

Calaveras Public Utility District

Operating and Capital Outlay Budget

Fiscal Year 2022-2023

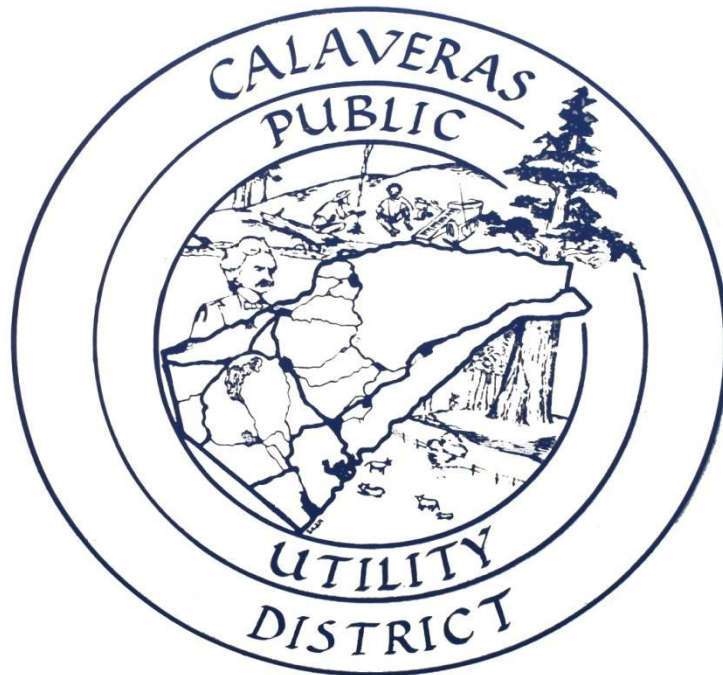


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**RESOLUTION 2022-14
BUDGET FOR FISCAL YEAR 2022/23**

WHEREAS, Calaveras Public Utility District Policy No. 2110 provides for the General Manager to prepare an annual budget to be reviewed and adopted by the Board of Directors each year in June; and

WHEREAS, the General Manager has prepared a final budget for Fiscal Year 2022/23 for approval by the Board of Directors addressing both operating expenses and capital improvement projects; and

WHEREAS, the budget for Fiscal Year 2022/23 outlines projected revenues, expenses and spending plan for the District consistent with the directive of Policy No. 2110; and

NOW, THEREFORE, BE IT RESOLVED that the Calaveras Public Utility District Board of Directors hereby approves and adopts the attached Final Budget for Fiscal Year 2022/23.

PASSED AND ADOPTED by the Calaveras Public Utility District at a Regular Meeting of the Board of Directors on June 14, 2022 by the following vote:

AYES: Directors: Dell'Orto, Blood, and McCartney

NOES: Directors: None

ABSENT: Directors: Tressler

ABSTAIN: Directors: None



President, Board of Directors

ATTEST:



Carissa Bear, Clerk of the Board

I hereby certify the foregoing resolution is a true and accuracy copy of the Resolution passed by the Board of Directors of the Calaveras Public Utility District.



Carissa Bear, Executive Assistant

6/14/22

Date

CALAVERAS PUBLIC UTILITY DISTRICT

MEMORANDUM

JUNE 14, 2022

TO: BOARD OF DIRECTORS

FROM: TRAVIS SMALL, GENERAL MANAGER

SUBJECT: FISCAL YEAR 2022-2023 ANNUAL OPERATING BUDGET

For your consideration, I respectfully submit the proposed Calaveras Public Utility District (CPUD) Operating Budget for the fiscal year beginning July 1, 2022. The Proposed operating budget reflects significant changes made to the District's financial structure and was a collaborative effort between staff, consultants, and the Board. The goal of updating the District's financial structure is to bring transparency to the budget and to bring clarity to staff on how operational items are funded.

The FY 2022-2023 Operating Budget will continue the current Capital Outlay and will utilize rate stabilization funds to balance the budget. Including in the next fiscal year there will be a comprehensive water rate study to ensure adequate funding for District projects, operations, and to fund any long-term obligations.

Respectfully Submitted,

Travis Small

General Manager

Calaveras Public Utility District

Budget Highlights

For the Fiscal Year 2022/2023

The District's Budget for FY 2022/23 projects total operating revenues of approximately \$2.736 million and total expenditures of approximately \$5.942 million which includes Capital Outlay and Debt Service Payment. The projected expenditures in excess of revenues are approximately \$3.205 million which will be funded from a \$2.914 million carry over from the previous years uncompleted Capital Projects and \$0.292 million from the rate stabilization reserve fund.

In FY 2022/23 many non-discretionary costs will increase, staff will undertake efforts to find cost reductions as well as attempt to minimize increases which will be reflected in future operating budgets. This fiscal budget has increased expenditures in Salaries and Benefits due to added positions and increased required payments for employee pension obligations and insurance.

- Revenues for FY 2022/23 is budget at \$2.736 million, which is an increase of \$128,000 (5%) compared to the FY 2020/21 budgeted revenue based on the following assumptions:
 - Revenue rate adjustment Effective July 1st, 2022
 - No Changes in consumption levels.
- The budget, as recommended, will meet loan covenant requirements as follows:
 - Covenant – 1.20 (1.20 Required)
 - Potential fail to meet Loan Debt Service Ratio in FY 23/24
 - To satisfy loan requirements \$160,000 placed into Wells Fargo Account for Clearwell Project
- Capital Outlay as follows:
 - Clearwell Project
 - Phase 1 Completed Fall 2021 and Phase 2 about 15% complete as of June 1, 2022
 - 5% Contingency for Clearwell Project reduced to cover MCC and Effluent valve, and Post Clearwell Distribution Meter
 - Equipment and Vehicles
 - Lease Backhoe with 6th year purchase option. \$29,000/year max. District's Backhoe is red tagged due to safety concerns. United rental monthly rate is \$3500/Month
 - Auction District Vehicle F350 and Backhoe (Proceeds to help fund this year's lease payments)
 - Building Improvements and Business Software Upgrades/Installs
 - Install cubicle work areas for customer service and reconfigure customer service area
 - Install new Billing Software
 - Install and integrate new meter software that is a preferred partner of CUSI Billing
- Water Rate Study
 - RFP issued on June 1, 2022, first review in July 2022

Calaveras Public Utility District
Budgeted Revenues and Expenditures by Category
For the Fiscal Year ending on June 30, 2023

	Division	FY 2021-22 Budget	FY 21-22 Projected	FY 2022-23 Budget
Income		\$ 2,605,757	\$ 2,563,600	\$ 2,736,045
Grants			\$ 27,000	\$ -
Total Revenues		\$ 2,605,757	\$ 2,590,600	\$ 2,736,045
Operational Expenses				
Salaries	100	\$ 766,522	\$ 730,000	\$ 952,000
Benefits	200	\$ 558,841	\$ 628,255	\$ 839,547
Conferences, Meetings and Training	300	\$ 34,240	\$ 13,000	\$ 35,952
Administration Expenses	400	\$ 295,650	\$ 288,487	\$ 297,114
Operations Expense	500	\$ 258,313	\$ 238,659	\$ 313,311
Outside Services	600	\$ 452,235	\$ 446,387	\$ 206,051
Equipment Rent, Taxes, and Utilities	700	\$ 221,622	\$ 216,000	\$ 250,817
Subtotal Operational Expenditures		\$ 2,587,423	\$ 2,560,788	\$ 2,894,792
Less: Capitalized Labor		\$ -	\$ -	\$ -
Total Operational Expenses		\$ 2,587,423	\$ 2,560,788	\$ 2,894,792
Capital Equipment and Expenditures	800	\$ 4,107,837	\$ 1,217,508	\$ 2,913,729
Non-Operating Expenses - Debt Payment	900	\$ 132,964	\$ 132,964	\$ 132,964
Total Net Expenses		\$ 6,828,224	\$ 3,911,260	\$ 5,941,485
Revenues in Excess of Total Net Expenses		\$ (4,222,467)	\$ (1,320,660)	\$ (3,205,440)
Transfers (to)/from Reserves		\$ 4,222,467	\$ 1,320,660	\$ 3,205,440
Net Budget Excess/(Deficiency)		\$ -	\$ -	\$ -

**Calaveras Public Utility District
Capital Outlay Fiscal Year 2022/2023**

<u>Water Treatment Improvements</u> Clearwell Project	Budgeted
Environmental	\$ 16,536.00
Design (Eng., Geotech, Survey, SCADA/ELEC)	\$ 188,076.04
Phase 1 - Construction	\$ 16,299.65
Phase 2 - Construction	\$ 1,725,448.92
Phase 2 - SCADA Integration (TSI Inc)	\$ 125,100.00
Phase 2 - Construction Management	\$ 391,035.00
Phase 2 - 5% Unforeseen Contingency	\$ 47,833.50
Total Water Treatment Improvements	\$ 2,510,329.11
 <u>Equipment/Vehicles</u>	
New Equipment: Backhoe Lease (5year option \$2450/Month)	\$ 29,400.00
Auction Vehicles F350 - Estimate \$3500 Proceeds	\$ (3,500.00)
Old Backhoe - Estimate \$2500 Proceeds	\$ (2,500.00)
Total Equipment/Vehicles	\$ 23,400.00
 <u>Software</u>	
Meter Reading	
Software/Devices Needs to be completed with CUSI	\$ 25,000.00
Total Software	\$ 25,000.00
 <u>Building Improvements</u>	
Office Furniture	\$ 45,000.00
Business Server	
Board Room Improvements	\$ 10,000.00
Total Office Improvements	\$ 55,000.00
 <u>Water Distribution Improvements</u>	
Rich Gulch Transmission Main Replacement - Design	\$ 38,293.12
Unforeseen Transmission and Distribution Projects	\$ 250,000.00
Total Water Distribution Improvements	\$ 300,000.00
Total Capital Overlay	\$ 2,913,729.11

Calaveras Public Utility District
Summary of Net Position Activity
For the Fiscal Year Ending on June 30, 2023

	FY 2021-22 Budget	FY 21-22 Projected	FY 2022-23 Budget
Beginning Net Position	\$ 5,999,987	\$ 6,121,389	\$ 4,800,729
Total Revenues	<u>\$ 2,605,757</u>	<u>\$ 2,590,600</u>	<u>\$ 2,736,045</u>
Operational Expenses			
Salaries	\$ 766,522	\$ 730,000	\$ 952,000
Benefits	\$ 558,841	\$ 628,255	\$ 839,547
Conferences, Meetings and Training	\$ 34,240	\$ 13,000	\$ 35,952
Administration Expenses	\$ 295,650	\$ 288,487	\$ 297,114
Operations Expense	\$ 258,313	\$ 238,659	\$ 313,311
Outside Services	\$ 452,235	\$ 446,387	\$ 206,051
Equipment Rent, Taxes, and Utilities	\$ 221,622	\$ 216,000	\$ 250,817
Total Operational Expenditures	<u>\$ 2,587,423</u>	<u>\$ 2,560,788</u>	<u>\$ 2,894,792</u>
Nonoperational Expenditures			
Capitalized Labor	\$ -	\$ -	\$ -
Capital Equipment and Expenditures	\$ 4,107,837	\$ 1,217,508	\$ 2,913,729
Non-Operating Expenses - Debt Payment	\$ 132,964	\$ 132,964	\$ 132,964
Total Nonoperational Expenditures	<u>\$ 4,240,801</u>	<u>\$ 1,350,472</u>	<u>\$ 3,046,693</u>
Revenues in Excess of Expenditures	<u>\$ (4,222,467)</u>	<u>\$ (1,320,660)</u>	<u>\$ (3,205,440)</u>
Estimated Ending Net Position	<u>\$ 1,777,520</u>	<u>\$ 4,800,729</u>	<u>\$ 1,595,289</u>

Calaveras Public Utility District

Loan Covenant Balance Sheet

	<u>Division</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>
Income		\$ 2,605,757	\$ 2,736,045
Grants		\$ 27,000	
Operating - Reserves (For Covenant Ratio)		\$ 631,707	\$ 605,552
Rate Stabilization Reserves (To Balance Budget)			\$ 291,711
Total Income		<u>\$ 3,264,464</u>	<u>\$ 3,633,308</u>

Expense Categories

	<u>Division</u>	<u>FY 2021-22</u>	<u>FY 2022-23</u>
Salaries	100	\$ 766,522	\$ 952,000
Benefits	200	\$ 558,841	\$ 839,547
Conferences, Meetings and Training	300	\$ 34,240	\$ 35,952
Administration Expenses	400	\$ 295,650	\$ 297,114
Operations Expense	500	\$ 258,313	\$ 313,311
Outside Services	600	\$ 452,235	\$ 206,051
Equipment Rent, Taxes, and Utilities	700	\$ 221,622	\$ 250,817
Debt Payments	900	<u>\$ 132,964</u>	<u>\$ 132,964</u>
Total Expenses		<u>\$ 2,720,387</u>	<u>\$ 3,027,756</u>

Loan Covenant Ratio (Income/Expenses)
Should be 1.20 or Above per Loan
Requirements

1.20	1.20
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Calaveras Public Utility District
Budgeted Revenue Accounts Detail
For the Fiscal Year Ending June 30, 2023

Revenue	GL CODE	Budgeted FY 21-22	Budgeted FY 22-23
Water Sales- Res	4110	\$ 1,939,859	\$ 2,036,852
Water Sales - Comm	4112	\$ 336,664	\$ 353,497
Water Sales - AG	4170	\$ 4,852	\$ 5,095
Water Sales - MISC	4180	\$ 44,757	\$ 46,995
Pipeline Hydro	4200	\$ 55,487	\$ 58,261
Schaads Hydro	4210	\$ 6,000	\$ 18,160
RRF -Surcharge	4211	\$ -	\$ -
Install Fees	4230	\$ 8,225	\$ 8,636
Turn On Fees	4231	\$ 3,185	\$ 3,344
Connection Fees	4232	\$ 24,728	\$ 25,964
Cell Site Leases	4240	\$ 29,000	\$ 29,000
Investment Interest	4800	\$ 9,000	\$ 2,500
LAIF Interest	4923	\$ 9,000	\$ 4,500
County Taxes	4932	\$ 120,000	\$ 120,000
MHSD Revenue	4975	\$ 10,000	\$ 18,240
Grant Revenue	4994	\$ -	
MISC Revenue	4995	\$ -	
Work Done for Others	4996	\$ 5,000	\$ 5,000
Total Income		\$ 2,605,757	\$ 2,736,045

Calaveras Public Utility District Salaries and Benefit Expenditures

Salaries	Division	100	\$ 952,000.00
Benefits	Division	200	\$ 839,546.73

Division	GL	Description	Budget FY22-23
100	5100	Executive Salary	\$ 135,000.00
100	5110	Administration Salaries	\$ 223,000.00
100	5120	Operations Salaries	\$ 545,000.00
100	5130	Overtime Compensation	\$ 24,182.20
100	5140	On Call Pay	\$ 24,817.80
100	5150	Holiday Pay	\$ 5,291.52
100	5160	Vacation Pay	\$ 35,276.80
100	5170	Sick Pay	\$ 42,332.16
200	5200	Medical Benefits	\$ 282,856.23
200	5205	Executive Car Allowance	\$ 3,600.00
200	5210	Medical Benefits - Retiree (Pay as you Go)	\$ 108,000.00
200	5220	Dental/Vision/ Life Insurance	\$ 29,150.00
200	5230	Retirement Benefits - Calpers	\$ 202,236.10
200	5240	Other Post Employment Benefits (OPEB)	
200	5250	Medical Tax, Social Security and SUI	\$ 143,254.40
200	5260	Worker's Compensation Insurance	\$ 68,750.00
200	5270	Education Assistance	\$ -
200	5280	Employee Overtime Meals	\$ 1,200.00
200	5290	Employee Recognition	\$ 500.00

Salaries	\$ 1,034,900.48
Salaries (Reduced Sick, Holiday and Vacation)	\$ 952,000.00
Benefits	\$ 839,546.73

**Calaveras Public Utility District
Conferences, Meetings, and Training
Expenditure Detail**

Conferences, Meetings and Training	Division	300	\$	35,952.00
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Division	GL	Description	Budget FY22-23	
300	5310	Board Meetings - Director Fees	\$	8,925.00
300	5315	Seminars & Conferences - Board	\$	5,250.00
300	5320	Seminars & Conferences - Staff	\$	8,400.00
300	5325	Mileage Reimbursement, Parking, Tolls	\$	1,470.00
300	5330	Auto Rental	\$	2,100.00
300	5335	Training	\$	9,807.00

Calaveras Public Utility District
Outside Services Expenditure Account Detail
For the Fiscal Year Ending June 30, 2023

Outside Services	Division	600	\$ 206,051.00
Division	GL	Description	Budget FY22-23
600	5605	Administration Services	\$ -
600	5606	Answering Service	\$ 2,499.00
600	5610	Bank Charges	\$ 1,377.00
600	5615	Billing Services	\$ 1,224.00
600	5625	Water Conservation Services	\$ -
600	5630	Accounting Services	\$ 12,750.00
600	5632	IT & Computer Support	\$ 3,000.00
600	5635	Engineering-Non-Capital	\$ 45,000.00
600	5640	Special Projects	
600	5645	Legal Services	\$ 48,960.00
600	5647	Human Resources Consultants	\$ 1,500.00
600	5650	Financial Consultants	\$ 47,430.00
600	5655	Community Relations	\$ 12,240.00
600	5660	Misc. Medical	\$ -
600	5665	Pre-Employment	\$ 1,200.00
600	5670	Janitorial	\$ 3,264.00
600	5675	Bond Administration	\$ -
600	5680	Security	\$ 3,723.00
600	5685	Lab & Sampling	\$ 9,384.00
600	5690	Grant Writers	
600	5695	Consultants-Dam	\$ 12,500.00
600	5699	Other Contracted Services	\$ -

**Calaveras Public Utility District
Equipment Rent, Taxes and Utilities Expenditure Account Detail
For the Fiscal Year Ending June 30, 2023**

Equipment Rent, Taxes, and Utilities	Division	700	\$ 250,817.16
Division	GL	Description	Budget FY22-23
700	5710	Occupancy (rent)	\$ -
700	5720	Equipment Rental	\$ 7,875.00
700	5730	Property Taxes	\$ -
700	5740	Electricity-Pumping	\$ 208,315.89
700	5741	Electricity-Hydros	\$ 3,832.50
700	5742	Electricity-Treatment	\$ 16,397.63
700	5743	Electricity-Office	\$ 4,018.21
700	5750	Natural Gas	\$ -
700	5760	Sewer and Garbage	\$ 10,377.93

**Calaveras Public Utility District
Capital Projects Expenditure Account Detail
For the Fiscal Year Ending June 30, 2023**

Capital Projects	Division	800	\$	2,913,729
Division	GL	Description		FY Budget 22-23
800	5810	Land Purchases	\$	-
800	5820	Easements and Water Rights	\$	-
800	5830	Buildings	\$	55,000
800	5840	Equipment-Capital	\$	23,400
800	5850	Engineering-Capital	\$	595,647
800	5860	Construction-Capital	\$	2,239,682
800	5870	Materials for Capital Projects		
800	5880	District Personnel-Capital		

Fiscal Year 22-23 Complete Capital Outlay from 2021-2022. Add a Capitalized Equipment Lease to Own. Add Projects if Funded through Outside Funding

**Calaveras Public Utility District
 Nonoperational -Debt Expenditures Account Detail
 For the Fiscal Year Ending June 30, 2023**

Debt	Division	900	\$ 132,964
Division	GL	Description	FY 22-23
900	5910	Debt Service-Principal	\$ 77,001
900	5920	Debt Service-Interest	\$ 55,963
900	5930	Debt Issuance Costs	

Debt Payments of \$132964.08/ Year for 20 years

Calaveras Public Utility District

Reserve Funds (Minimum Fund Policy)

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-27	FY 2027-28
Minimum Reserve Policy							
Operating Reserves	\$ 1,050,474	\$ 1,326,395	\$ 1,373,326	\$ 1,421,988	\$ 1,464,647	\$ 1,508,587	\$ 1,553,844
Capital Reserves	\$ 4,107,837	\$ -	\$ 350,000	\$ 375,000	\$ 400,000	\$ 450,000	\$ 500,000
Self-Insurance Reserves	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
Rate Stabilization Reserve	\$ 521,151	\$ 547,209	\$ 656,651	\$ 715,749	\$ 747,958	\$ 777,876	\$ 808,991
Vehicle Fleet Reserve	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Equipment Reserve	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Technology Reserve	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Designated Project/Special Use Reserve	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000

Calaveras Public Utility District

Reserve Funds

	<u>FY 2021-22</u>	<u>FY 2022-23</u>	<u>FY 2023-24</u>	<u>FY 2024-25</u>	<u>FY 2025-26</u>	<u>FY 2025-27</u>	<u>FY 2027-28</u>
Beginning Reserve Balance	\$ 5,999,987	\$ 4,694,849	\$ 1,489,409	\$ 1,563,585	\$ 1,849,967	\$ 2,187,620	\$ 2,536,715
Operating Reserves	\$ 1,050,474	\$ 1,078,844	\$ 1,078,844	\$ 1,104,024	\$ 1,339,246	\$ 1,535,724	\$ 1,581,796
Capital Reserves	\$ 4,107,837	\$ 2,890,329	\$ 2,890,329	\$ 2,890,329	\$ 2,890,329	\$ 2,890,329	\$ 2,890,329
Self-Insurance Reserves	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
Rate Stabilization Reserve	\$ 501,676	\$ 495,675	\$ 203,964	\$ 203,964	\$ 203,964	\$ 292,445	\$ 541,194
Vehicle Fleet Reserve	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Equipment Reserve	\$ 100,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Technology Reserve	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Designated Project/Special Use Reserve	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Reserve Fund Balances	\$ 5,999,986	\$ 4,694,849	\$ 4,403,138	\$ 4,428,318	\$ 4,663,540	\$ 4,948,499	\$ 5,243,320
Minimum Reserve Balance by Policy	\$ 5,923,463	\$ 2,117,604	\$ 2,823,977	\$ 2,981,737	\$ 3,056,605	\$ 3,130,463	\$ 3,206,836
Minimum Reserve Balance (Defecit)	\$ 76,524	\$ 2,577,245	\$ 1,579,161	\$ 1,446,581	\$ 1,606,935	\$ 1,818,036	\$ 2,036,484
Increase or Decrease Reserve Funds	\$ (1,217,508)	\$ (291,711)	\$ (2,839,553)	\$ (2,578,351)	\$ (2,475,920)	\$ (2,411,784)	\$ (2,342,652)
CIP Reserve Expenditures	\$ (87,630)	\$ (2,913,729)	\$ (350,000)	\$ (375,000)	\$ (400,000)	\$ (450,000)	\$ (500,000)
Net Income (Minus 800 expenses)	\$ 4,694,849	\$ 1,489,409	\$ 1,563,585	\$ 1,849,967	\$ 2,187,620	\$ 2,536,715	\$ 2,900,668
Ending Reserve Balance	\$ 4,694,849	\$ 1,489,409	\$ 1,563,585	\$ 1,849,967	\$ 2,187,620	\$ 2,536,715	\$ 2,900,668
Increase or Decrease to Reserve Fund	\$ 28,371	\$ -	\$ 25,180	\$ 235,222	\$ 196,478	\$ 46,072	\$ -
Operating Reserves	\$ (1,217,508)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Reserves	\$ (6,000)	\$ (291,711)	\$ -	\$ -	\$ 88,481	\$ 248,749	\$ -
Self-Insurance Reserves	\$ (90,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rate Stabilization Reserve	\$ (20,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Vehicle Fleet Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Technology Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Designated Project/Special Use Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Calaveras Public Utility District

Budgeted Revenues and Expenditures by Category 5 Year Projection

	FY 2021-22	FY 21-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
Division	Budget	Projected	Budget	Budget	Budget	Budget	Budget
Income	\$ 2,605,757	\$ 2,563,600	\$ 2,736,045	\$ 3,420,056	\$ 3,762,062	\$ 3,931,355	\$ 4,088,609
Grants	\$ -	\$ 27,000	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 2,605,757	\$ 2,590,600	\$ 2,736,045	\$ 3,553,056	\$ 3,895,062	\$ 4,064,355	\$ 4,221,609
Operational Expenses							
Salaries	\$ 766,522	\$ 730,000	\$ 952,000	\$ 994,840	\$ 1,039,608	\$ 1,070,796	\$ 1,102,920
Benefits	\$ 558,841	\$ 628,255	\$ 839,547	\$ 864,733	\$ 890,675	\$ 917,395	\$ 944,917
Conferences, Meetings and Training	\$ 34,240	\$ 13,000	\$ 35,952	\$ 37,031	\$ 38,141	\$ 39,286	\$ 40,464
Administration Expenses	\$ 295,650	\$ 288,487	\$ 297,114	\$ 306,028	\$ 315,208	\$ 324,665	\$ 334,405
Operations Expense	\$ 258,313	\$ 238,659	\$ 313,311	\$ 322,710	\$ 332,392	\$ 342,364	\$ 352,634
Outside Services	\$ 452,235	\$ 446,387	\$ 206,051	\$ 212,233	\$ 218,600	\$ 225,157	\$ 231,912
Equipment Rent, Taxes, and Utilities	\$ 221,622	\$ 216,000	\$ 250,817	\$ 258,342	\$ 266,092	\$ 274,075	\$ 282,297
Subtotal Operational Expenditures	\$ 2,587,423	\$ 2,560,788	\$ 2,894,792	\$ 2,995,916	\$ 3,100,716	\$ 3,193,738	\$ 3,289,550
Less: Capitalized Labor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operational Expenses	\$ 2,587,423	\$ 2,560,788	\$ 2,894,792	\$ 2,995,916	\$ 3,100,716	\$ 3,193,738	\$ 3,289,550
Capital Equipment and Expenditure	\$ 4,107,837	\$ 1,217,508	\$ 2,913,729	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000
Non-Operating Expenses - Debt Pay	\$ 132,964	\$ 132,964	\$ 132,964	\$ 132,964	\$ 132,964	\$ 132,964	\$ 132,964
Total Net Expenses	\$ 6,828,224	\$ 3,911,260	\$ 5,941,485	\$ 3,478,880	\$ 3,583,680	\$ 3,676,702	\$ 3,772,514
Revenues in Excess of Total Net	\$ (4,222,467)	\$ (1,320,660)	\$ (3,205,440)	\$ 74,176	\$ 311,382	\$ 387,653	\$ 449,095
Transfers (to)/from Reserves	\$ 4,222,467	\$ 1,320,660	\$ 3,205,440	\$ (74,176)	\$ (311,382)	\$ (387,653)	\$ (449,095)
Net Budget Excess/(Deficiency)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

REGIONAL WATER RATE COMPARISON

How We Compare (Fiscal Year Ending June 30, 2023)

Comparison of 5/8" Water Meter and 15 CCF Consumption (11,200 Gallons)

1. Calaveras County Water District:

a. Fixed Charge:	\$120.35
b. Tier 1 Charges: 10 @ \$1.15 =	\$ 11.70
c. Tier 2 Charges: 5 @ \$1.20 =	<u>\$ 6.10</u>
d. Total	<u>\$138.15</u>

2. Amador Water Agency:

a. Fixed Charge:	\$ 38.77
b. Tier 1 Charges: 15 @ \$3.94 =	\$ 59.10
c. Debt Service Surcharge:	<u>\$ 25.41</u>
d. Total	<u>\$123.28</u>

3. Tuolumne Utilities District:

a. Fixed Charge:	\$ 64.50
b. Tier 1 Charges: 4 @ \$0.00 =	\$ 0.00
c. Tier 2 Charges: 11 @ \$3.40 =	<u>\$ 37.40</u>
d. Total	<u>\$101.90</u>

4. El Dorado Irrigation District:

a. Fixed Charge:	\$ 66.60
b. Tier 1 Charges: 15@\$1.8964=\$	<u>28.44</u>
c. Total	<u>\$ 95.05</u>

5. Calaveras Public Utility District:

a. Fixed Charge:	\$ 64.75
b. First 5,000 Gallons: 5@\$0.00=\$	0.00
c. Tier 1 Charges: 6 @ \$2.47 =	<u>\$ 15.60</u>
d. Total	<u>\$ 80.35</u>

Calaveras Public Utility District

Water Rate Schedule "D" - Effective July 1, 2022

Meter Size	Flow GPM	Minimum Charge	Usage Covered by Minimum
5/8" x 3/4"	20	\$64.75	5,000 gallons
1"	50	\$103.75	20,000 gallons
1 1/2"	100	\$188.46	40,000 gallons
2"	160	\$357.83	80,000 gallons
4"	500	\$654.24	150,000 gallons
6"	-	\$865.97	200,000 gallons
8"	-	\$1077.70	250,000 gallons

USAGE CHARGE	
5,001 to 20,000 gallons	\$2.60 per 1,000 gallons
Over 20,000 gallons	\$2.32 per 1,000 gallons

MULTIPLE UNIT RATE SCHEDULE	
Usage 3,000 gallons or less /month avg./unit	\$38.68
Usage below 5,000 gallons that is not included in base rate	\$1.31 / 100 gallons
From 5,001 to 20,000 gallons	\$2.60 / 1,000 gallons
Over 20,000 gallons	\$2.32 / 1,000 gallons

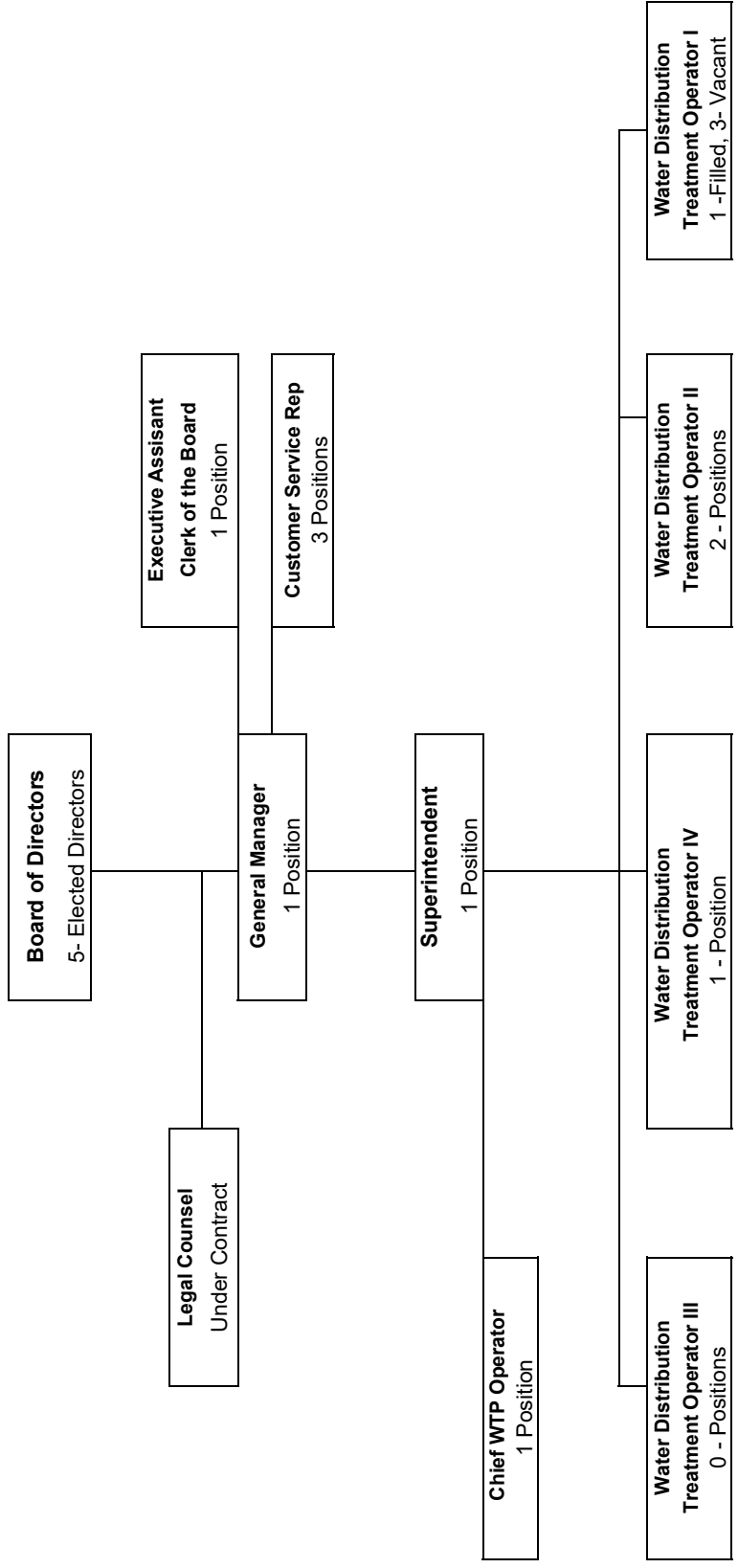
AGRICULTURAL / UNTREATED RATE	
First 60,000 gallons	\$273.14
Over 60,000 gallons	\$1.78 / 1,000 gallons

INDUSTRIAL RATE	
First 200,000 gallons	\$865.97
Over 200,000 gallons	\$2.32 / 1,000 gallons

DROUGHT MANAGEMENT PLAN SURCHARGE*		
Water Supply Shortage	Conservation Level	Usage Surcharge
Stage 1	20%	11%
Stage 2	40%	21%
Stage 3	75%	41%

* Surcharge would only be implemented after notification to District customers and after mandatory restriction declarations by the Board of Directors in accordance with Resolution 2015-6.

**CALAVERAS PUBLIC UTILITY DISTRICT
ORGANIZATIONAL CHART**



District has 14 Approved FTE positions with 11 Active Employees and 3 Vacancies as of June 2022

REV 6.2022