



COTTONWOOD IMPROVEMENT DISTRICT 2020 BUDGET

Background

Cottonwood Improvement District (the District or CID) operates approximately 340 miles of sewer collection system serving areas of Sandy, Cottonwood Heights, Holladay, Midvale and Murray. Primary activities of the District are to clean, inspect, repair, replace, construct sewer pipes and pumping stations and fund sewage treatment. On an average day, the District delivers approximately 9 million gallons of sewage to the Central Valley Water Reclamation Facility (CVWRF) for treatment.

Sewage enters the District's collection system through the drains and toilets of the 25,000 homes and businesses of the District and as such, there is no practical way to shut off sewer flows. Sewage contains bacteria, viruses, parasitic organisms, and inhaled molds and fungi. These pathogens can cause life-threatening ailments such as cholera, dysentery, infections, hepatitis, and severe gastroenteritis. The activities of the District are vital to protect public health by keeping sewage out of rivers, roadways, basements, and playgrounds.

Budget Calendar

The District prepares an annual budget as required by Utah law. The usual schedule is as follows:

July - September - District management prepares a draft budget based on anticipated needs. A working draft is generally provided to the Board of Trustees in September.

October - Tentative budget presented to the Board at the monthly board meeting. The Board discusses, asks questions, and proposes changes. Then, pursuant to state law, the Board must adopt a tentative budget that is then made available for public inspection (after any requested changes are made) and sets the date and time for the public hearing.

November – Public hearing on tentatively adopted budget - currently planned for November 13, 2019. After the public hearing, the Board can 1) adopt the final budget 2) continue to review the tentative budget 3) insert any new items or 4) increase or decrease expenditures that were proper consideration at the public hearing. In the past the Board has used the time in between the November and December meeting to consider public input received at the public hearing before adopting the final budget in December.

December – Adopt final budget (if not done in the November meeting). The budget must be adopted no later than December 31 and submitted to the Utah State Auditor within 30 days of adoption.

Budget Basis

The District's budget is presented on the accrual basis of accounting and is formatted to be consistent with the Statement of Revenues, Expenses, and Changes in Net Position in the District's annually audited financial statements. There are several exceptions to this model: 1) The District does not budget for the actuarial calculated pension expense, which is a non-cash adjustment received from URS and 2) contributed lines, also non-cash. These amounts, however, are recognized for financial reporting purposes and are presented in the District's annual audited financial statements and related notes.

The District does include budget amounts for depreciation and gain/loss on investment in Central Valley Water Reclamation Facility (CVWRF). These are non-cash items and are of little consequence for budgeting purposes. They have been included in an effort to follow prior guidance from the Utah State Auditor's Office to present the budget as close as possible to the presentation of the audited financial statements.

COTTONWOOD IMPROVEMENT DISTRICT
Operating and Capital Budget
Adopted November 13, 2019

	Adopted Budget 2020	Adopted Budget 2019	\$ Change	% Chge	YTD Actual October 2019	Actual 2018
Operating Revenues						
Service Charges	\$ 9,396,000	\$ 9,147,000	\$ 249,000	2.7%	\$ 7,846,895	\$ 9,305,601
Other Income	80,000	86,420	(6,420)	-7.4%	80,218	149,286
Total Operating Revenues	<u>9,476,000</u>	<u>9,233,420</u>	<u>242,580</u>	2.6%	<u>7,927,113</u>	<u>9,454,887</u>
Operating Expenses						
Collection System:						
Salaries & Wages	2,235,412	2,283,189	(47,777)	-2.1%	1,726,710	2,099,719
Employee Benefits	1,210,385	1,217,482	(7,097)	-0.6%	796,037	977,950
Payroll Taxes & WC Ins.	245,404	286,707	(41,303)	-14.4%	137,643	203,963
Board Costs	19,900	112,800	(92,900)	-82.4%	13,129	18,831
Property and Liability Ins.	91,700	91,700	-	0.0%	77,944	82,924
Materials & Supplies	238,000	232,000	6,000	2.6%	77,868	153,296
Miscellaneous	1,100	1,100	-	0.0%	163	139
Office & Postage	140,000	133,300	6,700	5.0%	79,254	96,029
Outside Services	119,900	107,700	12,200	11.3%	83,943	96,248
Professional Fees	220,000	52,000	168,000	323.1%	49,110	42,343
Repairs and Maintenance	705,000	695,000	10,000	1.4%	243,450	209,919
Professional Development	47,000	47,000	-	0.0%	29,448	29,639
Subscriptions & Dues	20,000	20,000	-	0.0%	13,604	14,084
Telephone	43,600	43,000	600	1.4%	27,427	33,770
Utilities	101,000	100,000	1,000	1.0%	63,613	79,512
Depreciation	1,600,000	1,600,000	-	0.0%	1,350,244	1,584,029
Total Collection System	<u>7,038,401</u>	<u>7,022,978</u>	<u>15,423</u>	0.2%	<u>4,769,585</u>	<u>5,722,395</u>
Treatment (paid to CVWRF):						
CVWRF Operations	4,025,529	3,889,161	136,368	3.5%	2,569,815	3,135,289
CVWRF Debt Service	1,748,414	1,684,466	63,948	3.8%	902,843	972,954
Total Treatment	<u>5,773,943</u>	<u>5,573,627</u>	<u>200,316</u>	3.6%	<u>3,472,658</u>	<u>4,108,243</u>
Total Operating Expenses	<u>12,812,344</u>	<u>12,596,605</u>	<u>215,738</u>	1.7%	<u>8,242,243</u>	<u>9,830,638</u>
Total Loss from Operations	<u>(3,336,344)</u>	<u>(3,363,185)</u>	<u>26,842</u>	-0.8%	<u>(315,130)</u>	<u>(375,751)</u>
Non-Operating Revenues/(Expenses)						
Property Taxes	1,502,000	1,502,000	-	0%	162,234	1,545,619
Impact Fees	100,000	100,000	-	0%	242,047	1,086,513
Interest Income	190,000	117,000	73,000	62%	498,655	442,096
Other Income	5,000	5,000	-	0%	7,139	5,662
Equity in Net Loss of CVWRF	-	(1,000,000)	1,000,000	-100%	-	1,431,250
Gain(Loss) on Sale of Assets	50,000	50,000	-	0%	243,314	1,845
Total Non-Operating	<u>1,847,000</u>	<u>774,000</u>	<u>1,073,000</u>	139%	<u>1,153,389</u>	<u>4,512,985</u>
NET INCOME/(LOSS)	<u>\$ (1,489,344)</u>	<u>\$ (2,589,185)</u>	<u>\$ 1,099,842</u>		<u>\$ 838,259</u>	<u>\$ 4,137,234</u>
Capital Expenditures						
CVWRF Pay-go CIP	1,090,008	1,440,994	(350,986)		741,178	465,440
Collection System	276,000	-	276,000		-	95,270
Facilities	60,000	60,000	-		-	-
Vehicles and Equipment	475,000	677,000	(202,000)		357,595	643,914
Total Capital Expenditures	<u>\$ 1,901,008</u>	<u>\$ 2,177,994</u>	<u>\$ (276,986)</u>	-13%	<u>\$ 1,098,773</u>	<u>\$ 1,204,624</u>



COTTONWOOD IMPROVEMENT DISTRICT 2020 BUDGET

BUDGET DISCUSSION

This section contains an overview of the primary areas of the budget and explanation of significant changes from the prior year adopted budget. Attachments A through D contain ledger account level budget information.

Revenues and Operating Expenses

Service Charges - The monthly fee for sewer service is \$20.00 per residential equivalent unit (RE). There is no rate increase for 2020. Total service fee revenue is budgeted to increase 1% due to growth in the District (primarily the completion of several new multi-family developments occurring in 2018).

Property Taxes - No tax increase is budgeted for 2020. Certified tax rate decreased in 2019 to .000169 from .000176 in 2018. The certified tax rate is the rate which will yield the same revenue budgeted in the previous year, excluding new growth.

Salary and Wages - The District has 28 positions representing 27.1 full time equivalent employees (FTE), which is one less than the 2019 budget. One operator quit in 2018 to work at another local government and two employees have retired to date in 2019 (Blue Stakes specialist and lift station specialist). The Blue Stakes and lift station positions were filled internally by operators resulting in three open operator positions. One operator was hired in October 2019, one position has been eliminated and one position remains open. A lack of qualified candidates and unusually high wage pressures from the tight labor market has prolonged the hiring process.

Salary and wages budget decrease is due to the difference in wages between the two employees that retired and operator trainees. Wage adjustments are as follows: cost of living (COLA) adjustment of 2.6%, merit raises (based on performance evaluations) of 0%-2.0% for employees above their respective pay band midpoint and 0%-5% for those below midpoint, and merit bonuses in lieu of pay increase of 0%-2.0% for employees not eligible for merit raises under the District's current pay plan. The COLA is based on the Consumer Price Index (CPI), West Region, published by the Bureau of Labor Statistics (BLS). The BLS report is included as attachment E.

Employee Benefits - Decrease due primarily to savings in Utah Retirement Systems (URS) contributions from the wage differential between the retired employees versus new hire trainee and from one less employee. No change in the contribution rate of the required URS contribution based on preliminary rates received from URS, however rates are not finalized until early 2020. Rate changes, if applicable, are effective July 1. The District is required by URS to contribute a percentage of salary and wages of eligible employees as authorized by Utah statute and specified by the Utah State Retirement Board. Most District employees are part of the Tier I plan (based on employment start date), which has a contribution rate of 18.47%.

Health insurance rates renew annually on July 1 and are not determined until mid-March 2020; for planning purposes a 10% increase has been used. National forecasts by the Society for Human Resource Management and PWC estimate increases in the range of 6% to 7% for 2020.

Payroll Taxes and Workers Compensation Insurance - Decrease due primarily to decrease in Workers Comp premium from 1) a reduction in the District's experience modifier and 2) changes in underwriting at Utah Local Governments Trust (UTLGT). The 2019 budget reflected the expectation of higher premiums. Based on preliminary information received from UTLGT the workers compensation insurance premium for 2020 is expected to be slightly lower than the 2019 actual premium.

The District is subject to social security and Medicare taxes of 7.65%. Lower overall employment taxes are budgeted due to the retired employee versus trainee wage differential and one less budgeted employee overall.



COTTONWOOD IMPROVEMENT DISTRICT 2020 BUDGET

Board Costs - The decrease is due to no board elections in 2020. Elections are held in odd numbered years in conjunction with the municipal elections. Terms start January 1 of the following year. The District board consists of three members elected to four-year terms with at least one board member up for election every two years. In election years the District contracts with Salt Lake County to conduct the election. The contract amount is a not-to-exceed estimate with the actual amount billed subsequent to the election. Actual cost is based on the number of offices scheduled for election, number of voters, the number of jurisdictions participating and any direct costs incurred.

Property and Liability Insurance - No increase in liability, auto and property insurance rates based on preliminary renewal quote received.

Materials and Supplies - Fuel costs budgeted at \$3.50/gallon in 2020 and 2019. Average price in 2019 January through August was \$2.43 per gallon. Global events in September have seen fuel prices increase, no change to budgeted amount.

Office and Postage - Increase relates to software services category primarily related to the change in TV inspection system in 2019 and miscellaneous increases in other software services.

Outside Services - Increase due primarily to 1) increase in online payment processing fees resulting in increased payments by credit cards 2) increase in Blue Stakes requests and 3) miscellaneous actual and probable increases.

Professional Fees - Increase due to 1) impact fee analysis 2) capital facilities plan update and 3) rate study. It has been a decade since there were updates to the impact fee analysis or capital facilities plans. A rate study will provide a recommendation of the sewer fee rate by a specialist. There has also been an increase to the legal fees based on increased usage relating to land and other issues.

Repairs and Maintenance - Increase is due to small tools and equipment items. Several items in the 2019 budget were not purchased and have been moved to the 2020 budget. The District continually evaluates the need for these items and purchases are only made when deemed necessary.

Central Valley Water Reclamation Facility (CVWRF)

The CVWRF treatment plant treats the sewage of the District. The District is one of seven member entities that own the CVWRF treatment plant. Member entities are allocated and pay their share of CVWRF operating and capital expenditures on a monthly basis. Operating expenses are allocated based on each entity's 12 month average of volume and strength of the sewage as of the prior month. Capital costs are allocated based on each entity's 12 month average of volume and strength of sewage as of August of the preceding year. The District's share of CVWRF operating costs as of August 2019 was approximately 18.4%.

In late 2017 CVWRF began a complete rebuild of the treatment plant to meet new state and federal water quality requirements with a 2025 deadline. Estimated capital costs are approximately \$300 million for 2020 through 2025. Member entities are required to pay a portion of their capital cost allocation monthly as pay-as you-go (pay-go) capital contributions and a combination of 1) non pay-go capital contributions and/or 2) proceeds from CVWRF issued bonds. Member entities that use bond proceeds are obligated to pay the related debt service over the life of the bond. CVWRF issued a bond in 2017 (2017A bond) and in 2019 (2019A bond). Additionally, CVWRF obtained a \$65 million low interest state loan in 2019, proceeds of which will be available in 2020.

Detail relating to the CVWRF portion of the District's budget is on attachment C.



COTTONWOOD IMPROVEMENT DISTRICT 2020 BUDGET

CVWRF Operations - Increase in CVWRF operations is primarily due to additional staffing needed and operational considerations relating to the plant reconstruction.

CVWRF Capital - Capital costs in the preliminary budget issued by CVWRF for 2020 total \$65,632,508. The District's portion is \$12,067,587 (18.39%) funded as follows: pay-go: \$1,090,008, CVWRF 2019A bond proceeds: \$8,076,042, CVWRF state loan proceeds: \$2,901,536.

CVWRF Debt Service - Increase due primarily to full year of debt service on the 2019A bond in 2020 versus half of year in 2019.

Capital Expenditures

Capital expenditures are listed on attachment D. The water truck was included on the prior year budget and has been carried forward to the 2020 budget.

**Cottonwood Improvement District
Attachment A - Revenue Budget Detail
2020**

	Adopted Budget 2020	Adopted Budget 2019		YTD Actual October 2019	Actual 2018
Service Charges					
410 Service Charges					
37800 RE's @ \$20/mo x 12mos	9,072,000	8,832,000			8,934,591
Canyon Billings	351,000	342,000			395,382
Total	9,423,000	9,174,000	3%	7,867,205	9,329,973
416 Paid to Other Entities					
	(27,000)	(27,000)		(20,310)	(24,372)
Total Service Charges	9,396,000	9,147,000	3%	7,846,895	9,305,601
Other Operating Income					
415 Finance Charge Income					
	20,000	20,000	0%	15,265	20,220
417 Collection Admin Cost Fee					
	40,000	40,000	0%	38,220	50,780
430 Inspections - Laterals					
	10,000	10,000	0%	12,374	20,079
431 Tee-On Fee					
	-	-	0%	1,451	440
432 Inspection Fees-Main Line					
	5,000	5,000	0%	1,647	10,578
450 Outside Party Repair					
	5,000	5,000	0%	9,122	40,234
455 Lease Income					
	-	6,420	-100%	2,140	6,955
Total Other Operating Income	80,000	86,420	-7%	80,218	149,286
Property Taxes					
420 Property Tax - Ad Valorem					
Property Tax - Current years collection	1,417,000	1,417,000		99,032	1,434,663
Property Tax - Prior years collection	-	-		-	24,248
Total	1,417,000	1,417,000	0%	99,032	1,458,911
422 Fee In Lieu Of Taxes-Vehicle					
	85,000	85,000	0%	63,202	86,708
Total Property Taxes	1,502,000	1,502,000	0%	162,234	1,545,619
Other Non-Operating Income					
440 Impact Fees					
	100,000	100,000	0%	242,047	1,086,513
460 Interest Income					
	170,000	117,000	45%	482,771	442,096
461 Investment Income					
	20,000	-		15,884	-
480 Other Income					
	5,000	5,000	0%	7,139	5,662
470 Gain (Loss) On Sale Of Assets					
	50,000	50,000	0%	243,314	1,845

**Cottonwood Improvement District
Attachment B - O&M Expense Budget Detail
2020**

	Adopted Budget 2020	Adopted Budget 2019		YTD Actual October 2019	Actual 2018
Salaries & Wages					
501 Salaries & Wages	2,235,412	2,283,189	-2.1%	1,726,710	2,099,719
Employee Benefits					
502 Retirement Plan Contribution	391,086	398,193	-1.8%	300,702	370,063
505 Health & Life Insurance	784,924	785,962	-0.1%	472,730	587,820
507 Other Employee Benefits	18,500	17,452	6.0%	9,499	9,682
555 Uniforms	15,875	15,875	0.0%	13,105	10,385
Total Employee Benefits	1,210,385	1,217,482	-0.6%	796,037	977,950
Payroll Taxes and Workers Compensation Insurance					
503 Payroll Taxes	195,404	199,207	-1.9%	125,943	146,947
504 Workers Comp. Insurance	50,000	87,500	-42.9%	11,700	57,016
Total Payroll Taxes & Workers Comp Ins.	245,404	286,707	-14.4%	137,643	203,963
Board Costs					
520 Board Costs	19,900	20,800	-4.3%	13,080	18,831
521 Election Expense	-	92,000	-100.0%	49	-
Total Board Costs	19,900	112,800	-82.4%	13,129	18,831
Insurance					
523 Insurance					
General Liability	65,000	65,000			61,410
Property Insurance	8,700	8,700			8,627
Auto	18,000	18,000			16,879
Fidelity Bond (Included in gen. lia. post 2017)	-	-			-
Premium Relief Credit	-	-			(3,992)
Total Insurance	91,700	91,700	0.0%	77,944	82,924
Materials and Supplies					
525 Materials & Supplies	77,000	90,600	-15.0%	15,909	45,412
556 Small Tools And Equipment					
Traffic control signs	5,000	5,000			-
Confined space entry (Sensors)	6,400	6,400			-
Field mower	4,000	4,000			-
Catapillar broom attachment for skidsteer	4,999	-			-
Operator tablet replacements (12)	9,600	-			-
Misc.	5,001	-			15,585
Total	35,000	15,400	127.3%	9,275	15,585
550 Fuel	126,000	126,000	0.0%	52,684	92,299
Total Materials and Supplies	238,000	232,000	2.6%	77,868	153,296
Office Expense					
527 Office Expense	44,000	44,000	0.0%	20,541	28,303
554 Postage	45,000	45,000	0.0%	25,290	36,900
549 Software Services And Licenses					
Caselle license	12,000	12,000			10,959
TV inspection software	6,500	4,500			-
Blue stakes (Blue Review)	6,000	5,000			5,000
Offsite data storage (Carbonite-was Mozy)	2,000	1,285			1,221
Flow modeling license (Innovyze-formerly xp)	3,000	2,400			2,720
GIS/CAD, civil eng., mapping license (DLT)	3,200	2,500			2,489
Maintenance tracking software (Infor)	750	-			688
Traffic Control Rapidplan annual license (Invaric)	375	375			375
Misc.	1,175	240			1,343
Total	35,000	28,300	23.7%	25,617	24,795
557 Office and comp. equipment \$500-\$5000	16,000	16,000	0.0%	7,806	6,031
Total Office Expense	140,000	133,300	5.0%	79,254	96,029
Outside Services					
526 Outside Services					
Garbage	2,184	2,184			2,069
CVWRF Lab	2,200	2,200			1,285
Alarm	1,240	1,240			1,173
Truck GPS monitoring	3,480	3,480			3,567
Answering Service (Apello)	2,000	2,000			1,680
Cafeteria plan administration	1,560	1,560			1,545
HSA plan administration	500	-			-
Other (Drug testing, SLCO, website, etc.)	10,836	8,336			9,541
Total	24,000	21,000	14.3%	11,691	20,860
551 Blue Stakes	9,300	8,100	14.8%	7,895	8,835

**Cottonwood Improvement District
Attachment B - O&M Expense Budget Detail
2020**

	Adopted Budget 2020	Adopted Budget 2019		YTD Actual October 2019	Actual 2018
552 Billings	17,000	15,000	13.3%	10,067	12,013
553 Bank And Merchant Fees					
Merchant fees	33,600	30,000			25,485
Online payment provider	28,800	26,400			24,311
Bank fees	7,200	7,200			4,744
Total	69,600	63,600	9.4%	54,291	54,540
Total Outside Services	119,900	107,700	11.3%	83,943	96,248
Professional Fees					
529 Professional Fees					
Audit	15,000	15,000			14,100
Legal	55,000	35,000			25,673
Rate study	20,000	-			-
Impact fee analysis	30,000	-			-
Capital facilities plan update	80,000	-			-
Other/contingency	20,000	2,000			2,570
Total Professional Fees	220,000	52,000	323.1%	49,110	42,343
Repairs and Maintenance					
530 R & M - Facilities					
Landscaping	23,000	23,000			9,868
Janitorial	13,200	8,500			9,001
Parking lot crack seal	20,000	-			-
HVAC related	15,000	-			12,766
Misc. repair/maint.	38,800	58,500			16,664
Total	110,000	90,000	22.2%	48,700	48,299
535 R & M - Facilities Projects					
Parking lot repaving	50,000	100,000			-
Office/shop carpet	30,000	-			-
Total	80,000	100,000	-20.0%	85,147	-
531 R & M - Equipment					
TV Cables (2)	15,000	9,000			13,065
Nozzles	15,000	15,000			9,600
Flusher Hoses (2)	8,000	7,000			-
Vapex maint. kit	3,000	-			2,301
Vapex warranty	-	6,275			-
Misc. repair/maint.	29,000	29,000			35,817
Total	70,000	66,275	5.6%	28,527	60,783
532 R & M - System					
Repairs contingency	300,000	300,000			-
Root control supplies	8,000	8,000			1,203
Rings and lids	10,000	-			7,184
Manhole coating	7,000	7,000			-
Misc. repair/maint.	21,000	24,725			19,928
Total	346,000	339,725	1.8%	17,173	28,315
534 R & M - System Contracted	34,000	34,000	0.0%	48,176	42,613
533 R & M - Vehicles	65,000	65,000	0.0%	15,727	29,909
Total Repairs and Maintenance	705,000	695,000	1.4%	243,450	209,919
Subscription and Dues					
538 Subscription & Dues	20,000	20,000	0.0%	13,604	14,084
Telephone					
540 Telephone	43,600	43,000	1.4%	27,427	33,770
Professional Development					
528 Professional Development	13,000	13,000	0.0%	7,449	6,199
541 Transportation and Lodging	34,000	34,000	0.0%	21,999	23,440
Total Professional Development	47,000	47,000		29,448	29,639
Utilities					
544 Electricity	41,000	41,000	0.0%	25,639	32,243
545 Natural Gas	30,000	29,000	3.4%	18,714	27,265
546 Water	30,000	30,000	0.0%	19,260	20,004
Total Utilities	101,000	100,000	1.0%	63,613	79,512
Miscellaneous					
524 Miscellaneous	1,100	1,100	0.0%	163	139

**Cottonwood Improvement District
Attachment C - CVWRF Budget Detail
2020**

	CVWRF Budget Page #	CVWRF Adopted Budget 2020	CVWRF Adopted Budget 2019		YTD Actual October 2019	Actual 2018
CVWRF Operations						
Operations:						
Operations	Page 6	2,592,697	2,316,424			
Administration	Page 6	814,315	809,253			
Contingency	Page 6	55,943	55,093			
Engineering	Page 6	207,324	286,459			
Board	Page 6	10,076	11,203			
		3,680,355	3,478,432	5.8%	2,387,716	2,915,719
Pretreatment	Page 6	80,032	67,921		48,113	78,080
Interceptor	Page 6	-	3,875		2,809	2,287
Lab	Page 6	186,210	189,350		131,177	157,774
Less: Revenue (n/a post 2018)		-	-		-	(18,571)
		266,242	261,146	2.0%		
Total Before Contingency		3,946,597	3,739,578	5.5%		
CID Contingency Factor		1.020	1.040			
Total CVWRF Operations		4,025,529	3,889,161	3.5%	2,569,815	3,135,289
CVWRF Debt Service						
2017A Bond:						
Principal	Page 7	319,323	307,851			
Interest	Page 7	398,663	413,360			
Trustee Fees	Page 7	700	700			
		718,686	721,911	-0.4%	597,844	972,954
2019A Bond:						
Principal	Page 7	328,511	247,486			
Interest	Page 7	485,262	246,095			
Issuance	Page 7	-	157,112			
Trustee Fees	Page 7	875	700			
		814,648	651,393	25.1%	304,999	-
State Loan:						
Principal	Page 8	-	-			
Interest	Page 8	33,027	-			
State Loan Issuance	Page 8	131,128	262,100			
		164,155	262,100	-37.4%	-	-
Total Before Contingency		1,697,489	1,635,404	3.8%		
CID Contingency Factor		1.030	1.030			
Total CVWRF Debt Service		1,748,414	1,684,466	3.8%	902,843	972,954
Capital Contribution						
Pay-go	Page 6	1,090,008	1,399,023		741,178	465,440
Non Pay-go	Page 6	-	-		-	-
Total Before Contingency		1,090,008	1,399,023	-22.1%		
CID Contingency Factor		1.000	1.030			
Total Capital		1,090,008	1,440,994	-24.4%	741,178	465,440
Total CVWRF w/contingency		6,863,951	7,014,621	-2.1%	4,213,836	4,573,683
Total CVWRF w/o contingency		6,734,094	6,774,005	-0.6%		

**Cottonwood Improvement District
Attachment D - Capital Expenditures
FY 2020**

	Adopted Budget 2020
Collection System Betterments	
Pipe Lining:	
Corban under I-15	100,000
Misc.	126,000
Contingency	50,000
Total	276,000
Facilities	
Roof - Murray shop	60,000
Total	60,000
Vehicles (Gross)	
Water truck	230,000
Pickups (3)	120,000
Total	350,000
Equipment > \$5,000	
SCADA system	50,000
Servers	15,000
Server software	10,000
Security system-Sandy office and shop	50,000
Total	125,000
TOTAL CAPITAL RELATED	811,000



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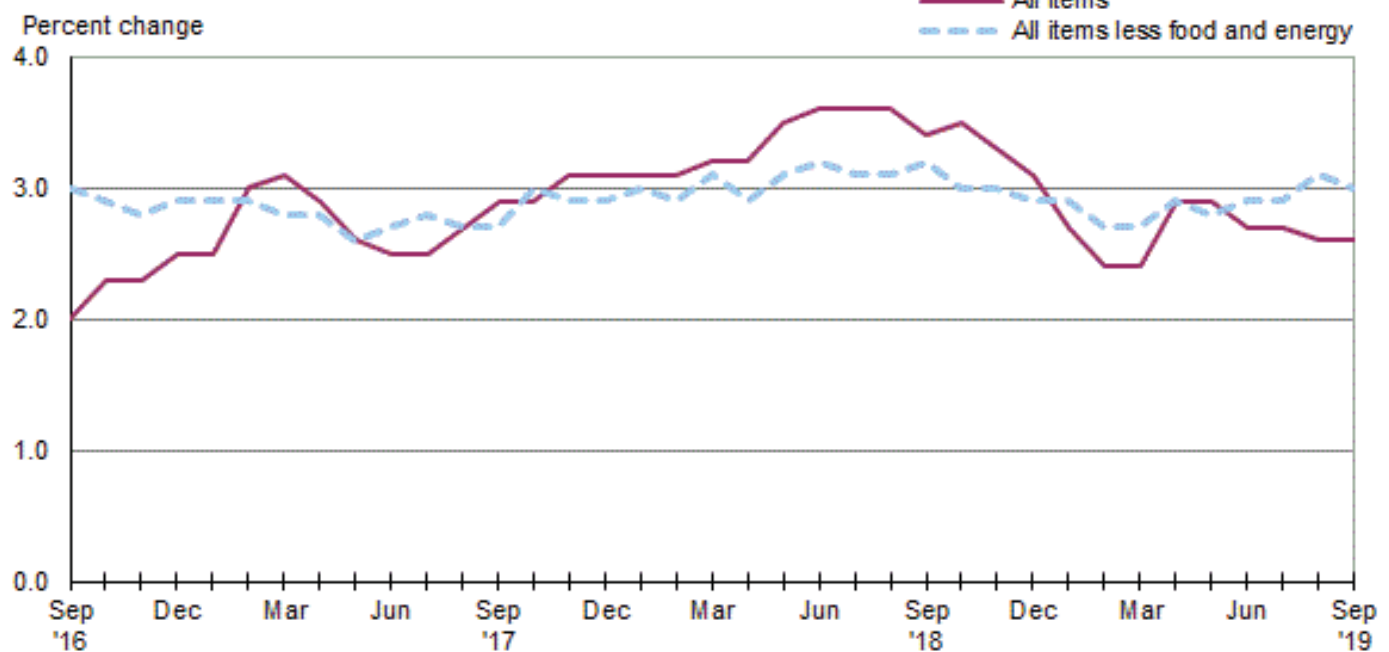
Consumer Price Index, West Region — September 2019

Area prices were up 0.3 percent over the past month, up 2.6 percent from a year ago

Prices in the West Region, as measured by the Consumer Price Index for All Urban Consumers (CPI-U), increased 0.3 percent in September, the U.S. Bureau of Labor Statistics reported today. (See [table A](#).) The September increase was influenced by higher prices for apparel and shelter. (Data in this report are not seasonally adjusted. Accordingly, month-to-month changes may reflect seasonal influences.)

Over the last 12 months, the CPI-U advanced 2.6 percent. (See [chart 1](#) and [table A](#).) The index for all items less food and energy increased 3.0 percent over the year. Food prices advanced 2.7 percent. Energy prices decreased 1.1 percent, largely the result of a decrease in the price of gasoline. (See [table 1](#).)

Chart 1. Over-the-year percent change in CPI-U, West region, September 2016–September 2019



Source: U.S. Bureau of Labor Statistics.