

Calaveras Public Utility District

Operating and Capital Outlay Budget

Fiscal Year 2023-2024

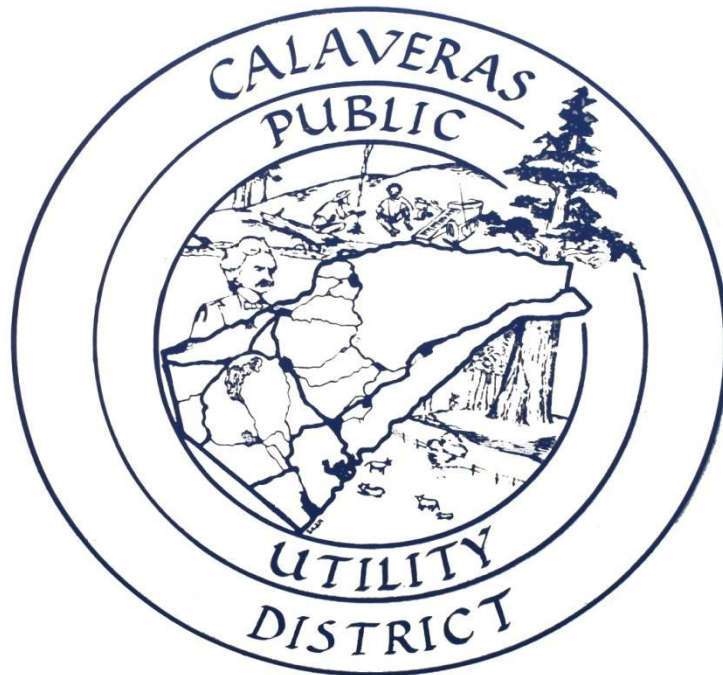


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**RESOLUTION 2023-10
BUDGET FOR FISCAL YEAR 2023/24**

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 2023/24 for consideration and approval by the Board of Directors, addressing both operating expenses and capital improvement projects; and

WHEREAS, the budget for Fiscal Year 2023/24 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 2023/24.

PASSED AND ADOPTED by the Calaveras Public Utility District at a Regular Meeting of the Board of Directors on June 13, 2023 by the following vote:

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

NOES: Directors: Tressler

ABSENT: Directors: McDermed

ABSTAIN: Directors: None



Richard Blood, President of the Board of Directors

ATTEST:



Carissa Bear, Secretary/Clerk of the Board

CALAVERAS PUBLIC UTILITY DISTRICT

MEMORANDUM

June 13, 2023

TO: BOARD OF DIRECTORS

FROM: TRAVIS SMALL, GENERAL MANAGER

SUBJECT: FISCAL YEAR 2023/2024 Operations and Capital Outlay Budget

For your consideration, I respectfully submit the annual Calaveras Public Utility District (CPUD) proposed Operating Budget for the fiscal year beginning July 1, 2023. This proposed operating budget reflects an effort by staff and the Board of Directors to illustrate to the public that we are committed to providing transparency and accountability to our ratepayers and the public.

THE FY 2023-2024 Operating Budget will include the creation of a new Water Master Plan, a 5-year Capital Improvement Plan, and a 20-year Asset Management Plan. The Current Capital Outlay will continue existing projects on a Cash Basis and will be updated mid-year to include grant funded projects should the District receive grant funds to complete the projects.

Respectfully Submitted,

Travis Small

General Manager

Calaveras Public Utility District

Budget Highlights

For the Fiscal Year 2023/2024

The District's Budget for FY 2023/24 projects total operating revenues of approximately \$3.487 million and total expenditures of approximately \$4.618 million which includes Capital Outlay and Debt Service Payment. The projected expenses are greater than revenues by approximately \$0.72 million, which will be funded from the previous years approved but uncompleted Capital Outlay.

In FY 2023/24 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 bargaining agreements and increased required payments for employee pension obligations and insurance.

- Revenues for FY 2023/24 is budget at \$3.487 million, which is an increase of \$751,000 (21.5%) compared to the FY 2022/23 budgeted revenue based on the following assumptions:
 - Revenue rate adjustment of 33% Effective July 1st, 2023
 - No Changes in consumption levels.
 - \$483,000 Grant to be included in income/when the expense occurs.
- The budget, as recommended, will meet loan covenant requirements as follows:
 - Loan Covenant – will be above 1.20 as required by loan agreement.
- Highlighted Capital Outlay as follows:
 - Equipment and Vehicles
 - \$150,000 for Carb Compliant 10-Wheel Dump Truck (New or Used)

Calaveras Public Utility District
Budgeted Revenues and Expenditures by Category
For Fiscal Year Ending June 30, 2024
Cash Basis

	Division	FY 2023-24 Budget
Income		\$ 3,765,200
Loan Payment Surcharge		\$ 133,000
Total Revenues		\$ 3,898,200
Operational Expenses		
Salaries	100	\$ 995,119
Benefits	200	\$ 923,591
Conferences, Meetings and Training	300	\$ 37,300
Administration Expenses	400	\$ 331,837
Operations Expense	500	\$ 332,110
Outside Services	600	\$ 439,354
Equipment Rent, Taxes, and Utilities	700	\$ 314,802
Subtotal Operational Expenditures		\$ 3,374,113
Less: Capitalized Labor		\$ -
Total Operational Expenses		\$ 3,374,113
Capital Equipment and Expenditures	800	\$ 1,074,000
Non-Operating Expenses - Debt Payment	900	\$ 170,064
Total Net Expenses		\$ 4,618,177
Revenues in Excess of Total Net Expenses		\$ (719,977)
Transfers (to)/from Reserves		\$ 719,977
Net Budget Excess/(Deficiency)		\$ -

Calaveras Public Utility District Capital Outlay Fiscal Year 2023/2024

<u>Water Treatment Improvements</u> Clearwell Project	Budgeted
Environmental - Backwash Reclaim	\$ 25,000.00
Design (Eng., Geotech, Survey, SCADA/ELEC) - Backwash Reclaim	\$ 125,000.00
Phase 2 Clearwell - Construction	\$ 325,000.00
Phase 2 - Construction Management	\$ 75,000.00
Phase 2 - 5% Unforeseen Contingency	\$ 20,000.00
Total Water Treatment Improvements	\$ 570,000.00
 <u>Equipment/Vehicles</u>	
New Equipment: 10 Yard Dump Truck (New or Used)	\$ 150,000.00
 Total Equipment/Vehicles	 \$ 150,000.00
 <u>Software</u>	
Meter Reading	
Pilot Study - Radio Reads	\$ 25,000.00
Total Software	\$ 25,000.00
 <u>Building Improvements</u>	
Office Furniture	
Business Server - Redundancy	\$ 25,000.00
Board Room Improvements	\$ 4,000.00
Total Office Improvements	\$ 29,000.00
 <u>Water Distribution Improvements</u>	
Rich Gulch Transmission Main Replacement - Design	\$ 38,293.12
Unforeseen Transmission and Distribution Projects (Emergency Replacement)	\$ 250,000.00
Total Water Distribution Improvements	\$ 300,000.00
Total Capital Overlay	 \$ 1,074,000.00

Calaveras Public Utility District
Summary of Net Position Activity
For the Fiscal Year Ending on June 30, 2024

	FY 2022-23 Budget	FY 2022-23 Projected	FY 2023-24 Budget
Beginning Net Position	\$ 4,800,729	\$ 4,800,729	\$ 2,044,059
Income	\$ 2,736,045	\$ 2,653,963	\$ 3,282,200
Grants	\$ -	\$ -	\$ 483,000
Loan Payment Surcharge			\$ 133,000
Total Revenues	\$ 2,736,045	\$ 2,653,963	\$ 3,898,200
Operational Expenses			
Salaries	\$ 952,000	\$ 894,880	\$ 995,119
Benefits	\$ 839,547	\$ 839,547	\$ 923,591
Conferences, Meetings and Training	\$ 35,952	\$ 22,000	\$ 37,300
Administration Expenses	\$ 297,114	\$ 297,114	\$ 331,837
Operations Expense	\$ 313,311	\$ 313,311	\$ 332,110
Outside Services	\$ 206,051	\$ 210,000	\$ 439,354
Equipment Rent, Taxes, and Utilities	\$ 250,817	\$ 250,817	\$ 314,802
Total Operational Expenditures	\$ 2,894,792	\$ 2,827,669	\$ 3,374,113
Nonoperational Expenditures			
Capitalized Labor	\$ -		
Capital Equipment and Expenditures	\$ 2,913,729	\$ 2,450,000	\$ 1,074,000
Non-Operating Expenses - Debt Payment	\$ 132,964	\$ 132,964	\$ 170,064
Total Nonoperational Expenditures	\$ 3,046,693	\$ 2,582,964	\$ 1,244,064
Revenues in Excess of Expenditures	\$ (3,205,440)	\$ (2,756,670)	\$ (719,977)
Estimated Ending Net Position	\$ 1,595,289	\$ 2,044,059	\$ 1,324,082

*Cash Basis

Calaveras Public Utility District

Loan Covenant Balance Sheet

	<u>Division</u>	<u>FY 2022-23</u>	<u>FY 2023-24</u>
Income		\$ 2,736,045	\$ 3,415,200
Grants			\$ 483,000
Operating - Reserves (For Covenant Ratio)		\$ 27,000	
Rate Stabilization Reserves (To Balance Budget)		\$ 291,711	
Total Income		<u>\$ 3,054,756</u>	<u>\$ 3,898,200</u>

Expense Categories

	<u>Division</u>	<u>FY 2022-23</u>	<u>FY 2023-24</u>
Salaries	100	\$ 952,000	\$ 995,119
Benefits	200	\$ 839,547	\$ 923,591
Conferences, Meetings and Training	300	\$ 35,952	\$ 37,300
Administration Expenses	400	\$ 297,114	\$ 331,837
Operations Expense	500	\$ 313,311	\$ 332,110
Outside Services	600	\$ 206,051	\$ 439,354
Equipment Rent, Taxes, and Utilities	700	\$ 250,817	\$ 314,802
Total Operational Expenses		<u>\$ 2,894,792</u>	<u>\$ 3,241,149</u>
Net Operational Income		\$ 159,964	\$ 524,087
Debt Payments	900	<u>\$ 132,964</u>	<u>\$ 132,964</u>

Loan Covenant Ratio must be above 1.20
as required in loan documents
Ratio = Net Operational Income/Debt
Payment

1.20	3.94
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Calaveras Public Utility District
Budgeted Revenue Accounts Detail
For the Fiscal Year Ending June 30, 2024
Cash Basis

Revenue	GL CODE	Budgeted FY 22-23	Budgeted FY 23-24
Water Sales- Res	4110	\$ 2,036,852	\$ 2,565,119
Water Sales - Comm	4112	\$ 353,497	\$ 470,151
Water Sales - AG	4170	\$ 5,095	\$ 6,776
Water Sales - MISC	4180	\$ 46,995	\$ 60,154
Pipeline Hydro	4200	\$ 58,261	\$ 57,000
Schaads Hydro	4210	\$ 18,160	\$ 45,000
RRF -Surcharge	4211	\$ -	
Install Fees	4230	\$ 8,636	\$ 15,000
Turn On Fees	4231	\$ 3,344	
Connection Fees	4232	\$ 25,964	\$ 35,000
Cell Site Leases	4240	\$ 29,000	\$ 29,000
Investment Interest	4800	\$ 2,500	\$ 2,500
LAIF Interest	4923	\$ 4,500	\$ 4,500
County Taxes	4932	\$ 120,000	\$ 120,000
MHSD Revenue	4975	\$ 18,240	
Grant Revenue	4994		\$ 483,000
MISC Revenue	4995		
Work Done for Others	4996	\$ 5,000	\$ 5,000
Total Income		\$ 2,736,045	\$ 3,898,200

Calaveras Public Utility District
Salaries and Benefit Expenditure Account Detail
For the Fiscal Year Ending June 30, 2024
Cash Basis

Salaries	Division	100	\$	995,118.69
Benefits	Division	200	\$	923,591.50

Division	GL	Description	Proposed Budget FY 23-24
100	5100	Executive Salary	\$ 135,000.00
100	5110	Administration Salaries	\$ 233,035.00
100	5120	Operations Salaries	\$ 569,525.00
100	5130	Overtime Compensation	\$ 31,500.00
100	5140	On Call Pay	\$ 26,058.69
100	5150	Holiday Pay	\$ 50,566.00
100	5160	Vacation Pay	\$ 37,040.64
100	5170	Sick Pay	\$ 44,448.77
200	5200	Medical Benefits	\$ 345,000.00
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	\$ 30,899.00
200	5230	Retirement Benefits - Calpers	\$ 212,347.91
200	5240	Other Post Employment Benefits (OPEB)	
200	5250	Medical Tax, Social Security and SUI	\$ 149,700.84
200	5260	Worker's Compensation Insurance	\$ 71,843.75
200	5270	Education Assistance	
200	5280	Employee Overtime Meals	\$ 1,200.00
200	5290	Employee Recognition	\$ 1,000.00
		Salaries	\$ 1,127,174.10
		Salaries (Reduced Sick, Holiday and Vacation)	\$ 995,118.69
		Benefits	\$ 923,591.50

**Calaveras Public Utility District
 Conferences, Meetings, and Training
 Expenditure Accounts Detail
 For the Fiscal Year Ending June 30, 2024
 Cash Basis**

Conferences, Meetings and Training	Division	300	\$	37,300.00
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Division	GL	Description		Budget FY 23-24
300	5310	Board Meetings - Director Fees	\$	9,000.00
300	5315	Seminars & Conferences - Board	\$	5,000.00
300	5320	Seminars & Conferences - Staff	\$	6,200.00
		Mileage Reimbursement, Parking, Tolls,		
300	5325	Conference or Training Meals	\$	1,500.00
300	5330	Auto Rental	\$	1,200.00
300	5335	Training	\$	14,400.00

Calaveras Public Utility District
Equipment Rent, Taxes and Utilities Expenditure Account Detail
For the Fiscal Year Ending June 30, 2024
Cash Basis

Equipment Rent, Taxes, and Utilities	Division	700	\$ 314,802.09
Division	GL	Description	FY 23-24
700	5710	Occupancy (rent)	\$ 1,200.00
700	5720	Equipment Rental	\$ 9,056.25
700	5730	Property Taxes	
700	5740	Electricity-Pumping	\$ 260,394.86
700	5741	Electricity-Hydros	\$ 5,173.88
700	5742	Electricity-Treatment	\$ 22,136.80
700	5743	Electricity-Office	\$ 5,424.59
700	5750	Natural Gas	\$ -
700	5760	Sewer and Garbage	\$ 11,415.72

**Calaveras Public Utility District
 Capital Projects Expenditure Account Detail
 For the Fiscal Year Ending June 30, 2024
 Cash Basis**

Capital Projects	Division	800	\$	1,074,000
Division	GL	Description	FY Budget 23-24	
800	5810	Land Purchases	\$	-
800	5820	Easements and Water Rights	\$	-
800	5830	Buildings	\$	29,000
800	5840	Equipment-Capital	\$	150,000
800	5850	Engineering-Capital	\$	263,293
800	5860	Construction-Capital	\$	606,707
800	5870	Materials for Capital Projects	\$	25,000
800	5880	District Personnel-Capital		

Fiscal Year 23-24 Complete Capital Outlay from 2022-23. Add Projects if Funded through Outside Funding

**Calaveras Public Utility District
 Nonoperational -Debt Expenditures Account Detail
 For the Fiscal Year Ending June 30, 2024
 Cash Basis**

Debt	Division		900	\$ 170,064
Division	GL	Description		FY 23-24
900	5910	Debt Service-Principal		\$ 77,001
900	5920	Debt Service-Interest		\$ 55,963
900	5930	Debt Issuance Costs		
900	5940	Lease Payments -JDF		\$ 37,100

Long-Term Debt Payments of \$132964.08/ Year for 20 years

Short Term Lease Payments of \$37100/ Year for 5 years with \$1 buy out after
 60th payment to John Deere Financial

Calaveras Public Utility District

Reserve Funds (Minimum Fund Policy)

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-27	FY 2027-28
Minimum Reserve Policy					
Operating Reserves	\$ 1,373,326	\$ 1,421,988	\$ 1,464,647	\$ 1,508,587	\$ 1,553,844
Capital Reserves	\$ -	\$ 375,000	\$ 400,000	\$ 450,000	\$ 500,000
Self-Insurance Reserves	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
Rate Stabilization Reserve	\$ 656,651	\$ 715,749	\$ 747,958	\$ 777,876	\$ 808,991
Vehicle Fleet Reserve	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Equipment Reserve	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Technology Reserve	\$ 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

Calaveras Public Utility District

Reserve Funds

	<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	\$ 2,044,059	\$ 1,324,082	\$ 1,459,097	\$ 1,683,496	\$ 2,003,701
Operating Reserves	\$ 567,059	\$ 571,082	\$ 806,304	\$ 1,002,782	\$ 1,048,854
Capital Reserves	\$ 934,000	\$ 350,000	\$ 249,793	\$ 189,233	\$ 214,617
Self-Insurance Reserves	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
Rate Stabilization Reserve	\$ 173,000	\$ 173,000	\$ 173,000	\$ 261,481	\$ 510,230
Vehicle Fleet Reserve	\$ 150,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Equipment Reserve	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Technology Reserve	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Designated Project/Special Use Reserve	\$ -	\$ -	\$ -	\$ -	\$ -
Total Reserve Fund Balances	\$ 2,044,059	\$ 1,324,082	\$ 1,459,097	\$ 1,683,496	\$ 2,003,701
Minimum Reserve Balance by Policy	\$ 2,823,977	\$ 2,981,737	\$ 3,056,605	\$ 3,130,463	\$ 3,206,836
Minimum Reserve Balance (Defecit)	\$ (779,918)	\$ (1,657,655)	\$ (1,597,508)	\$ (1,446,967)	\$ (1,203,135)
Beginning Reserve Fund Balance Sheet	\$ 0	\$ 0	\$ 0	\$ (0)	\$ (0)
Increase or Decrease Reserve Funds	\$ (719,977)	\$ 135,015	\$ 224,399	\$ 320,205	\$ 422,815
CIP Reserve Expenditures	\$ (1,074,000)	\$ (350,000)	\$ (350,000)	\$ (350,000)	\$ (350,000)
Net Income (Minus 800 expenses)	\$ 354,023	\$ 485,015	\$ 574,398	\$ 670,205	\$ 772,815
Ending Reserve Balance	\$ 1,324,082	\$ 1,459,097	\$ 1,683,496	\$ 2,003,701	\$ 2,426,516
Increase or Decrease to Reserve Fund	\$ 25,180	\$ 235,222	\$ 196,478	\$ 46,072	\$ 422,815
Operating Reserves	\$ (924,000)	\$ (100,207)	\$ (60,560)	\$ 25,384	\$ 422,815
Capital Reserves					
Self-Insurance Reserves					
Rate Stabilization Reserve			\$ 88,481	\$ 248,749	\$ 510,230
Vehicle Fleet Reserve	\$ (150,000)				\$ 10,000
Equipment Reserve					\$ 10,000
Technology Reserve					\$ 10,000
Designated Project/Special Use Reserve					

Calaveras Public Utility District

Budgeted Revenues and Expenditures by Category

5 Year Projection

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28
Division	Budget	Proposed				
Income	\$ 2,736,045	\$ 3,765,200	\$ 3,741,708	\$ 3,928,793	\$ 4,125,233	\$ 4,331,495
Loan Payment Surcharge	\$	\$ 133,000	\$ 133,000	\$ 133,000	\$ 133,000	\$ 133,000
Total Revenues	\$ 2,736,045	\$ 3,898,200	\$ 3,874,708	\$ 4,061,793	\$ 4,258,233	\$ 4,464,495
Operational Expenses						
100 Salaries	\$ 952,000	\$ 995,119	\$ 1,039,899	\$ 1,071,096	\$ 1,103,229	\$ 1,136,326
200 Benefits	\$ 839,547	\$ 923,591	\$ 951,299	\$ 979,838	\$ 1,009,233	\$ 1,039,510
300 Conferences, Meetings and Training	\$ 35,952	\$ 37,300	\$ 38,419	\$ 39,572	\$ 40,759	\$ 41,981
400 Administration Expenses	\$ 297,114	\$ 331,837	\$ 341,792	\$ 352,046	\$ 362,607	\$ 373,486
500 Operations Expense	\$ 313,311	\$ 332,110	\$ 342,073	\$ 352,335	\$ 362,905	\$ 373,793
600 Outside Services	\$ 206,051	\$ 439,354	\$ 219,000	\$ 225,570	\$ 232,337	\$ 239,307
Equipment Rent, Taxes, and Utilities	\$ 250,817	\$ 314,802	\$ 324,246	\$ 333,974	\$ 343,993	\$ 354,313
Subtotal Operational Expenditures	\$ 2,894,792	\$ 3,374,113	\$ 3,256,729	\$ 3,354,431	\$ 3,455,064	\$ 3,558,716
Less: Capitalized Labor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operational Expenses	\$ 2,894,792	\$ 3,374,113	\$ 3,256,729	\$ 3,354,431	\$ 3,455,064	\$ 3,558,716
Capital Equipment and Expenditure	\$ 2,450,000	\$ 1,074,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000
Non-Operating Expenses - Debt Pay	\$ 132,964	\$ 170,064	\$ 132,964	\$ 132,964	\$ 132,964	\$ 132,964
Total Net Expenses	\$ 5,477,756	\$ 4,618,177	\$ 3,739,693	\$ 3,837,395	\$ 3,938,028	\$ 4,041,680
Revenues in Excess of Total Net	\$ (2,741,711)	\$ (719,977)	\$ 135,015	\$ 224,398	\$ 320,205	\$ 422,815
Transfers (to)/from Reserves	\$ 2,741,711	\$ 719,977	\$ (135,015)	\$ (224,398)	\$ (320,205)	\$ (422,815)
Net Budget Excess/(Deficiency)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

* Cash Basis

REGIONAL WATER RATE COMPARISON

How We Compare (Fiscal Year Ending June 30, 2024)

Comparison of 5/8" Water Meter and 11.4 CCF Consumption (8,500 Gallons)

1. Calaveras County Water District (Proposed 25% Increase in October):

- a. Fixed Charge: \$ 75.22
- b. Tier 1 Charges: 10 @ \$1.44 = \$ 14.40
- c. Tier 2 Charges: 1.4 @ \$1.50 = \$ 2.10
- d. Total \$ 91.72

2. Amador Water Agency:

- a. Fixed Charge: \$ 43.50
- b. Tier 1 Charges: 11.4 @ \$3.94 = \$ 47.04
- c. Debt Service Surcharge: \$ 25.41
- d. Total \$ 115.95

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 = \$ 37.40
- d. Total \$ 101.90

4. El Dorado Irrigation District:

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

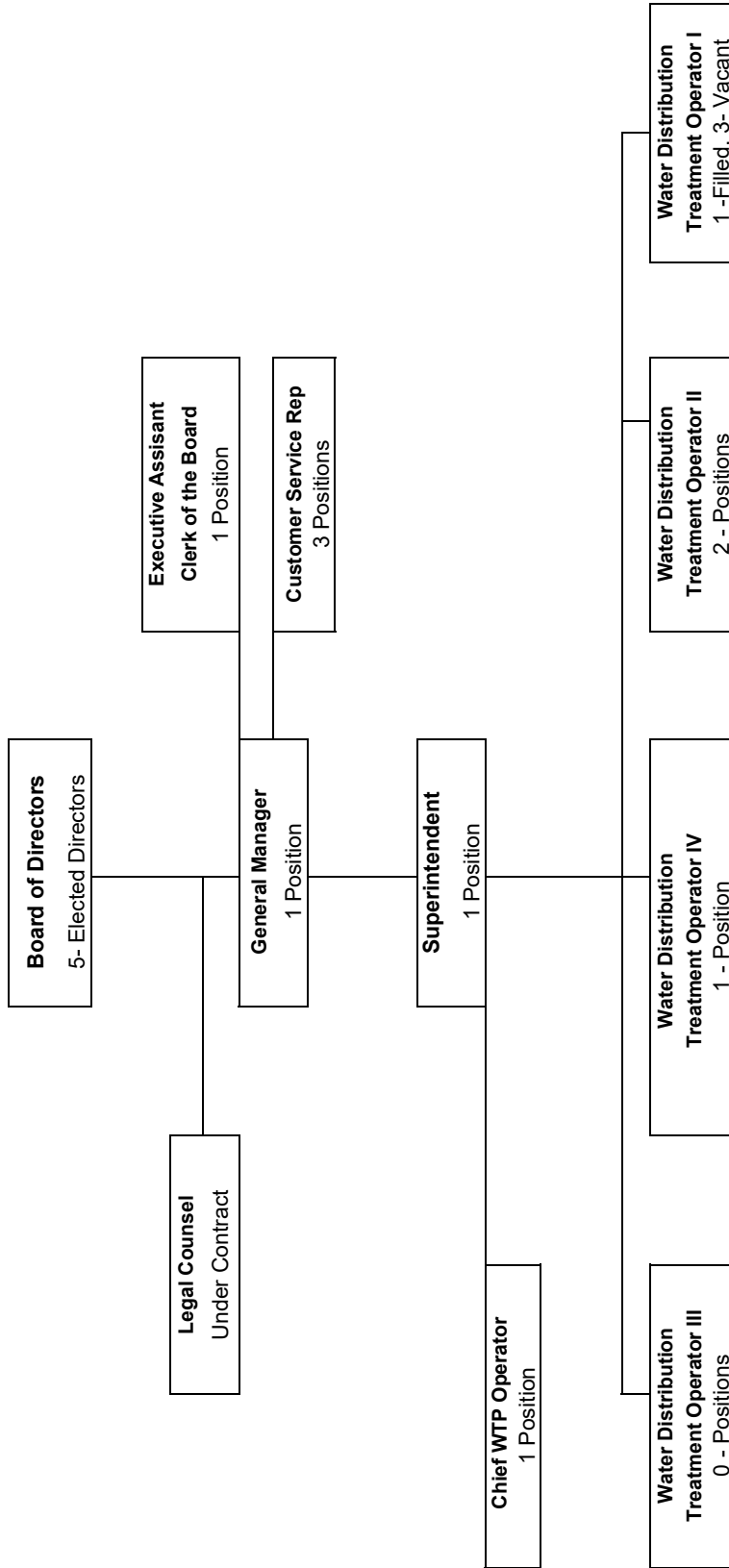
5. Calaveras Public Utility District:

- a. Fixed Charge: \$ 61.57
- b. Tier 1 Charges: 8.5 @ \$4.32 = \$ 36.72
- c. Debt Service Charge = \$ 4.73
- d. Total \$ 103.02

**Table 1
Current and Proposed Monthly Water Rates**

CURRENT		PROPOSED														
		July 1, 2023			July 1, 2024			July 1, 2025			July 1, 2026			July 1, 2027		
<u>Meter Size</u>	<u>Usage Covered by Minimum (Gallons)</u>	Meter Size - All customers; no water use is included in the base rate														
BASE RATE		Meter Fee	+Debt Fee	Meter Fee	+Debt Fee	Meter Fee	+Debt Fee	Meter Fee	+Debt Fee	Meter Fee	+Debt Fee	Meter Fee	+Debt Fee			
5/8" x 3/4"	\$64.75	\$61.57	\$4.73	\$70.85	\$4.73	\$74.63	\$4.73	\$78.60	\$4.73	\$82.77	\$4.73	\$86.74	\$4.73			
1"	\$103.75	\$102.62	\$7.88	\$118.09	\$7.88	\$124.39	\$7.88	\$131.00	\$7.88	\$137.94	\$7.88	\$144.82	\$7.88			
1-1/2"	\$188.46	\$205.23	\$15.77	\$236.17	\$15.77	\$248.77	\$15.77	\$262.00	\$15.77	\$275.89	\$15.77	\$289.66	\$15.77			
2"	\$357.83	\$328.37	\$25.23	\$377.87	\$25.23	\$398.03	\$25.23	\$419.19	\$25.23	\$441.41	\$25.23	\$463.64	\$25.23			
4"	\$654.24	\$1,026.17	\$78.83	\$1,180.87	\$78.83	\$1,243.86	\$78.83	\$1,309.99	\$78.83	\$1,379.43	\$78.83	\$1,448.26	\$78.83			
6"	\$865.97	\$2,052.33	\$157.67	\$2,361.73	\$157.67	\$2,487.70	\$157.67	\$2,619.97	\$157.67	\$2,758.85	\$157.67	\$2,897.72	\$157.67			
8"	\$1,077.70	\$3,283.73	\$252.27	\$3,778.77	\$252.27	\$3,980.32	\$252.27	\$4,191.95	\$252.27	\$4,414.16	\$252.27	\$4,636.37	\$252.27			
Multi Unit*	\$38.68															
Agricultural	\$273.14															
Industrial	\$865.97															
*Multi unit usage 3,000 gallons or less/month avg/unit																
VOLUME RATES		July 1, 2023			July 1, 2024			July 1, 2025			July 1, 2026			July 1, 2027		
Treated Water (gallons) - Use over Minimum		VOLUME RATES (\$/thousand gallons applied to all use) - Normal Water Year														
3,001 to 5,000	\$1.24	\$4.96	\$4.32	\$5.65	\$4.96	\$5.93	\$4.32	\$5.17	\$4.32	\$5.17	\$4.32	\$5.17	\$4.32	\$5.17	\$4.32	\$5.17
5,001 to 20,000	\$2.47	\$4.11	\$4.11	\$4.69	\$4.11	\$4.92	\$4.11	\$4.92	\$4.11	\$4.92	\$4.11	\$4.92	\$4.11	\$4.92	\$4.11	\$4.92
> 20,000	\$2.21															
Agricultural																
> 60,000	\$1.70	\$5.41	\$4.55	\$6.17	\$5.19	\$6.48	\$4.55	\$5.72	\$4.55	\$5.72	\$4.55	\$5.72	\$4.55	\$5.72	\$4.55	\$5.72
DROUGHT SURCHARGE:		VOLUME RATES (\$/thousand gallons applied to all use) - Drought Conditions														
Water Supply Shortage	Conservation Level	Usage Surcharge														
Stage 1	20%	\$6.02	\$5.15	\$6.86	\$5.87	\$7.20	\$6.16	\$7.56	\$6.47	\$7.94	\$6.79	\$8.21	\$7.16	\$8.62	\$7.52	\$9.05
Stage 2	40%	\$6.86	\$5.98	\$7.82	\$6.82	\$8.21	\$7.16	\$8.62	\$7.52	\$9.05	\$7.90	\$9.34	\$8.19	\$9.63	\$8.48	\$9.92
Stage 3	75%	\$9.98	\$8.98	\$10.82	\$9.82	\$11.21	\$10.16	\$11.56	\$10.47	\$11.94	\$10.79	\$12.21	\$11.16	\$12.62	\$11.52	\$12.95

**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