

## 2022 BUDGET

<b>Revenue Budget</b>	<b>2022 Budget</b>
Revenue from Customers	\$ 49,957,000
Other Revenue	1,404,000
<b>Total 2022 Revenue</b>	<b>\$ 51,361,000</b>

<b>Reserve Use</b>	<b>\$ 4,705,000</b>
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<b>Total 2022 Sources</b>	<b>\$ 56,066,000</b>
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<b>Operations and Maintenance Budget</b>	<b>2022 Budget</b>
Board of Directors Total	\$ 53,000
Administrative Total	2,654,000
Finance Total	1,139,000
Customer Services Total	1,418,000
Field Operation Total	468,000
Production Total	7,505,000
Distribution Total	2,941,000
Field Services Total	1,477,000
Maintenance Total	751,000
Conservation Total	680,000
Environmental Compliance Total	826,000
Engineering Total	1,677,000
GIS/CAD Total	410,000
Human Resource Total	364,000
Information Technology Services Total	1,221,000
Community Outreach Total	228,000
<b>Total O&amp;M Budget</b>	<b>\$ 23,811,000</b>

<b>Capital Budget</b>	<b>2022 Budget</b>
<b>Capital Improvement Program ( CIP)</b>	
Meter Retrofit	\$ 22,000
Dist. Main Replacement	5,235,000
Well Replacement	11,357,000
Well Rehab. And Related Capital Costs	2,430,000
Other Re-occurring Annual Capital Costs	2,365,000
SCADA	385,000
Reservoir and Booster P.S.	325,000
Transmission Main	75,000
<b>CIP Subtotal</b>	<b>\$ 22,194,000</b>
<b>Operating Capital Program ( OCP)</b>	
Property Acquisitions	\$ 900,000
Operations	506,000
Vehicles/Fleet/Equipment	389,000
Information Technology	262,000
Maintenance	501,000
<b>OCP Subtotal</b>	<b>\$ 2,558,000</b>
<b>Total Capital Budget</b>	<b>\$ 24,752,000</b>

<b>Debt Service Budget</b>	<b>\$ 7,503,000</b>
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<b>Total 2021 Costs</b>	<b>\$ 56,066,000</b>
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<b>Capital Improvement Program (CIP) Project</b>	<b>2022</b>	<b>2023</b>
<b>Meter Retrofit</b>		
Meter Retrofit Program (10 meters)	X	
<b>Dist. Main Replacement</b>		
ODS Main Remnants Replacement	X	
Greenberry Complex	X	
Watt Ave Main Extension - From Antelope Rd to The Arbors	X	
MBP Main Replacement - Building 251	X	
MBP Main Replacement - Dudley/Peacekeeper	X	X
Small Improvement Projects	X	X
Mason Target Looping Project	X	
Intertie # 16 Repair/Upgrade	X	
Q Street Main Replacement (Design 2022/ Material 2023)	X	X
Winding Way Creek Crossing		X
Slippery Creek Main Replacement		X
CA & Risk Feasibility of HP Creek Crossing		X
Condition Assessment of Main Replacement Area 18		X
<b>Well Replacement</b>		
Well #80 - Walnut/Auburn (NSA) - Pump Station Design/Construction	X	
Wells #81 A, B & C - Antelope N/Poker (NSA) - 3 Groundwater Wells Design/Construction	X	
Wells #81 A, B & C - Antelope N/Poker (NSA) - 3 Pump Stations Design/Construction	X	X
Well #82 (NSA) - Groundwater Well Design/Construction	X	
Well #82 (NSA) - Pump Station Design/Construction	X	X
Well #83 (NSA) - Groundwater Well Design/Construction		X
<b>Transmission Main</b>		
Corrosion Control-Variou Protection and/or Cathodic Protection for existing trans. mains	X	X
<b>Reservoir and Booster P.S.</b>		
Reservoirs/Tanks Annual Repairs/Modifications As Needed	X	X
Hydropneumatic Tanks - Interior Re-coating	X	X
Tank 216 - Inspection ~ 3 years	X	
Capehart Tank - Condition Assessment/Plans for Re-coating ~ 15 years	X	
Enterprise Reservoirs - Condition Assessment/Plans for Re-coating ~ 15 years		X
Antelope Reservoir - Interior/Exterior Re-coating		X
<b>SCADA</b>		
Upgrade Tesco PLC for 10 Sites each year	X	X
SCADA Upgrades	X	X
<b>Well Rehab. And Related Capital Costs</b>		
Well Rehabilitation/Repair/Upgrade - Various Wells	X	X
Condition Assessment - Wells 18, 33A, 66, 74, 56A, N5, N22, N24 in 2022; Wells 43, 20A, 71, 74, N3, N25, N32A in 2023	X	X
Replacement/Rebuild Subersible Pump Motor - 2 Motors for 2022	X	X
Bacteriological Investigation - Well N6A NSA	X	
Pump Testing - Well 79	X	

<b>Capital Improvement Program (CIP) Project (continued)</b>	<b>2022</b>	<b>2023</b>
<b>Well Rehab. And Related Capital Costs (continued)</b>		
Fencing - Well N7	X	
Capacity & Water Quality Investigation - Various Wells	X	X
Chemical Analyzers Installation - All Wells (Design in 2023; Construction 2024-2025)		X
Destroy abandoned wells: 2 - 8 wells in 2022 and 2 wells in 2023	X	X
Well sites demolition -10 sites		X
<b>Other Re-occurring Annual Capital Costs</b>		
Adjust valves boxes for county paving projects	X	X
Right of way/easement acquisitions	X	X
AMI Endpoints Replacements	X	X
Replace obsolete large meters (>3")	X	X
Replace water meters that outlived their useful life	X	X
Replace valves, hydrants and services that outlived their useful life	X	X

<b>Operating Capital Program (OCP) Projects For 2022</b>
<b>Property Acquisitions</b>
Wellsite Acquisitions
<b>Operations</b>
Facility Operations Plan - Well 32A
Fluoride Pump Replacement - 14 Facilities
AMP Implementation: Work Management Program – Phase I (Data)
Water Meter AMP update
Reservoir and Booster Pump Station AMP Update
<b>Vehicles/Fleet/Equipment</b>
Vehicle Replacement - Truck # 94
Vehicle Replacement - Truck # 95
Vehicle Replacement - Truck # 96
Vehicle Replacement - Dump Truck #97
Vehicle Addition - Water Conservation
Electric Vehicle Charging Station - Walnut Location
Equipment Replacement - Tow Behind Air Compressor # 89
<b>Information Technology</b>
Hardware Refresh Program
Software Enhancements/Modules
<b>Maintenance</b>
Building Structural Waterproofing - Marconi Location
HVAC/Roof/Building Repairs
Repave Behind the Gate Area - Walnut Yard
Overlay the Parking lot - Walnut Yard
Gate Operator & New Gate - Walnut Yard
Gate Operator & New Gate - Watt/Elkhorn Site
Gate Operator & New Gate to Facility - Enterprise Well Facility
Gate Operator & Street Gate - Enterprise Well Facility

# 2022 Approved Budget

October 18, 2021

# 2022 Budget Development Process

- August Board Meeting – 08/16/2021, 6:00 pm
  - Budget Preparation Timeline and Assumptions Approved
- September Board Meeting – 09/20/2021, 6:00 pm
  - Status Report; Provide Direction to Staff
- October Board Workshop – 10/11/2021, 6:00 pm
  - First Draft Presentation; Provide Direction to Staff
- October Board Meeting – 10/18/2021, 6:00 pm
  - Update Board; Provide Direction to Staff
- October Board Workshop – 10/25/2021, 6:00 pm (If necessary)
  - Second Draft Presentation; Provide Direction to Staff
- November Board Meeting – 11/15/2020, 6:00 pm
  - Approve Budget

# 2022 Budget Assumptions

Key Assumptions		2020		2021		2022	
1	Rate Increase (Approved via Prop 218)	Actual	5.00%	Actual	4.00%	Proposed	3.00%
2	Change in SSWD Service Boundaries		None		None		None
3	Service Connections	Actual	46,573	Forecast	46,954	Forecast	47,054
4	Water Production: (A)	Cost/AF	AF	Cost/AF	AF	Cost/AF	AF
	a. Retail Water Production Forecast Based on 5 Year Average	Actual	33,087 AF	Forecast	35,230 AF		32,000 AF
	c. SSA Surface Water (City) (B)	\$ 120.00	7,700 AF	\$ 120.00	3,500 AF	\$ 120.00	2,700 AF
	d. SSA Surface Water (City at NO Cost / 2020 Water Transfer)			\$ -	6,600 AF	\$ -	3,300 AF
	e. SSA Surface Water (Electrical Cost to Lift City's Water)	\$ 15.72		\$ 17.00	10,000 AF	\$ 17.85	6,000 AF
	f. SSA Groundwater (Variable costs)	\$ 87.52	6,250 AF	\$ 113.81	3,700 AF	\$ 127.82	8,000 AF
	g. NSA Surface Water (PCWA Water / BUREAU) (C, H)	\$ 268.07	12,000 AF	\$ 287.43	10,000 AF	\$ 334.96	3,000 AF
	j. NSA Surface Water (SJWD Water) (H)	\$ 260.16		\$ 306.06	AF	\$ 321.36	4,000 AF
	k. NSA Groundwater (Variable costs)	\$ 99.32	6,050 AF	\$ 104.63	7,700 AF	\$ 114.44	11,000 AF
5	Anticipated Outside Water Sales, Net		0		0	Unknown	Unknown
6	Investment Yield		2.15%		2.00%		1.21%
7	Variable Debt Interest Rate		3.86%		3.86%		3.86%
8	Electrical Cost Increase		3.75%		4.50%		1.50%
9	COLA (D)		2.30%		1.80%		5.60%
10	Merit Program		4.00%		5.00%		5.00%
11	Construction Inflation (E)		2.00%		1.20%		5.00%
12	Health Care Cost (F)		6.40%		4.32%		1.10%
13	Tier 1 Pension Cost (Unfunded Lia, % of Salaries)	\$ 594,662	23.77%	\$ 694,888	24.24%	\$ 811,417	24.16%
14	Tier 2 Pension Cost (Unfunded Lia, % of Salaries)	\$ 19,614	17.76%	\$ 25,946	18.13%	\$ 33,648	18.06%
15	Tier 3 Pension Cost (Unfunded Lia, % of Salaries)	\$ 3,087	7.47%	\$ 5,463	7.80%	\$ 6,285	7.75%
16	Unfunded Liability Total Cost	\$ 617,363		\$ 726,296		\$ 851,349	
17	New Hires		-		1		3
18	Prefunding of Post Retirement Benefits (G)		\$ 502,299		\$ 482,500		\$ 313,928
19	Retiree Benefit Payments		\$ 406,134		\$ 418,464		\$ 447,413
20	Reserve Funding/(Uses)		None		None		None
<b>Footnotes:</b>							
(A)	SSA = South Service Area; NSA = North Service Area						
(B)	City Rate at \$120/AF on a trial basis for 9,500 AF from Oct -2019 to Sept 2020. Assume City will extend this trial rate (\$120.00) for 2021 and 2022. Current contract rate is \$500.68/AF.						
(C)	Starting 2021, Take-or-Pay contract reduced to 8,000 AF.						
(D)	District is West - Size Class B/C (2.5 million or less).						
(E)	20 Cities CCI Index, Source: ENR						
(F)	Western Health Advantage(-2.08%), 100/90 Formula Cap (1.1%)						
(G)	Actuarially determined prefunding amounts.						
(H)	2022 Estimated increase of 5%/AF from 2021						

# 2021 Projected Actual and Highlights

	<b>Approved 2021 Budget (\$ Millions)</b>	<b>Projected 2021 Actual (\$ Millions)</b>	<b>Projected Unspent (\$ Millions)</b>	<b>Projected Unspent (%)</b>
Operations & Maintenance Budget	\$ 23.06	\$ 20.65	\$ 2.41	10.5%
Capital Improvement Program	17.12	17.12	-	0.0%
Operating Capital Program	1.88	1.88	-	0.0%
Debt Service Budget	7.53	6.99	0.55	7.2%
<b>Total</b>	<b>\$ 49.60</b>	<b>\$ 46.64</b>	<b>\$ 2.96</b>	<b>6.0%</b>

## 2021 Projected Results:

- Water Deliveries of 35,230 AF to Customers
  - 1,676 AF from Surface Water
  - 33,554 from Ground Water
- Review and assess modified asset management plans:
  - Completed Update to the Urban Water Management Plan
  - Update SCADA Asset Management Plan
  - Update Buildings and Structures Asset Management Plan
- Water infrastructure asset replacements include:
  - Replace up to 0.75 miles of Distribution Main Lines
  - Completed three Condition Assessments of a Main Replacement Areas (MRAs)
  - Continue work on ODS Main Replacement Program
  - Various Well Condition Assessments and Rehabilitations
  - Various Well/Pump Repairs/Modifications

# 2021 Projected Actual and Highlights

## 2021 Projected Results (continued):

- Water infrastructure asset replacements include (continued):
  - Completed the final subdivision within the Meter Retrofit Program (about 900 services)
  - Replace 1,000 Old Meter that have outlived their useful life
  - Replace 10,000 Endpoints that have failed or outlived their useful life.
  - Continued work on new Butano Well and new Panorama Well
  - Began work on new Walnut Well
  - Began work on new Antelope North Well
  - Destroyed 2 Abandoned Well Sites
  - Received Board approval for Acquisition of two properties for Future Well Sites
  - Continue Ongoing Process to Acquire Property for Future Well Sites
- Operations, Customer Service and Administration Accomplishments:
  - Started first year of two year high-traffic valve PM program
  - Implementation of Ground Water Asset Management Program in progress
  - After 30 years of AMR drive-by meter reading, the last of the District's legacy AMR endpoints have been replaced with AMI
  - Customer service area security/safety upgrade
  - Started safety recognition program
  - Replaced four vehicles and two pieces of equipment that met the criteria of the Fleet Asset Management Plan
  - Constructed one high dose chemical trailer



# 2022 Goals

## Budget Will Allow the District to Accomplish the Following:

- Water Deliveries of 32,000 AF to Customers
- Source of Supply
  - 7,000 AF Surface Water ( 3,000 AF from PCWA and 4,000 AF from SJWD)
  - 2,000 AF Surface Water from PCWA (Wheeled to Cal-American)
  - 6,000 AF Surface Water from City of Sacramento (3,300 AF at no cost/Water Transfer and 2,700 AF \$120/AF)
  - 19,000 AF from SSWD Groundwater
- Update Asset Management Plan (AMP)
  - Update Water Meter AMP
  - Update Reservoir and Booster Pump Station AMP
- Water infrastructure asset replacements include:
  - Construct the Greenberry Complex small main replacement project with about 190 services to be metered
  - Continue work on / complete the ODS Main Replacement project
  - Complete the Watt Avenue Main Extension project
  - Complete the Building 251 Main Replacement project (McClellan Business Park)
  - Complete various small main replacement/improvement projects
  - Replace 1,000 Old water meters that have outlived their useful life
  - Continue work on new Walnut well (new production well)
  - Continue work on new Antelope North wells (new production wells)

# 2022 Goals

## Budget Will Allow the District to Accomplish the Following (cont):

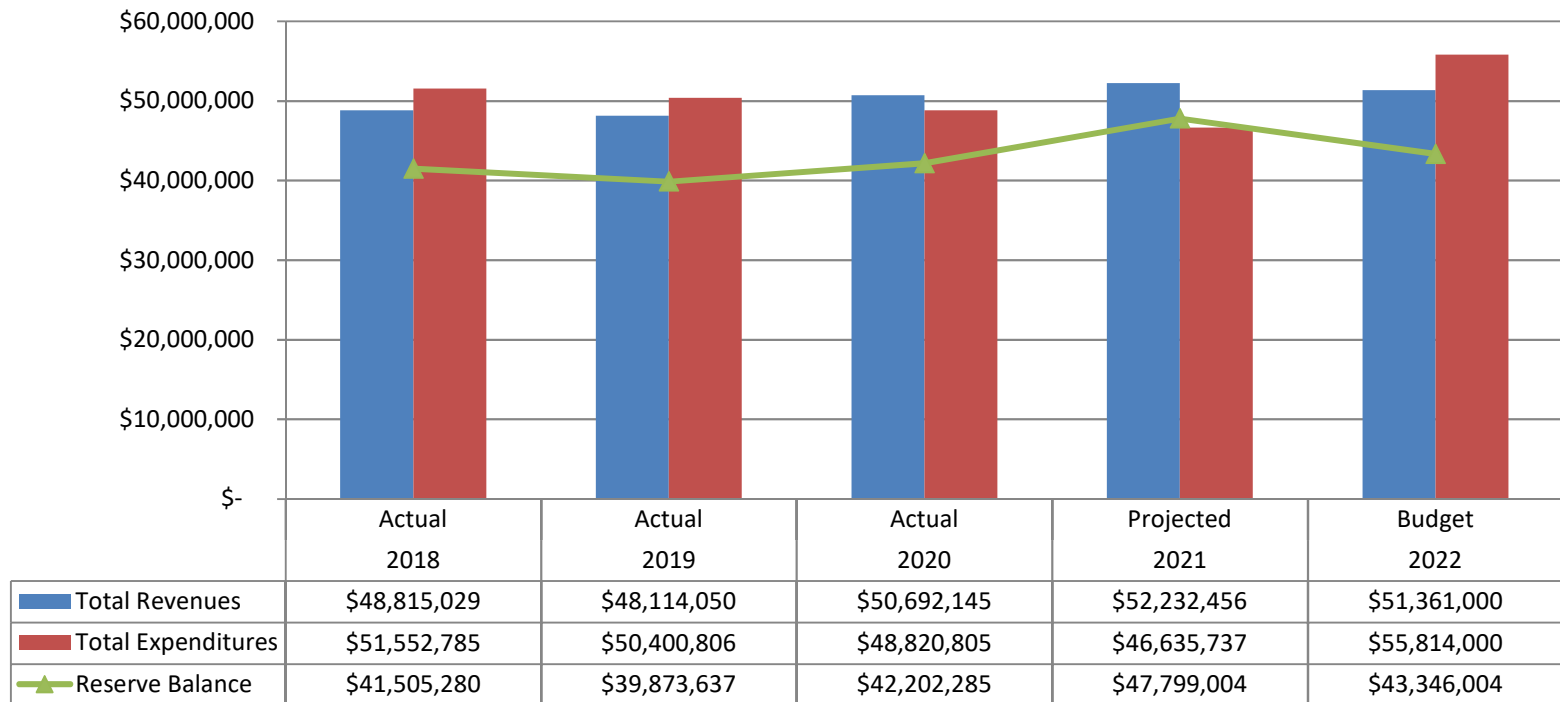
- Water infrastructure asset replacements include (cont):
  - Begin work on new well (new production well – location TBD)
  - Destroy at least two abandoned well sites
  - Continue ongoing process to acquire property for future well sites
- Operations, Customer Service and Administration:
  - Complete two year high-traffic valve PM program
  - SSWD 20 year celebration
  - Complete the replacement of endpoints that are failing or have outlived their useful life (approx. 10,000)
  - Replace four vehicles that meet the criteria of the Fleet Asset Management Plan
  - Improved customer service through robust online training platform. Targeted training based on results of a quality control program.

# 2022 Proposed Budget

	2020 Actual	2020 Approved Budget	2021 Projected	2021 Approved Budget	2022 Proposed Budget
Income From Customers	\$ 47,731,533	\$ 47,843,000	\$ 49,252,239	\$ 48,886,080	\$ 49,957,000
Water Transfers	979,431	-	-	-	-
Total Other Income	1,981,180	2,224,000	2,980,217	2,094,000	1,404,000
Reserve Use	-	1,193,000	-	-	4,453,000
<b>Total Revenue</b>	<b>\$ 50,692,145</b>	<b>\$ 51,260,000</b>	<b>\$ 52,232,456</b>	<b>\$ 50,980,080</b>	<b>\$ 55,814,000</b>
<b>Budgets:</b>					
<b>Operations and Maintenance</b>	21,042,932	23,039,000	20,648,835	23,063,675	23,559,000
<b>Capital</b>	20,505,648	20,795,000	19,001,000	19,001,000	24,752,000
<b>Debt Service (Forecast)</b>	7,272,225	7,426,000	6,985,902	7,531,647	7,503,000
<b>Reserve Funding</b>	1,871,340	-	5,596,719	1,383,758	-
<b>Total Costs</b>	<b>50,692,145</b>	<b>51,260,000</b>	<b>52,232,456</b>	<b>50,980,080</b>	<b>55,814,000</b>
Change in Reserve Balance	-	-	-	-	-
<b>Reserve (Cash) Balance</b>	<b>\$ 42,202,285</b>	<b>\$ 38,680,637</b>	<b>\$ 47,799,004</b>	<b>\$ 43,586,043</b>	<b>\$ 43,346,004</b>

# Total Revenues vs Total Expenditures

## 2018-2020 Actual with 2021 Projected & 2022 Budget



2020 Water usage up 11.0%, water transfer revenue \$0.9m, cost savings from not taking surface water;  
 2021 Water usage up 4.9%, capacity fee revenue up 134%, cost savings from not taking surface water;  
 2022 Lower projected revenues, reserve balance projected to increase slightly ahead of 2019 Rate Study plan,  
 capital spending increase on production assets

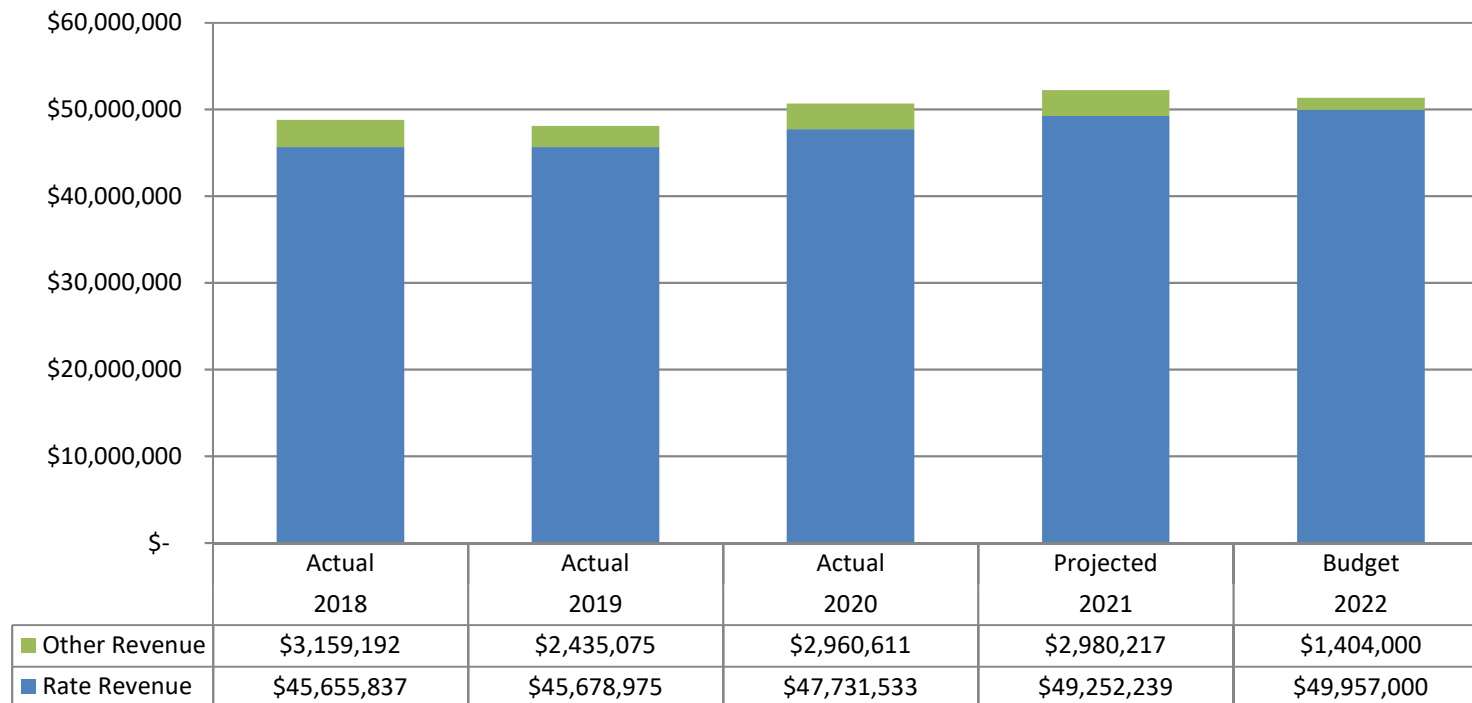
# Total Revenues Detail

## 2018-2020 Actual with 2021 Projected & 2022 Budget

	2018	2019	2020	2021	2022
	Actual	Actual	Actual	Projected	Budget
Water Sales Charge	\$ 13,272,095	\$ 13,250,822	\$ 15,948,172	\$ 15,764,664	\$ 15,465,000
Water Service Charge	30,819,392	30,651,108	31,694,041	33,059,568	34,051,000
(Allowance for Doubtfull Accts)			(516,960)	-	-
Wheeling Water Charge	510,168	643,670	82,748	10,380	11,000
Other Charges for Services	1,054,182	1,133,375	523,531	417,627	430,000
<b>Rate Revenue From Customers</b>	<b>\$ 45,655,837</b>	<b>\$ 45,678,975</b>	<b>\$ 47,731,533</b>	<b>\$ 49,252,239</b>	<b>\$ 49,957,000</b>
			-	-	-
Water Transfers	1,760,900	42,578	979,431	-	-
Interest and Investment Income	766,708	1,076,124	1,077,474	665,955	574,000
Other Income (Leases-Bldg, Cell Towers)	448,684	677,195	403,353	514,262	530,000
Capacity Fees	158,001	287,209	469,993	1,100,000	300,000
Grant Income	24,899	351,969	30,360	700,000	-
<b>Other Revenue</b>	<b>\$ 3,159,192</b>	<b>\$ 2,435,075</b>	<b>\$ 2,960,611</b>	<b>\$ 2,980,217</b>	<b>\$ 1,404,000</b>
<b>Total Revenue</b>	<b>\$ 48,815,029</b>	<b>\$ 48,114,050</b>	<b>\$ 50,692,145</b>	<b>\$ 52,232,456</b>	<b>\$ 51,361,000</b>

# Total Revenues

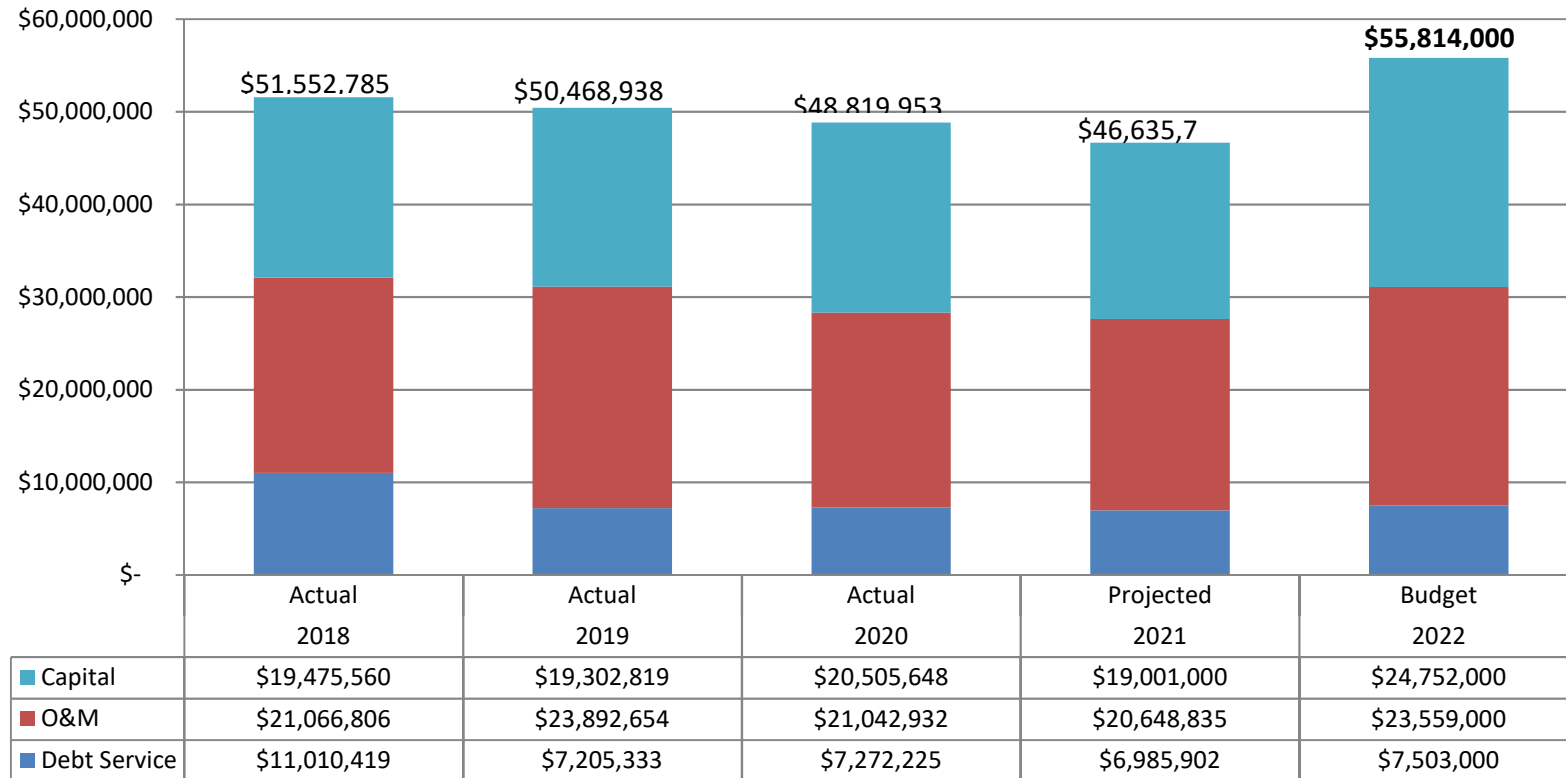
## 2018-2020 Actual with 2021 Projected & 2022 Budget



Other revenue includes: interest, leases & rent, capacity fees, grants and other; 2018 includes \$1.8M for water transfer and 4.0% rate increase; 2019 no rate increase; 2020 includes \$0.9M for water transfer, approved 5.0% rate increase and 11% usage increase; 2021 approved 4% rate increase and projected and 4.9% usage increase (through September); 2022 approved 3% rate increase, lower water sales, lower investment and capacity fee income.

# Total Expenditures

## 2018-2020 Actual with 2021 Projected & 2022 Budget



2018 Debt Service expenditures includes \$3.5 million 2009B refunding;  
 2019 O&M expenditures includes \$2.6 MBP settlement;  
 2020 O&M under budget due to unavailability of surface water (\$1.7m)  
 2021 O&M projected to be under budget due to unavailability of surface water (\$1.9m);  
 2022 O&M increase ~2% from 2021 budget, capital expenditure increase (\$8.3m).

# Reserve Balance Detail

## 2018-2020 Actual with 2021 Projected & 2022 Budget

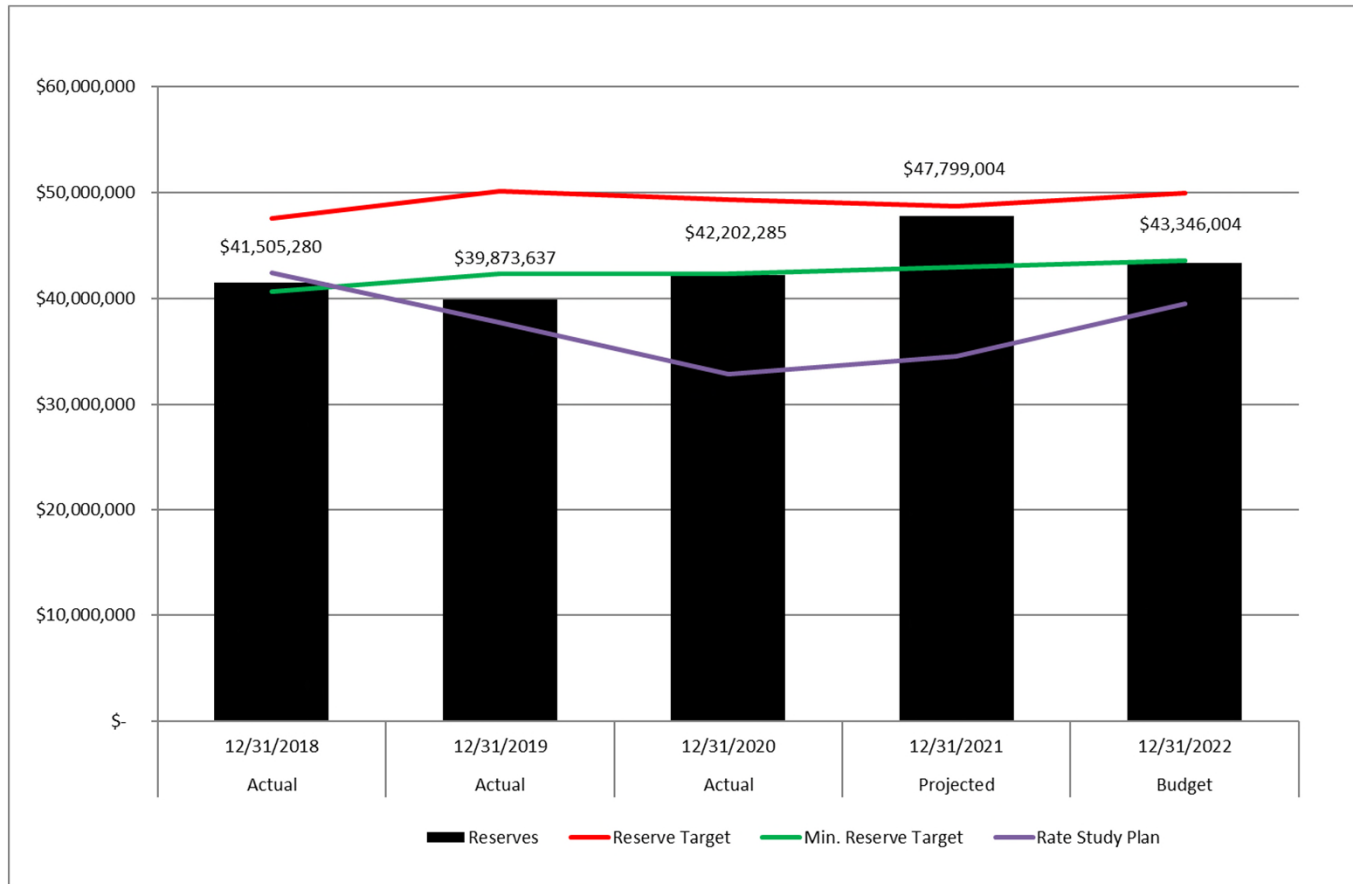
	Actual	Actual	Actual	Projected	Budget
	<u>12/31/2018</u>	<u>12/31/2019</u>	<u>12/31/2020</u>	<u>12/31/2021</u>	<u>12/31/2022</u>
<b>Debt Service Reserve</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Facilities Reimbursement</b>	-	-	-	-	-
<b>Emergency/Contingency</b>	11,255,000	11,905,048	10,872,626	10,825,089	11,089,681
<b>Operating</b>	6,248,175	5,939,161	9,418,409	13,883,118	9,470,545
<b>Rate Stabilization</b>	5,044,500	4,656,400	4,854,850	5,217,769	5,412,750
<b>Interest Rate Risk</b>	-	-	-	-	-
<b>Grant</b>	-	-	500,000	500,000	
<b>Well Property Acquisition</b>			350,000		
<b>Capital Asset</b>	18,957,605	17,373,028	16,206,400	17,373,028	17,373,028
<b>TOTAL</b>	\$ 41,505,280	\$ 39,873,637	\$ 42,202,285	\$ 47,799,004	<b>\$ 43,346,004</b>

Individual reserve account changes for 2019 and 2020 based on Reserve Policy approved on June 17, 2019; 2020 and 2021 rate increases are on track with financial plan to build back up the reserve's target level.



# Reserve Balance

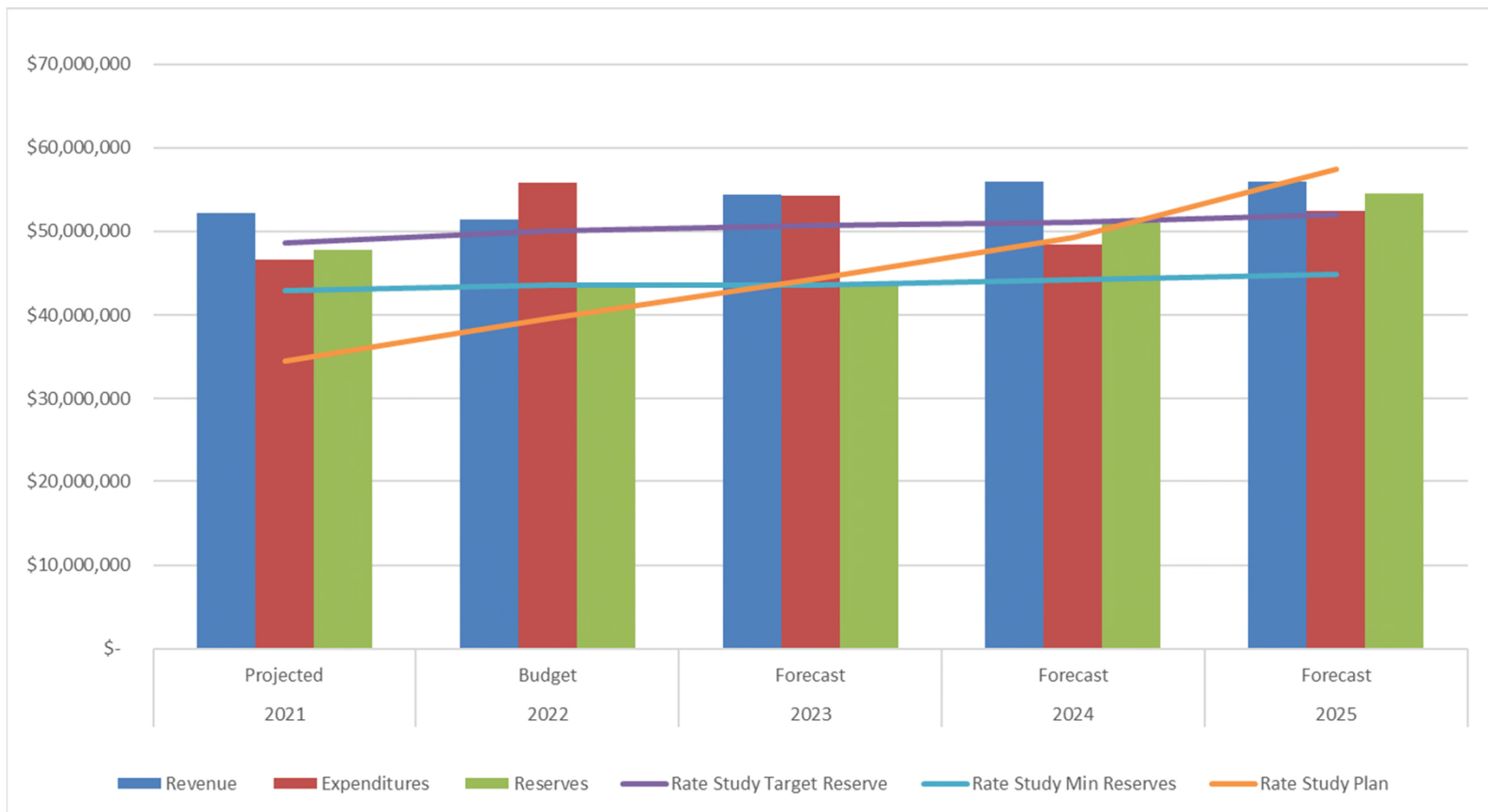
## 2018-2020 Actual with 2021 Projected & 2022 Budget



Reserve balances ahead of plan from 2019 Rate Study.

# Revenues, Expenditures & Reserve

## 3 Year Forecast with 2021 Projected & 2022 Budget



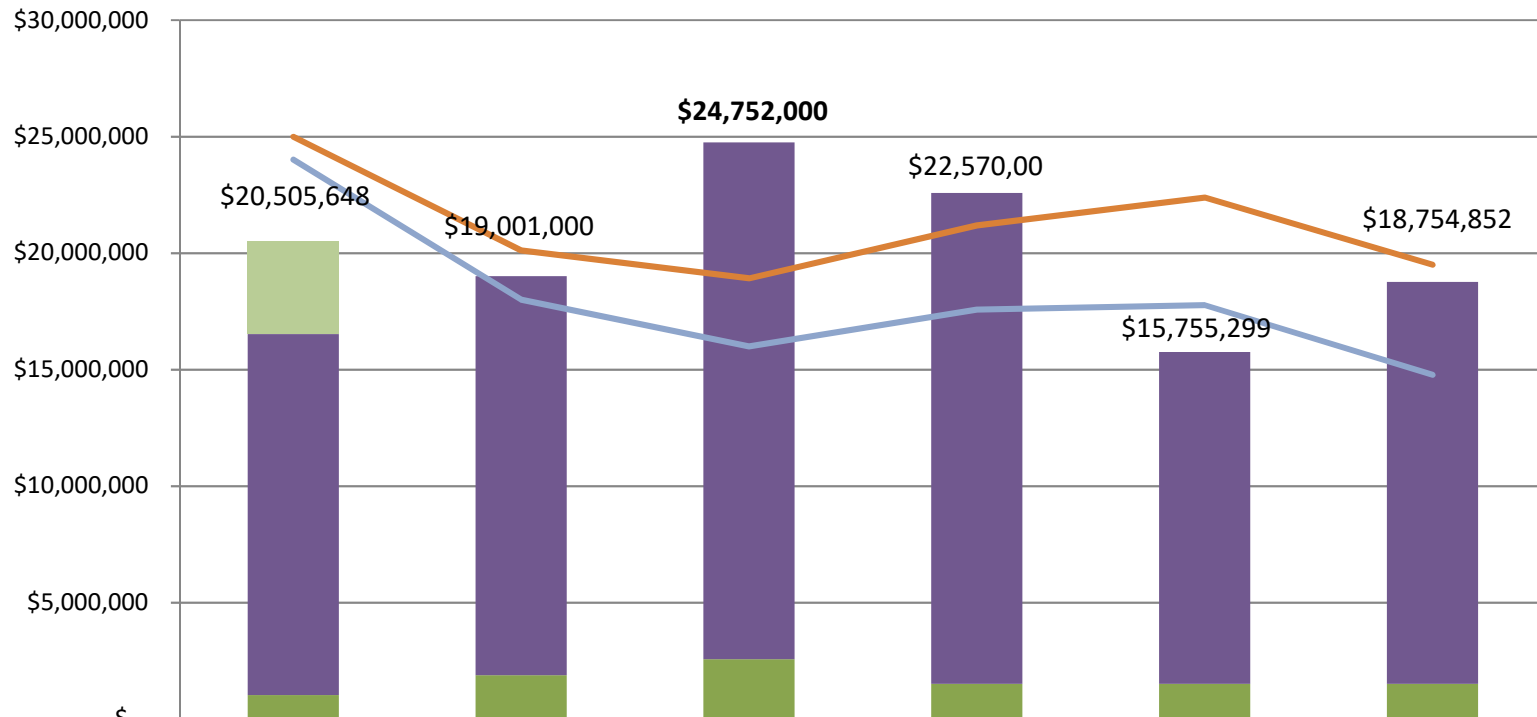
2024 Reserves forecast and target 51.0m vs 49.3m per 2019 rate study.  
2025 First year of next rate study horizon.

# Capital Budget

# Capital Costs

## 2022 Proposed Budget

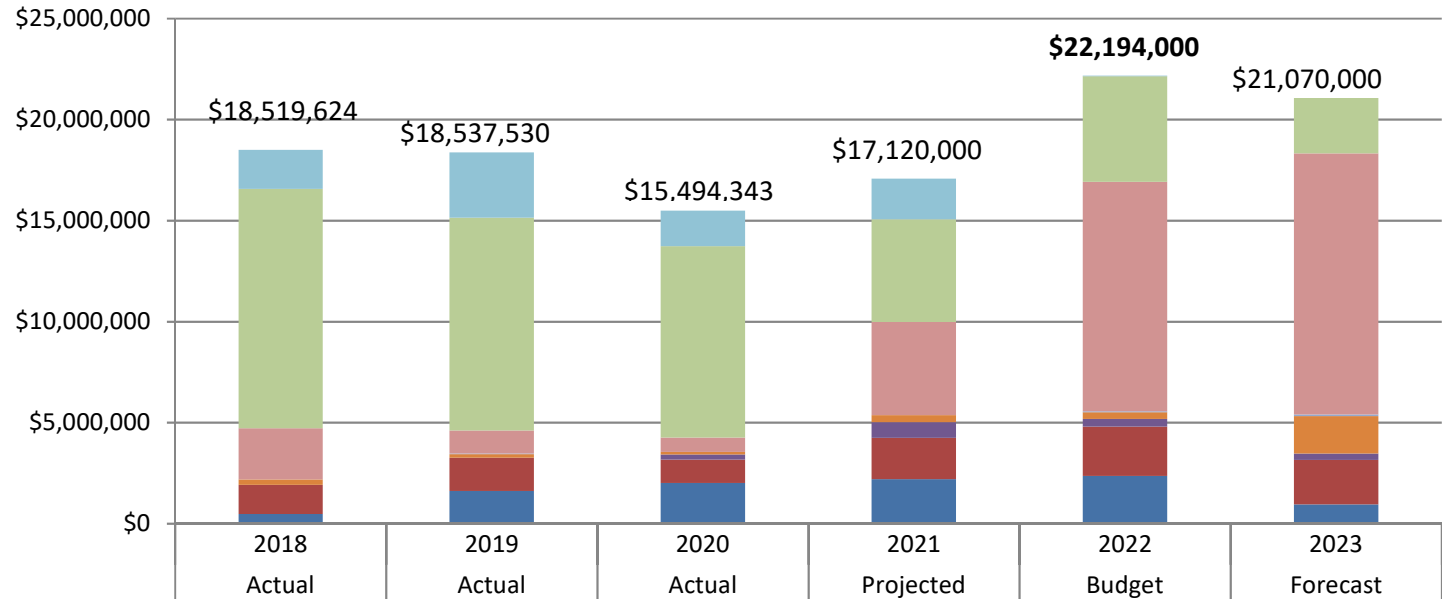
### By Capital Program



	Actual 2020	Projected 2021	Budget 2022	Forecast 2023	Forecast 2024	Forecast 2025
Rollover	\$3,991,852					
CIP	\$15,494,343	\$17,120,000	\$22,194,000	\$21,070,000	\$14,255,299	\$17,254,852
OCP	\$1,019,453	\$1,881,000	\$2,558,000	\$1,500,000	\$1,500,000	\$1,500,000
2017 AMP	\$24,995,627	\$20,121,330	\$18,919,751	\$21,189,891	\$22,384,373	\$19,504,852
Rate Study Capital Exp	\$24,014,453	\$18,005,000	\$15,995,000	\$17,571,000	\$17,771,000	\$14,780,000

# CIP Project Costs

## 2022 Budget & 2023 Forecast



	2018 Actual	2019 Actual	2020 Actual	2021 Projected	2022 Budget	2023 Forecast
Meter Retrofit AMP	1,935,631	3,236,506	1,759,921	2,000,000	22,000	-
Dist. Main Replacement AMP	11,839,880	10,522,098	9,475,207	5,083,000	5,235,000	2,743,000
Well Replacement AMP	2,546,339	1,154,296	704,541	4,620,000	11,357,000	12,930,000
Transmission Main AMP	-	17,831			50,000	75,000
Reservoir and Booster P.S. AMP	255,892	188,646	139,036	345,000	325,000	1,850,000
SCADA AMP	-		243,883	785,000	385,000	320,000
Well Rehab and Related Capital Costs	1,443,073	1,644,060	1,160,646	2,042,000	2,430,000	2,197,000
Other Re-Occurring Annual Capital Costs	480,978	1,611,924	2,011,109	2,195,000	2,365,000	955,000

# CIP Project Detail

## Distribution Main Replacement Costs

				Budget 2022	Forecast 2023
<b><u>2022/ 2023 Projects</u></b>				<b>\$ 5,235,000</b>	<b>\$ 2,743,000</b>
					-
ODS Main Remnants Replacement				400,000	-
Greenberry Complex				1,770,000	-
Watt Ave Main Extension - From Antelope Rd to The Arbors				1,800,000	-
MBP Main Replacement - Building 251				785,000	-
MBP Main Replacement - Dudley/Peacekeeper				110,000	695,000
Small Improvement Projects				100,000	100,000
Mason Target Looping Project				200,000	-
Intertie # 16 Repair/Upgrade				50,000	
Q Street Main Replacement (Design 2022/ Material 2023)				20,000	798,000
Winding Way Creek Crossing					275,000
Slippery Creek Main Replacement					575,000
CA & Risk Feasibility of HP Creek Crossing					200,000
Condition Assessment of Main Replacement Area 18					100,000
				<b>\$ 5,235,000</b>	<b>\$ 2,743,000</b>

# CIP Project Detail

## Well Replacement Costs

				Budget	Forecast
				2022	2023
<b><u>2022/ 2023 Projects</u></b>				<b>\$ 11,357,000</b>	<b>\$ 12,930,000</b>
Well #80 - Walnut/Auburn (NSA) - Pump Station Design/Construction				<b>3,787,500</b>	-
Wells #81 A, B & C - Antelope N/Poker (NSA) - 3 Groundwater Wells Design/Construction				<b>2,270,500</b>	-
Wells #81 A, B & C - Antelope N/Poker (NSA) - 3 Pump Stations Design/Construction				<b>3,712,500</b>	8,310,000
Well #82 (NSA) - Groundwater Well & Pump Station Design/Construction				<b>1,586,500</b>	3,593,000
Well #83 (NSA) - Groundwater Well Design/Construction					1,027,000
				<b>\$ 11,357,000</b>	<b>\$ 12,930,000</b>

# CIP Project Detail

## Well Rehabilitation And Related Capital Costs

				Budget 2022	Forecast 2023
<b><u>2022/ 2023 Projects</u></b>				<b>\$ 2,430,000</b>	<b>\$ 2,197,000</b>
Well Rehabilitation/Repair/Upgrade - Various Wells				<b>1,080,000</b>	630,000
Condition Assessment - Wells 18, 33A, 66, 74, 56A, N5, N22, N24 in 2022; Wells 43, 20A, 71, 74, N3, N25, N32A in 2023				<b>610,000</b>	610,000
Replacement/Rebuild Submersible Pump Motor - 2 Motors for 2022				<b>200,000</b>	100,000
Bacteriological Investigation - Well N6A NSA				<b>40,000</b>	-
Pump Testing - Well 79				<b>65,000</b>	-
Fencing - Well N7				<b>30,000</b>	-
Capacity & Water Quality Investigation - Various Wells				<b>80,000</b>	80,000
Chemical Analyzers Installation - All Wells (Design in 2023; Construction 2024-2025)				-	434,000
Destroy abandoned wells: 2-8 wells in 2022 and 2 wells in 2023				<b>325,000</b>	133,000
Well sites demolition -10 sites					210,000
				<b>\$ 2,430,000</b>	<b>\$ 2,197,000</b>



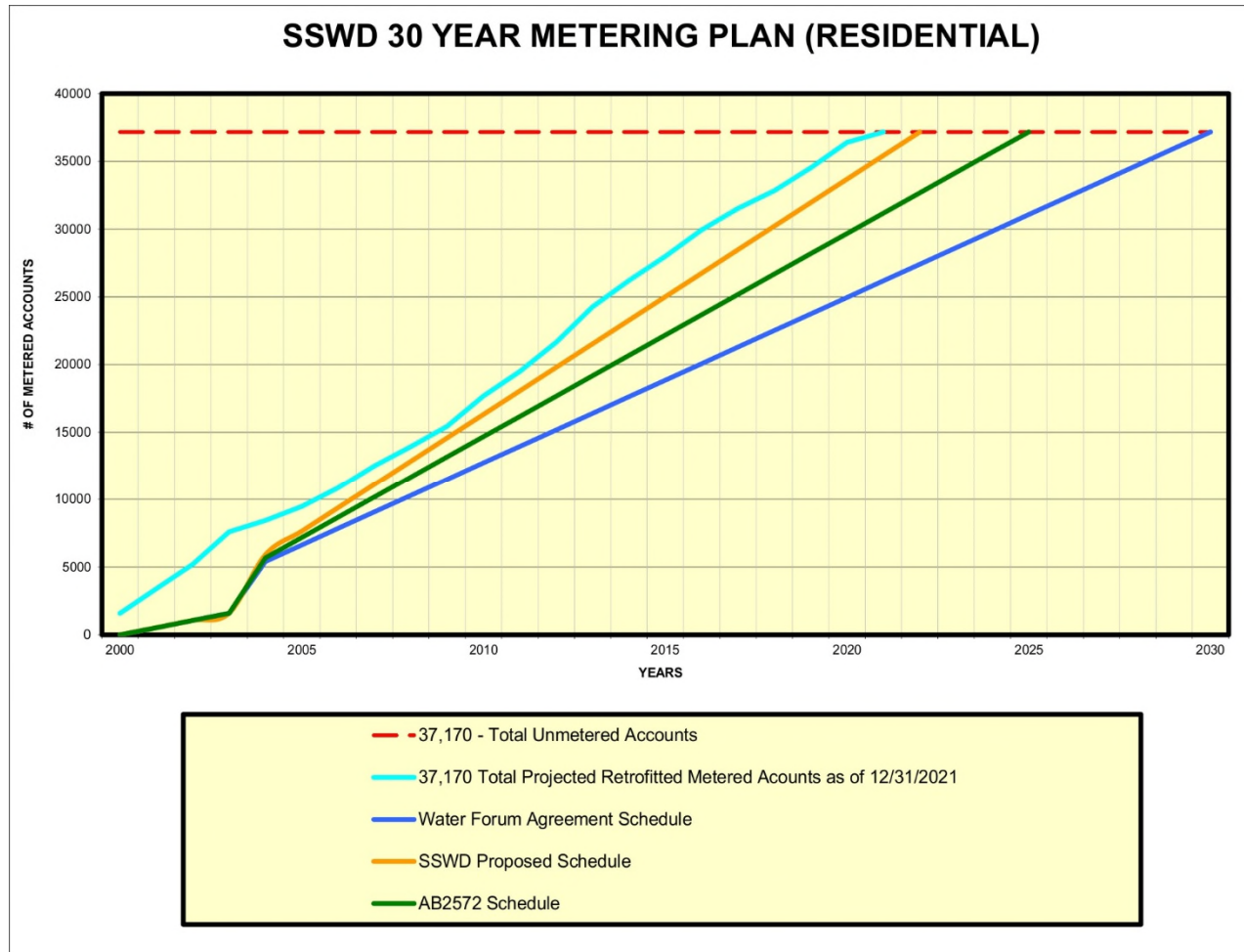
# CIP Project Detail

## Meter Retrofit Costs

				<b>Budget</b>	Forecast
				<b>2022</b>	<b>2023</b>
<b><u>2022/ 2023 Projects</u></b>				<b>\$ 22,000</b>	<b>\$ -</b>
2022 Meter Retrofit Program (10 meters - Complete Retrofit Program)				<b>22,000</b>	-
				-	-
				<b>\$ 22,000</b>	<b>\$ -</b>

# CIP Project Detail

## Meter Retrofit



# CIP Project Detail

## Other Annual Re-Occurring Capital Costs

				Budget	Forecast
				2022	2023
<b><u>2022/ 2023 Projects</u></b>				<b>\$ 2,365,000</b>	<b>\$ 955,000</b>
Adjust valves boxes for county paving projects				<b>200,000</b>	200,000
Right of way/easement acquisitions (contingency)				<b>15,000</b>	15,000
AMI Endpoints Replacements				<b>1,400,000</b>	10,000
Replace obsolete large meters (>3")				<b>40,000</b>	20,000
Replace water meters that outlived their useful life				<b>310,000</b>	310,000
Replace valves, hydrants and services that outlived their useful life				<b>400,000</b>	400,000
				<b>\$ 2,365,000</b>	<b>\$ 955,000</b>

# CIP Project Detail

## Reservoir and Booster P.S. Costs

				Budget	Forecast
				2022	2023
<b><u>2022/ 2023 Projects</u></b>				\$ 325,000	\$ 1,850,000
Reservoirs/Tanks Annual Repairs/Modifications As Needed				50,000	50,000
Hydropneumatic Tanks - Interior Re-coating				100,000	100,000
Tank 216 - Inspection ~ 3 years				25,000	-
Capehart Tank - Condition Assessment/Plans for Re-coating ~ 15 years				150,000	-
Enterprise Reservoirs - Condition Assessment/Plans for Re-coating ~ 15 years				-	150,000
Antelope Reservoir - Interior/ Exterior Re-coating					1,550,000
				\$ 325,000	\$ 1,850,000

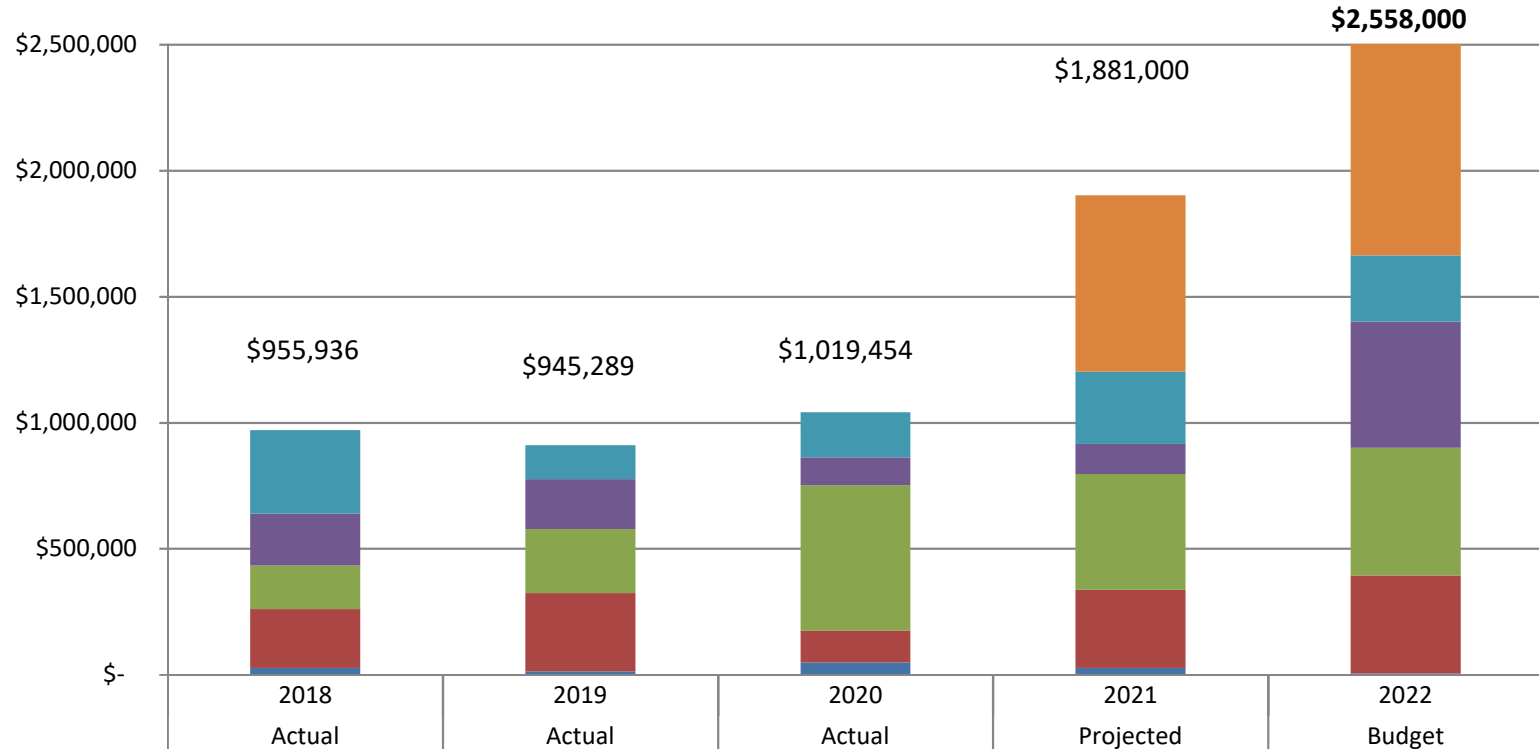
# CIP Project Detail

## SCADA Costs

				<b>Budget</b>	Forecast
				<b>2022</b>	2023
<b><u>2022/ 2023 Projects</u></b>				<b>\$ 385,000</b>	<b>\$ 320,000</b>
Tesco PLC Upgrades - 10 Sites each year				<b>185,000</b>	120,000
SCADA Upgrades				<b>200,000</b>	200,000
				<b>\$ 385,000</b>	<b>\$ 320,000</b>

# OCP Project Costs

## 2022 Proposed Budget



	2018 Actual	2019 Actual	2020 Actual	2021 Projected	2022 Budget
Property Acquisitions				\$700,000	\$900,000
Information Technology	\$331,331	\$134,095	\$178,221	\$286,500	\$262,000
Maintenance	\$205,428	\$197,732	\$110,213	\$120,000	\$501,000
Operations	\$173,674	\$253,831	\$577,492	\$459,500	\$506,000
Vehicles/Fleet/Equipment	\$232,721	\$311,690	\$126,936	\$310,000	\$389,000
Office Furniture/Equipment	\$27,182	\$12,782	\$47,941	\$26,592	\$5,000

Discussion of individual line items appear on subsequent pages.

# OCP Project Detail

## Property Acquisition

			Budget
			2022
<b><u>2022 Projects</u></b>			<b>\$ 900,000</b>
Wellsite Acquisitions			900,000
			<b>\$ 900,000</b>

# OCP Project Detail

## Operations Project Costs

			Budget
			2022
<b><u>2022 Projects</u></b>			<b>\$ 506,000</b>
Facility Operations Plan - Well 32A			<b>35,000</b>
Fluoride Pump Replacement - 14 Facilities			<b>21,000</b>
AMP Implementation: Work Management Program – Phase I (Data)			<b>100,000</b>
Water Meter AMP update			<b>150,000</b>
Reservoir and Booster Pump Station AMP Update			<b>200,000</b>
			<b>\$ 506,000</b>



# OCP Project Detail

## Vehicles/Fleet/Equipment

			Budget
			2022
<b><u>2022 Projects</u></b>			<b>\$ 389,000</b>
Vehicle Replacement - Truck # 94			<b>35,000</b>
Vehicle Replacement - Truck # 95			<b>35,000</b>
Vehicle Replacement - Truck # 96			<b>49,000</b>
Vehicle Replacement - Dump Truck #97			<b>200,000</b>
Vehicle Addition - Water Conservation			<b>33,000</b>
Electric Vehicle Charging Station - Walnut Location			<b>17,000</b>
Equipment Replacement - Tow Behind Air Compressor # 89			<b>20,000</b>
			<b>\$ 389,000</b>

# OCP Project Detail

## Information Technology

			Budget
			2022
<b><u>2022 Projects</u></b>			<b>\$ 262,000</b>
Hardware Refresh Program			<b>136,000</b>
Software Enhancements/Modules			<b>126,000</b>
			<b>\$ 262,000</b>

# OCP Project Detail

## Maintenance

		Budget
		2022
<b><u>2022 Projects</u></b>		<b>\$ 501,000</b>
Building Strutral Waterproofing - Marconi Location		<b>100,000</b>
HVAC/Roof/Building Repairs		<b>20,000</b>
Repave Behind the Gate Area - Walnut Yard		<b>157,000</b>
Overlay the Parking lot - Walnut Yard		<b>54,000</b>
Gate Operator & New Gate - Walnut Yard		<b>40,000</b>
Gate Operator & New Gate - Watt/Elkhorn Site		<b>40,000</b>
Gate Operator & New Gate to Facility - Enterprise Well Facility		<b>30,000</b>
Gate Operator & Street Gate - Enterprise Well Facility		<b>60,000</b>
		<b>\$ 501,000</b>

# O&M Budget

# O&M Expense Detail

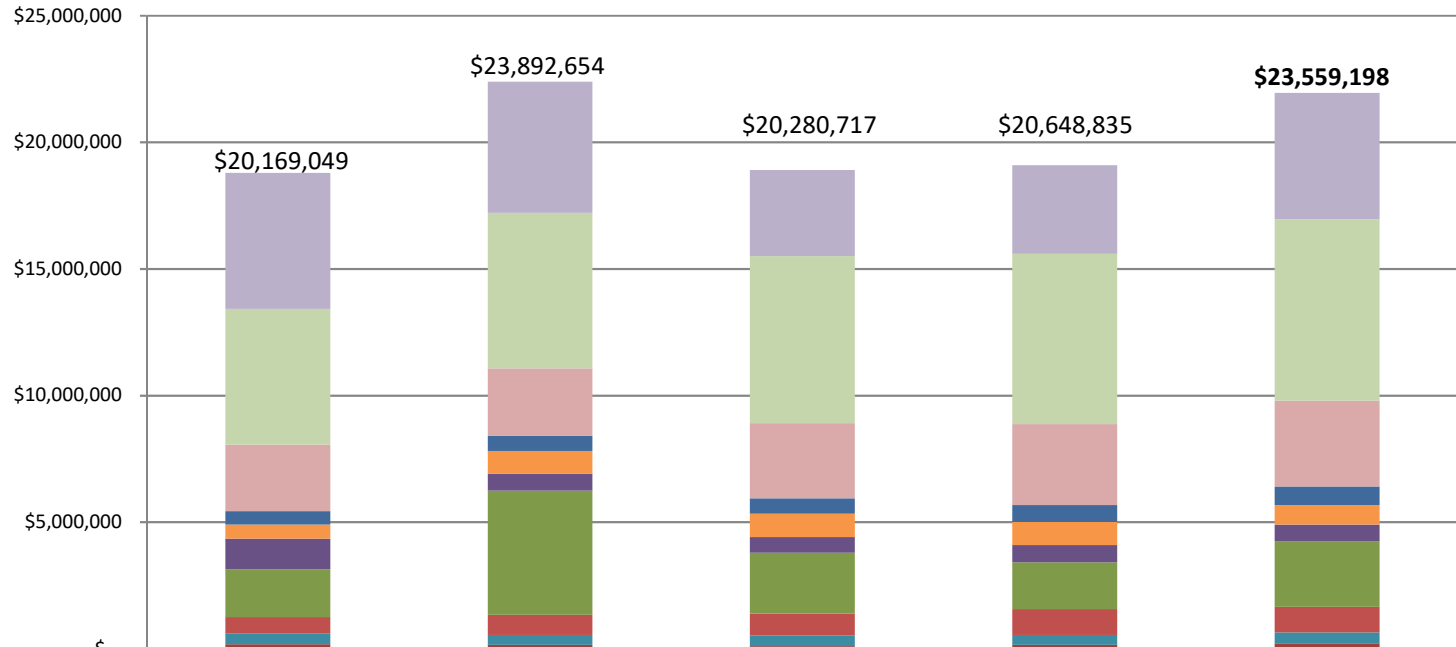
## 2022 Budget By Category

	2018 Actual	2019 Actual	2020 Actual	2021 Projected	2022 Budget
OTHER GENERAL & ADMIN	\$ 182,176	\$ 149,715	\$ 99,707	\$ 148,198	\$ 211,491
UTILITIES & COMMUNICATION	\$ 152,749	\$ 284,293	\$ 251,708	\$ 292,300	\$ 311,108
BUILDING, EQUIP & VEHICLE O&M	\$ 416,818	\$ 390,850	\$ 416,567	\$ 393,700	\$ 429,300
POSTAGE, PRINTING & AD	\$ 425,298	\$ 470,378	\$ 439,007	\$ 474,684	\$ 492,370
LICENSES, PERMITS & FEES	\$ 656,653	\$ 802,951	\$ 878,885	\$ 1,030,971	\$ 1,020,513
LEGAL, FINANCE & INSURANCE	\$ 793,104	\$ 748,624	\$ 679,473	\$ 792,887	\$ 799,500
OUTSIDE SERVICES	\$ 1,884,291	\$ 4,900,516	\$ 2,392,509	\$ 1,843,940	\$ 2,570,740
SUPPLIES	\$ 1,202,763	\$ 665,506	\$ 622,941	\$ 680,940	\$ 677,495
OPEB	\$ 557,934	\$ 900,366	\$ 922,353	\$ 900,964	\$ 761,341
OTHER EMPLOYEE COSTS	\$ 535,376	\$ 596,974	\$ 601,991	\$ 676,442	\$ 733,067
EMPLOYEE BENEFITS	\$ 2,624,761	\$ 2,659,715	\$ 2,969,397	\$ 3,193,718	\$ 3,393,985
SALARIES	\$ 5,361,480	\$ 6,151,554	\$ 6,596,320	\$ 6,722,278	\$ 7,156,455
WATER COSTS	\$ 5,375,644	\$ 5,171,213	\$ 3,409,859	\$ 3,497,813	\$ 5,001,833
<b>TOTAL</b>	<b>\$ 20,169,049</b>	<b>\$ 23,892,654</b>	<b>\$ 20,280,717</b>	<b>\$ 20,648,835</b>	<b>\$ 23,559,198</b>

Other Employee Costs includes Employer payroll taxes, training, employee teambuilding & communication, uniforms, temp help, employment recruiting costs, etc.

# O&M Expense Detail

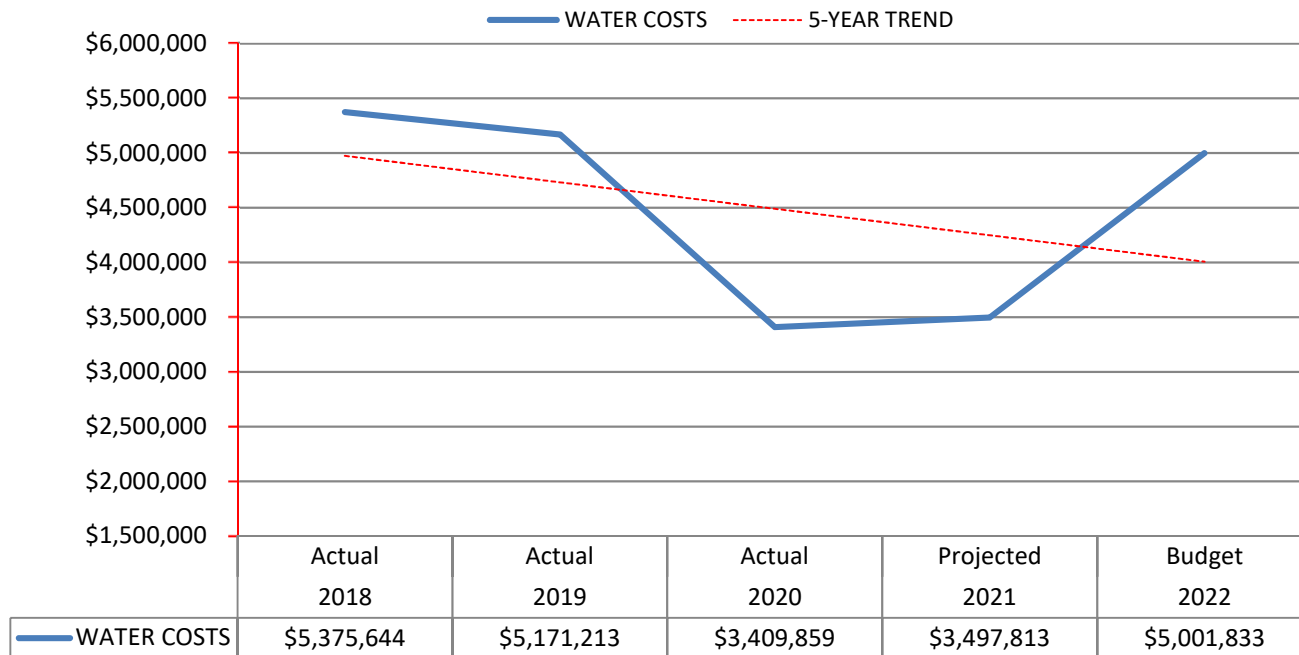
## 2022 Budget - By Category



	Actual 2018	Actual 2019	Actual 2020	Projected 2021	Budget 2022
WATER COSTS	\$5,375,644	\$5,171,213	\$3,409,859	\$3,497,813	\$5,001,833
SALARIES	\$5,361,480	\$6,151,554	\$6,596,320	\$6,722,278	\$7,156,455
EMPLOYEE BENEFITS	\$2,624,761	\$2,659,715	\$2,969,397	\$3,193,718	\$3,393,985
OTHER EMPLOYEE COSTS	\$535,376	\$596,974	\$601,991	\$676,442	\$733,067
OPEB	\$557,934	\$900,366	\$922,353	\$900,964	\$761,341
SUPPLIES	\$1,202,763	\$665,506	\$622,941	\$680,940	\$677,495
OUTSIDE SERVICES	\$1,884,291	\$4,900,516	\$2,392,509	\$1,843,940	\$2,570,740
LICENSES, PERMITS & FEES	\$656,653	\$802,951	\$878,885	\$1,030,971	\$1,020,513
BUILDING, EQUIP & VEHICLE O&M	\$416,818	\$390,850	\$416,567	\$393,700	\$429,300
OTHER GENERAL & ADMIN	\$182,176	\$149,715	\$99,707	\$148,198	\$211,491

# O&M Expense Detail

## Water Costs



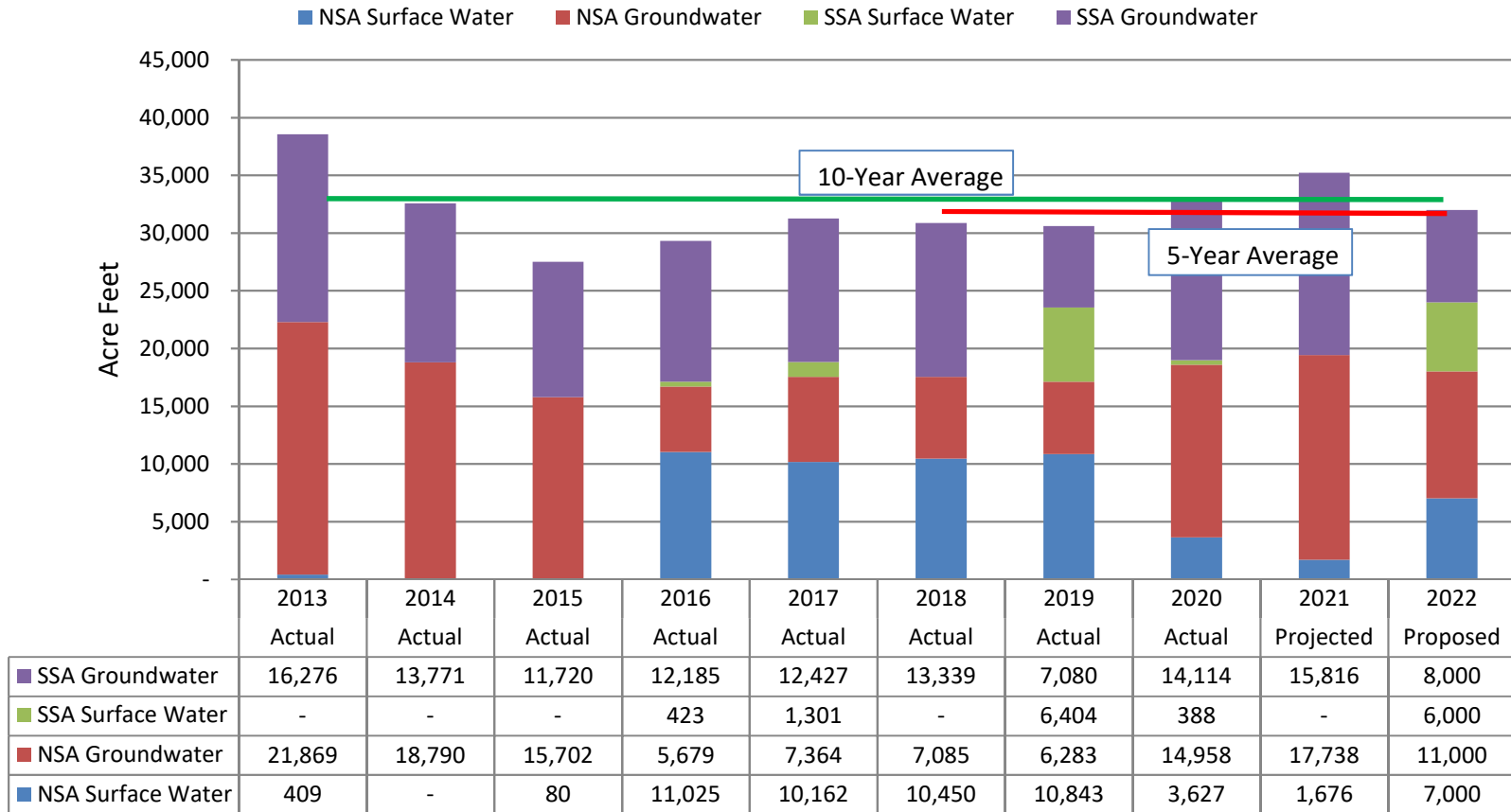
2020 actual and 2021 projected water costs are less than 2019 and 2022 primarily due to utilizing lower GW costs because of unavailability of SW .

2022 increase includes 7,000 AF of SW from PCWA & SJWD in NSA, and increase in SW & GW costs.

SW = Surface Water; GW = Groundwater

# O&M Expense Detail

## Water Production



2020 Actual Production – 33,087 AF;

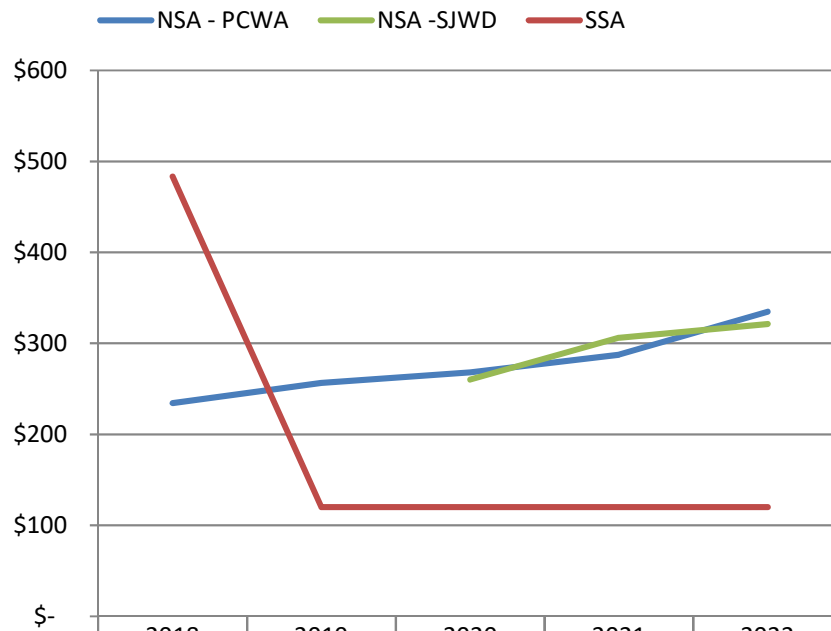
2021 Budgeted Production – 31,400 AF; Projected Actual – 35,230 AF (SSWD Retail);

2022 Estimated Production – 32,000 AF (based on five year average)



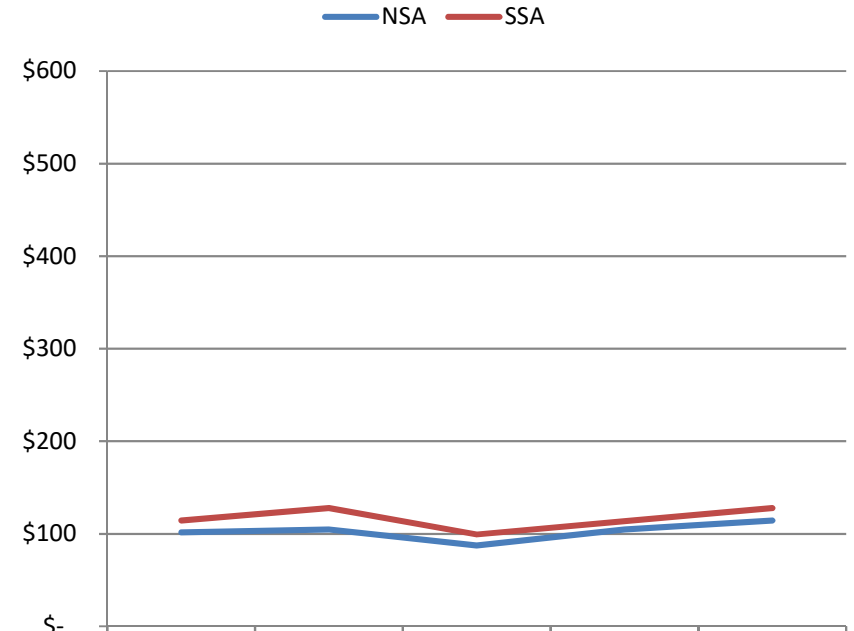
# Surface Water vs Groundwater Costs

## Surface Water Costs



	2018 Actual	2019 Actual	2020 Actual	2021 Projected	2022 Budget
NSA - PCWA	\$234	\$256	\$268	\$287	\$335
NSA - SJWD			\$260	\$306	\$321
SSA	\$484	\$120	\$120	\$120	\$120

## Groundwater Costs



	2018 Actual	2019 Actual	2020 Actual	2021 Projected	2022 Budget
NSA	\$102	\$105	\$88	\$105	\$114
SSA	\$114	\$128	\$99	\$114	\$128

SSA - SW cost is \$120/AF with City of Sacramento on trial basis.

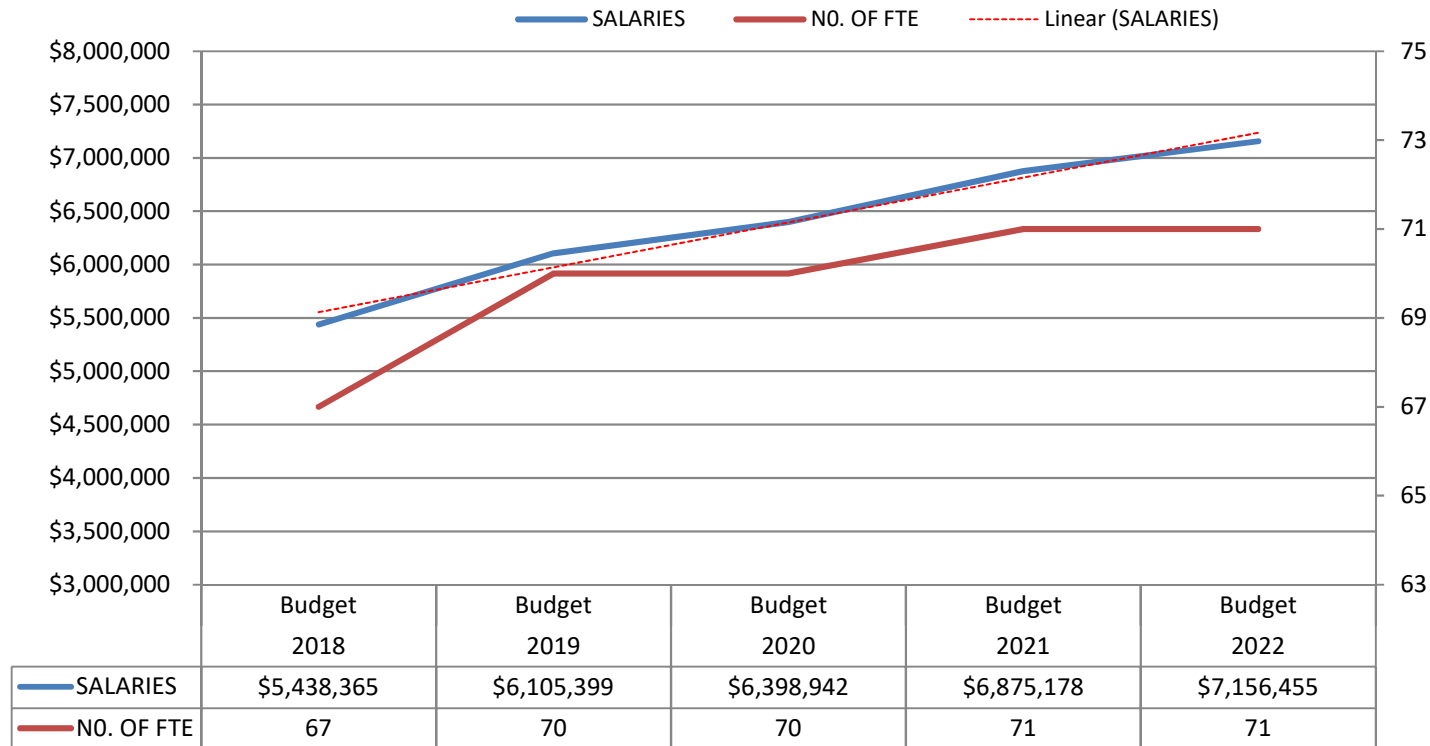
NSA –SW cost for 2022 expected to be \$335/AF with PCWA water and \$321/AF with SJWD.

SSA/NSA - GW costs increasing due to - increases in electricity and chemical costs .

SW = Surface Water; GW = Groundwater

# O&M Expense Detail

## Salaries



2019 increase was 12% and included average 11.3% Compensation Study increase plus 3 additional FTEs;  
 2020 increase was 5%;  
 2021 increase was 7% including one new FTE;  
 2022 increase is 4%, 7% with all 3 new position requests.

# O&M Expense Detail

## New Position Requests

➤ 2022 New Positions Requested by Staff:

		<u>Min. Annual Cost</u>	<u>Max. Annual Cost</u>	<u>Proposed Budget</u>
1	Environ Compliance Technician	\$101,000	\$127,000	\$114,000
2	Sr. Hydrogeologist / Sr. Engineer	\$146,000	\$206,000	\$176,000
3	SCADA System Analyst	\$124,000	\$156,000	\$140,000
	Total Costs	<b>\$371,000</b>	<b>\$489,000</b>	<b>\$430,000</b>

Annual Costs include taxes and benefits;  
Proposed budget amounts are mid-range of the pay band

# O&M Expense Detail

## New Position Requests

### ➤ Environmental Compliance Technician Position

	<u>Min. Annual Cost</u>	<u>Max Annual Cost</u>
Salaries	\$63,606	\$79,507
Taxes	\$4,866	\$6,082
Benefits	\$32,676	\$41,149
<b>Total Annual Costs</b>	<b>\$101,148</b>	<b>\$126,738</b>

1. The Environmental Compliance (EC) group operates as a support function to the Operations and Engineering groups
  - The Environmental Compliance Technician (ECT) integrates EC requirements into the day-to-day operation of the public water system (PWS)
  - This approach is labor intensive and requires an appreciable amount of the current ECT's time
  - The regulatory requirements associated with the operation of a PWS continue to increase, this requires an increasing amount of the ECT's time
2. The ECT functions as an environmental compliance facilitator
  - The ECT is the compliance liaison for the Environmental Compliance Supervisor (ECS) and Operations
  - The ECT works directly with Operations staff to ensure that sampling is completed on time and in accordance with regulatory requirements, and provides technical support and training
  - The ECT provides QA/QC on laboratory data, works with the ECS and Operations staff during investigations, and compiles and summarizes information for the ECS for permitting and reporting purposes
3. An additional ECT will allow the ECS to focus more on the following:
  - The increasing number of wells impacted by groundwater contamination or other operational limitations
  - Keeping up to date on new regulatory requirements and take the necessary steps to ensure District preparedness
  - Investigative monitoring, records research, data review, contaminant mitigation, non-routine reporting and permitting
  - Providing more support to Engineering staff and their consultants to help ensure that the operational and compliance needs of the District are included in project deliverables

# O&M Expense Detail

## New Position Requests

➤ Sr. Hydrogeologist/Sr. Engineer Position

	<u>Min. Annual Cost</u>	<u>Max Annual Cost</u>
Salaries	\$99,759	\$142,513
Taxes	\$7,632	\$10,902
Benefits	\$38,745	\$52,203
<b>Total Annual Costs</b>	<u>\$146,136</u>	<u>\$205,619</u>

1. CIP program in transition – from a focus on pipelines to a focus on groundwater production
  - A hydrogeologist is a groundwater specialist; a missing skill set at SSWD which is a groundwater-dependent purveyor.
2. Our wells are aging – we need in-house capability to manage them and develop new ones
  - A hydrogeologist is key to maintaining existing wells and developing new ones as the old ones reach the end of their useful life.
  - A hydrogeologist or like-skilled engineer will greatly facilitate project delivery both internally and with consultants. It will also significantly lessen (not eliminate) reliance on consultant hydrogeologists.
  - While it is very difficult to predict consultant fee savings, it could be on the order of \$100-200k, or more, per year beginning in two to three years.
3. Engineering Dept. staffing is low compared with area water purveyors
  - Average number of CIP projects per CIP staff is about 6 in the area; it is about 11 at SSWD

# O&M Expense Detail

## New Position Requests

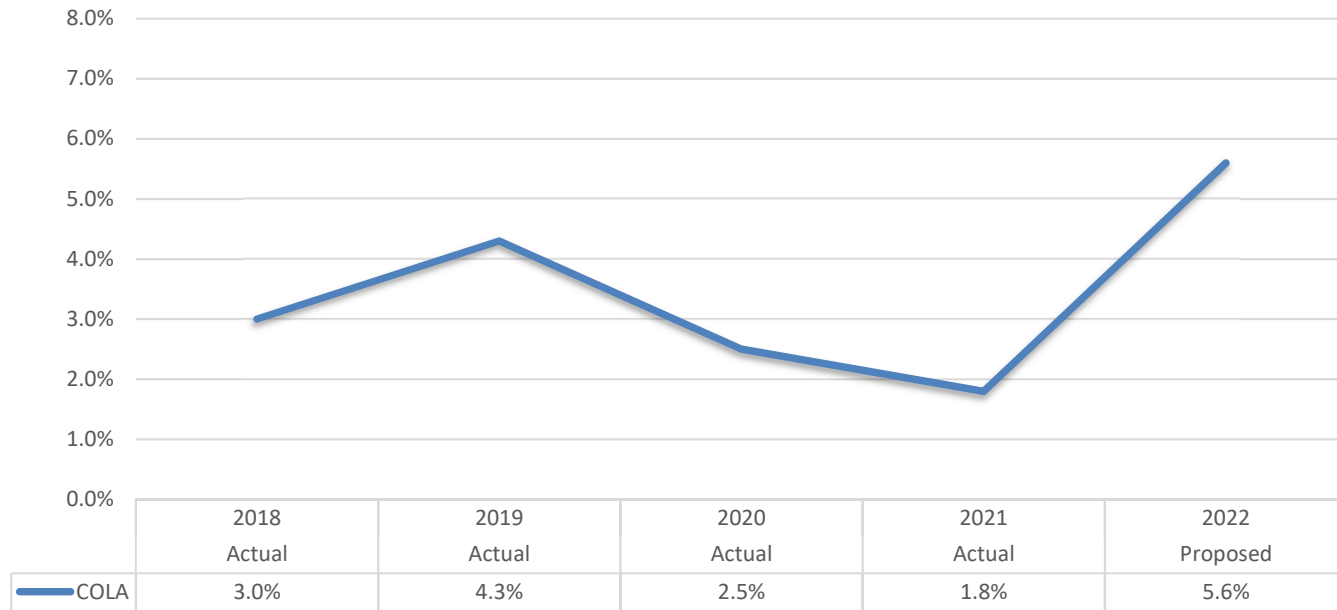
### ➤ SCADA System Analyst Position

	<u>Min. Annual Cost</u>	<u>Max Annual Cost</u>
Salaries	\$82,446	\$103,057
Taxes	\$6,307	\$7,884
Benefits	\$35,515	\$44,987
<b>Total Annual Costs</b>	<b>\$124,268</b>	<b>\$155,928</b>

1. The District operates a complex SCADA network
  - SCADA is an essential tool in providing continuous water service.
  - There is a large volume of critical work associated with managing and maintaining the District's SCADA infrastructure.
2. This position fills critical needs
  - Core duties include: system maintenance, troubleshooting and corrections, data and alarm review, ongoing improvements, and project design support.
  - Facilitate operational efficiency, cybersecurity for operational technology, and data accuracy.
  - Improved quality assurance/project delivery for CIP projects involving SCADA.
3. This position is needed as identified in the 2021 SCADA AMP
  - The AMP identifies that 1.4 FTE is required to perform necessary duties not presently covered by a staff position.
  - The AMP also identified this position as critical to be completed by Q1 of 2022.
  - Outsourcing the necessary work would cost approximately \$240,000 per year. A SCADA System Analyst could reduce consultant expenditures by an estimated \$80,000 - \$100,000 per year after at least one year.

# O&M Expense Detail

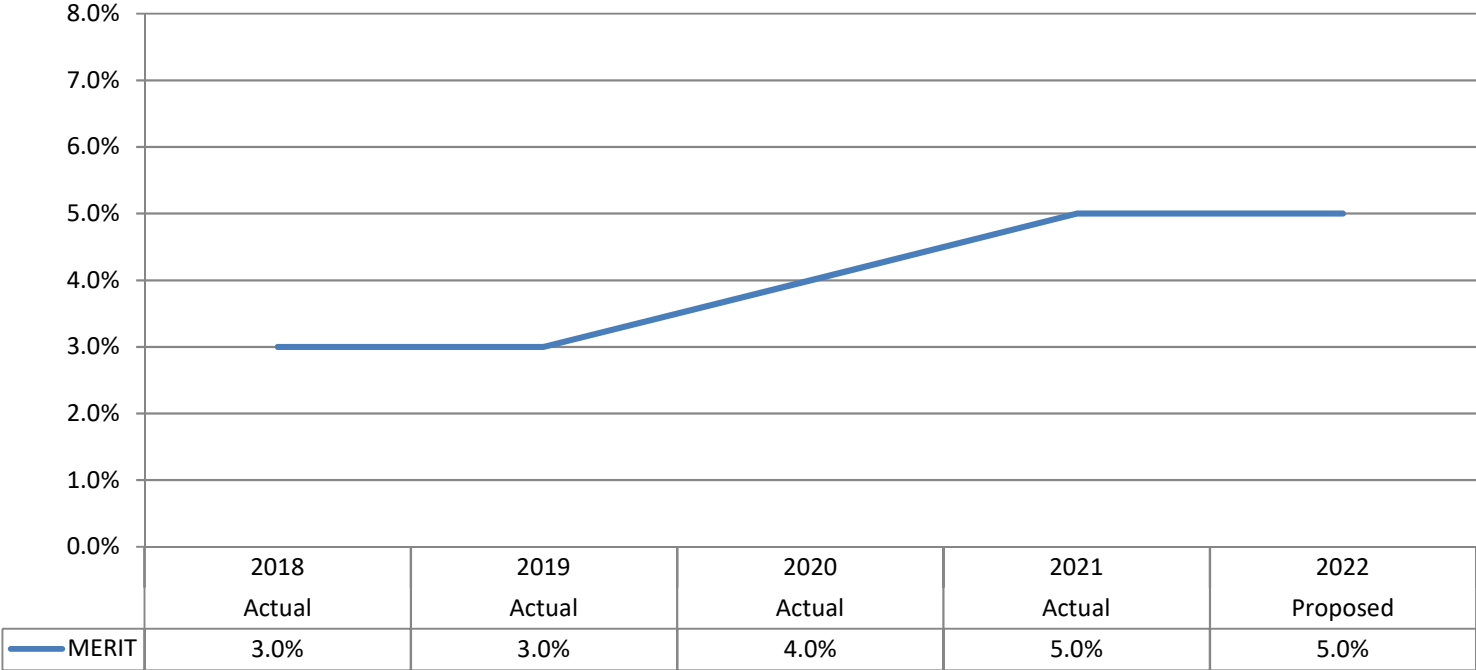
## COLA



2019 approved COLA was 4.3%; however, final salaries were based on market median, upper bands based on 62.5% of market as per 2018 compensation study;  
 2021-2022 COLA is currently based on August Western Cities – B/C Index.

# O&M Expense Detail

## Merit

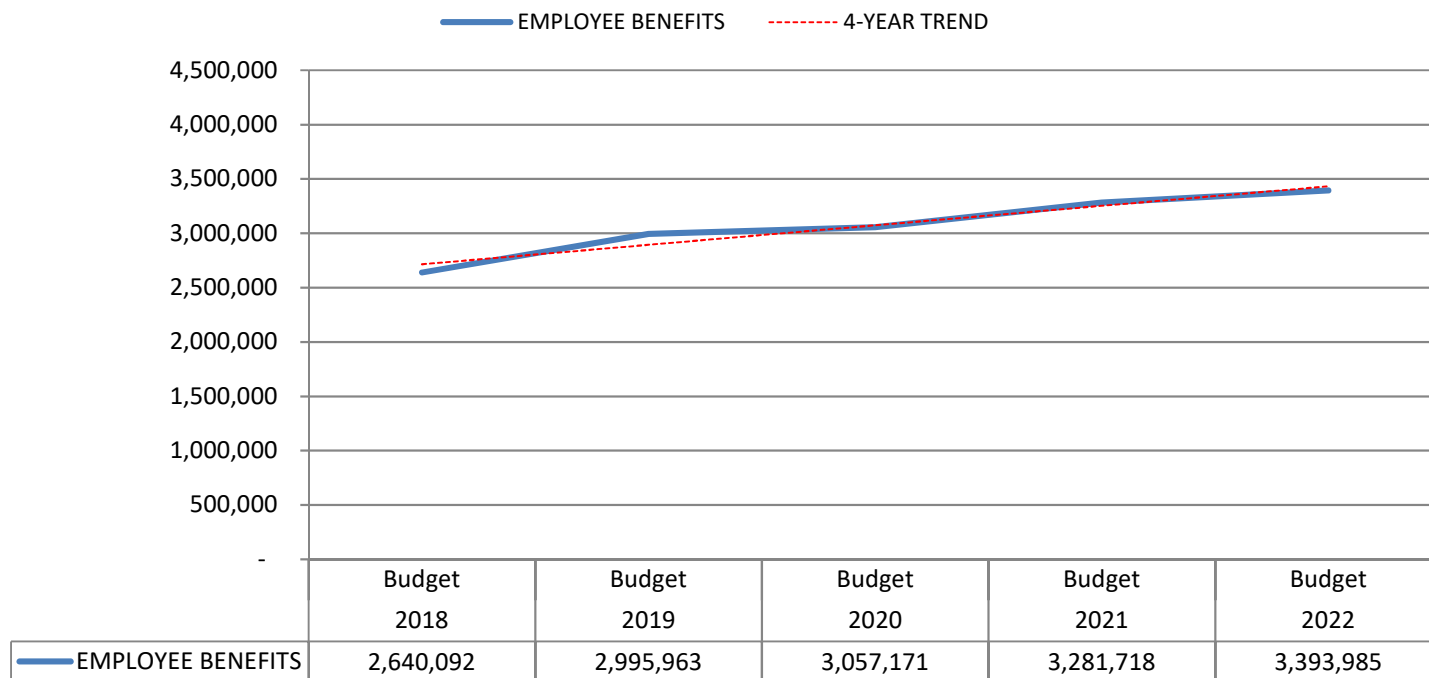


2019 approved merit was 3%, However, final salaries were based on market median, upper bands based on 62.5% of market as per 2018 compensation study;  
2022 1% increase equals ~\$61K



# O&M Expense Detail

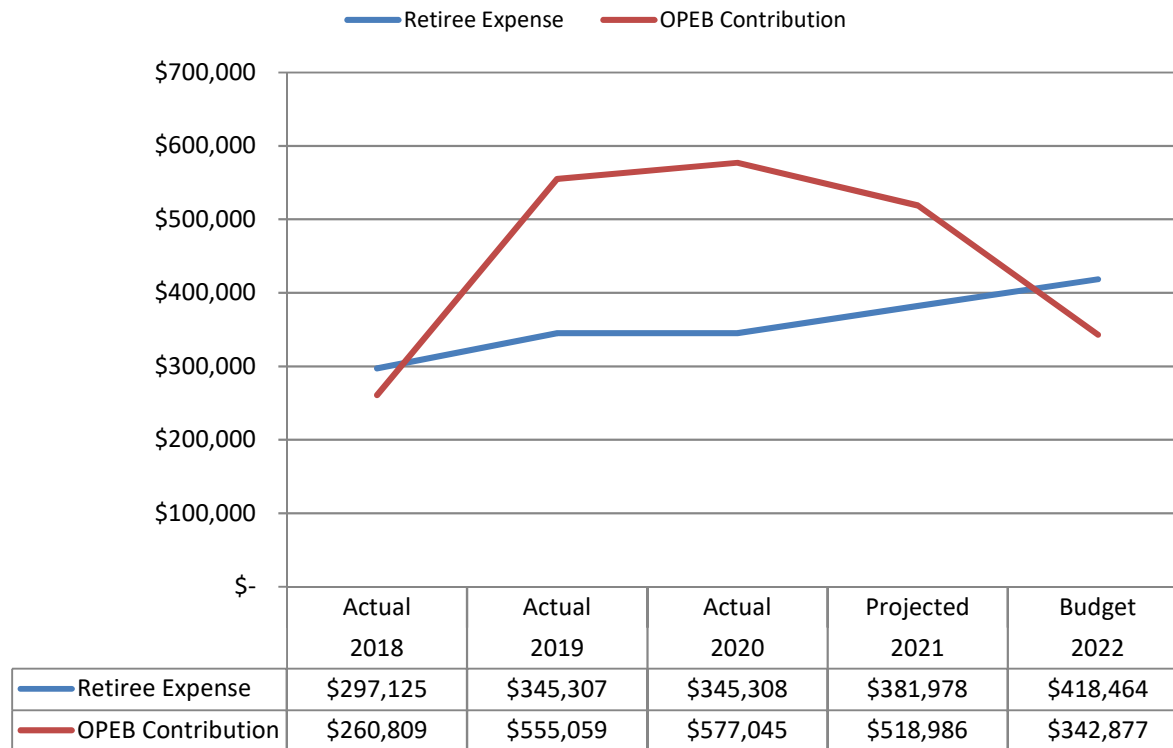
## Employee Benefits



2022 increase 3% due primarily to increased pension, 5% with three new position requests; Average increase from 2018-2022 is ~4.0% per filled FTE.

# O&M Expense Detail

## OPEB



2019 increase due to implementation of GASB 75 and new actuarial analysis;  
 2022 actuarial analysis allows reduction in OPEB contribution by ~\$176K

# O&M Expense Detail

## 2021 vs 2022 Budgeted Outside Services

<b>OUTSIDE SERVICES</b>	<b>2021</b>	<b>2022</b>
Consulting Services	641,336.00	620,000.00
Construction Services	422,400.04	391,600.00
Contract Services	615,644.00	1,179,840.00
Inspection & Testing	121,260.00	204,300.00
Service Laterals	-	-
Misc. Repairs	175,000.00	175,000.00
	<b>1,975,640.04</b>	<b>2,570,740.00</b>

Increase of \$595k broken out on next slide

# O&M Expense Detail

## 2022 Budgeted Outside Services

Department	Consulting Services	Construction Services	Contract Services	Inspection & Testing	Misc. Repairs
Board of Directors	-	-	-	-	-
Administrative	262,000	-	-	-	-
Finance	38,000	-	-	-	-
Customer Services	-	-	241,600	-	-
Field Operation	-	-	-	-	-
Production	-	42,600	437,850	-	-
Distribution	-	300,000	388,720	-	175,000
Field Services	-	46,000	-	-	-
Maintenance	-	-	11,000	1,500	-
Conservation	105,000	-	84,540	-	-
Environmental Compliance	-	-	-	202,800	-
Engineering	150,000	3,000	-	-	-
GIS/CAD	-	-	4,930	-	-
HR	35,000	-	-	-	-
MIS	30,000	-	-	-	-
CO	-	-	11,200	-	-
<b>Total:</b>	<b>\$620,000</b>	<b>\$391,600</b>	<b>\$1,179,840</b>	<b>\$204,300</b>	<b>\$175,000</b>

Environmental Compliance increase (\$83k) due to water quality monitoring services;  
 Distribution increase (\$390k) due to 2<sup>nd</sup> year of high-traffic valve PM;  
 Production increase (\$68k) due to ICE PM/repair, SCADA programming;  
 Conservation increase (\$105k) due to SB606/AB1668 requirements

# O&M Expense Detail

## Administrative Costs

Administrative Departments	2021 Budget	2022 Budget	Difference	%
SALARIES	2,670,687	2,956,238	\$285,551.21	
EMPLOYEE BENEFITS	1,233,148	1,417,595	\$184,446.84	
OTHER EMPLOYEE COSTS	288,763	312,948	\$24,184.63	
OPEB	900,964	761,341	(\$139,623.00)	
SUPPLIES	46,295	40,530	(\$5,765.00)	
ADVERTISING/PRINTING/POSTAGE	3,000	2,700	(\$300.04)	
UTILITIES & COMMUNICATION	140,400	140,400	\$0.00	
OUTSIDE SERVICES	524,256	522,930	(\$1,326.04)	
LEGAL, FINANCE & INSURANCES	785,667	597,000	(\$188,667.00)	
LICENSES, PERMITS, FEES & DUES	768,839	684,980	(\$83,859.00)	
BUILDING/EQUIPMENT/VEHICLE MAINTENANCE	37,200	34,800	(\$2,400.00)	
OTHER OPERATING EXPENSES	60,780	45,780	(\$15,000.00)	
<b>O &amp; M Total</b>	<b>7,460,000</b>	<b>7,517,242</b>	<b>57,243</b>	<b>0.8%</b>
<b>Non-Employee Costs</b>	<b>3,267,401</b>	<b>2,830,461</b>	<b>(436,940)</b>	<b>-13.4%</b>

Overall increase of 0.8% due to COLA, Merit and Pension increases;  
 Administrative Departments: Board, Admin, Finance, Engineering, GIS/CADD, IT, HR;  
 Non-employee costs **reduced** by 13.4%

# O&M Expense Detail

## 2022 Budget - By Department

Department	Budget 2022
<b>Board of Directors Total</b>	\$53,000
<b>Administrative Total</b>	\$2,654,000
<b>Finance Total</b>	\$1,139,000
<b>Customer Services Total</b>	\$1,418,000
<b>Field Operation Total</b>	\$468,000
<b>Production Total</b>	\$7,364,000
<b>Distribution Total</b>	\$2,941,000
<b>Field Services Total</b>	\$1,477,000
<b>Maintenance Total</b>	\$751,000
<b>Conservation Total</b>	\$680,000
<b>Environmental Compliance Total</b>	\$715,000
<b>Engineering Total</b>	\$1,677,000
<b>GIS/CAD Total</b>	\$410,000
<b>Human Resource Total</b>	\$364,000
<b>Information Technology Services Total</b>	\$1,221,000
<b>Community Outreach Total</b>	\$228,000
<b>Grand Total</b>	<b>\$23,559,000</b>

Department budgets include all costs including salaries & benefits.

# Debt Service Budget

# Debt Service Budget

5-Year Low	5-Year High	5-Year Average	<b>Budget 2022</b>	
\$ 6,985,902	\$ 7,766,285	\$ 7,372,648	<b>\$ 7,502,765</b>	
Actual 2018	Actual 2019	Actual 2020	Projected 2021	Forecast <b>2022</b>
\$4,425,000	\$4,625,000	\$4,790,000	\$4,965,000	<b>\$ 5,120,000</b>
3,208,495	2,580,334	2,482,225	2,020,902	<b>2,382,765</b>
<b>\$7,633,495</b>	<b>\$7,205,334</b>	<b>\$7,272,225</b>	<b>\$6,985,902</b>	<b>\$ 7,502,765</b>

2022 Budget assumes a variable interest rate of 3.86%.



# 2022 Budget Summary

	2020 Actual	2020 Approved Budget	2021 Projected	2021 Approved Budget	<b>2022 Proposed Budget</b>
Income From Customers	\$ 47,731,533	\$ 47,843,000	\$ 49,252,239	\$ 48,886,080	<b>\$ 49,957,000</b>
Water Transfers	979,431	-	-	-	-
Total Other Income	1,981,180	2,224,000	2,980,217	2,094,000	<b>1,404,000</b>
Reserve Use	-	1,193,000	-	-	<b>4,453,000</b>
<b>Total Revenue</b>	<b><u>\$ 50,692,145</u></b>	<b><u>\$ 51,260,000</u></b>	<b><u>\$ 52,232,456</u></b>	<b><u>\$ 50,980,080</u></b>	<b><u>\$ 55,814,000</u></b>
<b>Budgets:</b>					
<b>Operations and Maintenance</b>	21,042,932	23,039,000	20,648,835	23,063,675	<b>23,559,000</b>
<b>Capital</b>	20,505,648	20,795,000	19,001,000	19,001,000	<b>24,752,000</b>
<b>Debt Service (Forecast)</b>	7,272,225	7,426,000	6,985,902	7,531,647	<b>7,503,000</b>
<b>Reserve Funding</b>	1,871,340	-	5,596,719	1,383,758	-
<b>Total Costs</b>	<b><u>50,692,145</u></b>	<b><u>51,260,000</u></b>	<b><u>52,232,456</u></b>	<b><u>50,980,080</u></b>	<b><u>55,814,000</u></b>
Change in Reserve Balance	-	-	-	-	-
<b>Reserve (Cash) Balance</b>	<b><u>\$ 42,202,285</u></b>	<b><u>\$ 38,680,637</u></b>	<b><u>\$ 47,799,004</u></b>	<b><u>\$ 43,586,043</u></b>	<b><u>\$ 43,346,004</u></b>