	Total Salaries and Benefits	13,277,034	12,243,037	(1,033,997)	-7.8%



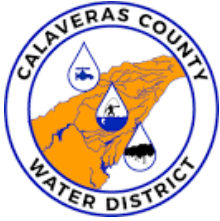
Schedule A.2 Total Budget Detail		FY 2024-25 Adopted Budget	FY 24-25 Projected Year-End	Variance \$ to Budget	Variance % to Budget
1	Services and Supplies				
2	Power	1,771,210	1,474,247	(296,963)	- 16.8%
3	Water	11,550	11,533	(17)	- 0.1%
4	Sewage	43,970	44,277	307	0.7%
5	Telephone	122,900	126,610	3,710	3.0%
6	Refuse/Disposal	22,000	31,265	9,265	42.1%
7	Materials & Supplies	204,500	287,563	83,063	40.6%
8	Herbicide	1,500	1,251	(249)	- 16.6%
9	Safety Equipment/Consumables	40,800	14,357	(26,443)	- 64.8%
10	Tools	42,300	31,687	(10,613)	- 25.1%
11	Uniforms - New	22,000	35,201	13,201	60.0%
12	Materials and Supplies - CalFire	18,000	466	(17,534)	- 97.4%
13	Safety Equipment	42,500	42,500	-	0.0%
14	Lab Supplies, Consumables	40,000	48,498	8,498	21.2%
15	Ozone System Parts	10,000	3,772	(6,228)	- 62.3%
16	UV Bulb/MBR Replacement	110,000	57,291	(52,709)	- 47.9%
17	Electrical Parts Replacement	70,000	77,056	7,056	10.1%
18	Leak Repair Supplies	120,000	187,321	67,321	56.1%
19	Road Repair Materials	31,250	24,698	(6,552)	- 21.0%
20	SCADA, Radio Supplies	52,059	30,270	(21,788)	- 41.9%
21	Septic tanks, Repair & New	12,000	10,269	(1,731)	- 14.4%
22	Meters, New & Replacement	10,000	8,114	(1,886)	- 18.9%
23	Aerator/Compressor Repair	18,000	11,620	(6,380)	- 35.4%
24	Control System/Pressure Transducer	9,000	-		
25	Headworks/Solids Removal and Repair	21,660	14,889		
26	HVAC	15,500	17,374	1,874	12.1%
27	Mixers/Valves/Repair Kits/ Actuators	25,000	13,761	(11,239)	- 45.0%
28	Monitor Wells Repair	5,000	-	(5,000)	0.0%



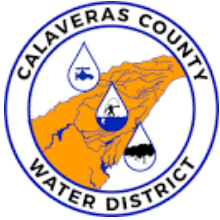
Schedule A.2 Total Budget Detail		FY 2024-25 Adopted Budget	FY 24-25 Projected Year-End	Variance \$ to Budget	Variance % to Budget
Services and Supplies					
29	Pumps/Motors Repair	140,000	181,408	41,408	29.6%
30	Solids Handling Eq Repair	5,000	-		
31	Admin Technologies Comm	107,300	98,181	(9,119)	-8.5%
32	Chemicals	500,000	543,806	43,806	8.8%
33	Outside Services/Repairs	135,237	82,337	\$(52,900)	-39.1%
34	Fire Ext. Testing Cust. Base	2,200	-	\$(2,200)	0.0%
35	Spraying - Weeds & Insects	42,750	54,839	12,089	28.3%
36	Snow Removal	7,200	-	(7,200)	0.0%
37	Uniform Launder	23,737	57,021	33,284	140.2%
38	Fire Hydrant Maintenance	56,625	1,418	(55,207)	-97.5%
39	Service Maintenance Contracts	147,588	116,809	(30,779)	-20.9%
40	Groundwater Monitoring	45,000	33,638	(11,362)	-25.2%
41	Instrumentation Tech	8,500	10,138	1,638	19.3%
42	Ozone System PM	7,000	3,282	(3,718)	-53.1%
43	Backflow Device Testing	4,000	4,452	452	11.3%
44	SCADA Consulting	10,000	3,024	(6,976)	-69.8%
45	Hauling /Dig/Crane/Excavator	5,000	3,792	(1,208)	-24.2%
46	Pave/Seal/Asphalt Repair	75,000	76,584	1,584	2.1%
47	Drug & Alcohol Testing	4,000	7,325	3,325	83.1%
48	Septic Hauling Bio-solids Hauling	50,000	40,800	(9,200)	-18.4%
49	Tank Cleaning	64,730	58,784	(5,946)	-9.2%
50	Building Repairs	35,000	14,388	(20,612)	-58.9%
51	UV System PM	10,000	1,148	(8,852)	-88.5%
52	Recruiting	29,750	32,665	2,915	9.8%
53	Claims/Damages	5,000	33,160	28,160	563.2%
54	Computer License/Maintenance Contracts	283,000	357,048	74,048	26.2%
55	Janitorial Services	24,420	22,358	(2,062)	-8.4%
56	Laboratory Services	145,000	148,213	3,213	2.2%



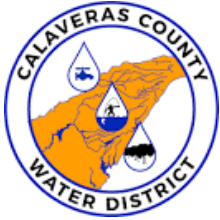
Schedule A.2 Total Budget Detail		FY 2024-25 Adopted Budget	FY 24-25 Projected Year-End	Variance \$ to Budget	Variance % to Budget
Services and Supplies					
57	Rentals (Non Vehicles/Equip)	5,000	3,984	(1,016)	-20.3%
58	Outside Legal Fees	340,000	314,721	(25,279)	-7.4%
59	Accounting/Auditing	44,800	44,800	-	0.0%
60	Advertising/Publicity	3,500	405	(3,095)	-88.4%
61	Professional Services	1,491,540	1,139,996	(351,544)	-23.6%
62	Operating Exp/Fuel & Oil	360,150	379,599	19,449	5.4%
63	Repairs and Parts	135,000	191,150	56,150	41.6%
64	Fuel/Repair - Generators	20,000	70,630	50,630	253.2%
65	Rental Exp/Vehicle and Eq	11,500	250	(11,250)	-97.8%
66	Lease Expense/Vehicle Eq	36,500	26	(36,474)	-99.9%
67	Forms and Supplies	2,950	377	(2,573)	-87.2%
68	Permits and Licenses	48,050	19,787	(28,263)	-58.8%
69	Late Fees	-	1,519	1,519	#DIV/0!
70	Postage	6,500	11,592	5,092	78.3%
71	Publications/Subscriptions	14,450	16,735	2,285	15.8%
72	Memberships/Dues	142,075	126,306	(15,769)	-11.1%
73	Recording/Title Reports	1,700	126	(1,574)	0.0%
74	Printing	500	455	(45)	-9.1%
75	Training, Conf & Travel	136,450	125,271	(11,179)	-8.2%
76	Other Travel Costs	7,400	9,225	1,825	24.7%
77	Purchased Water	20,000	-	(20,000)	0.0%
78	New Hogan Op/Maint Expense	474,000	474,000	-	0.0%
79	Retiree Health Costs	902,000	796,012	(105,988)	-11.8%
80	Bad Debt Expense	54,000	72,364	18,364	34.0%
81	Rate Assistance Program	60,000	52,798	(7,202)	-12.0%
82	Unemployment Claims	36,000	32,012	(3,988)	-11.1%
83	Insurance	331,025	457,467	126,442	38.2%
84	State Water/Sewer Fees	300,000	422,907	122,907	41.0%



Schedule A.2 Total Budget Detail		FY 2024-25 Adopted Budget	FY 24-25 Projected Year-End	Variance \$ to Budget	Variance % to Budget
Services and Supplies					
85	Federal Dam & Admin Fees	702,000	702,000	-	0.0%
86	State Water Right Fees	112,184	112,184	-	0.0%
87	Mandated Plans	-	-	-	0.0%
88	Water Efficiency	4,000	3,600	(400)	-10.0%
89	Third Party Payment Processing	292,600	342,643	50,043	17.1%
90	Calaveras County Fees	5,000	5,000	-	0.0%
91	LAFCO Contribution	13,100	13,100	-	0.0%
92	Miscellaneous Operating Costs	-	24	24	#DIV/0!
93	Total Services and Supplies	10,979,709	10,535,573	(423,389)	-3.9%
Capital Outlay					
95	Vehicles Capital Lease	645,211	579,212	(65,999)	-10.2%
96	Equipment Purchased	330,500	352,544	22,044	6.7%
97	Projects	650,600	600,600	(50,000)	-7.7%
98	Total Capital Outlay	1,626,311	1,532,357	(93,954)	-5.8%
99	Total O&M Expense Budget	25,883,054	24,310,967	(1,551,340)	-6.0%
100	Transfers Out	5,440,000	5,440,000	3,440,000	63.2%

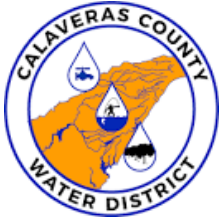


Schedule A.2 Total Budget Detail		FY 2024-25 Adopted Budget	FY 24-25 Projected Year-End	Variance \$ to Budget	Variance % to Budget
101	Debt Service				
102	Interest Exp - PERS UAL Loan	131,422	134,194	30,064	22.9%
103	Interest Exp - USDA AMI Loan	82,145	69,202	(14,501)	-17.7%
104	Interest Exp - VacCon Truck 2021	1,878	3,546	(1,036)	-55.1%
105	Interest Exp - USDA EP Reach 3A	51,234	51,795	(549)	-1.1%
106	Interest Exp - Water Fund Loan	10,433	10,433	(41,911)	-401.7%
107	Interest Exp - New Hogan Loan	2,198	2,198	(1,221)	-55.6%
108	Interest Exp - VacCon Truck 2020	1,376	708	(1,622)	-117.9%
109	Interest Exp - Water CIP Loan 2022	535,227	535,227	(22,315)	-4.2%
110	Interest Exp - Sewer CIP Loan 2022	325,920	325,920	(231,622)	-71.1%
111	Principal Payment - PERS UAL Loan	338,000	243,820	(2,920)	-0.9%
112	Principal Payment - USDA AMI Loan	91,000	91,000	2,000	2.2%
113	Principal Payment - VacCon Truck 2021	122,057	119,835	33,944	27.8%
114	Principal Payment - USDA EP Reach 3A	49,900	49,900	1,100	2.2%
115	Principal Payment - Water Fund Loan	481,567	481,567	432,767	89.9%
116	Principal Payment - New Hogan	48,837	53,513	13,186	27.0%
117	Principal Payment - VacCon Truck 2020	92,431	113,931	24,956	27.0%
118	Principal Payment - Water CIP Loan 2022	782,000	782,000	23,000	2.9%
119	Principal Payment - Sewer CIP Loan 2022	427,000	427,000	(332,000)	-77.8%
120	Total Debt Service	3,574,625	3,495,790	(78,835)	-2.2%
121	Total Expenses	34,897,679	33,246,757	(1,650,922)	-4.7%
122	Net Addition to/(Use of) Reserves	\$ 996,202	\$ 2,322,393	\$ 1,326,191	



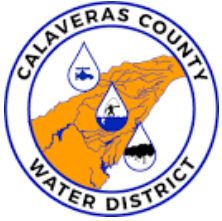
Capital Outlay

Capital Type	Dept	Qty	Location	Description	FY 2024-25 Adopted	Projected Year-End	Variance
Capital Lease	54	29	District Wide	Vehicle Lease to Own - Current	\$ 521,211	\$ 521,211	\$ -
Capital Lease	54	8	District Wide	FY 2024-25 Vehicle Lease to Own - Upfit Costs	124,000	58,002	(65,998)
Equipment	54	1	District Wide	Asphalt Roller	100,000	100,000	-
Equipment	54	1	District Wide	Water Truck	150,000	150,000	-
Equipment	54	2	Corp Yard	Snow Plows	10,000	10,000	-
Equipment	54	1	West Point	Tow-Behind Air Compressor & Jackhammer	30,000	30,000	-
Equipment	54		Corp Yard	Ground Penetrating Radar Kit	18,000	18,000	-
Equipment	54	2	District Wide	Line Locators - Replacement	15,000	15,000	-
Equipment	58	1	District Wide	Line Locator - Replacement	7,500	7,500	-
Projects	54		Copper Cove	Automatic Gate	50,000	-	(50,000)
Projects	54	15	District-Wide	Hydrant Replacements	52,500	52,500	-
Projects	54		District-Wide	Critical Generator Rplcmt (25% match)	125,000	125,000	-
Projects	50		Operations HQ	Office Remodel for Additional Office	30,000	52,044	22,044
Projects	60		District-Wide	Doud Fuelbreak Project	393,100	393,100	-
Total					\$ 1,626,311	\$ 1,532,357	\$ (93,954)



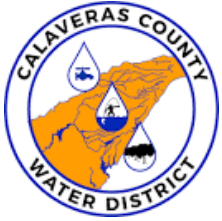
Budget Revisions

- No budget adjustments are required
- Finance will continue to monitor revenues and expenditures, and submit the Monthly Budget Status Reports to the Finance Committee and report on any negative trends

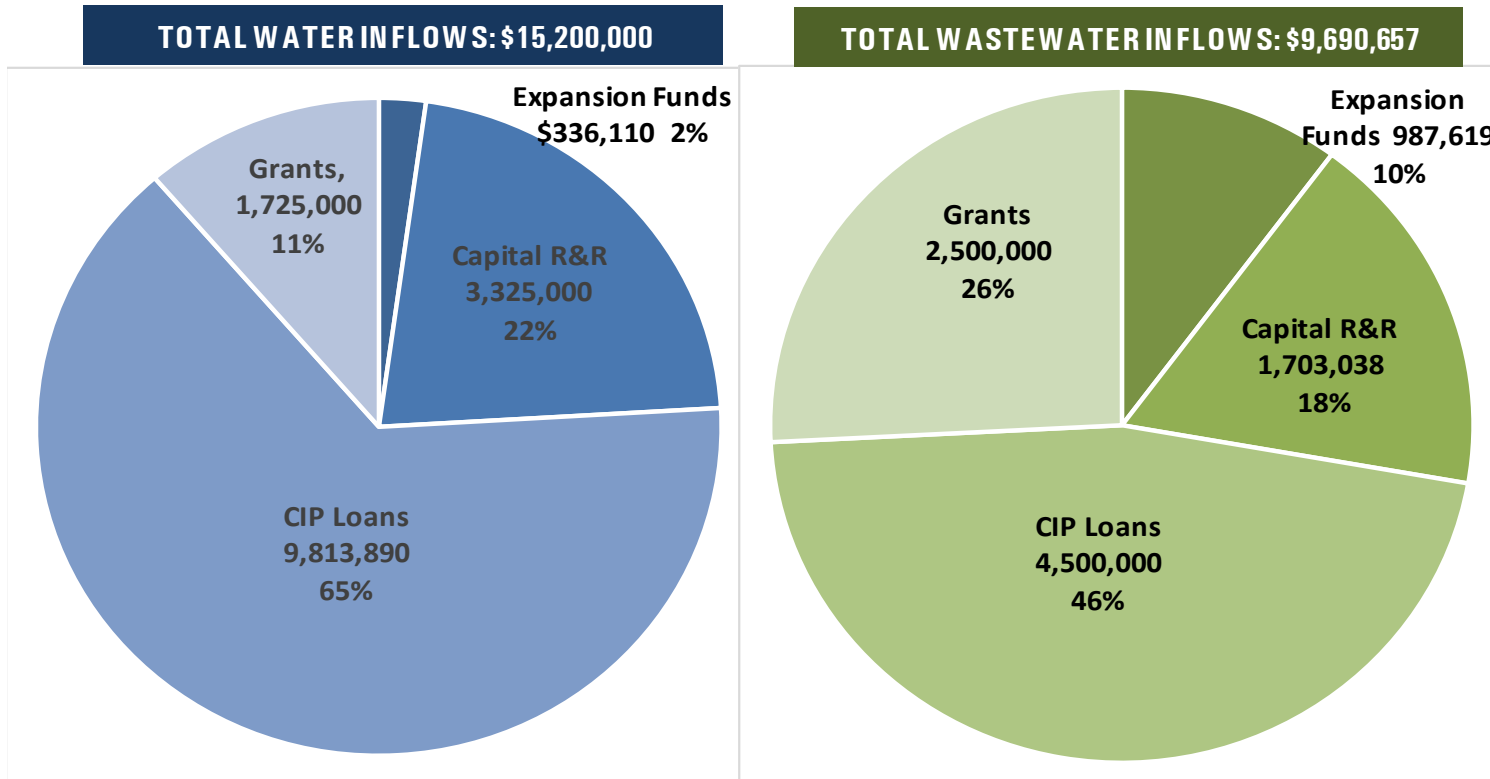


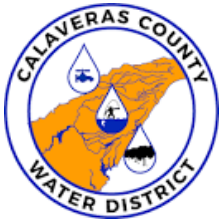
FY 2024-25 CIP Budget

- Budget based on Five-Year CIP approved by Board April 24, 2024, with addition of carryover WP Regulator Repair/Tule Removal (\$200,000)
- The water and wastewater CIP budget is \$24,890,657:
 - \$15,200,000 for water projects
 - \$9,690,657 for wastewater projects
- The projects are funded with:
 - Expansion funds - \$1,323,729
 - Capital R&R funds - \$5,028,038
 - CIP loans with locked in low interest rates - \$14,313,890
 - State and federal grant funds - \$4,425,000



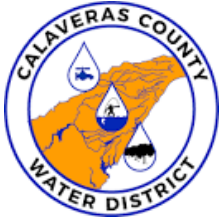
Capital Improvement Program Funding





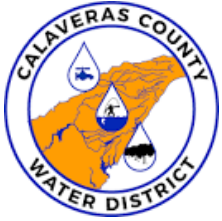
CIP Budget – Water

Project No	Water Projects Project Description	Project Budget	Expenses to Date	Projected Balance	Cash Flow			Funding FY 24-25			
					FY 24-25	FY 25-26	FY 26-27	Expansion Funds	Capital R & R	CIP Loan	Grants
Copper Cove											
11083C	Copper Cove Tank B/Clearwell	8,600,000	1,022,991	7,577,009	4,000,000	-	-	186,110	-	3,813,890	-
11104	Lake Tulloch Intertie Project	7,500,000	28,362	7,471,638	750,000	-	-	150,000	600,000	-	-
11122	CC Zone B-C Trans Pipeline & Pump Station	10,000,000	288,886	9,711,114	100,000	4,500,000	4,500,000	-	100,000	-	-
11132	Copper Cove O'Byrnes Water Line Extension	60,000	23,958	36,042	-	-	-	-	-	-	-
11133	Copper Cove Ozone Unit Replacement	300,000	-	300,000	-	-	-	-	-	-	-
Ebbetts Pass											
11083L	Larkspur Tank Replacement	687,567	586,984	100,583	-	-	-	-	-	-	-
11083S	Ebbetts Pass Sawmill Tank	3,160,000	10,751	3,149,249	350,000	2,800,000	-	-	350,000	-	-
11095	Ebbetts Pass Redwood Tanks HMGP	4,300,000	4,011,008	288,992	-	-	-	-	-	-	-
11099	Ebbetts Pass Meadowmont PS / Rehab.	100,000	-	100,000	-	-	100,000	-	-	-	-
11103	Hunters Raw Water Pumps (Hazard Mitigation)	2,400,000	181,030	2,218,970	2,300,000	-	-	-	575,000	-	1,725,000
11108	Big Trees Pump Stations 4 & 5 Replacement	2,100,000	5,916	2,094,084	-	450,000	1,650,000	-	-	-	-
11109	White Pines Tule Removal/Spillway	96,715	25,726	70,989	-	-	-	-	-	-	-
11115	Ebbetts Pass Larkspur PS Rehab / Electrical	1,500,000	-	1,500,000	-	250,000	1,250,000	-	-	-	-
Jenny Lind / Wallace											
11083J	Jenny Lind Clearwell #2	850,000	21,358	828,642	500,000	-	-	-	500,000	-	-
11088	Jenny Lind A-B Transmission Main	13,500,000	787,241	12,712,759	6,000,000	5,136,110	-	-	-	6,000,000	-
11119	Jenny Lind Tanks A, B, E & F Rehabilitation	1,500,000	-	1,500,000	-	-	-	-	-	-	-
11131	Jenny Lind WTP - Rehab Filters 1 & 2	960,000	906,878	53,122	-	-	-	-	-	-	-
11083W	Wallace Tanks	1,500,000	7,020	1,500,000	-	-	-	-	-	-	-
West Point / Wilseyville / Vallecito											
11106	West Point Backup Filter	2,380,000	2,804,860	(424,860)	-	-	-	-	-	-	-
11134	West Point Regulator Repair/Tule Removal	200,000	-	200,000	200,000	-	-	-	200,000	-	-
11107	West Point SCADA Improvements	-	-	-	-	-	-	-	-	-	-
Other											
11083W	Tank Rehabilitation Program	6,000,000	-	6,000,000	1,000,000	1,250,000	1,750,000	-	1,000,000	-	-
Total Water Projects		\$ 67,694,282	\$ 10,712,969	\$ 56,988,333	\$ 15,200,000	\$ 14,386,110	\$ 9,250,000	\$ 336,110	\$ 3,325,000	\$ 9,813,890	\$ 1,725,000



CIP Budget – Wastewater

Project No.	Wastewater Projects Project Description	Project Budget	Expenses to Date	Current Balance	Cash Flow			Funding FY 24-25			
					FY 24-25	FY 25-26	FY 26-27	Expansion Funds	Capital R & R	CIP Loan	Grants
Arnold / Forest Meadows											
15095	Arnold Secondary Clarifier/WWTP Improvements	9,200,000	600,369	8,599,631	723,038	4,170,000	3,706,593	250,000	473,038	-	-
15106	FM UV Disinfection System Replacement	500,000	441,483	58,517	-	-	-	-	-	-	-
	Arnold Lift Station 2 & 3 Rehabilitation	3,500,000	-	3,500,000	-	-	750,000	-	-	-	-
Copper Cove											
15076	CC Lift Station 6, 8 & Force Main Bypass	5,500,000	3,135,874	2,364,126	2,000,000	-	-	-	-	2,000,000	-
15080	CC Lift Station 15 & 18 Rehab/Replacement	3,600,000	2,370,599	1,229,401	1,000,000	-	-	-	-	1,000,000	-
15094	CC Tertiary, DAF, and UV Improvements	1,996,190	417,041	1,579,149	1,500,000	-	-	-	-	1,500,000	-
15112	CC Pond 6 Dam Raise	4,543,810	112,397	4,431,413	667,619	1,838,096	1,838,096	467,619	200,000	-	-
	CC Lower/Upper X-Country Gravity/Force Main	3,250,000	-	3,250,000	-	500,000	-	-	-	-	-
La Contenta / Wallace											
15087	Wallace Treatment Plant Renovation	50,000	193,502	(143,502)	-	-	-	-	-	-	-
15097	LC Biolac, Clarifier, & UV Improvements	15,000,000	7,018	14,992,982	750,000	-	4,200,000	-	750,000	-	-
TBD	Huckleberry Lift Station Improvements	2,300,000	-	2,300,000	400,000	1,100,000	-	270,000	130,000	-	-
West Point / Wilseyville / Vallecito											
15091	West Point/Wilseyville Consolidation Project	10,000,000	4,996,519	5,003,481	2,500,000	-	-	-	-	-	2,500,000
15111	Vallecito WWTP - System Improvements	150,000	118,907	31,093	-	-	-	-	-	-	-
Other											
15109	Collections System Rehab and I&I Mitigation	900,000	211,343	688,657	150,000	150,000	150,000	-	150,000	-	-
Total Wastewater Projects		\$ 60,490,000	\$ 12,605,052	\$ 47,884,948	\$ 9,690,657	\$ 7,758,096	\$10,644,689	\$ 987,619	\$ 1,703,038	\$ 4,500,000	\$ 2,500,000
TOTAL WATER & WASTEWATER PROJECTS		\$128,184,282	\$ 23,318,021	\$104,873,281	\$ 24,890,657	\$ 22,144,206	\$19,894,689	\$ 1,323,729	\$ 5,028,038	\$14,313,890	\$ 4,225,000



Next Steps

- Review and Accept the Mid-Year FY 2024-25 Operating and Capital Improvement Program Budgets
- Provide direction for the FY 2025-26 budget process
- Finance will distribute the budget prep documents, including a budget calendar
- Budget development process will include an analysis of the proposed Operating and CIP budgets and how they compare to the 2013 Water and Sewer Rate Study Models.
- Draft budget completed and to the Board by the last half of May 2025