



**Hidden Valley Lake Community Services District
Finance Committee Meeting
AGENDA
May 18, 2020 – 1:00 p.m.**

DUE TO THE EVOLVING SITUATION WITH THE COVID-19 NOVEL CORONAVIRUS AND THE STATE OF CALIFORNIA STAY AT HOME ORDER, EXECUTIVE ORDER N-33-20, THIS MEETING SHALL ONLY BE AVAILABLE TO THE PUBLIC VIA TELECONFERENCE

To join this meeting go to the www.hvclsd.org select the May 18, 2020 Finance Committee Meeting.
Select Join Microsoft Teams Meeting Select Join on the web instead

The general public may not attend this meeting at the district's offices due to social distancing requirements

Prior to board discussion the Committee Chair will ask for comments from the public on each item.

- For public comments during the meeting, please submit your comment by email during the meeting to pcuadras@hvclsd.org, the board secretary will submit comments to the committee chair.
- The public may send written comments to the board secretary prior to 4 p.m. on the evening before the meeting. The written comments will be read during public comments of the agenda item specified. Mail comments to the attention of: Secretary to the Board, Hidden Valley Community Services District, 19400 Hartmann Road, Hidden Valley Lake, Ca 95467 or email at pcuadras@hvclsd.org

DATE: May 18, 2020

TIME: 1:00 pm

**PLACE: Hidden Valley Lake CSD
Administration Office, GM Office
19400 Hartmann Road
Hidden Valley Lake, CA**

1. **CALL TO ORDER**
2. **PLEDGE OF ALLEGIANCE**
3. **ROLL CALL**
4. **APPROVAL OF AGENDA**
5. **REVIEW and DISCUSS:** Preliminary 2020/21 Budget
6. **REVIEW and DISCUSS:** Updated CIP
7. **REVIEW and DISCUSS:** Compensation Study results calculated at -7% and -5%
8. **PUBLIC COMMENT**
9. **COMMITTEE MEMBER COMMENT**
10. **ITEMS FOR NEXT AGENDA**
11. **ADJOURN**

Public records are available upon request. Board Packets are posted on our website at www.hvclsd.org/Meetings.

In compliance to the Americans with Disabilities Act, if you need special accommodations to participate in or attend the meeting please contact the District Office at (707)987-9201 at least 48 hours prior to the scheduled meeting.

Public shall be given the opportunity to comment on each agenda item before the Governing Board acts on that item, G.C. 54953.3. All other comments will be taken under Public Comment.

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT

2020 - 2021 DEBT SERVICE

PROPOSED BUDGET

	DEBT SERVICE REVENUE	FUND	AMOUNT
1)	1995-2 BOND - TAX ASSESSMENT	215	\$ 300,224
2)	CIEDB LOAN - WATER INFRASTRUCTURE	130	170,746
3)	USDA LOAN - SOLAR PROJECT WWTP	120	32,255
	TOTAL DEBT SERVICE REVENUE		<u>\$ 503,225</u>

	DEBT SERVICE EXPENSE	FUND	AMOUNT
1)	1995-2 BOND REDEMPTION (PRINCIPAL)	215	\$ 185,000
	1995-2 BOND REDEMPTION (INTEREST)	215	99,994
	BOND ADMINISTRATION (ANNUAL FEE)	215	7,460
	COUNTY COLLECTION FEES	215	3,500
	CSD ADMIN COSTS	215	4,270
			<u>\$ 300,224</u>
2)	CIEDB (PRINCIPAL)	218	\$ 110,065
	CIEDB (INTEREST)	218	55,865
	CIEDB (ANNUAL FEE)	218	4,816
			<u>\$ 170,746</u>
3)	USDA RUS LOAN (PRINCIPAL)	219	\$ 17,000
	USDA RUS LOAN (INTEREST)	219	15,255
			<u>\$ 32,255</u>
	TOTAL DEBT SERVICE EXPENSE		<u>\$ 503,225</u>

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT

5/14/2020

2020-2021 PROPOSED BUDGET:

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SEWER ENTERPRISE FUND

	2018-2019	2018-2019	2019-2020	2019-2020	2020-2021
	BUDGET	ACTUAL	BUDGET	TO DATE	PROPOSED
EXPENSES					
120-5-10-5010 ADMIN SALARY & WAGES	244,904	252,934	281,602	263,806	259,139
120-5-30-5010 FIELD SALARY & WAGES	212,658	190,572	215,150	158,979	234,307
120-5-40-5010 DIRECTORS SALARY & WAGES	3,000	1,873	3,000	2,422	3,000
120-5-10-5020 ADMIN EMPLOYEE BENEFITS (HEALTH)	82,142	71,842	93,979	52,014	91,839
120-5-30-5020 FIELD EMPLOYEE BENEFITS (HEALTH)	44,600	62,363	68,254	54,510	106,135
120-5-40-5020 DIRECTOR BENEFITS (TAXES)	100	52	90	105	230
120-5-10-5021 ADMIN RETIREMENT BENEFITS (Pers)	47,170	50,939	57,507	44,558	51,572
120-5-30-5021 FIELD RETIREMENT BENEFITS (Pers)	41,830	44,916	46,724	41,200	50,904
120-5-30-5022 FIELD CLOTHING ALLOWANCE	1,800	1,278	1,800	1,350	1,800
120-5-00-5024 WORKERS' COMP INSURANCE	8,100	8,084	11,770	13,926	15,000
120-5-00-5025 RETIREE HEALTH BENEFITS	21,472	9,960	22,840	6,576	14,000
120-5-00-5026 COBRA	-	-	-	-	-
120-5-40-5030 DIRECTOR HEALTH BENEFITS	40,116	39,734	41,340	26,585	36,000
120-5-00-5040 ELECTION EXPENSE	4,500	-	-	-	-
120-5-00-5060 GASOLINE, OIL & FUEL	8,000	8,065	12,000	15,814	20,000
120-5-00-5061 VEHICLE MAINT	12,500	20,868	15,000	18,585	18,000
120-5-00-5062 TAXES & LICENSE	800	564	800	25	800
120-5-10-5063 ADMIN CERTIFICATIONS	-	212	500	-	500
120-5-30-5063 FIELD CERTIFICATIONS	1,500	420	1,500	90	1,500
120-5-00-5074 PROPERTY/LIABILITY INSURANCE	22,000	26,373	27,000	35,056	54,066
120-5-00-5075 BANK FEES	13,400	14,470	21,000	15,995	21,000
120-5-00-5080 MEMBERSHIP & SUBSCRIPTIONS	6,400	5,697	7,500	7,430	7,500
120-5-10-5090 ADMIN OFFICE SUPPLIES	4,000	4,079	4,000	2,689	4,000
120-5-30-5090 FIELD OFFICE SUPPLIES	2,000	689	1,000	457	1,000
120-5-00-5092 POSTAGE & SHIPPING	5,000	5,040	7,000	5,713	7,000
120-5-00-5110 CONTRACTUAL SERVICES	-	-	-	-	-
120-5-00-5121 LEGAL SERVICES	5,000	1,962	5,000	13,491	10,000
120-5-00-5122 ENGINEERING SERVICES	27,000	30,712	27,000	28,710	50,000
120-5-00-5123 OTHER PROFESSIONAL SERVICE	50,000	24,071	30,000	98,632	50,000
120-5-00-5126 AUDIT SERVICES	7,500	6,200	4,000	-	7,500
120-5-00-5130 PRINTING & PUBLICATION	5,000	2,416	5,000	3,324	5,000
120-5-00-5135 NEWSLETTER	500	-	500	-	500
120-5-00-5145 EQUIPMENT RENTAL	14,000	20,942	5,000	3,103	5,000
120-5-00-5148 OPERATING SUPPLIES	22,000	42,161	40,000	51,505	48,000
120-5-00-5150 REPAIR & REPLACE	145,000	99,103	142,000	154,346	145,000
120-5-00-5155 MAINT BLDG & GROUNDS	5,500	3,923	5,500	8,977	8,000
120-5-00-5156 CUSTODIAL SERVICES	15,150	10,375	16,500	11,368	16,500
120-5-00-5157 SECURITY	5,000	720	5,000	779	500
120-5-00-5160 SLUDGE DISPOSAL	28,500	29,192	45,000	36,222	45,000

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT

5/14/2020

2020-2021 PROPOSED BUDGET:

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SEWER ENTERPRISE FUND

	2018-2019	2018-2019	2019-2020	2019-2020	2020-2021
	BUDGET	ACTUAL	BUDGET	TO DATE	PROPOSED
120-5-10-5170 ADMIN TRAVEL MILEAGE	1,200	2,014	1,200	1,238	1,500
120-5-30-5170 FIELD TRAVEL MILEAGE	500	182	500	31	500
120-5-40-5170 DIRECTORS TRAVEL MILEAGE	200	77	200	-	200
120-5-10-5175 ADMIN EDUCATION/SEMINARS	4,000	1,682	4,000	2,295	4,000
120-5-30-5175 FIELD EDUCATION/SEMINARS	4,000	895	4,000	-	4,000
120-5-40-5175 DIRECTORS EDUCATION/SEMINARS	-	-	1,500	-	1,500
120-5-40-5176 DIRECTOR TRAINING	1,500	2,986	3,600	327	3,600
120-5-10-5179 ADM MISC EXPENSE	350	179	350	50	350
120-5-00-5165 TERTIARY PONT MAINTENANCE			35,000	35,000	50,000
120-5-00-5191 TELEPHONE	9,500	8,029	9,500	8,540	11,000
120-5-00-5192 ELECTRICITY	45,000	36,674	60,000	48,584	65,000
120-5-00-5193 OTHER UTILITIES	2,600	1,929	2,600	2,178	2,600
120-5-00-5194 IT SERVICES	35,000	28,907	45,000	31,923	36,500
120-5-00-5195 ENV/MONITORING	32,000	26,984	32,000	29,979	35,000
120-5-00-5196 RISK MANAGEMENT	-	-	-	-	-
120-5-00-5198 ANNUAL OPERATING FEES	2,000	1,830	2,000	1,822	2,000
120-5-00-5310 EQUIPMENT - FIELD	1,500	-	1,500	-	1,000
120-5-00-5311 EQUIPMENT - OFFICE	1,300	-	1,300	536	1,000
120-5-00-5312 TOOLS - FIELD	1,000	1,338	1,500	1,552	1,500
120-5-00-5315 SAFETY EQUIPMENT	3,500	2,492	3,500	1,229	1,500
120-5-00-5545 RECORDING FEES	250	49	250	186	250
120-5-00-5580 TRANSFER OUT	-	401,454	-	67,716	-
120-5-00-5590 NON-OPERATING OTHER	-	-	-	-	-
120-5-00-5600 CONTINGENCY	5,000	-	5,000	-	-
120-5-60-6006 PW LKKVF83	245,888	297,041	-	657,757	-
120-5-60-6007 RAINS 2019	275,523	410,496	-	-	-
120-5-70-7101 VAC TRUCK				200,126	-
120-5-70-7201 I & I	55,000	61,006	-	34	-
120-5-70-7203 HEADWORKS RAKE	62,000	60,646	-	-	-
120-4434-138 ACCESS ROAD FEMA	-	-	-	-	170,959
319 SOLAR DEBT RESERVE	25,000	-	31,739	-	32,255
TOTAL EXPENDITURES	1,971,952	2,439,689	1,518,095	2,269,440	1,816,505

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
2020-2021 PROPOSED BUDGET:
SEWER ENTERPRISE FUND

5/14/2020
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	2018-2019 BUDGET	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 TO DATE	2020-2021 PROPOSED
REVENUE					
120- A/R Retiree Health	10,736	11,512	11,420	7,163	7,500
120-4020 PERMIT & INSPECTION FEES	700	300	500	300	500
120-4036 DEVELOPER SEWER FEES	-	34,421	15,200	34,421	-
120-4040 LIEN RECORDING FEES	-	-	-	-	-
120-4045 AVAILABILITY FEES	5,000	7,440	5,000	5,569	5,500
120-4050 SALES OF RECLAIMED WATER	125,000	109,140	118,000	96,562	110,000
130-4060 CC TRANSACTION FEE			18,000	-	-
120-4111 COMMERCIAL SEWER USE	22,000	30,871	36,959	29,848	43,113
120-4112 GOVERNMENT SEWER USE	700	731	855	712	900
120-4116 SEWER USE CHARGES	1,137,649	1,136,422	1,167,934	984,552	1,217,940
120-4210 LATE FEE 10%	25,000	20,595	20,000	19,147	20,000
120 4300 MISC INCOME	1,500	639	1,500	5,596	2,500
120-4310 OTHER INCOME	-	1,891	200	-	-
120-4320 FEMA/CalOES Grants	295,000	402,065	135,000	1,038,783	366,000
120-4550 INTEREST INCOME	600	1,948	1,500	1,501	1,700
120-4580 TRANSFER IN		873,934	54,821	314,185	-
TOTAL REVENUE	1,623,885	2,631,909	1,586,889	2,538,340	1,775,653

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT

5/14/2020

2020-2021 PROPOSED BUDGET:

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WATER ENTERPRISE FUND

	2018-2019	2018-2019	2019-2020	2019-2020	2020-2021
	BUDGET	ACTUAL	BUDGET	TO DATE	PROPOSED
EXPENSES					
130-5-10-5010 ADMIN SALARY & WAGES	244,904	252,798	281,602	268,538	259,139
130-5-30-5010 FIELD SALARY & WAGES	212,658	232,967	215,150	206,617	234,307
130-5-40-5010 DIRECTORS SALARY & WAGES	3,000	2,002	3,000	2,637	3,000
130-5-10-5020 ADMIN EMPLOYEE BENEFITS (HEALTH)	88,289	71,838	93,979	52,086	91,839
130-5-30-5020 FIELD EMPLOYEE BENEFITS (HEALTH)	44,600	62,562	68,254	54,193	106,135
130-5-40-5020 DIRECTOR BENEFITS (TAXES)	100	55	90	114	120
130-5-10-5021 ADMIN RETIREMENT BENEFITS (Pers)	47,170	50,929	57,507	45,133	51,572
130-5-30-5021 FIELD RETIREMENT BENEFITS (Pers)	41,830	49,533	46,724	46,426	50,904
130-5-30-5022 FIELD CLOTHING ALLOWANCE	1,800	1,278	1,800	1,349	1,800
130-5-00-5024 WORKERS' COMP INSURANCE	8,100	8,435	11,770	13,926	15,000
130-5-00-5025 RETIREE HEALTH BENEFITS	21,472	10,284	22,840	6,576	14,000
130-5-40-5030 DIRECTOR HEALTH BENEFITS	40,116	39,734	41,340	26,585	42,000
130-5-00-5040 ELECTION EXPENSE	4,500	-	-	-	-
130-5-00-5060 GASOLINE, OIL & FUEL	6,500	10,413	11,000	14,092	20,000
130-5-00-5061 VEHICLE MAINT	12,500	8,905	24,292	7,089	12,500
130-5-00-5062 TAXES & LICENSE	1,200	564	1,200	25	1,200
130-5-10-5063 ADMIN CERTIFICATIONS	-	33	-	-	-
130-5-30-5063 FIELD CERTIFICATIONS	600	550	600	190	600
130-5-00-5074 PROPETY/LIABILITY INSURANCE	25,000	26,373	27,000	35,055	54,055
130-5-00-5075 BANK FEES	13,500	16,962	21,000	15,672	21,000
130-5-00-5080 MEMBERSHIP & SUBSCRIPTIONS	24,000	19,304	24,000	24,594	24,600
130-5-10-5090 ADMIN OFFICE SUPPLIES	3,000	4,079	4,000	2,689	4,000
130-5-30-5090 FIELD OFFICE SUPPLIES	1,000	313	1,000	457	1,000
130-5-00-5092 POSTAGE & SHIPPING	6,000	6,397	6,000	5,712	6,500
130-5-00-5110 CONTRACTUAL SERVICES	-	-	-	-	-
130-5-00-5121 LEGAL SERVICES	10,000	2,427	10,000	13,064	10,000
130-5-00-5122 ENGINEERING SERVICES	60,000	54,068	60,000	290	60,000
130-5-00-5123 OTHER PROFESSIONAL SERVICE	35,000	24,334	40,000	61,995	50,000
130-5-00-5124 WATER RIGHTS	70,000	49,308	70,000	8,450	50,000
130-5-00-5126 AUDIT SERVICES	7,500	6,200	4,000	-	7,500
130-5-00-5130 PRINTING & PUBLICATION	7,500	3,530	7,500	3,324	7,500
130-5-00-5135 NEWSLETTER	500	-	500	-	500
130-5-00-5140 RENT & LEASES	-	-	-	-	-
130-5-00-5145 EQUIPMENT RENTAL	50,533	41,045	35,000	39,767	45,000
130-5-00-5148 OPERATING SUPPLIES	1,500	8,737	5,000	6,696	5,000
130-5-00-5150 REPAIR & REPLACE	185,000	124,994	185,000	74,614	125,000
130-5-00-5155 MAINT BLDG & GROUNDS	12,000	12,471	12,000	7,672	12,000
130-5-00-5156 CUSTODIAL SERVICES	3,750	4,950	4,200	2,736	4,200
130-5-00-5157 SECURITY	5,000	1,196	5,000	443	500

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT

5/14/2020

2020-2021 PROPOSED BUDGET:

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WATER ENTERPRISE FUND

	2018-2019	2018-2019	2019-2020	2019-2020	2020-2021
	BUDGET	ACTUAL	BUDGET	TO DATE	PROPOSED
130-5-10-5170 ADMIN TRAVEL MILEAGE	2,000	1,985	2,000	1,684	2,000
130-5-30-5170 FIELD TRAVEL MILEAGE	1,800	211	2,000	28	2,000
130-5-40-5170 DIRECTORS TRAVEL MILEAGE	200	77	200	-	200
130-5-10-5175 ADMIN EDUCATION/SEMINARS	4,000	1,896	4,000	2,360	4,000
130-5-30-5175 FIELD EDUCATION/SEMINARS	4,000	9,039	4,000	200	4,000
130-5-40-5175 DIRECTORS EDUCATION/SEMINARS	-	-	1,500	-	1,500
130-5-40-5176 DIRECTOR TRAINING	1,500	2,986	8,400	327	5,000
130-5-10-5179 ADM MISC EXPENSE	350	179	350	50	350
130-5-00-5191 TELEPHONE	10,000	10,624	9,500	8,561	11,000
130-5-00-5192 ELECTRICITY	115,000	137,757	150,000	123,541	150,000
130-5-00-5193 OTHER UTILITIES	2,200	2,598	2,200	2,177	2,500
130-5-00-5194 IT SERVICES	35,000	39,943	40,000	38,353	36,500
130-5-00-5195 ENV/MONITORING	15,000	22,768	20,000	12,783	17,000
130-5-00-5196 RISK MANAGEMENT	-	-	-	-	-
130-5-00-5198 ANNUAL OPERATING FEES	30,000	26,834	30,000	30,103	32,000
130-5-00-5310 EQUIPMENT - FIELD	2,000	808	1,000	-	1,000
130-5-00-5311 EQUIPMENT - OFFICE	1,000	832	1,000	268	1,000
130-5-00-5312 TOOLS - FIELD	2,000	7,793	1,000	1,552	1,500
130-5-00-5315 SAFETY EQUIPMENT	2,500	2,170	2,500	1,229	1,500
130-5-00-5505 WATER CONSERVATION	9,000	8,156	9,000	3,550	9,000
130-5-00-5545 RECORDING FEES	250	57	100	186	250
130-5-00-5580 TRANSFER OUT	-	-	-	213,410	330,000
130-5-00-5600 CONTINGENCY	40,000	-	20,000	-	-
130-5-70-7101 VAC TRUCK				133,417	-
130-5-70-7202 GENERATORS	23,840	40,929		16,953	-
130-5-70-7204 TANK 9				1,860	-
130-5-70-7205 MMN WATER MAIN (FUND 320)		506		12,677	-
218 CIEDB INTEREST LONG TERM DEBT	63,144	63,144	59,567	59,567	55,865
218 CIEDB LOAN ANNUAL FEE	5,443	5,443	5,135	5,135	4,816
218 CIEDB PRINCIPAL PMT	102,787	102,787	106,363	106,363	110,065
TOTAL EXPENDITURES	1,312,574	1,211,323	1,882,163	1,825,140	2,175,516

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
2020-2021 PROPOSED BUDGET:
WATER ENTERPRISE FUND

5/14/2020
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	2018-2019 BUDGET	2018-2019 ACTUAL	2019-2020 BUDGET	2019-2020 TO DATE	2020-2021 PROPOSED
REVENUE					
130-1051 A/R RETIREE HEALTH	10,736	11,499	11,420	6,578	7,500
130-4035 RECONNECT FEES	13,000	12,785	12,000	11,795	12,000
130-4038 COMM WATER METER INSTALL	-	-	-	-	-
130-4039 WATER METER INSTALLATION	1,000	680	1,000	340	-
130-4040 LIEN RECORDING FEES	500	530	500	1,595	1,200
130-4045 AVAILABILITY FEES	25,000	30,148	25,000	21,797	22,000
130-4060 CC TRANSACTION FEE	-	-	18,000	-	-
130-4110 COMMERCIAL WATER USE	85,000	90,457	104,000	82,245	95,295
130-4112 GOVERNMENT WATER USE	6,000	5,065	6,000	4,553	6,000
130-4115 WATER USE CHARGES	1,750,000	1,728,360	1,940,435	1,558,973	1,968,074
130-4210 LATE FEE 10%	25,000	29,907	25,000	29,800	28,000
130 4215 RETURNED CHECK FEE	1,000	650	1,000	950	1,000
130-4300 MISC INCOME	2,000	8,046	2,000	2,553	2,000
130-4310 OTHER INCOME	-	1,891	100	-	-
130-4320 FEMA/CalOES GRANTS	-	-	-	17,230	30,000
130-4550 INTEREST INCOME	700	2,959	2,000	2,948	3,200
130-4580 TRANSFER IN	-	77,827	-	136,987	-
	-	-	-	-	-
TOTAL REVENUE	1,919,936	2,000,804	2,148,455	1,878,344	2,176,269

HIDDEN VALLEY LAKE COMMUNITY SERVICES DISTRICT
2020 - 2021 CAPITAL IMPROVEMENT PLAN
PROPOSED BUDGET

WASTEWATER FUNDS	DESCRIPTION	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance
314 WASTEWATER CAPITOL IMPROVEMENT	Beginning Fund Balance 07/01/2020	\$ 120,641			
	Regulatory Compliance/I&I Mitigation			\$ 100,000	\$ 20,641
	Disaster Mitigation/SCADA Upgrade			\$ 30,000	\$ (9,359)
	Diaster Recovery/WWTP Access Road Repair			\$ 50,000	\$ (59,359)
	Reliable Water Supply/Leak Repair/Mini-Excavator			\$ 50,000	\$ (109,359)
	Risk Management Plan/Chlorine Tank Auto Shut-Off FY 21-22			\$ -	\$ (109,359)
	Regulatory Compliance/Dump Truck			\$ 75,000	\$ (184,359)
	Stormwater Master Planning/Mitigation			\$ 10,000	\$ (194,359)
Transfer In from Fund 120			\$ -		
	Ending Fund Balance FYE 06/30/2021				\$ (194,359)
313 WASTEWATER OPERATING RESERVE	Beginning Fund Balance 07/01/2020	\$ 96,652			
	Transfer In from Fund 120		\$ -		
	Ending Fund Balance FYE 06/30/2021				\$ 96,652
WATER FUNDS	DESCRIPTION	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance
320 WATER CAPITOL IMPROVEMENT	Beginning Fund Balance 07/01/2020	\$ 111,505			\$ 111,505
	Wildfire Resilience/Reliable Water Supply/Replace Wooden Tanks			\$ 360,000	\$ (248,495)
	Diaster Mitigation/SCADA Upgrade			\$ 30,000	\$ (278,495)
	Reliable Water Supply/Automatic Metering Infrastructure			\$ 200,000	\$ (478,495)
	Wildfire Resilience/Reliable Water Supply/PSPS Backup Power Supply			\$ 50,000	\$ (528,495)
	Reliable Water Supply/Leak Repair Mini-Excavator			\$ 50,000	\$ (578,495)
	Regulatory Compliance/Dump Truck			\$ 75,000	\$ (653,495)
	Transfer In from Fund 130 (\$48,750 per Qtr)			\$ 165,000	\$ (488,495)
	Ending Fund Balance 06/30/2021				\$ (488,495)
325 WATER OPERATING RESERVE	Beginning Fund Balance 07/01/2020	\$ 123,870			
	Transfer In from Fund 130 (\$48,750 per Qtr)		\$ 165,000		
	Ending Fund Balance FYE 06/30/2021				\$ 288,870

Water

Funded Priority	Project Description	FY 2020/2021	FY 2021/2022	FY 2022/2023	FY 2023/2024	FY 2024/2025
1	Wildfire Resilience/Reliable Water Supply/Replace wooden tanks	\$ 360,000.00	\$ 360,000.00	\$ 360,000.00	\$ 360,000.00	\$ 360,000.00
3	Disaster mitigation/SCADA Upgrade	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00
2	Reliable Water Supply/Automatic Metering Infrastructure	\$ 200,000.00	\$ 320,000.00	\$ 320,000.00	\$ 320,000.00	\$ 320,000.00
4	Wildfire Resilience/ Reliable Water Supply/PSPS Backup power supply	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00
7	IT Upgrades/Records Retention/Increase storage capacity				\$ 50,000.00	
5	Reliable Water Supply/Leak Repair/Mini-Excavator	\$ 50,000.00				
6	Regulatory Compliance/Dump Truck	\$ 75,000.00				
	Top 6 priorities	\$ 765,000.00	\$ 760,000.00	\$ 760,000.00	\$ 810,000.00	\$ 760,000.00
Unfunded Priority	Project Description	FY 2020/2021	FY 2021/2022	FY 2022/2023	FY 2023/2024	FY 2024/2025
	Reliable Water Supply/Water Quality/Repair water lines	\$ 540,000.00	\$ 540,000.00	\$ 540,000.00	\$ 540,000.00	\$ 540,000.00
	Wildfire Resilience/Upgrade Fire Hydrants	\$ 760,000.00	\$ 760,000.00	\$ 760,000.00	\$ 760,000.00	\$ 760,000.00
		\$ 1,300,000.00	\$ 1,300,000.00	\$ 1,300,000.00	\$ 1,300,000.00	\$ 1,300,000.00

**Projects removed

Admin Vehicle

MMN Water Main

VaccTruck

Reliable Water Supply/Contaminant Reduction/New Well

Sewer

Funded Priorities	Project Description	FY 2020/2021	FY 2021/2022	FY 2022/2023	FY 2023/2024	FY 2024/2025
	Regulatory Compliance/I&I Mitigation	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00
	Disaster Mitigation/SCADA Upgrade	\$ 30,000.00	\$ 30,000.00	\$ 90,000.00		
	Disaster recovery/WWTP Access Road repair	\$ 50,000.00				
	Reliable Water Supply/Leak Repair/Mini-Excavator	\$ 50,000.00				
	Risk Management Plan/Chlorine Tank Auto Shut-Off		\$ 45,000.00			
	Regulatory Compliance/Dump Truck	\$ 75,000.00				
	IT Upgrades/Records Retention/Increase storage capacity				\$ 50,000.00	
	Stormwater Master Planning/Mitigation	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 50,000.00	\$ 50,000.00
	Regulatory Compliance/Manhole Rehab		\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 100,000.00
	Top 6 priorities	\$ 315,000.00	\$ 235,000.00	\$ 250,000.00	\$ 250,000.00	\$ 250,000.00
	**Projects removed					
	Aquatic Harvesting					
	Admin vehicle					
	Vacc Truck					
	Preliminary Design - Chlorine Disinfection Facility					
	Tideflex - Stormwater					

Position		A	B	C	D	E	Current Annual "E"	Median Annual "E"	5% Lag Annual "E"	7% Lag Annual "E"	Percent Change
Admin Assistant <i>Admin Services Mgr</i>	CSD current	\$ 26.88	\$ 28.29	\$ 29.78	\$ 31.35	\$ 33.00	\$ 68,640				
	Median	\$ 31.73	\$ 33.39	\$ 35.15	\$ 37.00	\$ 38.95		\$ 81,016			15%
	5% Lag	\$ 30.14	\$ 31.73	\$ 33.39	\$ 35.15	\$ 37.00			\$ 76,965		11%
	7% Lag	\$ 29.51	\$ 31.05	\$ 32.69	\$ 34.41	\$ 36.22				\$ 75,345	9%
Full Charge Bookkeeper <i>Accounting Supervisor</i>	CSD current	\$ 31.29	\$ 32.93	\$ 34.67	\$ 36.49	\$ 38.41	\$ 79,893				
	Median	\$ 39.59	\$ 41.68	\$ 43.87	\$ 46.18	\$ 48.61		\$ 101,109			21%
	5% Lag	\$ 37.61	\$ 39.59	\$ 41.68	\$ 43.87	\$ 46.18			\$ 96,053		17%
	7% Lag	\$ 36.82	\$ 38.76	\$ 40.80	\$ 42.95	\$ 45.21				\$ 94,031	15%
Water Resources	CSD current	\$ 33.94	\$ 35.73	\$ 37.61	\$ 39.59	\$ 41.67	\$ 86,674				
	Median	\$ 37.20	\$ 39.16	\$ 41.22	\$ 43.39	\$ 45.67		\$ 94,994			9%
	5% Lag	\$ 35.34	\$ 37.20	\$ 39.16	\$ 41.22	\$ 43.39			\$ 90,244		4%
	7% Lag	\$ 34.59	\$ 36.42	\$ 38.33	\$ 40.35	\$ 42.47				\$ 88,344	2%
Senior Account Rep	CSD current	\$ 23.74	\$ 24.99	\$ 26.31	\$ 27.69	\$ 29.15	\$ 60,632				
	Median	\$ 27.37	\$ 28.81	\$ 30.32	\$ 31.92	\$ 33.60		\$ 69,888			13%
	5% Lag	\$ 26.00	\$ 27.37	\$ 28.80	\$ 30.32	\$ 31.92			\$ 66,394		9%
	7% Lag	\$ 25.45	\$ 26.79	\$ 28.20	\$ 29.69	\$ 31.25				\$ 64,996	7%
Accounts Rep <i>(Accounts Rep D & E more than Senior Rep A & B)</i>	CSD current	\$ 18.07	\$ 19.03	\$ 20.03	\$ 21.08	\$ 22.19	\$ 46,155				
	Median	\$ 23.70	\$ 24.95	\$ 26.26	\$ 27.65	\$ 29.10		\$ 60,528			24%
	5% Lag	\$ 22.52	\$ 23.70	\$ 24.95	\$ 26.26	\$ 27.65			\$ 57,502		20%
	7% Lag	\$ 22.04	\$ 23.20	\$ 24.42	\$ 25.71	\$ 27.06				\$ 56,291	18%
Utility Supervisor <i>Operations Mgr</i>	CSD current	\$ 36.62	\$ 38.55	\$ 40.58	\$ 42.71	\$ 44.96	\$ 93,517				
	Median	\$ 42.57	\$ 44.81	\$ 47.17	\$ 49.66	\$ 52.57		\$ 109,346			14%
	5% Lag	\$ 40.68	\$ 42.82	\$ 45.07	\$ 47.44	\$ 49.94			\$ 103,878		10%
	7% Lag	\$ 39.59	\$ 41.67	\$ 43.87	\$ 46.18	\$ 48.89				\$ 101,691	8%
Water Op Lead	CSD current						\$ -				
	Median							\$ -			
Sewer Op Lead	CSD current						\$ -				
	Median							\$ -			
Operator II x2	CSD current	\$ 28.43	\$ 29.93	\$ 31.51	\$ 33.16	\$ 34.91	\$ 72,613				
	Median	\$ 30.33	\$ 31.93	\$ 33.61	\$ 35.38	\$ 37.24		\$ 77,459			6%
	5% Lag	\$ 28.82	\$ 30.33	\$ 31.93	\$ 33.61	\$ 35.38			\$ 73,586		1%
	7% Lag - n/a									\$ 73,586	

Position		A	B	C	D	E	Current Annual "E"	Median Annual "E"	5% Lag Annual "E"	7% Lag Annual "E"	Percent Change
Operator I <i>(OP I D & E more than OP II A & B)</i>	CSD current	\$ 22.90	\$ 24.10	\$ 25.37	\$ 26.70	\$ 28.11	\$ 58,469				
	Median	\$ 27.00	\$ 28.42	\$ 29.92	\$ 31.49	\$ 33.15		\$ 68,952			15%
	5% Lag	\$ 25.65	\$ 27.00	\$ 28.42	\$ 29.92	\$ 31.49			\$ 65,504		11%
	7% Lag	\$ 25.11	\$ 26.43	\$ 27.83	\$ 29.29	\$ 30.83				\$ 64,125	9%
Utility Tech x3 <i>(Utility Tech C, D & E more than OP 1 A & B)</i> <i>(Utility Tech E more than OP II A)</i>	CSD current	\$ 17.87	\$ 18.81	\$ 19.80	\$ 20.84	\$ 21.94	\$ 45,635				
	Median	\$ 25.29	\$ 26.62	\$ 28.02	\$ 29.50	\$ 31.05		\$ 64,584			29%
	5% Lag	\$ 24.03	\$ 25.29	\$ 26.62	\$ 28.02	\$ 29.50			\$ 61,355		26%
	7% Lag	\$ 23.52	\$ 24.76	\$ 26.06	\$ 27.44	\$ 28.88				\$ 60,063	24%

	Current Step "E"	Median Step "E"	5% Lag Step "E"	7% Lag Step "E"
Fiscal Salary Expense	\$ 826,110	\$ 984,502	\$ 937,777	\$ 922,185
Percent Change of Salary Expense	0%	16.09%	11.91%	10.42%
Fiscal CalPERS Expense (10%)	\$ 82,611	\$ 98,450	\$ 93,778	\$ 92,219
Fiscal Change CalPERS Expense	\$ -	\$ 15,839	\$ 11,167	\$ 9,607
Fiscal Salary & CalPERS Expense	\$ 908,721	\$ 1,082,953	\$ 1,031,555	\$ 1,014,404
Fiscal Difference	\$ -	\$ 174,231	\$ 122,834	\$ 105,682

* Salary for OP II x 2 Utility Tech x 3 = 50,000 OT