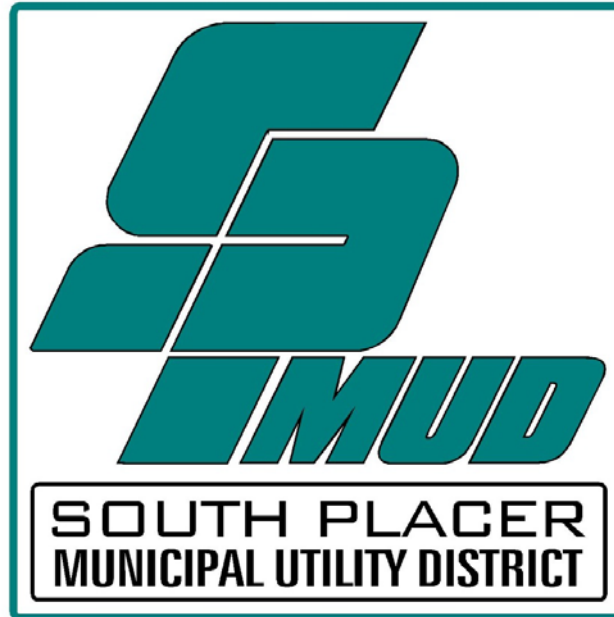


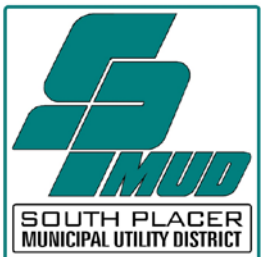
# FY 2018/19 MID-YEAR BUDGET REVIEW



February 7, 2019

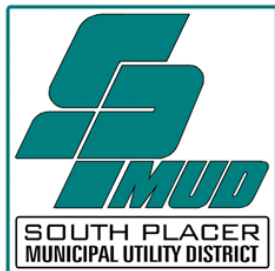
# General Fund Expenditures Budget Adjustments for FY2018/19

GENERAL FUND EXPENDITURES	FISCAL YR 18/19	MIDYEAR FISCAL YR 18/19	REQUESTED VARIANCE
Salaries/Wages	\$ 2,384,000	\$ 2,384,000	\$ -
FICA - Social Security	\$ 180,800	\$ 180,800	\$ -
CalPERS Retirement	\$ 240,000	\$ 240,000	\$ -
CalPERS UAL	\$ 320,000	\$ 320,000	\$ -
457 & 401a Retirement	\$ 86,200	\$ 86,200	\$ -
Performance Merit Pay Program	\$ 52,500	\$ 52,500	\$ -
Insurance Benefits	\$ 627,000	\$ 627,000	\$ -
Pers OPEB	\$ 264,200	\$ 264,200	\$ -
<b>Sub Total Salaries &amp; Benefits</b>	<b>\$ 4,154,700</b>	<b>\$ 4,154,700</b>	<b>\$ -</b>
Property & Liability Insurance	\$ 130,000	\$ 130,000	\$ -
Professional Services	\$ 466,000	\$ 466,000	\$ -
Vehicle Repair and Maintenance	\$ 85,000	\$ 85,000	\$ -
Professional Development	\$ 62,500	\$ 62,500	\$ -
Legal Services	\$ 100,000	\$ 100,000	\$ -
Utility Billing/Banking Expense/Printing	\$ 155,000	\$ 155,000	\$ -
Discount - LIL Rate Assistance Program	\$ 7,800	\$ 7,800	\$ -
Other Operating Expenses	\$ 48,800	\$ 48,800	\$ -
General Operating Supplies & Maintenance	\$ 131,000	\$ 131,000	\$ -
Gas & Oil Expenses	\$ 40,000	\$ 40,000	\$ -
Election Expenses	\$ 80,000	\$ -	\$ (80,000)
Safety Gear/Uniforms	\$ 23,000	\$ 23,000	\$ -
Utilities	\$ 130,000	\$ 130,000	\$ -
Repair/Maintenance Agreements	\$ 89,400	\$ 89,400	\$ -
Regulatory Compliance/Government Fees	\$ 62,500	\$ 62,500	\$ -
Root Control Program	\$ 45,000	\$ 75,000	\$ 30,000
Lift Station & Flow Recorder Programs	\$ 35,000	\$ 35,000	\$ -
Building & Grounds Maintenance	\$ 75,100	\$ 75,100	\$ -
Asphalt Paving	\$ 25,000	\$ 25,000	\$ -
<b>Sub Total Local SPMUD General Fund Expenses</b>	<b>\$ 1,791,100</b>	<b>\$ 1,741,100</b>	<b>\$ (50,000)</b>
RWWTP Maintenance & Operations	\$ 4,962,000	\$ 2,499,072	\$ (2,462,928)
RWWTP Rehab & Replacement	\$ 2,500,000	\$ 2,157,937	\$ (342,063)
<b>Sub Total SPWA O&amp;M + R&amp;R Expenses</b>	<b>\$ 7,462,000</b>	<b>\$ 4,657,009</b>	<b>\$ (2,804,991)</b>
<b>Total Operations Expense before Depreciation</b>	<b>\$ 13,407,800</b>	<b>\$ 10,552,809</b>	<b>\$ (2,854,991)</b>
Depreciation expense	\$ 1,370,000	\$ 1,370,000	\$ 1,370,000
<b>Total General Fund Expenses</b>	<b>\$ 14,777,800</b>	<b>\$ 11,922,809</b>	<b>\$ (2,854,991)</b>



# Capital Expenditures Budget Adjustments for FY2018/19

<b>CAPITAL IMPROVEMENTS</b>	<b>APPROVED FY 2018/19 BUDGET</b>	<b>MIDYEAR FY18/19 BUDGET</b>	<b>REQUESTED VARIANCE</b>
All Weather Access Roads	\$ 46,000	\$ 46,000	\$ -
Archiving/Disaster Development Plan	\$ 45,000	\$ 45,000	\$ -
Board Room Audio/Visual upgrades	\$ 10,000	\$ 10,000	\$ -
Computers/Office Furniture	\$ 17,500	\$ 17,500	\$ -
Confined Space Entry Equipment	\$ 6,500	\$ 6,500	\$ -
CY Concreting Projects	\$ 40,000	\$ 40,000	\$ -
CY Master Plan Capital Improvements - Locker Room	\$ 100,000	\$ 100,000	\$ -
District Participation in Regional Projects	\$ 365,000	\$ 185,000	\$ (180,000)
Easement Inspection Equipment	\$ 5,400	\$ 5,400	\$ -
Easement Roadway Replacements	\$ 17,500	\$ 17,500	\$ -
Easement Roadway Upgrades	\$ 17,500	\$ 17,500	\$ -
Electric Rodder W/Attachments	\$ 20,000	\$ 20,000	\$ -
Energy Upgrades	\$ 100,000	\$ 100,000	\$ -
Flow Recorder Replacement - Five Star Outfall	\$ 18,000	\$ 18,000	\$ -
Foothill Trunk Project - Construction	\$ 3,140,000	\$ 3,140,000	\$ -
HQ Front Office/Reception Area	\$ 15,000	\$ 15,000	\$ -
HRF Creek Crossings - Design & Permitting	\$ 50,000	\$ 50,000	\$ -
Lateral Camera Replacements	\$ 5,700	\$ 5,700	\$ -
Loomis Diversion Trunkline - Construction	\$ 4,820,000	\$ 4,820,000	\$ -
Lower Clover Valley Trunk - Design	\$ 401,000	\$ 21,000	\$ (380,000)
Newcastle Master Plan Improvements	\$ 200,000	\$ 80,000	\$ (120,000)
Pipe Trailer Replacement	\$ 14,000	\$ 14,000	\$ -
Rocklin 60 Reimbursement	\$ 160,000	\$ 160,000	\$ -
Server Replacement	\$ 50,000	\$ 50,000	\$ -
Software Upgrades/Tyler	\$ 10,000	\$ 10,000	\$ -
Software/Data Acquisition	\$ 10,000	\$ 10,000	\$ -
System Improvements	\$ 50,000	\$ 50,000	\$ -
System Rehabilitation (CY Fencing, Mainline CIPP Liners, Lateral Liners)	\$ 1,020,000	\$ 820,000	\$ (200,000)
Vehicle Improvements - Hydro Vac & Unit 20	\$ 14,200	\$ 14,200	\$ -
Vehicle Replacement (x1 Construction Truck)	\$ 150,000	\$ 178,000	\$ 28,000
<b>Total Capital Improvements</b>	<b>\$ 10,918,300</b>	<b>\$ 10,066,300</b>	<b>\$ (852,000)</b>



**QUESTIONS ?**

