



NOTICE OF BUDGET & FINANCE COMMITTEE MEETING

Responsible for the review of District finances including: rates, fees, charges and other sources of revenue; budget and reserves; audit; investments; insurance; and other financial matters.

NOTICE IS HEREBY GIVEN that the San Lorenzo Valley Water District has called a meeting of the Budget & Finance Committee to be held on Wednesday, **February 20, 2018 at 2:00 p.m.** at the Operations Building, 13057 Highway 9, Boulder Creek, California.

AGENDA

1. Convene Meeting/Roll Call
2. Oral Communications
This portion of the agenda is reserved for Oral Communications by the public for items which are not on the Agenda. Please understand that California law (The Brown Act) limits what the Board can do regarding issues raised during Oral Communication. No action or discussion may occur on issues outside of those already listed on today's agenda. Any person may address the Committee at this time, on any subject that lies within the jurisdiction of the District. Normally, presentations must not exceed three (3) minutes in length, and individuals may only speak once during Oral Communications. Any Director may request that the matter be placed on a future agenda or staff may be directed to provide a brief response.
3. Old Business: None
Members of the public will be given the opportunity to address each scheduled item prior to Committee action. The Chairperson of the Committee may establish a time limit for members of the public to address the Committee on agendized items.
4. New Business: None
Members of the public will be given the opportunity to address each scheduled item prior to Committee action. The Chairperson of the Committee may establish a time limit for members of the public to address the Committee on agendized items.
 - A. ELECTION OF COMMITTEE CHAIR
Discussion and possible action by Budget and Finance Committee regarding Committee Chair.
 - B. SET DAY AND TIME FOR COMMITTEE REGULARLY SCHEDULED MEETINGS
Discussion and possible action by the Budget and Finance Committee regarding regularly scheduled meeting time and day.
 - C. REVIEW FISCAL YEAR 17/18 BUDGET VERSUS ACTUALS REPORT
Discussion by the Committee regarding the FY 17/18 versus actuals report.
5. Informational Material: None.

6. Adjournment

In compliance with the requirements of Title II of the American Disabilities Act of 1990, the San Lorenzo Valley Water District requires that any person in need of any type of special equipment, assistance or accommodation(s) in order to communicate at the District's Public Meeting can contact the District Office at (831) 338-2153 a minimum of 72 hours prior to the scheduled meeting.

Agenda documents, including materials related to an item on this agenda submitted to the Committee after distribution of the agenda packet, are available for public inspection and may be reviewed at the office of the District Secretary, 13060 Highway 9, Boulder Creek, CA 95006 during normal business hours. Such documents may also be available on the District website at www.slvwd.com subject to staff's ability to post the documents before the meeting.

Certification of Posting

I hereby certify that on February 15, 2018, I posted a copy of the foregoing agenda in the outside display case at the District Office, 13060 Highway 9, Boulder Creek, California, said time being at least 72 hours in advance of the regular meeting of the Budget & Finance Committee of the San Lorenzo Valley Water District in compliance with California Government Code Section 54956.

Executed at Boulder Creek, California, on February 15, 2018.

Holly B. Hossack, District Secretary
San Lorenzo Valley Water District

M E M O

TO: Budget & Finance Committee

FROM: Director of Finance

SUBJECT: FY1718 Budget vs. Actuals Report

DATE: February 20, 2019

BACKGROUND:

It is important to do a review after the audit of how the revenue and expenditures compare to the budget. The budget is a guideline to help monitor if revenue and expenses are tracking reasonably. There are some differences between budgeted and audited numbers that are important to note. For the most part the budget and audit follow accrual based accounting. Non-cash items such as depreciation, non-cash actuarial assessments and some others are excluded from the budget, however, may be integrated back in to help bridge a comparison to the audited financials.

The District typically will review actuals to budget 3 ways during the process:

- Throughout the year the District has quarterly financial reports that compare budget to actuals.
- Comparisons of budget to estimated full year actuals for revenues and expenses begin during the next year's budget process. It is a way to see how items are tracking and assist in budgeting for the following year.
- Another review, this review, is done after completion of the audit to do another high level view on the final revenues and expenditures.

It is important to read any footnotes of comments associated with the report. This will help identify some of the differences you may see compared to the audited financials, as well as highlight any significant changes between the budget and actuals.

INFORMATION:

- Operating revenues were 6.2% or \$539K favorable to budget.
 - This was mainly attributed to consumption coming in 7.3% higher than expected.
- Operating expenses were 1.9% or \$141K favorable to budget
 - This was mainly attributed to budgeted expenses not used yet:

- \$50K less than planned contribution to Santa Margarita Groundwater Agency (SMGWA).
 - \$30K budgeted for new website design that did not occur yet.
 - \$80K Master Plan design of the District, this will eventually occur, but may have grant funding assistance now and will be capitalized instead.
- Non-operating revenues were \$16K or 1.4% favorable to budget, mainly due to increased interest earnings.
- Capital Project expenditures were budgeted to be \$3.1M, but came in significantly under at \$1.4M spent.
 - The majority of this was timing of projects being pushed out, most projects will occur in a later fiscal year:
 - Swim Tank bids came in triple the estimate, the Board did not move forward at that time. (\$600K)
 - Probation Tank was delayed more than expected (\$400K)
 - This resulted in less money being spent from reserves, thus helping increase the Districts interest earnings.

FY1718 BUDGET VS. ACTUALS - SUMMARY

OPERATING REVENUES

Description	FY1718 Actuals	FY1718 Budget	\$ Var	% Var
WATER BASIC CHARGE	\$ 3,086,494	\$ 3,076,000	\$ 10,494	0.3%
WATER USAGE CHARGE	\$ 5,896,846	\$ 5,390,000	\$ 506,846	9.4%
WASTEWATER CHARGE	\$ 100,138	\$ 100,000	\$ 138	0.1%
SALE OF METERS	\$ 57,003	\$ 50,000	\$ 7,003	14.0%
MISC. FEES & CHARGES	\$ 74,884	\$ 60,000	\$ 14,884	24.8%
TOTAL OPERATING REVENUES	\$ 9,215,364	\$ 8,676,000	\$ 539,364	6.2%

OPERATING EXPENSES

SALARIES & BENEFITS	\$ 4,521,154	\$ 4,531,632	\$ (10,478)	-0.2%
CONTRACT/PROFESSIONAL SERVICES	\$ 977,516	\$ 1,175,561	\$ (198,045)	-16.8%
LEGAL SERVICES	\$ 441,741	\$ 345,000	\$ 96,741	28.0%
OPERATING EXPENSES	\$ 309,023	\$ 373,100	\$ (64,077)	-17.2%
MAINTENANCE	\$ 159,041	\$ 174,000	\$ (14,959)	-8.6%
FACILITIES	\$ 554,547	\$ 510,300	\$ 44,247	8.7%
GEN. & ADMIN.	\$ 382,939	\$ 377,450	\$ 5,489	1.5%
TOTAL OPERATING EXPENSES	\$ 7,345,960	\$ 7,487,043	\$ (141,083)	-1.9%

OPERATING INCOME (LOSS)	\$ 1,869,404	\$ 1,188,957	\$ 680,447	57.2%
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NON-OPERATING REVENUE (EXPENSES)

PROPERTY TAXES	\$ 731,145.98	\$ 725,000.00	\$ 6,145.98	0.8%
ASSESSMENT REV. - OLY MUTUAL	\$ 50,354.82	\$ 56,000.00	\$ (5,645.18)	-10.1%
ASSESSMENT REV. - LOMPICO	\$ 298,775.18	\$ 300,000.00	\$ (1,224.82)	-0.4%
MOBILE SERVICES LEASE FEES	\$ 23,307.06	\$ 20,000.00	\$ 3,307.06	16.5%
RENTAL INCOME	\$ 33,339.50	\$ 32,600.00	\$ 739.50	2.3%
INTEREST - INVESTMENTS	\$ 23,040.49	\$ 10,000.00	\$ 13,040.49	130.4%
NON-OPERATING EXPENSES	\$ (150,507.12)	\$ (156,915.00)	\$ 6,407.88	-4.1%
TOTAL NON-OPERATING REV. (EXP.)	\$ 1,009,455.91	\$ 986,685.00	\$ 22,770.91	2.3%

FY1718 BUDGET VS. ACTUALS - OPERATING REVENUE

Fund	Description	FY1718 Actuals	FY1718 Budget	\$ Var	% Var	Notes
01	WATER BASIC CHARGE	\$ 3,086,494	\$ 3,076,000	\$ 10,494	0%	
01	WATER USAGE CHARGE	\$ 5,896,846	\$ 5,390,000	\$ 506,846	9%	[1]
02	WASTEWATER CHARGE	\$ 100,138	\$ 100,000	\$ 138	0%	
01	SALE OF METERS	\$ 57,003	\$ 50,000	\$ 7,003	14%	[2]
01	MISC. FEES & CHARGES	\$ 74,884	\$ 60,000	\$ 14,884	25%	[3]
TOTAL OPERATING REVENUE		\$ 9,215,364	\$ 8,676,000	\$ 539,364	6%	

[1] FY1718 consumption was based on 650,000 units of water being sold. Actual FY1718 consumption was 697,000, or 7.3% higher. SVWD had equipment failure that resulted in SLVWD selling approximately 2,200 units to them, which resulted in approximately \$22K.

[2] It is typically unknown how many new connection or meter upgrades will be requested each year. Outside of a known project development, this is based on prior years.

[3] Related to past due tag and turn off penalties on customer accounts. Participation in the IVR program has grown, but part of the increase is due to the Lompico area being added to our system.

FY1718 BUDGET VS. ACTUALS - NON-OPERATING REVENUE

NON-OPERATING REVENUES

Description	FY1718 Actuals	FY1718 Budget	\$ Var	% Var	Notes
PROPERTY TAXES	\$ 731,146	\$ 725,000	\$ 6,146	0.8%	
ASSESSMENT REV. - OLY MUTUAL	\$ 50,355	\$ 56,000	\$ (5,645)	-10.1%	[1]
ASSESSMENT REV. - LOMPICO	\$ 298,775	\$ 300,000	\$ (1,225)	-0.4%	[1]
MOBILE SERVICES LEASE FEES	\$ 23,307	\$ 20,000	\$ 3,307	16.5%	
RENTAL INCOME	\$ 33,340	\$ 32,600	\$ 740	2.3%	
INTEREST - INVESTMENTS	\$ 23,040	\$ 10,000	\$ 13,040	130.4%	[2]
NON-OPERATING REVENUES	\$ 1,159,963	\$ 1,143,600	\$ 16,363	1.4%	

[1] Assessment revenue estimates can vary if a parcel chooses to pay off the assessment early.

[2] Capital projects were not completed in line with the budget, which left more reserves in the bank, coupled with favorable interest rate trends.

PRO FORMA TO AUDIT

BOND REVENUE - LOMPICO	\$ 16,258				[3]
NON-OPERATING REVENUES PER AUDIT	\$ 1,176,221	<i>Agrees to pg. 15 in audit</i>			

[3] The bond revenue was related to bonds from Lompico prior to SLVWD, these have no financial impact on SLVWD and are not budgeted.

CAPITAL CONTRIBUTIONS

Description	FY1718 Actuals	FY1718 Budget	\$ Var	% Var	
CAPITAL CONTRIBUTION - STATE	\$ 434,908	\$ 757,500	\$ (322,592)	-43%	[4]

[4] Capital projects were not completed in line with the budget, thus FEMA and other reimbursements did not come in as expected.

FY1718 BUDGET VS. ACTUALS - OPERATING EXPENSES

Dept.	Description	FY1718 Actuals	FY1718 Budget	\$ Var	% Var	Notes
WATER FUND						
100	ADMINISTRATIVE					
	SALARIES & BENEFITS	\$ 393,441	\$ 429,397	\$ (35,956)	-8%	See note [1], explains amounts that hit here for audit, but not budget
	CONTRACT/PROFESSIONAL SERVICES:					
	CONTRACT/PROFESSIONAL SERVICES	\$ 142,987	\$ 328,900	\$ (185,913)	-57%	\$120K budgeted for SMGWA, actuals \$70K. \$30K website & \$80K Master Plan design, budgeted but not done.
	LEGAL SERVICES	\$ 441,741	\$ 345,000	\$ 96,741	28%	See legal breakdown
	OPERATING EXPENSES	\$ 1,973	\$ 1,000	\$ 973	97%	
	MAINTENANCE	\$ 13,511	\$ 24,500	\$ (10,989)	-45%	
	FACILITIES	\$ 25,539	\$ 28,000	\$ (2,461)	-9%	
	GEN. & ADMIN.	\$ 146,833	\$ 148,200	\$ (1,367)	-1%	
	ADMINISTRATIVE	\$ 1,166,026	\$ 1,304,997	\$ (138,971)	-11%	
200	FINANCE					
	SALARIES & BENEFITS	\$ 1,022,650	\$ 997,621	\$ 25,029	3%	Health rates went up closer to 9% versus estimate 5%. Multiple employees changed dependents for health.
	CONTRACT/PROFESSIONAL SERVICES	\$ 109,447	\$ 114,000	\$ (4,553)	-4%	
	OPERATING EXPENSES	\$ 2,701	\$ 500	\$ 2,201	440%	Two new computers were needed.
	MAINTENANCE	\$ 15,220	\$ 7,500	\$ 7,720	103%	Higher than expected repairs to old vehicles.
	FACILITIES	\$ -	\$ -	\$ -	-	
	GEN. & ADMIN.	\$ 156,059	\$ 145,750	\$ 10,309	7%	Increase in bank charges and bad debt
	FINANCE	\$ 1,306,076	\$ 1,265,371	\$ 40,705	3%	
300	ENGINEERING					
	SALARIES & BENEFITS	\$ 105,563	\$ 101,632	\$ 3,931	4%	
	CONTRACT/PROFESSIONAL SERVICES	\$ 66,065	\$ 25,000	\$ 41,065	164%	Misc. engineering support from WSC
	OPERATING EXPENSES	\$ 1,163	\$ -	\$ 1,163	-	
	MAINTENANCE	\$ -	\$ -	\$ -	-	
	FACILITIES	\$ 1,281	\$ 1,200	\$ 81	7%	
	GEN. & ADMIN.	\$ 2,448	\$ 3,200	\$ (752)	-23%	
	ENGINEERING	\$ 176,520	\$ 131,032	\$ 45,488	35%	
400	DISTRIBUTION					
	SALARIES & BENEFITS	\$ 1,416,558	\$ 1,447,440	\$ (30,882)	-2%	\$25K credit from prior year workman comp. \$10K credit budget shift to Dept 800.
	CONTRACT/PROFESSIONAL SERVICES	\$ 94,757	\$ 100,000	\$ (5,243)	-5%	
	OPERATING EXPENSES	\$ 117,535	\$ 135,000	\$ (17,465)	-13%	High level accounts made up of a lot of smaller items and assumptions for unknowns. Common for it to vary.
	MAINTENANCE	\$ 82,773	\$ 100,500	\$ (17,727)	-18%	High level accounts made up of a lot of smaller items and assumptions for unknowns. Common for it to vary.
	FACILITIES	\$ 190,161	\$ 176,000	\$ 14,161	8%	Due to higher PG&E bills
	GEN. & ADMIN.	\$ 8,664	\$ 12,000	\$ (3,336)	-28%	
	DISTRIBUTION	\$ 1,910,448	\$ 1,970,940	\$ (60,492)	-3%	

Dept.	Description	FY1718 Actuals	FY1718 Budget	\$ Var	% Var	Notes
500	WATERSHED					
	SALARIES & BENEFITS	\$ 235,170	\$ 253,271	\$ (18,101)	-7%	Mainly timing of new hire, some true savings.
	CONTRACT/PROFESSIONAL SERVICES	\$ 304,262	\$ 357,661	\$ (53,399)	-15%	Cancelled critical riffle analysis \$30K and Civic Spark \$13K Did not have any additional environmental review
	OPERATING EXPENSES	\$ 7,333	\$ 2,500	\$ 4,833	193%	Computer, Fall Creek Fish Ladder maintenance.
	MAINTENANCE	\$ 2,134	\$ 10,000	\$ (7,866)	-79%	Not as much road/watershed maintenance as expected
	FACILITIES	\$ 897	\$ 300	\$ 597	199%	
	GEN. & ADMIN.	\$ 60,338	\$ 61,300	\$ (962)	-2%	
	WATERSHED	\$ 610,134	\$ 685,032	\$ (74,898)	-11%	
800	SUPPLY & TREATMENT					
	SALARIES & BENEFITS	\$ 1,299,976	\$ 1,273,271	\$ 26,705	2%	Health rates went up closer to 9% versus estimate 5%. An employee came on that previously did not use health ins. \$10K shift in budget from Dept 400.
	CONTRACT/PROFESSIONAL SERVICES	\$ 231,577	\$ 195,000	\$ 36,577	19%	Unexpected well failure ~\$52K, regular expenditures came in slightly better than expected.
	OPERATING EXPENSES	\$ 162,202	\$ 212,600	\$ (50,398)	-24%	Combining of permits savings, some equip non-cap pushed into FY1819
	MAINTENANCE	\$ 44,298	\$ 31,000	\$ 13,298	43%	Higher than expected vehicle maintenance for truck bed corrosion
	FACILITIES	\$ 328,284	\$ 295,000	\$ 33,284	11%	FY1718 was under budgeted for utilities
	GEN. & ADMIN.	\$ 6,857	\$ 7,000	\$ (143)	-2%	
	SUPPLY & TREATMENT	\$ 2,073,194	\$ 2,013,871	\$ 59,323	3%	
	WATER FUND	\$ 7,242,398	\$ 7,371,243	\$ (128,845)	-2%	
600	WASTEWATER FUND					
	WASTEWATER					
	SALARIES & BENEFITS	\$ 47,796	\$ 29,000	\$ 18,796	65%	
	CONTRACT/PROFESSIONAL SERVICES	\$ 28,423	\$ 55,000	\$ (26,577)	-48%	
	OPERATING EXPENSES	\$ 16,116	\$ 21,500	\$ (5,384)	-25%	
	MAINTENANCE	\$ 1,106	\$ 500	\$ 606	121%	
	FACILITIES	\$ 8,384	\$ 9,800	\$ (1,416)	-14%	
	GEN. & ADMIN.	\$ 1,738	\$ -	\$ 1,738	-	
	WASTEWATER	\$ 103,563	\$ 115,800	\$ (12,237)	-11%	
	WASTEWATER FUND	\$ 103,563	\$ 115,800	\$ (12,237)	-11%	
	TOTAL OPERATING EXPENSES	\$ 7,345,960	\$ 7,487,043	\$ (141,083)	-2%	
	PRO FORMA TO AUDIT					
[1]	NON-CASH ACTUARIAL ITEMS	\$ 315,830				
	OPERATING EXPENSES PER AUDIT	\$ 7,661,791				<i>Agrees to pg. 15 in audit</i>
[2]	NON-OPERATING EXPENSES	\$ 150,507				
[3]	OVERHEAD ABSORPTION	\$ (163,697)				
[4]	DEPRECIATION	\$ 1,640,273				
	TOTAL EXPENSES PER AUDIT	\$ 9,288,874				<i>Agrees to pg. 15 in audit</i>

[1] Non-cash expenses for future estimated actuarial expenses are an accounting method based on GASB. As these are non-cash and based on future assumptions, it is not a budgeted item. Pension Exp \$221K, OPEB Exp \$95K.

[2] Non-operating expenses are all made up of debt interest expense

[3] Overhead absorption are the direct and indirect capitalized costs associated with an asset the District did internally. For example, a capital pipeline project was constructed by District staff and materials versus hiring an outside contractor.

[4] Depreciation is an accounting method of allocating the cost of a tangible asset over its useful life. The initial asset is recorded as an asset on the balance sheet and then the depreciation is gradually recognized as an expense over the useful life. This item is not typically budgeted for, but can be a useful tool to see what assets are nearing expected life end. The District budgets separately for planned capital asset additions.

FY1718 LEGAL EXPENSEES

This is meant to be high level to help display main legal firms used during the year.

TOTAL LEGAL EXPENDITURES \$ **442,000**

VENDOR	AMOUNT
NOSSAMAN	\$ 330,000
COLANTUONO, HIGHSMITH & WHATELY	\$ 46,000
RUTAN & TUCKER	\$ 41,000
ATKINSON-FARASYN	\$ 17,000
OTHER MISC.	\$ 8,000
	<u>\$ 442,000</u>

A specific request was to get a high level breakdown of Nossaman's expenses for main categories that still protect the confidentiality.

NOSSAMAN BREAKDOWN	AMOUNT
ONGOING, POTENTIAL AND/OR PAST LITIGATION *	\$ 98,100
GRAND JURY INVESTIGATION	\$ 83,750
BOARD MEETINGS, TRAVEL AND AGENDAS ETC.	\$ 64,600
EMPLOYEMENT & BENEFITS	\$ 26,200
POLICIES & PROCEDURES	\$ 15,200
PROPOSITION 218	\$ 11,750
PUBLIC RECORDS REQUESTS	\$ 10,400
OTHER MISC.	\$ 20,000
	<u>\$ 330,000</u>

** Broad category to protect confidentiality and privilege. Category includes all litigation-related matters, including ongoing litigation and matters such as claims, subpoenas, and demand letters.*

FY1718 BUDGET VS. ACTUALS - SUMMARY CAPITAL PROJECTS

#	Project	FY1718 Budget	FY1718 Actual Spend	Difference from Budget	Notes
General Water System:					
1	Swim Tanks Replacement	594,000	2,000	(592,000)	Original bids came back very high. Project now part of USDA to occur in future years
2	Probation Tank Replacement	590,000	175,281	(414,719)	Project started later than planned, majority will be completed in FY1819
3	Upper Paso Tank Fence	8,000	13,840	5,840	Came in slightly higher than expected
4	Elsolyo Tank Fence	6,000		(6,000)	Came in under \$5K and was expensed
5	Lyon WTP Filter Painting	190,000		(190,000)	Upon inspection was deemed not needed yet
6	District Radio Replacement	45,000	59,626	14,626	Came in slightly higher than expected
7	Emersion 64 Bit 7 Licensing	26,000		(26,000)	Part of overall SCADA project, pushed into FY1819
8	Water Quality Vehicle	32,000	27,334	(4,666)	Came in slightly under budget
9	Felton Heights Mutual	35,000		(35,000)	Will occur in a future FY
10	SCADA HMI Software upgrade	105,000		(105,000)	Part of overall SCADA project, pushed into FY1819
11	Pasatiempo Well 6 Repairs	45,000	22,950	(22,050)	Started as an intended repair, this is now the Well 8 replacement
12	Pasatiempo Well 7 Rehab	65,000	88,548	23,548	Became a larger rehab than expected, total project into FY1819 was approximately \$125K
13	Firehouse Booster Electrical	75,000		(75,000)	No longer needed, part of the USDA Lyon project will mitigate this need
14	Meter Replacement	220,000	150,599	(69,401)	More were pushed into FY1819
15	Operations Building Gate Openers	8,000		(8,000)	Occurred in FY1819, currently at approx. \$8K
16	Operations Replacement Vehicle	36,000		(36,000)	Occurred in FY1819, currently at approx. \$45K total
17	Manana Woods Treatment Facility	25,000		(25,000)	Overall \$250K rehabilitation project no longer occurring. Area received H2O from Paso Wells
18	Glen Arbor Bridge Replacement	60,000		(60,000)	Will occur in a future FY
19	Fall Creek Fish Ladder	60,000		(60,000)	Will occur in a future FY
Lompico Assessment District					
20	Lompico Lewis Tank Replacement	25,000	-	(25,000)	Will occur in a future FY
21	Lompico PRV Replacements	50,000	6,528	(43,472)	Will occur in a future FY
Storm Damage 2017 FEMA					
22	Highway 9 Western Ave 6"	300,000	57,939	(242,061)	More occurred in FY1819, currently at approx. \$160K total
23	Bear Creek Road 8"	190,000	192,770	2,770	Came in slightly higher than expected
24	Lyon Tank Access Road Repair	75,000	81,028	6,028	Part of the large overall project, will take multiple years to complete
25	Small Main Repairs	40,000		(40,000)	Will occur in a future FY
26	Bull/Bennett Supply Line	35,000		(35,000)	More occurred in FY1819, this flowed into the Raw Water Supply below #31
27	Fall Creek Intake	55,000	62,354	7,354	More occurred in FY1819, currently at approx. \$123K total
28	Alta Via 4"	35,000		(35,000)	Temporary repair will hold over until permanent in a future FY
29	Bear Creek Tank SCADA	35,000		(35,000)	No longer needed, equipment began working after drying out.
30	Foreman Creek Intake	25,000		(25,000)	Manual temporary digging was sufficient, no future work anticipated
31	Raw Water Supply Lines Repairs	40,000	95,289	55,289	More occurred in FY1819, currently at approx. \$105K total
TOTAL BUDGETED PROJECT SPEND		3,130,000	1,036,086	(2,093,914)	
OTHER PROJECTS NOT ORIGINALLY BUDGETED FOR:					
	Blue Tank		48,973		Upon inspection was deemed needed immediately
	Small BCEWW		1,871		
	SCADA - Data Redundant Retrofit		41,694		Retrofit upgrade, originally projected to be in FY1617, pushed into beginning of FY1718
	Lyon Clarifier Return Pumps (2)		13,770		
	Paso 5A Well		83,325		Unexpected repairs needed
	Lompico Service Lines		24,288		Ongoing as part of the Lompico Assessment District
	USDA Loan support		118,442		USDA loan was not known at the time of the budget
	New meter sets		13,899		
	PY Vehicle final amounts		2,025		
	Manana Woods PRV		11,644		
TOTAL OTHER PROJECTS DURING THE FY			359,931		
TOTAL CAPITAL PROJECT SPEND FY1718		3,130,000	1,396,017	(1,733,983)	