

CALAVERAS PUBLIC UTILITY DISTRICT
506 W. St. Charles, Street San Andreas, CA 95249

REGULAR MEETING OF THE BOARD OF DIRECTORS

June 16, 2026 at 5:00 p.m.

Kevin Sparks
President of the Board

Director Garrett Hesser
Director Jack Tressler

Director Richard Blood
Director Mathew Warmerdam

Calaveras Public Utility District hereby provides notice that it will convene its regularly scheduled public meetings of the Board of Directors at the District Office. If you are unable to attend in person, we encourage you to attend remotely as follows:

- **Join the Conference Call Meeting**
- **Dial-in number (US): 1(669)900-9128**
- **Join the online ZOOM meeting:**
- **<https://us02web.zoom.us/j/81691372893?pwd=azVkSFN3ZmJrU2V0aS85Vk92YThtZz09>**
- **Meeting ID: 816 9137 2893**
- **Meeting Passcode code: 545381**

Please mute your call before joining. This will limit technical difficulties with audio. Only unmute your call if the President has requested public comment on an item. Upon completing your comments, please mute your call again. Do not put the call on hold, as hold music can ruin the call for all other participants. If that occurs, or in the event of disruptive conduct, staff reserves the right to disconnect that caller. Do no talk over the top of any other callers. Conversations must be one at a time.

AGENDA

1. CALL THE MEETING TO ORDER

2. ROLL CALL OF DIRECTORS

- President Kevin Sparks
- Director Garrett Hesser
- Director Richard Blood
- Director Jack Tressler
- Director Mathew Warmerdam

3. PLEDGE OF ALLEGIANCE

4. PUBLIC COMMENT (Limit: 3 min/person)

At this time, members of the public may address the Board on any matter within its jurisdiction which is not on the agenda. The public is encouraged to work with staff to place items on the agenda for Board consideration. No action can be taken on matters not listed on the agenda. Comments are limited to 3 minutes per person.

5. CONSENT ITEMS

Consent items should be considered together as one motion. Any item(s) requested to be removed will be considered after the motion to approve the Consent Items.

- a. May 19, 2026, Regular Board Meeting Minutes
- b. May Claim Summary

Action: Roll call Vote

Consider motion to approve consent items a-b.

ITEMS FOR BOARD DISCUSSION AND/OR ACTION

Board action may occur on any identified agenda item. Any member of the public may directly address the Board on any identified agenda item of interest, either before or during the Board's consideration of that item.

6. EMPLOYEE RECOGNITION

Action Requested: Discussion

- a. Carissa Bear – 10 Years
- b. John Cunningham – 15 years

7. RESOLUTION 2026-02 APPROVING THE AMENDMENT TO EMPLOYMENT AGREEMENT FOR GENERAL MANAGER

Action Requested: Roll Call Vote

Approve Resolution 2026-02 Approving the Amendment to Employment Agreement for General Manager.

8. MOKELUMNE FOREST RESILIENCE BOND (FRB) FUNDING

Action Requested: Discussion / Roll Call Vote

Review prior discussion regarding the Mokelumne Forest Resilience Bond (FRB) funding opportunity, including EBMUD matching contributions.

- a. Consider approval of a \$5,000 contribution by the District.
- b. Review draft letter to Upper Mokelumne River Watershed Authority (UMRWA) prepared by Director Blood.

9. 2026 UPPER MOKELUMNE RIVER WATERSHED SANITARY SURVEY

Action Requested: Roll Call Vote

- a. Consider joint-agency approach with Calaveras County Water District
- b. Review and approve the Verdantas proposal for \$28,880, with costs shared equally between both agencies at \$14,440 each.

10. CONSIDERATION OF ADOPTION OF FISCAL YEAR 2026/27 BUDGET

Action Requested: Discussion/Possible action

- a. Budget Workshop to review the proposed 2026/2027 Fiscal Year Operating Budget and Capital Outlay.
- b. Approval of Resolution 2026-03 Adopting Budget for Fiscal Year 2026/2027.

11. CALPERS CONTRACT AMENDMENT – PEPRA COMPLIANCE UPDATE

Action Requested: Approval

CalPERS has requested that the District update its contract to reflect the provisions of the Public Employees' Pension Reform Act (PEPRA).

- a. Staff recommends approval of the Resolution of Intention and authorization for the General Manager to proceed with CalPERS processing.

12. REPORTS

The purpose of these reports is to provide information on projects, programs, staff actions, and committee meetings that are of general interest to the Board and public. No decisions are to be made on these issues.

- a. Legal Counsel's Report
- b. Executive Assistant/Clerk of the Board
- c. Water System Superintendent's Report
- d. Engineer's Report
- e. General Manager's Report
- f. Directors' Comments: Directors may make brief announcements or brief reports on their own activities. They may ask questions for clarification, make a referral to staff or take action to have staff place a matter of business on the future agenda.

13. ADJOURNMENT

If there is no other Board business the President will adjourn to its next regular meeting scheduled for July 21, 2026, at 5:00 p.m.

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the Office at (209) 754-9442. Notification in advance of the meeting will enable CPUD to make reasonable arrangements to ensure accessibility to this meeting. Any documents that are made available to the Board before or at the meeting, not privileged or otherwise protected from disclosure, and related to agenda items, will be made available at CPUD for review by the public.

CALAVERAS PUBLIC UTILITY DISTRICT
Regular Meeting of the Board of Directors

May 19, 2026
5:00 pm

DIRECTORS PRESENT: Kevin Sparks
Garrett Hesser
Richard Blood

MEMBERS ABSENT: Jack Tressler
Mathew Warmerdam

STAFF PRESENT: Mathew Roberts, General Manager
Carissa Bear, Clerk of the Board
Wyatt Rovera, Water System Superintendent
Adam Brown, District Legal Counsel

OTHERS PRESENT: Rich Sanchez, Chief Dam Safety Engineer
Member of Public ([Online](#))

1. CALL THE MEETING TO ORDER: The regular meeting was called to order by President Sparks at 5:04 P.M.
2. ROLL CALL OF DIRECTORS: Directors Sparks, Hesser, and Blood were present. Directors Tressler and Warmerdam were absent.
3. PLEDGE OF ALLEGIANCE
4. PUBLIC COMMENT (Limit 3 minutes per person/15 minutes per subject): None
5. CONSENT ITEMS
 - a. April 21, 2026, Regular Board Meeting Minutes
 - b. April Claim Summary

The Board reviewed and discussed the April Claims Summary. Staff responded to questions from the Board regarding the claims presented. A motion was made by Director Blood, seconded by Director Sparks, to approve Consent Items a-b. A roll call vote was taken. Directors Blood, Hesser, and Sparks voted yes. Motion carried 3-0.

6. GEI CONSULTANTS - DAM SAFETY/FERC UPDATE

Rich Sanchez, the District's Chief Dam Safety Engineer with GEI Consultants, provided a brief overview of his professional experience and history with the District. He then presented a status update on the District's pending and past-due items related to Federal Energy Regulatory Commission (FERC) compliance and responded to questions from the Board. Mr. Sanchez reviewed the District's current contract with GEI Consultants and explained the process used to determine the scope of work to be completed each fiscal year. He noted that the District is currently operating under a blanket contract arrangement.

Mr. Roberts explained that all work performed under the contract is completed within the approved fiscal year budget. He further stated that any work anticipated to exceed the budgeted amount would be brought to the Board for consideration.

Following discussion, the consensus of the Board was to continue operating under the existing contract. The Board requested that any significant expenditures or unexpected project items be brought before the Board.

7. BUDGET FISCAL YEAR 2026/27

Mr. Roberts informed the Board that the Fiscal Year 2026/27 Budget was not yet ready for review at this meeting. He requested that the Budget/Finance Ad Hoc Committee meet prior to the June Board meeting and that a Board Budget Workshop be held during the June meeting. Due to scheduling constraints, President Sparks removed Director Tressler from the Budget/Finance Ad Hoc Committee and appointed Director Hesser in his place. The committee intends to meet during the week of June 8th to review the proposed budget and prepare for the June Budget Workshop.

8. UMRWA BOARD MEETING UPDATES

Director Hesser provided a recap of the most recent Upper Mokelumne River Watershed Authority (UMRWA) meeting and informed the Board that the UMRWA Board approved the District's project substitution for the Integrated Regional Water Management (IRWM) project. Director Hesser also discussed the Forest Resilience Bond (FRB) program. He explained that UMRWA is seeking additional funding and is encouraging member districts to contribute. Director Hesser recommended that the District make a contribution, noting that any level of participation would demonstrate the District's support.

The Board discussed the advantages and disadvantages of contributing funds to the FRB. Director Blood stated that he would be more comfortable making a contribution if the District also provided a letter expressing its vision for the program. Director Hesser recommended that Director Blood draft a letter for the Board's review at the June meeting.

9. RICH GULCH PROJECT

Mr. Roberts informed the Board that the project substitution has officially been approved by the California Department of Water Resources. The District can now proceed with the project design, which will be reimbursable through the grant.

He reminded the Board that the District will be required to cash flow the project, as reimbursements will only be processed once per quarter. Mr. Roberts stated that, based on review of the Fiscal Year 2026/27 budget, he is confident the District will be able to manage the cash flow requirements without issue.

10. REPORTS

- a. Legal Counsel's Report

Report will be covered in closed session.

- b. Executive Assistant/Clerk of the Board

No report this month.

- c. Water System Superintendent's Report

Mr. Rovera presented the Monthly Maintenance Report for April.

d. Engineer's Report

Report has already been covered. No additional report was provided.

e. General Manager's Report

Mr. Roberts provided an overview of his General Manager's Report. He informed the Board that he applied for a Calaveras County grant; however, the District was not awarded funding.

He expressed appreciation to Matt Ospital with WGA for his support and advocacy on behalf of the District. Mr. Roberts and Mr. Ospital attended the Calaveras County Board of Supervisors meeting, where Mr. Ospital emphasized the importance of funding infrastructure upgrades to support new development projects within the County.

Mr. Roberts stated that he felt the message was well received by the Board of Supervisors and expressed optimism regarding potential future funding opportunities.

Mr. Roberts also thanked staff for their continued support and proactive efforts related to Dam Safety, as well as their contributions toward keeping projects managed in-house.

f. Directors' Comments:

No comments this month.

****Went into closed session at 7:45 pm****

11. CLOSED SESSION

PUBLIC EMPLOYEE PERFORMANCE EVALUATION (Government Code § 54957)

Title: General Manager

The Board met in closed session with the General Manager and completed his performance evaluation. Following the evaluation, the Board approved a salary increase for the General Manager. An amended Employee Agreement reflecting this change will be presented for Board consideration at the June Board meeting.

****Came out of closed session at 8:31 pm****

12. ADJOURNMENT

There being no further business to come before the Board, President Sparks adjourned the meeting at 8:32 pm.

Respectfully Submitted,



CALAVERAS PUBLIC UTILITY DISTRICT

CLAIM SUMMARY 5-2026

DATE: May 2026

The claims listed on the schedules attached to this summary have been examined and found to be correct and proper demands against the Calaveras Public Utility District.

Claims Submitted	\$ 226,037.61
Payroll Submitted	\$ 80,743.73
Employee Reimbursement	\$ 356.10
P/R Tax Deposits	\$ 6,164.91
Sub-total	\$ 313,302.35

Claim Summary Approved for	\$ 313,302.35
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Clerk of the Board, Calaveras Public Utility District

Expenses by Vendor Summary
CALAVERAS PUBLIC UTILITY DISTRICT
May 2026

Name	Transaction date	Description	Distribution account	Ledger amount
ACWA-Health	05/11/2026	Dental/Vision Coverage Month: June 2026	5220 - Dental/Vision/Life Insurance	\$2,111.34
Alpha Analytical Labs, Inc.	05/11/2026	April Samples	5685 - Lab & Sampling	\$1,149.00
Amador Cleaning Service	05/11/2026	Janitorial Service 04/2026	5670 - Facility Maintenance	\$825.00
Amazon Capital Services	5/27/2026	Candy	5475 5475 - Office Supplies	\$80.02
	5/27/2026	USB Hub	5475 5475 - Office Supplies	\$18.28
	5/27/2026	Spray Truck & Flatbed Trailer Tool Box Keys	5532 5532 - Repairs & Maintenance-Auto	\$22.06
	5/27/2026	Inverter Wiring	5532 5532 - Repairs & Maintenance-Auto	\$40.65
	5/27/2026	Office Toaster	5475 5475 - Office Supplies	\$64.90
American Fidelity Assurance Co.(Flex)	05/11/2026	June	5275 - Employee Section 125 Plan	\$400.00
Aqua-Tech Company	05/20/2026	Water Tank Plug Install	5536 - Repairs & Maintenance-T&D (5336)	\$6,000.00
AT & T	05/11/2026	Hydro 3	5480 - Telephone	\$68.73
AT & T	05/11/2026	San Andreas Tank	5480 - Telephone	\$644.56
	05/11/2026	Special Circuit	5480 - Telephone	\$52.18
	05/11/2026	Hydro 3	5480 - Telephone	\$646.34
AT&T	05/11/2026	Phone and Internet - Shop - Apr 08-May 07	5480 - Telephone	\$146.33
	05/20/2026	Phone and Internet - Shop - May 08- Jun 07	5480 - Telephone	\$156.32
Brawner Automotive Repair	05/20/2026	Truck 9 - Oil & Brakes	5532 Repairs & Maintenance-Auto	\$583.40
Calaveras Auto Supply	05/11/2026	Schaads	5533 - Repairs & Maint-Dams & Hydros	\$64.69

Name	Transaction date	Description	Distribution account	Ledger amount
	05/11/2026	Oil	5532 Repairs & Maintenance-Auto	\$23.37
	05/11/2026	Truck 6 - Transmission Fluid	5532 Repairs & Maintenance-Auto	\$25.96
	05/11/2026	Wiper blades & Washer fluid	5532 Repairs & Maintenance-Auto	\$69.38
Calaveras Enterprise				
	05/20/2026	1 Year Subscription	5415 - Advertising	\$51.00
Calaveras Public Power Agency				
	05/11/2026	CPUD Warehouse	5743 - Electricity-Office	\$169.96
	05/11/2026	Glencoe Booster Pump	5740 - Electricity-T & D	\$293.08
	05/11/2026	CPUD Office	5743 - Electricity-Office	\$185.62
	05/11/2026	Jeff Davis WTP	5742 - Electricity-Treatment	\$1,134.40
	05/11/2026	Licking Fork Pumping Station	5740 - Electricity-T & D	\$59,188.00
California Rural Water Association				
	05/20/2026	Annual CRWA Membership 26-27	5420 - Association Dues	\$1,042.00
Cal PERS				
	05/05/2026	Employer Contribution, PEPR, 26507, CalPERS, 04/19/2026 - 05/02/2026	5230 - Retirement Benefits-CalPERS	\$3,808.35
	05/05/2026	Employer Contribution, Classic, 1017, CalPERS, 04/19/2026 - 05/02/2026	5230 - Retirement Benefits-CalPERS	\$2,922.71
	05/05/2026	SIP - IRC 457 Contributions, 04/19/2026 - 05/02/2026	2317 - 457 Plan	\$1,299.92
	05/18/2026	Employer Contribution, PEPR, 26507, CalPERS, 05/03/2026 - 05/16/2026	5230 - Retirement Benefits-CalPERS	\$3,687.73
	05/18/2026	Employer Contribution, Classic, 1017, CalPERS, 05/03/2026 - 05/16/2026	5230 - Retirement Benefits-CalPERS	\$2,922.71
	05/18/2026	SIP - IRC 457 Contributions, SIP - 457 Plan, 05/03/2026 - 05/16/2026	2317 - 457 Plan	\$1,297.88
	05/18/2026	June Retiree Health	5210 - Medical Benefits-Retiree	\$6,226.99
	05/18/2026	June Health	5200 - Medical Benefits	\$42,121.17
Cal-Waste				
	05/20/2026	Office - Trash and Recycle Service - May 2026	5740 - Electricity-T & D	\$188.38
	05/20/2026	Shop Trash and Lock Service - May 2026	5760 - Sewer & Garbage	\$449.00
Care Free Lawns				
	05/20/2026	April Monthly Service	5670 - Facility Maintenance	\$150.00
CINTAS				
	05/20/2026	May First Aid Restock - Office & Shop	5566 - Safety Equipment	\$194.44
Columbia Bank - MR				
	05/11/2026	Meal - Meeting with R.S & DSOD	5325 - Mileage Reimb, Parking, Tolls	\$59.16
	05/11/2026	GM Conf.	5320 - Seminars & Conferences-Staff	\$890.00
	05/11/2026	GM Conf. - Hotel	5320 - Seminars & Conferences-Staff	\$1,689.51

Name	Transaction date	Description	Distribution account	Ledger amount
Columbia Bank - WR				
	05/11/2026	Truck 8 - Seat Cover	5532 Repairs & Maintenance-Auto	\$185.97
	05/11/2026	CRWA - Conf.	5320 - Seminars & Conferences-Staff	\$1,220.00
	05/11/2026	Conf. Hotel Deposit	5320 - Seminars & Conferences-Staff	\$144.38
	05/11/2026	Conf. Hotel Applied Deposit	5320 - Seminars & Conferences-Staff	\$108.30
	05/11/2026	Glencoe PS Compressor Parts	5534 - Repairs & Maintenance-Pumping	\$949.55
	05/11/2026	Parts for Upright Compactor	5585 - Tools	\$94.29
	05/11/2026	Hydraulic Pump Meter for Schaads	5534 - Repairs & Maintenance-Pumping	\$316.09
	05/11/2026	Conf. Meal	5325 - Mileage Reimb, Parking, Tolls	\$25.41
	05/11/2026	Conf. Meal	5325 - Mileage Reimb, Parking, Tolls	\$25.41
Comcast				
	05/11/2026	Office Internet & Fax	5480 - Telephone	\$322.04
Comcast Business (VE)				
	05/11/2026	Offices Phones - May 2026	5480 - Telephone	\$282.03
Datco Billing				
	05/20/2026	DOT Random Drug and Alcohol Test	5430-License, Certifications, Fees	\$35.00
Donald Leroy Moss				
	05/11/2026	Schaads - Hydraulic Unit Work	5533 - Repairs & Maint-Dams & Hydros	\$2,899.31
Endress + Hauser				
	05/20/2026	CFE Meter Display	5535 - Repairs & Maintenance-Treatment	\$2,429.78
Ferguson (Neptune)				
	05/11/2026	Meters - Cell Data Plan	5870 - Materials for Capital Projects	\$9,585.11
Fischer, Merle				
	05/11/2026	May 2026 Retiree Medical Reimbursement	5210 - Medical Benefits-Retiree	\$109.72
Foothill Materials				
	05/11/2026	Rock Stock	5548 - Materials & Supplies-T&D	\$154.80
	05/11/2026	Shop - Rock Restock	5548 - Materials & Supplies-T&D	\$289.89
	05/11/2026	Shop - Rock Restock	5548 - Materials & Supplies-T&D	\$325.19
	05/11/2026	Shop - Rock Restock	5548 - Materials & Supplies-T&D	\$309.81
Garett's Cross Connection Control				
	05/20/2026	Cross-connection Control Plan and Survey - 2 hrs	5699 - Other Contracted Services	\$250.00
GEI Consultants, Inc.				
	05/20/2026	Middle Fork Dam Updated Static and Seismic Analysis - 3/28/26-4/24/26	5695 - Consultants-Dam	\$766.00

Name	Transaction date	Description	Distribution account	Ledger amount
	05/20/2026	Chief Dam Safety Engineer Services 3/28/26-4/24/26	5695 - Consultants-Dam	\$6,525.00
Grainger				
	05/11/2026	Threadlocker	5548 - Materials & Supplies-T&D	\$69.72
	05/20/2026	OSG Water Filter Housing	5547 - Materials & Supplies-Treatment	\$47.91
Herd's Machine Shop				
	05/11/2026	Moke Hill Fire Hydrant Relocation Proj.	5548 - Materials & Supplies-T&D	\$457.07
Hill Rivkins Brown & Associates				
	05/20/2026	Legal Service April 2026	5645 - Legal Services	\$3,599.00
Hunt & Sons Inc.				
	05/11/2026	Fuel 4/01/26-4/15/26	5540 - Fuel	\$1,896.47
	05/20/2026	Fuel 4/16/26-4/30/26	5540 - Fuel	\$2,131.25
IXOM Watercare, Inc				
	05/11/2026	WTP - Solar Bee Battery	5535 - Repairs & Maintenance-Treatment	\$3,563.45
Johlin Measurement Ltd.				
	05/11/2026	Bulk Water Cards	5475 - Office Supplies	\$500.00
Matrix Trust Company				
	05/11/2026	Pay Period Ending 4/18/26	2317 - 457 Plan	\$1,075.98
	05/11/2026	Pay Period Ending 5/2/26	2317 - 457 Plan	\$1,099.85
	05/20/2026	Pay Period Ending 5/16/26	2317 - 457 Plan	\$1,085.51
McMaster-Carr				
	05/11/2026	Truck 10 - Chain Wrench	5585 - Tools	\$53.08
	05/20/2026	Plastic Pipe Fitting for Water	5547 - Materials & Supplies-Treatment	\$45.11
	05/20/2026	Sockets	5585 - Tools	\$87.59
	05/20/2026	Round Sling	5536 - Repairs & Maintenance-T&D (5336)	\$239.72
Mission IT Solutions				
	05/11/2026	Monthly Recurring charges - May 2026	5632 - IT & Computer Support	\$2,530.80
	05/11/2026	Remote sessions	5632 - IT & Computer Support	\$375.00
	05/11/2026	Cyber Incident	5632 - IT & Computer Support	\$4,100.00
Motherlode Answering Service				
	05/11/2026	Answering Service May 2026	5606 - Answering Service	\$434.43
Nates Saw and Mower LLC				
	05/11/2026	Cal-Fire: In-kind purchase	5548 - Materials & Supplies-T&D	\$12,069.35
PG&E - ENERGY STATEMENT				

Name	Transaction date	Description	Distribution account	Ledger amount
	05/11/2026	Schaads Hydro	5741 - Electricity-Hydros	\$158.90
	05/11/2026	Warehouse Light Pole #344	5740 - Electricity-T & D	\$10.60
	05/11/2026	Hydro #2	5741 - Electricity-Hydros	\$109.35
	05/11/2026	Warehouse Light Pole #351	5740 - Electricity-T & D	\$10.60
	05/11/2026	Hydro #3	5741 - Electricity-Hydros	\$291.74
	05/11/2026	Office	5740 - Electricity-T & D	\$23.62
	05/20/2026	Schaads Hydro	5741 - Electricity-Hydros	\$253.47
PGE-NON ENERGY INVOICES				
	05/20/2026	Schaads Hydro	5741 - Electricity-Hydros	\$197.86
	05/20/2026	Hydro 1	5741 - Electricity-Hydros	\$7.75
	05/20/2026	Hydro 2	5741 - Electricity-Hydros	\$7.75
	05/20/2026	Hydro 3	5741 - Electricity-Hydros	\$7.75
Pitney Bowes (Reserve Acct)				
	05/11/2026	Reserve Account Postage	5462 - Postage	\$2,500.00
PSI Water Technologies				
	05/11/2026	Softener Head	5535 - Repairs & Maintenance-Treatment	\$1,257.52
San Andreas Sanitary District				
	05/11/2026	Sewer Service - Office 04/26/26	5760 - Sewer & Garbage	\$117.23
	05/11/2026	Sewer Service - Shop 04/26/26	5760 - Sewer & Garbage	\$110.89
SEIU Local 1021				
	05/11/2026	Pay Period Ending 04/18/26	2322 - SEIU Union Dues	\$540.42
	05/11/2026	Pay Period Ending 05/02/26	2322 - SEIU Union Dues	\$540.42
	05/11/2026	Pay Period Ending 05/16/26	2322 - SEIU Union Dues	\$527.06
Sender's Market Inc.				
	05/11/2026	Schaads Powerhouse	5533 - Repairs & Maint-Dams & Hydros	\$62.69
	05/11/2026	WTP - Salt	5550 - Chemicals	\$2,506.08
	05/11/2026	Saw Blades & Water Cooler	5566 - Safety Equipment	\$87.66
	05/11/2026	Shop - Rigging Hardware	5548 - Materials & Supplies-T&D	\$211.41
	05/11/2026	Shop - Rigging Hardware	5548 - Materials & Supplies-T&D	\$57.98
	05/11/2026	Moke Hill Hydrant	5536 - Repairs & Maintenance-T&D (5336)	\$273.51
	05/11/2026	Truck 10 - Ball Mount	5585 - Tools	\$70.36
	05/11/2026	Refund - Moke Hill Hydrant	5536 - Repairs & Maintenance-T&D (5336)	-\$130.00
	05/11/2026	Moke Hill Hydrant	5536 - Repairs & Maintenance-T&D (5336)	\$58.43

Name	Transaction date	Description	Distribution account	Ledger amount
	05/11/2026	WTP - Bee Traps	5547 - Materials & Supplies-Treatment	\$108.17
	05/11/2026	Shop - Lights	5536 - Repairs & Maintenance-T&D (5336)	\$43.28
	05/11/2026	Utility Light	5548 - Materials & Supplies-T&D	\$34.63
	05/11/2026	Returned - Light	5548 - Materials & Supplies-T&D	-\$30.30
	05/11/2026	Phone for Schaads	5533 - Repairs & Maint-Dams & Hydros	\$39.60
	05/11/2026	Truck 6 - Adapter, Ball Mount, & Spade Bit Kit	5585 - Tools	\$74.66
SWRCB-DWOCP				
	05/07/2026	HP T3 Certification	5430-License, Certifications, Fees	\$90.00
Treat's General Store				
	05/11/2026	Kitchen Restock - Drinks	5475 - Office Supplies	\$49.13
	05/11/2026	Breaker	5533 - Repairs & Maint-Dams & Hydros	\$19.46
	05/11/2026	Returned - Breaker	5533 - Repairs & Maint-Dams & Hydros	-\$19.46
	05/11/2026	Shop - Water	5548 - Materials & Supplies-T&D	\$37.73
	05/11/2026	Shop - Buckets	5548 - Materials & Supplies-T&D	\$26.49
	05/11/2026	Shop - Caulk, Putty Knife, & Utility Lighter	5548 - Materials & Supplies-T&D	\$23.57
	05/11/2026	Shop - Electrical	5536 - Repairs & Maintenance-T&D (5336)	\$24.59
	05/11/2026	Moke Hill Hydrant - Paint	5536 - Repairs & Maintenance-T&D (5336)	\$17.95
	05/11/2026	Dist - Hose Bibb	5548 - Materials & Supplies-T&D	\$19.47
	05/11/2026	Connector	5548 - Materials & Supplies-T&D	\$11.90
	05/11/2026	Plug Tap	5548 - Materials & Supplies-T&D	\$43.98
	05/11/2026	Board Meeting Snacks	Board Meetings-Director Fees	\$11.78
USA Blue Book				
	05/20/2026	WTP - Lab Supplies	5547 - Materials & Supplies-Treatment	\$1,218.04
	05/20/2026	Demineralizer Bottle	5547 - Materials & Supplies-Treatment	\$81.46
U.S. Postal Service				
	05/11/2026	12 Month Box Rental	5462 - Postage	\$162.00
Verizon Wireless				
	05/11/2026	District Cell Phones	5480 - Telephone	\$884.57
	05/20/2026	Special Circuits - Apr 02- May 01	5480 - Telephone	\$60.00
Volcano Telephone				
	05/11/2026	District Up Country Telephone, Internet, & Long Distance	5480 - Telephone	\$591.09
Weber, Ghio & Associates				
	05/20/2026	Grant Management	5635 - Engineering-Non-Capital	\$1,001.00

Name	Transaction date	Description	Distribution account	Ledger amount
	05/20/2026	CIP Updates	5635 - Engineering-Non-Capital	\$3,414.75
Wells Fargo Bank - C. Bear				
	05/20/2026	Staff Training - Meal	5335 - Training	\$192.19
	05/20/2026	Intuit - Payroll Elite	5470 - Software Programs & Updates	\$251.00
	05/20/2026	Zoom - May	5470 - Software Programs & Updates	\$16.23
	05/20/2026	Years of Service Plaque	5290 - Employee Recognition	\$135.26
Western Hydrologics, LLP				
	05/20/2026	S.F. Mokelumne River Gaging - 04/15/26 & 05/06/26	5534 - Repairs & Maintenance-Pumping	\$1,460.31
Wizix				
	05/20/2026	Office Copier -Toner	5464 - Printing	\$93.14
				\$226,037.61

**CALAVERAS PUBLIC UTILITY DISTRICT
MEMORANDUM**

To: Board of Directors

From: Mathew Roberts, General Manager

Subject: Resolution 2026-02 – Amendment to Employment Agreement for General Manager

Date: 6/16/2026

Following direction provided by the Board of Directors after General Manager Evaluation, Resolution 2026-02 has been prepared to formalize an amendment to the General Manager's Employment Agreement.

The amendment reflects an adjustment to compensation as directed by the Board. No other changes to the employment agreement are proposed at this time.

Action Requested: Approve Resolution 2026-02 approving the Amendment to Employment Agreement for General Manager.

Respectfully Submitted,



Mathew Roberts
General Manager

RESOLUTION NO. 2026-02

A RESOLUTION OF THE BOARD OF DIRECTORS APPROVING THE AMENDMENT TO EMPLOYMENT AGREEMENT FOR GENERAL MANAGER

WHEREAS, on or about May 20, 2025, the District and General Manager executed an "Employment Agreement for General Manager" ("Employment Agreement"); and

WHEREAS, the Board of Directors conducted a performance evaluation of the General Manager, which concluded in May 2026; and,

WHEREAS, the Board of Directors and the General Manager wish to amend the General Manager's Employment Agreement as set forth in the Amendment to Employment Agreement for General Manager" (the "Amendment"); and,

WHEREAS, the Board of Directors of the Calaveras Public Utility District has determined that it is in the best interests of the District to adopt the attached Amendment;

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors hereby accepts and approves the Amendment in substantially the form attached hereto and hereby authorizes and directs the President of the Board to execute the Amendment on behalf CPUD.

The foregoing resolution was duly introduced and adopted by the Board of Directors of the Calaveras Public Utility District at their regular meeting on June 16, 2026 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Kevin Sparks
President, Board of Directors

Attest:

Carissa Bear, Clerk of the Board/Secretary

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

Carissa Bear Clerk of the Board/Secretary

Date

FIRST AMENDMENT TO EMPLOYMENT AGREEMENT FOR GENERAL MANAGER

This First Amendment to Employment Agreement for General Manager (this "First Amendment") is entered into by and between the Calaveras Public Utility District (hereinafter referred to as "District"), a public utility district formed and existing under the laws of the State of California pursuant to section 15501 et seq. of the Public Utilities Code, and Mathew Roberts (hereinafter referred to as "General Manager").

RECITALS

WHEREAS, on or about May 20, 2025, the District and General Manager executed an "Employment Agreement for General Manager"; and

WHEREAS, on May 19, 2026, the Board of Directors completed a performance evaluation of the General Manager, and determined that it would be appropriate to award the General Manager a 5% salary raise based upon his performance and a 2% cost of living adjustment, for a total salary increase of 7%; and

WHEREAS, during a regularly scheduled meeting of the Board of Directors on June 16, 2026, the Board of Directors of the District in open session voted to adopt this First Amendment to Employment Agreement for General Manager.

Now, therefore, in consideration of the mutual promises set forth herein, and for good and valuable consideration, the receipt of which is hereby acknowledged, the District and General Manager agree to this First Amendment to Employment Agreement for General Manager as follows:

1. Existing Section 4.1, Annual Salary is deleted in its entirety and replaced with the following:

Section 4.1 Annual Salary. Effective June 1, 2026, as compensation for the services to be performed hereunder, Employee shall receive an annual salary at a rate of \$160,500.00 per year, payable every two weeks, less all applicable deductions. Employee shall be entitled to a minimum 2% annual cost of living adjustment for each year of employment.

Employee shall also be eligible for consideration for an increase in his annual salary (beyond the minimum 2% annual cost of living adjustment) effective June 1 of each year, which the Board may award if the Board determines, in its sole discretion, that Employee's performance during the previous twelve month period has met or exceeded the Board's expectations. Said determination shall be made during Employee's annual performance evaluation during the regular Board of Directors meeting in May of each year.

2. Except as otherwise modified herein, all other terms and conditions of the Employment Agreement for General Manager dated May 20, 2025 are unchanged and shall remain in full force and effect, and are incorporated herein.
3. Each party to this First Amendment acknowledges that no representations, inducements, promises or agreements, orally or otherwise, have been made by any

party or anyone acting on behalf of any party which are not embodied herein, and that no other agreement, statement or promise or understanding not contained in this agreement shall be valid or binding on either party.

Executed on this 16th day of June, 2026 at San Andreas, California.

CALAVERAS PUBLIC UTILITY DISTRICT

By.....
Name: Kevin Sparks
Title: President

Attest:

By.....
Name: Carissa Bear
Title: Clerk of the Board/Secretary

Approved as to form:

By.....
Name: Adam Brown
Title: District General Counsel

GENERAL MANAGER

Mathew Roberts

**CALAVERAS PUBLIC UTILITY DISTRICT
MEMORANDUM**

To: Board of Directors

From: Mathew Roberts, General Manager

Subject: Discussion Item – UMRWA Forest Resilience Bond (FRB) Contribution

Date: 06/16/2026

This item is being brought back for Board consideration and direction regarding possible participation in the UMRWA Forest Resilience Bond (FRB) program.

The FRB continues to support regional forest and wildfire mitigation work and is currently leveraging additional partner and matching funds, including EBMUD.

Given the District's limited resources, any contribution would be at the Board's discretion.

Staff is seeking direction on the following items:

- a. Whether to approve a District contribution of \$5,000 toward the FRB program; and
- b. Whether to provide comments and/or approval regarding the draft letter to UMRWA prepared by Director Blood.

Action Requested: Board discussion and direction.

Respectfully Submitted,



Mathew Roberts
General Manager

**CALAVERAS PUBLIC UTILITY DISTRICT
MEMORANDUM**

To: Board of Directors
From: Mathew Roberts, General Manager
Subject: 2026 Upper Mokelumne River Watershed Sanitary Survey
Date: 06/16/2026

The District is required by the Department of Water Resources (DWR) to complete a watershed sanitary survey every five years. The last survey was completed in 2020, making the 2026 update due.

Staff has coordinated with Calaveras County Water District to explore a joint-agency approach to reduce overall costs and improve efficiency. A proposal has been received from Verdantas for preparation of the 2026 survey, which is attached for Board review.

Action Requested:

- a. Consider participation in a joint-agency effort with Calaveras County Water District
 - b. Review and approve the attached proposal from Verdantas in the amount of \$14,440 ea.
-

Respectfully Submitted,



Mathew Roberts
General Manager

June 1, 2026

Mathew Roberts
General Manager
Calaveras Public Utility District
506 W. St. Charles Street
San Andreas, CA 95249
209.754.9442
mroberts@cpud.org

Jesse Hampton
Plant Operations Manager
Calaveras County Water District
120 Toma Court
San Andreas, CA 95249
209.768.7417
JesseH@ccwd.org

Proposal for Upper Mokelumne River Watershed Sanitary Survey Update

Dear Mathew and Jesse:

We are pleased to provide you with this proposal to provide professional services to prepare the 5-year update to the Upper Mokelumne River Watershed Sanitary Survey (WSS). The WSS will cover the watershed associated with both the Calaveras County Water District (CCWD) West Point and Calaveras Public Utility District (CPUD) Jeff Davis water treatment plants and is anticipated to be cost shared by both CCWD and CPUD.

Project Description

The objectives of this watershed sanitary survey include:

- Meet the State Water Resources Control Board, Division of Drinking Water (DDW), Surface Water Treatment regulatory requirements
- Assess conditions in the watershed that have the potential to impact raw water quality at the surface water treatment plants
- Analyze the past 5 years of raw and treated water quality data to determine the treatment required to meet current and future drinking water regulations
- Identify watershed management practices that have the potential to reduce contaminants in the watershed

Scope of Work

The following is a detailed description of the tasks to be performed for this project:

Task 1 - Document WSS Progress

Verdantas will review the information provided by CCWD and CPUD regarding the progress made in addressing the issues of septic system failure, erosion control, and wildfire preparedness recommended in the 2020 WSS. This information will be summarized in the new WSS.

Task 2 – Field Survey

Verdantas will perform a field survey of the watershed to verify the watershed description presented in the previous WSS, evaluate the existing water supply systems and identify potential contaminant sources. The previous versions of the WSS will be the basis for this survey and the information will be updated, if necessary, based on findings from the field survey or information provided during the field survey or provided by CCWD and CPUD.

Task 3 – Desktop Survey

Verdantas will review available public information including waste discharge permits, environmental reports and water quality data to identify potential contaminant sources and evaluate the level of water treatment provided. Verdantas will summarize the raw and treated water quality data provided by CCWD and CPUD for the past 5 years.

Task 4 – Prepare WSS Update

The proposed table of contents for the WSS Update includes:

1. Introduction
2. Summary of the 2020 WSS
3. Progress Made Since the 2020 WSS
4. Watershed Description
5. Water Supply Systems
6. Potential Contaminant Sources
7. Water Quality
8. Conclusions and Recommendations

Verdantas will prepare a draft version of the WSS for review by CCWD and CPUD staff before preparing a final version for DDW.

Task 5 - Project Management

This task includes general management of the project from initial kick-off through delivery of the final WSS. This task includes the development of monthly invoices that will be accompanied with monthly progress reports. The monthly invoices will detail hours by staff and include all expenses. The monthly progress reports will summarize the services provided during the month, identify any outstanding issues, include monthly cost by task and identify the remaining budget.

Assumptions

- One (1) site visit is included for completion of the field survey
- Desktop survey information will be collected via telephone and/or internet; CCWD staff will be used for field information collection
- The water quality data is available in electronic format in either spreadsheet or database format
- The watershed description and water supply system figures have not changed since they were originally developed in the 1996 and 2000 WSSs
- Up to one (1) kick off meeting and one (1) review meeting to discuss CCWD/CPUD comments on the draft WSS Update (virtual)
- Scope of work to be completed within 4 months of NTP
- The total estimated fee for this effort will be cost shared by both Agencies as detailed in the table below:

Agency	Cost Share
Calaveras Public Utility District	50%
Calaveras County Water District	50%

Our proposed fee for this project is detailed in the attached Estimated Work Effort and Cost table. Our standard rate sheet for 2026 is also attached for reference. We look forward to assisting you with your Upper Mokelumne River WSS Update project. If you have any questions, or desire any additional information, please contact me at (530) 200-6309.

Sincerely,



Ashley Smith, PE
Principal, Senior Project Manager



Tim Hasler, PE
Principal, Group Leader

Attachments

- Attachment A: Estimated Work Effort and Cost Table
Attachment B: 2026 Standard Rate Sheet

Attachment A:
Estimated Work Effort and Cost Table

Estimated Work Effort and Cost

2025 Upper Mokelumne River Watershed Sanitary Survey Update

Task No.	Task Description	Principal/ QA/QC	Project Manager	Proj Engineer	Staff Engr 1	Admin 2	Verdantas Labor Hours	Total Labor (\$)	Total Cost (\$)
	2026	\$ 305.00	\$ 270.00	\$ 200.00	\$ 157.00	\$ 110.00			
Task 1 - Document WSS Progress									
		0	2	4	4	0	10	\$ 1,968	\$ 1,968
Task 2 - Field Survey									
		0	8	8	0	0	16	\$ 3,760	\$ 3,760
Task 3 - Desktop Survey									
		0	8	20	32	0	60	\$ 11,184	\$ 11,184
Task 4 - Prepare WSS Update									
		4	4	12	24	0	44	\$ 8,468	\$ 8,468
Task 5 - Project Management									
		4	6	0	0	6	16	\$ 3,500	\$ 3,500
	COLUMN TOTALS	8	28	44	60	6	146	\$ 28,880	\$ 28,880

TOTAL COST	\$ 28,880
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Attachment B:
2026 Standard Rate Sheet

VERDANTAS NorCal/OR AREA
2026 STANDARD FOLSOM BILLING RATE



Professional Services	Hourly Rate	Survey	Hourly Rate
Senior Consultant I	\$290.00	Survey Crew - 1 Man (Non-Prevailing)	\$230.00
Senior Consultant II	\$305.00	Survey Crew - 2 Man (Non-Prevailing)	\$320.00
Senior Consultant III	\$345.00	Survey Crew - 1 Man (Prevailing)	\$250.00
Project Manager I	\$230.00	Survey Crew - 2 Man (Prevailing)	\$360.00
Project Manager II	\$250.00		
Project Manager III	\$270.00	Support	Hourly Rate
Staff Engineer/Architect/Surveyor I	\$157.00	Administrative/Technical Editor I	\$95.00
Staff Engineer/Architect/Surveyor II	\$177.00	Administrative/Technical Editor II	\$110.00
Staff Engineer/Architect/Surveyor III	\$187.00	Project Specialist I	\$135.00
Engineer/Architect/Surveyor I	\$200.00	Project Specialist II	\$155.00
Engineer/Architect/Surveyor II	\$210.00	Group Leader	\$195.00
Engineer/Architect/Surveyor III	\$220.00	Technician I	\$125.00
Senior Engineer/Architect/Surveyor I	\$230.00	Technician II	\$135.00
Senior Engineer/Architect/Surveyor II	\$250.00	Technician III	\$160.00
Senior Engineer/Architect/Surveyor III	\$270.00	Senior Technician	\$170.00
		Building/Construction Inspector	\$190.00
CAD/Data Management	Hourly Rate	Resident Engineer	\$230.00
CAD Technician I	\$120.00	Materials/ Soils Tech (Prevailing)	\$190.00
CAD Technician II	\$130.00	Building/Construction Inspector (Prevailing)	\$207.00
CAD Technician III	\$155.00	Lead Inspector (Prevailing)	\$214.00
CAD Technician IV	\$165.00		

Notes

1. **Standard Billing Rates:** Our standard billing rates are reviewed no less than annually and may be adjusted at those times.
2. **Proposal Expiration:** Proposals are valid for at least 30 days, subject to change after 30 days; unless otherwise stated in the proposal.
3. **Prevailing Wages:** Our fees for prevailing wage work are based upon California prevailing wage laws and wage determinations. Unless specifically indicated in our proposal, costs for apprentice are not included. If we are required to have an apprentice on your project, additional fees will be charged. Prevailing wage rates will increase on July 1st of each year.
4. **Expert Testimony:** Litigation, expert witness, and all other legal and court related appearances will be billed at twice the standard fee schedule rate. There is a minimum eight-hour charge per day and a minimum overall fee of \$2,000.00 per case.
5. **Higher Hourly Rates:** Certain services, such as emergency/rapid response consulting, may be subject to higher hourly billing rates as agreed upon on a project-specific basis.
6. **Overtime:** Standard overtime rate is per California Labor Law and is billed at 1.5 or 2 times their hourly billing rate. Overtime rate for non-exempt field personnel working on a Verdantas observed holiday is billed at 2 times their hourly billing rate. Overtime rate for Prevailing wage work is per the California Department of Industrial Relations (DIR) determination and is multiplied at 1.5 to 2 times their hourly billing rate for overtime and double-time, respectively.
7. **Field Equipment and Supplies:** Field equipment and in-house supplies will be billed at fixed unit prices, subject to periodic updates.
8. **Subcontractors and Project Expenses:** All project-related expenses are chargeable at cost plus 10% or in accordance with the specific project agreement. Subcontractor charges, costs of rental of specialized equipment, and any other costs not associated with normal overhead are billed at cost plus 10% or in accordance with the specific project agreement.
9. **Mileage:** The mileage for personal vehicles will be billed at the current United States Internal Revenue Service reimbursement rate.
10. **Client Disclosures:** Client agrees to provide all information in Client's possession about actual or possible presence of buried utilities and hazardous materials on the project site, prior to fieldwork, and agrees to reimburse Verdantas for all costs related to unanticipated discovery of utilities and/or hazardous materials. Client is also responsible for providing safe and legal access to the project site for all Verdantas field personnel.



VERDANTAS NorCal/OR AREA
2026 STANDARD FOLSOM BILLING RATE



11. **Insurance & Limitation of Liability:** These rates are predicated on standard insurance coverage and a limit of Verdantas' liability equal to our total fees for a given project.
12. **General Terms and Conditions:** Please refer to the General Terms and Conditions for further details.



**CALAVERAS PUBLIC UTILITY DISTRICT
MEMORANDUM**

To: Board of Directors

From: Mathew Roberts, General Manager

Subject: Fiscal Year 2026/2027 Draft Budget Workshop

Date: 06/16/2026

Presented for Board review and discussion is the draft Fiscal Year (FY) 2026/2027 Operating and Capital Budget. The draft includes updated operating assumptions, capital needs, and several items that are in addition to the normal ongoing operating budget.

Key Budget Items

- **OPEB / Retiree Health:**
Staff recommends no Disbursement from the OPEB trust for FY 2026/2027. The District would remain on a pay-as-you-go basis, resulting in an estimated increase of approximately \$87,000 in operating costs. Retiree health costs have been fully incorporated into the operating budget. No additional contributions are proposed for FY 2026/2027.
- **Capital Items:**
Replacement of the 2002 service truck and continuation of the water meter replacement program are included in the capital budget. The Rich Gulch project remains fully grant-funded and reimbursed, with CPUD cash-flowing expenditures. * Staff is requesting Board consideration of adding an additional capital project to the current proposal.
- **ADA Compliance:**
ADA-related improvements are deferred to FY 2026/2027 due to an extended compliance timeline. No funding is requested in the current year. Options will be brought back next FY year.
- **Cybersecurity:**
Staff and IT have reviewed current system protections and identified potential upgrades due to increased cyber risk. Tier 1, 2, and 3 improvements have been recommended. Staff recommends implementation of Tier 1 critical protections at an estimated additional cost of \$5,550 annually.
- **IT Upgrades:**
Windows 11 upgrades and associated computer replacements are required due to the end of Windows 10 support. A total of 22 District computers require replacement. Staff proposes replacing 8 computers in FY 2026/2027 est. \$21,000, with the remaining replacements scheduled for FY 2027/2028.

- **Cal-Fire Support Costs:**
Continued vegetation management support along District easements is included as a separate line item. Staff is requesting \$8,000 be added to GL 5551.
- **Sanitary Survey (2026) / UMRWA FRB Contribution:**
The 2026 State Water Resources Control Board sanitary survey is a required five-year inspection, with an estimated cost of approximately \$14,000. Additionally, a \$5,000 contribution to the Upper Mokelumne River Watershed Authority (UMRWA) Forest Resilience Bond (FRB) program is included under GL 5640.

Outstanding Regulatory / Compliance Items (FERC, Middle Fork Dam) (GL 5695)

- STID (2006): Approximately \$80,000
- ODSP (2013): Approximately \$35,000
- DSSMP (2017): Approximately \$40,000
- Routine GEI Engineering Services: FERC/DSOD Approximately \$75,000 (all 3 Dams)
- Operations & Maintenance Manual: In progress
- Emergency Action Plan Update: Requires update

These items reflect ongoing Federal Energy Regulatory Commission (FERC) dam safety and compliance obligations, including required periodic studies and engineering support. Associated costs also reflect inflationary adjustments and continuation of required technical services.

Staff is requesting Board review and direction on the draft FY 2026/2027 budget, with potential adoption or direction to bring a final budget back for consideration at the July Board meeting.

Action Requested:

- Discussion and Board direction regarding the FY 2026/2027 draft budget.
- Allocation of available CIP funding and direction on final budget preparation.

Respectfully Submitted,



Mathew Roberts
General Manager

Calaveras Public Utility District

Expense Categories and Codes

How to Read GL Codes

GL Numbering

Expenses Start with a 5	5###	
The Division (Category) is 2nd digit	#1##	
The Division Detail is the 3rd and 4th digit	##30	
The GL Expense Account for	5130	is the Overtime Compensation for District Employees

The above is an example on the numbering scheme for the GL Codes for Expenses.

Calaveras Public Utility District

Expense Categories and Codes

Fiscal Year to be Budgeted	2026-2027
Current Fiscal Year in Progress	2025-2026
Actual Expenditures Reported as of	6/1/2026

Calaveras Public Utility District

Expense Categories and Codes

** No assurance is expressed.

	<u>Division</u>	<u>Budget 2026-2027</u>
"Gross Revenues" per Debt Agreement		
Water Sales (excluding loan payment surcharge below)		\$ 3,740,236
Loan Payment Surcharge		\$ 136,764
Hydros		\$ 73,445
		\$ 15,940
Installation, Connection, and Turn On Fees		
County Taxes		\$ 172,669
Cell Site Leases		\$ 33,567
Interest and investment income		\$ 117,634
Grants		\$ 566,225
Notary		\$ 645
Total "Gross Revenues" per Debt Agreement		<u>\$ 4,857,125</u>

Expense Categories	<u>Division</u>	<u>Budget 2026-2027</u>
Salaries	100	\$ 1,119,307
Benefits	200	\$ 1,026,720
Conferences, Meetings and Training	300	\$ 54,900
Administration Expenses	400	\$ 419,740
Operations Expense	500	\$ 411,473
Outside Services	600	\$ 502,497
Equipment Rent, Taxes, and Utilities	700	\$ 263,721
Total Operational Expenses		<u>\$ 3,798,358</u>

Net Operating Income \$ 1,058,768

Clearwell Debt Payments	900	<u>\$ 132,964</u>
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Loan Covenant Ratio must be above 1.20
as required in loan documents 7.96
Ratio = Net Operating Income/Debt
Payment

See accompanying schedules and notes.

Calaveras Public Utility District

Expense Categories and Codes

** No assurance is expressed.

	FY 2025-26	FY 2026-27	Calculation
Minimum Reserve Policy			
Operating Reserves	\$ 1,821,319	\$ 1,899,179	6 mos. operating expenses
Capital Reserves	\$ 407,500	\$ 933,725	1 year capital spending
Self-Insurance Reserves	\$ 200,000	\$ 200,000	Flat \$200k
Rate Stabilization Reserve	\$ 1,107,600	\$ 1,163,100	1 year water consumption revenue (30% of water sales)
Vehicle Fleet Reserve	\$ 20,000	\$ 30,000	\$10,000 increase each year up to \$50,000 if funds available.
Equipment Reserve	\$ 20,000	\$ 30,000	\$10,000 increase each year up to \$100,000 if funds available
Technology Reserve	\$ 8,000	\$ 12,000	\$4,000 increase each year up to \$40,000 if funds available
Designated Project/Special Use Reserve	\$ 40,000	\$ 60,000	\$20,000 increase each year up to \$100,000 if funds available
Minimum Reserves by Policy	\$ 3,624,419	\$ 4,328,004	

Calaveras Public Utility District

Expense Categories and Codes

	<u>FY 2025-26</u>	<u>FY 2026-27</u>
Beginning Fund Balance		
Operating Reserves	\$ 1,821,319	\$ 1,899,179
Capital Reserves	\$ 407,500	\$ 933,725
Self-Insurance Reserves	\$ 200,000	\$ 200,000
Rate Stabilization Reserve	\$ 1,107,600	\$ 1,163,100
Vehicle Fleet Reserve	\$ 20,000	\$ 30,000
Equipment Reserve	\$ 20,000	\$ 30,000
Technology Reserve	\$ 8,000	\$ 12,000
Designated Project/Special Use Reserve	\$ 40,000	\$ 60,000
Unreserved Fund Balance	\$ 878,650	\$ 365,941
Total Beginning Fund Balances	\$ 4,503,069	\$ 4,693,945
Minimum Reserve Balance by Policy	\$ 3,624,419	\$ 4,328,004
Surplus/(Deficit) Over/(Under) Minimum	\$ 878,650	\$ 365,941
Increase or Decrease to Fund Balance		
Operating Reserves	\$ 77,860	
Capital Reserves	\$ 526,225	
Self-Insurance Reserves	\$ -	
Rate Stabilization Reserve	\$ 55,500	
Vehicle Fleet Reserve	\$ 10,000	
Equipment Reserve	\$ 10,000	
Technology Reserve	\$ 4,000	
Designated Project/Special Use Reserve	\$ 20,000	
Unreserved Fund Balance	\$ (512,709)	
Net Increase or Decrease to Fund Balance	\$ 190,876	
Ending Fund Balance	\$ 4,693,945	

Calaveras Public Utility District

Expense Categories and Codes

**CALAVERAS PUBLIC UTILITY DISTRICT
INCOME AND EXPENDITURE SUMMARY**

Prepared 06/01/2026

Revenues	<u>Division</u>	Budget <u>2025-2026</u>	YTD 06/01 <u>2025-2026</u>	Projected <u>2025-2026</u>	Budget <u>2026-2027</u>
Income Other Than Grants and Loan Payment Surcharge		\$ 3,973,269	\$ 3,369,381	\$ 4,073,733	\$ 4,180,382
Grants		\$ 20,882	\$ -	\$ 20,882	\$ 566,225
Loan Payment Surcharge		\$ 133,000	\$ 113,976	\$ 136,764	\$ 136,764
Total Income		<u>\$ 4,127,151</u>	<u>\$ 3,483,357</u>	<u>\$ 4,231,379</u>	<u>\$ 4,883,371</u>
Expenditures	<u>Division</u>	Budget <u>2025-2026</u>	YTD 06/01 <u>2025-2026</u>	Projected <u>2025-2026</u>	Budget <u>2026-2027</u>
Salaries	100	\$ 1,110,884	\$ 895,478	\$ 984,183	\$ 1,119,307
Benefits	200	\$ 947,390	\$ 925,918	\$ 951,092	\$ 1,026,720
Conferences, Meetings and Training	300	\$ 54,900	\$ 20,254	\$ 24,305	\$ 54,900
Administration Expenses	400	\$ 352,417	\$ 338,860	\$ 361,439	\$ 419,740
Operations Expense	500	\$ 373,676	\$ 296,761	\$ 356,113	\$ 411,473
Outside Services	600	\$ 474,255	\$ 329,876	\$ 486,853	\$ 502,497
Equipment Rent, Taxes, and Utilities	700	\$ 329,115	\$ 211,502	\$ 253,578	\$ 263,721
Debt Payments	900	\$ 170,064	\$ 163,376	\$ 169,459	\$ 170,064
Total Non-Capital Expenditures		<u>\$ 3,812,701</u>	<u>\$ 3,182,026</u>	<u>\$ 3,587,020</u>	<u>\$ 3,968,422</u>
Net Income (Before 800 Capital Expenditures)		\$ 314,449	\$ 301,331	\$ 644,359	\$ 914,949
Capital Projects	800	\$ 407,500	\$ 446,954	\$ 453,483	\$ 933,725
Excess/(Deficit) of Income Over/(Under) Expenditures		<u>\$ (93,051)</u>	<u>\$ (145,623)</u>	<u>\$ 190,876</u>	<u>\$ (18,776)</u>

Calaveras Public Utility District
Expense Categories and Codes

CALAVERAS PUBLIC UTILITY DISTRICT

REVENUE DETAILS

**No assurance is expressed.

Revenue	GL CODE	Budget 2025-2026	YTD 06/01 2025-2026	Projected 2025-2026	Budget 2026-2027	Projection Note	Budget Note
	4110					Based on actual May total revenue split between residential and commercial based on June 2024 proportions and June assumed to be equal to June 2025 + 5%	
Water Sales- Res		\$ 2,799,858	\$ 2,202,901	\$ 2,673,181	\$ 2,757,605	Annualized based on posting through April.	Budget based on rate study Table 10.
Debt Fee - Residential	4111	\$ -	\$ 90,596	\$ 108,682	\$ 108,682		Equal to projected 2025-2026.
	4112					Based on actual May total revenue split between residential and commercial based on June 2024 proportions and June assumed to be equal to June 2025 + 5%	
Water Sales - Comm		\$ 860,941	\$ 697,473	\$ 837,381	\$ 863,827	Annualized based on posting through April.	Budget based on rate study Table 10.
Debt Fee - Commercial	4113	\$ -	\$ 23,380	\$ 28,083	\$ 28,083		Equal to projected 2025-2026.
Returned Check Fee	4114	\$ -	\$ -	\$ -	\$ -		
Late Charges	4115	\$ -	\$ 31,608	\$ 39,608	\$ 40,859		
Water Sales - AG	4170	\$ -	\$ 12,821	\$ 12,821	\$ 13,226	No additional amounts projected this fiscal year.	Budget based on rate study Table 10.
Water Sales - MISC	4180	\$ 31,201	\$ 52,282	\$ 62,738	\$ 64,719	Annualized based on posting through April.	Budget based on rate study Table 10.
Pipeline Hydro	4200	\$ 44,652	\$ 21,908	\$ 26,290	\$ 26,290	QuickBooks posted only through 04/30/2026. Projection based on May-June 2025.	Assumed next year's income will be equal to this year.
Schaads Hydro	4210	\$ 61,708	\$ 39,296	\$ 47,155	\$ 47,155	QuickBooks posted only through 04/30/2026. Annualized for 4th quarter.	Assumed next year's income will be equal to this year.
RRF -Surcharge	4211	\$ -	\$ -	\$ -	\$ -		
Install Fees	4230	\$ 18,534	\$ -	\$ -	\$ -		
Turn On Fees	4231	\$ 1,315	\$ 2,240	\$ 2,240	\$ 2,240		
Connection Fees	4232	\$ 2,863	\$ 13,700	\$ 13,700	\$ 13,700		
Backflow Testing Fee	4233	\$ -	\$ 2,500	\$ 2,500	\$ 2,500		Same as projected amount.
Cell Site Leases	4240	\$ 54,900	\$ 27,973	\$ 33,567	\$ 33,567		Same as projected amount.
Investment Interest	4800	\$ 40,000	\$ 29,914	\$ 32,634	\$ 32,634	Actual posted through May, annualized for month of June.	Same as projected amount.
CERBT Interest Distribution	4805	\$ -	\$ -	\$ -	\$ -	Netted against 5210 Retiree Health Benefits--not revenue.	Netted against 5210 Retiree Health Benefits--not revenue.
LAIF Interest	4923	\$ 30,000	\$ 73,394	\$ 93,394	\$ 85,000	Assumes \$20k of interest for 4th quarter, less than previous quarters.	Assumes declining interest rate, no increase in balance
County Taxes	4932	\$ 160,088	\$ 137,255	\$ 169,284	\$ 172,669	Assumed 2025-2026 will be equal to 2024-2025 + 2%.	Added 2% to projected total for current year.
MHSD Revenue	4975	\$ -	\$ -	\$ -	\$ -		
Developer Fees	4992	\$ -	\$ 15,622	\$ 18,746	\$ 18,746	Annualized based on posting through April.	Assumed will be the same next year.
Grant Revenue	4994	\$ 20,882	\$ -	\$ 20,882	\$ 566,225	Revenue Hertzig Meter Set Repair & River Pump Station Platform Repair	Assumes completion of Rich Gulch project funded by MAC grant and no other grant-funded work during 2026-2027.
MISC Revenue	4995	\$ -	\$ 7,850	\$ 7,850	\$ 5,000		
Notary	4495	\$ 210	\$ 645	\$ 645	\$ 645		
Work Done for Others	4996	\$ -	\$ -	\$ -	\$ -		
Total Income		\$ 4,127,151	\$ 3,483,357	\$ 4,231,379	\$ 4,883,371		

Calaveras Public Utility District

Expense Categories and Codes

REVENUE COMPARED TO RATE STUDY

** No assurance is expressed.

Revenue	GL CODE	Projected 2025-2026	Rate Study 2025-2026	Difference	Budget 2026-2027	Rate Study 2026-2027	Difference
Included in Rate Study							
Water Sales- Res & Debt	4110	\$ 2,781,863	\$ 2,729,742	\$ 52,120	\$ 2,866,286	\$ 2,866,286	\$ (0)
Water Sales - Comm & Debt	4112	\$ 865,464	\$ 849,248	\$ 16,215	\$ 891,909	\$ 891,909	\$ -
Water Sales - AG	4170	\$ 12,821	\$ 12,581	\$ 240	\$ 13,226	\$ 13,226	\$ -
Water Sales - MISC	4180	\$ 62,738	\$ 61,562	\$ 1,175	\$ 64,719	\$ 64,719	\$ -
Late Charges	4115	\$ 39,608	\$ 38,866	\$ 742	\$ 40,859	\$ 40,859	\$ -
Pipeline Hydro	4200	\$ 26,290	\$ 51,240	\$ (24,950)	\$ 26,290	\$ 46,080	\$ (19,790)
Schaads Hydro	4210	\$ 47,155	\$ 70,760	\$ (23,605)	\$ 47,155	\$ 81,920	\$ (34,765)
RRF -Surcharge	4211	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Install Fees	4230	\$ -	\$ 48,962	\$ (48,962)	\$ -	\$ -	\$ -
Turn On Fees	4231	\$ 2,240	\$ 3,474	\$ (1,234)	\$ 2,240	\$ 8,853	\$ (6,613)
Connection Fees	4232	\$ 13,700	\$ 7,564	\$ 6,136	\$ 13,700	\$ 54,147	\$ (40,447)
Cell Site Leases	4240	\$ 33,567	\$ 29,000	\$ 4,567	\$ 33,567	\$ 29,000	\$ 4,567
Investment Interest	4800	\$ 32,634	\$ 4,000	\$ 28,634	\$ 32,634	\$ 1,942	\$ 30,692
CERBT Interest Distribution	4805	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LAIF Interest	4923	\$ 93,394	\$ 3,000	\$ 90,394	\$ 85,000	\$ 5,058	\$ 79,942
County Taxes	4932	\$ 169,284	\$ 120,000	\$ 49,284	\$ 172,669	\$ 120,000	\$ 52,669
MHSD Revenue	4975	\$ -	\$ 18,200	\$ (18,200)	\$ -	\$ 18,200	\$ (18,200)
MISC Revenue	4995	\$ 7,850	\$ 5,000	\$ 2,850	\$ 5,000	\$ 5,000	\$ -
Notary	4495	\$ 645	\$ -	\$ 645	\$ 645	\$ -	\$ 645
Work Done for Others	4996	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Included in Rate Study		\$ 4,189,251	\$ 4,053,200	\$ 136,051	\$ 4,295,900	\$ 4,247,200	\$ 48,700
Excluded from Rate Study							
Developer Fees	4992	\$ 18,746	\$ -	\$ 18,746	\$ 18,746	\$ -	\$ 18,746
Grant Revenue	4994	\$ 20,882	\$ -	\$ 20,882	\$ 566,225	\$ -	\$ 566,225
Subtotal Excluded from Rate Study		\$ 39,628	\$ -	\$ 39,628	\$ 605,000	\$ -	\$ 605,000
Total Income		\$ 4,228,879	\$ 4,053,200	\$ 175,679	\$ 4,880,871	\$ 4,247,200	\$ 633,671

Calaveras Public Utility District
Expense Categories and Codes

CALAVERAS PUBLIC UTILITY DISTRICT

**No assurance is expressed.

Salaries	Division	100	\$	1,110,884	\$	895,478	\$	984,183	\$	1,119,307
Benefits	Division	200	\$	947,390	\$	925,918	\$	951,092	\$	1,026,720

Division	GL	Description	Budget 2025-2026	YTD 06/01 2025-2026	Projected 2025-2026	Budget 2026-2027	Projection Note	Budget Note
100	5100	Executive Salary	\$ 150,000	\$ 137,637	\$ 151,306	\$ 160,500	Assumed 3 remaining payrolls for work performed in 2025-2026 will be approximately the same as the 05/21 paycheck.	Compensation per Board action 05/19/2026.
100	5110	Administration Salaries	\$ 218,977	\$ 195,185	\$ 213,347	\$ 226,516	Assumed 3 remaining payrolls for work performed in 2025-2026 will be approximately the same as the 05/21 paycheck.	1 Executive Assistant and 2 Customer Service reps. 3% cost of living adjustment. Step increases calculated as though they go into effect July 1.
100	5120	Operations Salaries	\$ 741,907	\$ 562,656	\$ 619,529	\$ 732,292	Assumed 3 remaining payrolls for work performed in 2025-2026 will be approximately the same as the 05/21 paycheck.	Assumed current staffing as of 05/21 will remain. 3% cost of living adjustment. Step increases calculated as though they go into effect July 1.
200	5200	Medical Benefits	\$ 469,847	\$ 444,408	\$ 444,408	\$ 488,849	June coverage already paid, no additional amount projected.	Assumed 10% increase in medical benefits.
200	5205	Executive Car Allowance		\$ -				
200	5210	Medical Benefits - Retiree (Pay as you Go)	\$ -	\$ 79,480	\$ 79,480	\$ 87,427	No reimbursements will be taken from OPEB trust.	No reimbursements will be taken from OPEB trust. 10% increase from current year premiums.
200	5220	Dental/Vision/ Life Insurance	\$ 27,222	\$ 21,655	\$ 23,624	\$ 24,569	Annualize	Assume 4% increase.
200	5230	Retirement Benefits - Calpers	\$ 310,490	\$ 271,730	\$ 281,434	\$ 306,631	Added May 5 payroll CalPERS contribution less EE contributions * 2	
200	5240	Other Post Employment Benefits (OPEB)		\$ -				
200	5250	Medical Tax, Social Security and SUI	\$ 89,397	\$ 88,923	\$ 95,798	\$ 90,042	7.65% of projected payroll	
200	5260	Worker's Compensation Insurance	\$ 26,237	\$ 14,576	\$ 20,003	\$ 22,803	Assumed 4th quarter will be the same as 3rd quarter.	Based on budgeted payroll growth for 2026-2027 over 2025-2026.
200	5270	Education Assistance	\$ 5,000	\$ 3,955	\$ 5,000	\$ 5,000		Per General Manager contract.
200	5275	Employee Section 125 Plan	\$ 17,062	\$ (121)	\$ -	\$ -	District does not contribute to these benefits, assume will be zero at year end.	District does not contribute to these benefits, assume will be zero at year end.
200	5280	Employee Overtime Meals	\$ 554	\$ 163	\$ 196	\$ 204	Annualize	
200	5290	Employee Recognition	\$ 1,581	\$ 1,150	\$ 1,150	\$ 1,196		
		Salaries	\$ 1,110,884	\$ 895,478	\$ 984,183	\$ 1,119,307		
		Salaries (Reduced Sick, Holiday and Vacation)	\$ 1,110,884	\$ 895,478	\$ 984,183	\$ 1,119,307		
		Benefits	\$ 947,390	\$ 925,918	\$ 951,092	\$ 1,026,720		

Calaveras Public Utility District

Expense Categories and Codes

**CALAVERAS PUBLIC UTILITY DISTRICT
BUDGET DETAILS**

**No assurance is expressed.

Administration
Expenses Division 400 \$ 352,417 \$ 338,860 \$ 361,439 \$ 419,740

Division	GL	Description	Budget	YTD 06/01	Projected	Budget	Projection	Budget Note
			2025-2026	2025-2026	2025-2026	2026-2027	Note	
400	5415	Advertising	\$ 1,500	\$ 569	\$ 569	\$ 1,500		
400	5420	Association Dues	\$ 34,201	\$ 33,018	\$ 33,018	\$ 34,338		
400	5425	Insurance	\$ 91,119	\$ 99,296	\$ 99,296	\$ 109,225		Assumed 10% increase due to insurance market conditions.
400	5430	License, Certifications, Fees	\$ 4,845	\$ 2,584	\$ 3,100	\$ 3,224	Annualize	
400	5436	Repairs & Maintenance -Computers		\$ -	\$ -	\$ 21,000	Annualize	Added \$21k for Windows 11 computer replacements.
400	5437	Repairs & Maintenance -Office	\$ 3,500	\$ 819	\$ 983	\$ 3,500	Annualize	
400	5440	Election Costs		\$ -	\$ -		Annualize	
400	5460	Permits	\$ 4,016	\$ 3,101	\$ 3,101	\$ 3,225		
400	5461	Regulatory Fees	\$ 87,946	\$ 86,149	\$ 86,149	\$ 89,595	DWR Dam Fee	
400	5462	Postage	\$ 25,725	\$ 25,366	\$ 30,440	\$ 31,657	Annualize	
400	5464	Printing	\$ 12,343	\$ 8,924	\$ 10,708	\$ 11,137	Annualize	
400	5470	Software Programs & Updates	\$ 22,172	\$ 23,274	\$ 27,929	\$ 29,046	Annualize	
400	5475	Office Supplies	\$ 12,558	\$ 13,524	\$ 16,228	\$ 18,377	Annualize	
400	5480	Telephone	\$ 48,696	\$ 38,401	\$ 46,081	\$ 47,924	Annualize	
400	5481	Cell Data for Meters	\$ -	\$ -	\$ -	\$ 12,000		\$1 / meter / month * 1,000 meters. New expenditure in 2026-2027.
400	5495	Water Conservation/CC Report Materials	\$ 3,796	\$ 3,837	\$ 3,837	\$ 3,990		

Calaveras Public Utility District

Expense Categories and Codes

**CALAVERAS PUBLIC UTILITY DISTRICT
BUDGET DETAILS**

**No assurance is expressed.

Operations

Expense Division 500 \$ 373,676 \$ 296,761 \$ 356,113 \$ 411,473

Division	GL	Description	Budget 2025-2026	YTD 06/01 2025-2026	Projected 2025-2026	Budget 2026-2027	Projection Note	Budget Note
500	5520	Water Supply	\$ -	\$ -	\$ -	\$ -	Annualize	
500	5532	Repairs & Maintenance - Automotive	\$ 29,393	\$ 24,949	\$ 29,939	\$ 31,136	Annualize	
500	5533	Repairs & Maintenance -Dams and Hydros	\$ 3,040	\$ 4,684	\$ 5,621	\$ 5,846	Annualize Annualize, assuming no emergency repairs this	
500	5534	Repairs & Maintenance -Pumping	\$ 8,000	\$ 10,584	\$ 12,701	\$ 13,209	year.	
500	5535	Repairs & Maintenance -Treatment	\$ 5,136	\$ 23,893	\$ 28,671	\$ 29,818	Annualize	2 OSG cells to replace
500	5536	Repairs & Maintenance -T&D	\$ 26,855	\$ 20,053	\$ 24,064	\$ 25,027	Annualize	
500	5540	Fuel	\$ 37,097	\$ 31,661	\$ 37,993	\$ 41,792	Annualize	Assumed 10% increase.
500	5545	Materials and Supplies-Pumping	\$ 3,580	\$ 43	\$ 52	\$ 3,580	Annualize	
500	5546	Materials and Supplies-Hydros	\$ 11,107	\$ 1,301	\$ 1,561	\$ 1,623	Annualize	
500	5547	Materials and Supplies-Treatment	\$ 24,394	\$ 18,733	\$ 22,479	\$ 24,394	Annualize	
500	5548	Materials & Supplies-T&D	\$ 122,183	\$ 83,351	\$ 100,021	\$ 122,000	Annualize	
500	5549	Emergency Response	\$ -	\$ -	\$ -	\$ -	Annualize	
500	5550	Chemicals	\$ 34,418	\$ 25,706	\$ 30,847	\$ 32,081	Annualize	
500	5551	Vegetation Management	\$ -	\$ -	\$ -	\$ 8,000		
500	5555	Meters - Meter Repairs	\$ 35,713	\$ 34,191	\$ 41,029	\$ 42,670	Annualize	
500	5566	Safety Equipment	\$ 7,705	\$ 4,200	\$ 5,040	\$ 5,242	Annualize	
500	5585	Tools	\$ 15,487	\$ 7,845	\$ 9,414	\$ 15,487	Annualize	
500	5590	Clothing & Boot Allowance	\$ 4,918	\$ 2,638	\$ 3,165	\$ 4,918	Annualize	
500	5592	CPUD- Other Clothing	\$ 4,650	\$ 2,930	\$ 3,515	\$ 4,650	Annualize	

\$8k for products for veg
management along water
lines. "Cal-Fire" New GL

Calaveras Public Utility District

Expense Categories and Codes

**CALAVERAS PUBLIC UTILITY DISTRICT
BUDGET DETAILS**

**No assurance is expressed.

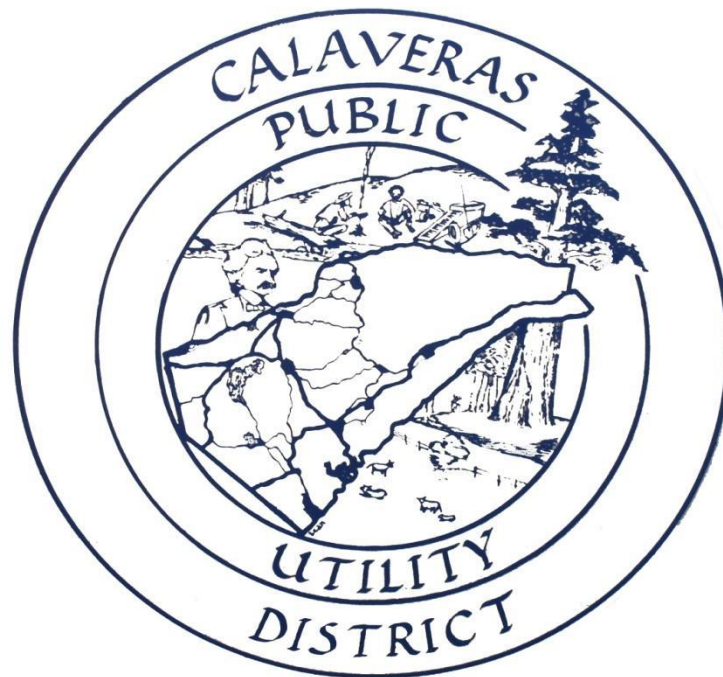
Outside
Services Division 600 \$ 474,255 \$ 329,876 \$ 486,853 \$ 502,497

Division	GL	Description	Budget 2025-2026	YTD 06/01 2025-2026	Projected 2025-2026	Budget 2026-2027	Projection Note	Budget Note
600	5605	Administration Services	\$ 1,454	\$ 740	\$ 888	\$ 924	Annualize	
600	5606	Answering Service	\$ 6,287	\$ 4,970	\$ 5,964	\$ 6,203	Annualize	
600	5610	Bank Charges	\$ 4,075	\$ 3,191	\$ 3,829	\$ 3,983	Annualize	
600	5615	Billing Services	\$ -	\$ -	\$ -	\$ -	Annualize	
600	5625	Water Conservation Services	\$ -	\$ -	\$ -	\$ -	Annualize	
600	5630	Accounting Services	\$ 22,866	\$ 33,234	\$ 37,984	\$ 26,952	Add unbilled accounting.	Subtract prior year accounting fees from budget estimate for 2026-2027.
600	5632	IT & Computer Support	\$ 43,398	\$ 34,295	\$ 41,154	\$ 48,800	Annualize	Added \$6k for Cybersecurity services.
600	5635	Engineering-Non-Capital	\$ 12,747	\$ 39,161	\$ 46,993	\$ 48,873	Annualize	
600	5640	Special Projects	\$ -	\$ -	\$ -	\$ 19,000	Annualize	Sanitary Survey 50% of estimated cost (other 50% to be paid by CCWD) Added \$5000 for UMWRA FRB
600	5645	Legal Services	\$ 78,013	\$ 38,616	\$ 46,339	\$ 78,000	Annualize	Legal support needs vary; used 2025-2026 original budget for 2026-2027.
600	5647	Human Resources Consultants	\$ -	\$ -	\$ -	\$ -	Annualize	
600	5650	Financial Consultants	\$ -	\$ -	\$ -	\$ -	Annualize	
600	5655	Community Relations	\$ -	\$ -	\$ -	\$ -	Annualize	
600	5660	Misc. Medical	\$ 150	\$ -	\$ -	\$ -	Annualize	
600	5665	Pre-Employment	\$ 633	\$ 159	\$ 191	\$ 198	Annualize	
600	5670	Facility Maintenance	\$ 13,512	\$ 11,457	\$ 13,748	\$ 14,298	Annualize	
600	5675	Bond Administration	\$ -	\$ -	\$ -	\$ -	Annualize	
600	5680	Security	\$ 2,634	\$ 540	\$ 648	\$ 674	Annualize	
600	5685	Lab & Sampling	\$ 7,285	\$ 7,252	\$ 8,702	\$ 9,050	Annualize	
600	5690	Consultants - Planning Grant	\$ 1,200	\$ 390	\$ 468	\$ 1,200	Annualize	Cost estimate for keeping the planning grant active and maintaining compliance. Routine GEI Services \$75k + STID (2006 Study) \$80k + ODSP (2013 Study) \$35k + DSSMP (2017 Study) \$40k + Inflation
600	5695	Consultants-Dam	\$ 275,000	\$ 151,751	\$ 275,000	\$ 239,200	Annualize	Budgeted for backflow and cross-connection.
600	5699	Other Contracted Services	\$ 5,000	\$ 4,120	\$ 4,944	\$ 5,142	Annualize	

Calaveras Public Utility District

Operating and Capital Outlay Budget

Fiscal Year 2026-2027



**RESOLUTION 2026-03
BUDGET FOR FISCAL YEAR 2026/27**

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 2025/26 for consideration and approval by the Board of Directors, addressing both operating expenses and capital improvement projects; and

WHEREAS, the budget for Fiscal Year 2026/27 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 2026/27.

PASSED AND ADOPTED by the Calaveras Public Utility District at a Regular Meeting of the Board of Directors on June 16, 2026 by the following vote:

AYES: Directors:

NOES: Directors:

ABSENT: Directors:

ABSTAIN: Directors:

Kevin Sparks, President of the Board of Directors

ATTEST:

Carissa Bear, Secretary/Clerk of the Board

Calaveras Public Utility District

Expense Categories and Codes

How to Read GL Codes

GL Numbering

Expenses Start with a 5	5###	
The Division (Category) is 2nd digit	#1##	
The Division Detail is the 3rd and 4th digit	##30	
The GL Expense Account for	5130	is the Overtime Compensation for District Employees

The above is an example on the numbering scheme for the GL Codes for Expenses.

Calaveras Public Utility District

Expense Categories and Codes

Fiscal Year to be Budgeted	2026-2027
Current Fiscal Year in Progress	2025-2026
Actual Expenditures Reported as of	6/1/2026

Calaveras Public Utility District

Expense Categories and Codes

** No assurance is expressed.

	<u>Division</u>	<u>Budget 2026-2027</u>
"Gross Revenues" per Debt Agreement		
Water Sales (excluding loan payment surcharge below)		\$ 3,740,236
Loan Payment Surcharge		\$ 136,764
Hydros		\$ 73,445
		\$ 15,940
Installation, Connection, and Turn On Fees		
County Taxes		\$ 172,669
Cell Site Leases		\$ 33,567
Interest and investment income		\$ 117,634
Grants		\$ 566,225
Notary		\$ 645
Total "Gross Revenues" per Debt Agreement		<u>\$ 4,857,125</u>

Expense Categories	<u>Division</u>	<u>Budget 2026-2027</u>
Salaries	100	\$ 1,119,307
Benefits	200	\$ 1,026,720
Conferences, Meetings and Training	300	\$ 54,900
Administration Expenses	400	\$ 419,740
Operations Expense	500	\$ 411,473
Outside Services	600	\$ 502,497
Equipment Rent, Taxes, and Utilities	700	\$ 263,721
Total Operational Expenses		<u>\$ 3,798,358</u>

Net Operating Income \$ 1,058,768

Clearwell Debt Payments	900	<u>\$ 132,964</u>
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Loan Covenant Ratio must be above 1.20
as required in loan documents 7.96
Ratio = Net Operating Income/Debt
Payment

See accompanying schedules and notes.

Calaveras Public Utility District

Expense Categories and Codes

** No assurance is expressed.	FY 2025-26	FY 2026-27
Minimum Reserve Policy		
Operating Reserves	\$ 1,821,319	\$ 1,899,179
Capital Reserves	\$ 407,500	\$ 933,725
Self-Insurance Reserves	\$ 200,000	\$ 200,000
Rate Stabilization Reserve	\$ 1,107,600	\$ 1,163,100
Vehicle Fleet Reserve	\$ 20,000	\$ 30,000
Equipment Reserve	\$ 20,000	\$ 30,000
Technology Reserve	\$ 8,000	\$ 12,000
Designated Project/Special Use Reserve	\$ 40,000	\$ 60,000
Minimum Reserves by Policy	\$ 3,624,419	\$ 4,328,004

Calaveras Public Utility District

Expense Categories and Codes

	<u>FY 2025-26</u>	<u>FY 2026-27</u>
Beginning Fund Balance		
Operating Reserves	\$ 1,821,319	\$ 1,899,179
Capital Reserves	\$ 407,500	\$ 933,725
Self-Insurance Reserves	\$ 200,000	\$ 200,000
Rate Stabilization Reserve	\$ 1,107,600	\$ 1,163,100
Vehicle Fleet Reserve	\$ 20,000	\$ 30,000
Equipment Reserve	\$ 20,000	\$ 30,000
Technology Reserve	\$ 8,000	\$ 12,000
Designated Project/Special Use Reserve	\$ 40,000	\$ 60,000
Unreserved Fund Balance	\$ 878,650	\$ 365,941
Total Beginning Fund Balances	\$ 4,503,069	\$ 4,693,945
Minimum Reserve Balance by Policy	\$ 3,624,419	\$ 4,328,004
Surplus/(Deficit) Over/(Under) Minimum	\$ 878,650	\$ 365,941
Increase or Decrease to Fund Balance		
Operating Reserves	\$ 77,860	
Capital Reserves	\$ 526,225	
Self-Insurance Reserves	\$ -	
Rate Stabilization Reserve	\$ 55,500	
Vehicle Fleet Reserve	\$ 10,000	
Equipment Reserve	\$ 10,000	
Technology Reserve	\$ 4,000	
Designated Project/Special Use Reserve	\$ 20,000	
Unreserved Fund Balance	\$ (512,709)	
Net Increase or Decrease to Fund Balance	\$ 190,876	
Ending Fund Balance	\$ 4,693,945	

Calaveras Public Utility District

Expense Categories and Codes

**CALAVERAS PUBLIC UTILITY DISTRICT
INCOME AND EXPENDITURE SUMMARY**

Prepared 06/01/2026

Revenues	<u>Division</u>	Budget <u>2025-2026</u>	YTD 06/01 <u>2025-2026</u>	Projected <u>2025-2026</u>	Budget <u>2026-2027</u>
Income Other Than Grants and Loan Payment Surcharge		\$ 3,973,269	\$ 3,369,381	\$ 4,073,733	\$ 4,180,382
Grants		\$ 20,882	\$ -	\$ 20,882	\$ 566,225
Loan Payment Surcharge		\$ 133,000	\$ 113,976	\$ 136,764	\$ 136,764
Total Income		<u>\$ 4,127,151</u>	<u>\$ 3,483,357</u>	<u>\$ 4,231,379</u>	<u>\$ 4,883,371</u>
Expenditures	<u>Division</u>	Budget <u>2025-2026</u>	YTD 06/01 <u>2025-2026</u>	Projected <u>2025-2026</u>	Budget <u>2026-2027</u>
Salaries	100	\$ 1,110,884	\$ 895,478	\$ 984,183	\$ 1,119,307
Benefits	200	\$ 947,390	\$ 925,918	\$ 951,092	\$ 1,026,720
Conferences, Meetings and Training	300	\$ 54,900	\$ 20,254	\$ 24,305	\$ 54,900
Administration Expenses	400	\$ 352,417	\$ 338,860	\$ 361,439	\$ 419,740
Operations Expense	500	\$ 373,676	\$ 296,761	\$ 356,113	\$ 411,473
Outside Services	600	\$ 474,255	\$ 329,876	\$ 486,853	\$ 502,497
Equipment Rent, Taxes, and Utilities	700	\$ 329,115	\$ 211,502	\$ 253,578	\$ 263,721
Debt Payments	900	\$ 170,064	\$ 163,376	\$ 169,459	\$ 170,064
Total Non-Capital Expenditures		<u>\$ 3,812,701</u>	<u>\$ 3,182,026</u>	<u>\$ 3,587,020</u>	<u>\$ 3,968,422</u>
Net Income (Before 800 Capital Expenditures)		\$ 314,449	\$ 301,331	\$ 644,359	\$ 914,949
Capital Projects	800	\$ 407,500	\$ 446,954	\$ 453,483	\$ 933,725
Excess/(Deficit) of Income Over/(Under) Expenditures		<u>\$ (93,051)</u>	<u>\$ (145,623)</u>	<u>\$ 190,876</u>	<u>\$ (18,776)</u>

Calaveras Public Utility District

Expense Categories and Codes

CALAVERAS PUBLIC UTILITY DISTRICT
REVENUE DETAILS

**No assurance is expressed.

Revenue	GL CODE	Budget 2025-2026	YTD 06/01 2025-2026	Projected 2025-2026	Budget 2026-2027
	4110				
Water Sales- Res		\$ 2,799,858	\$ 2,202,901	\$ 2,673,181	\$ 2,757,605
Debt Fee - Residential	4111	\$ -	\$ 90,596	\$ 108,682	\$ 108,682
	4112				
Water Sales - Comm		\$ 860,941	\$ 697,473	\$ 837,381	\$ 863,827
Debt Fee - Commercial	4113	\$ -	\$ 23,380	\$ 28,083	\$ 28,083
Returned Check Fee	4114	\$ -	\$ -		
Late Charges	4115	\$ -	\$ 31,608	\$ 39,608	\$ 40,859
Water Sales - AG	4170	\$ -	\$ 12,821	\$ 12,821	\$ 13,226
Water Sales - MISC	4180	\$ 31,201	\$ 52,282	\$ 62,738	\$ 64,719
	4200				
Pipeline Hydro		\$ 44,652	\$ 21,908	\$ 26,290	\$ 26,290
	4210				
Schaads Hydro		\$ 61,708	\$ 39,296	\$ 47,155	\$ 47,155
RRF -Surcharge	4211	\$ -	\$ -		\$ -
Install Fees	4230	\$ 18,534	\$ -	\$ -	\$ -
Turn On Fees	4231	\$ 1,315	\$ 2,240	\$ 2,240	\$ 2,240
Connection Fees	4232	\$ 2,863	\$ 13,700	\$ 13,700	\$ 13,700
Backflow Testing Fee	4233	\$ -	\$ 2,500	\$ 2,500	\$ 2,500
Cell Site Leases	4240	\$ 54,900	\$ 27,973	\$ 33,567	\$ 33,567
Investment Interest	4800	\$ 40,000	\$ 29,914	\$ 32,634	\$ 32,634
CERBT Interest Distribution	4805		\$ -		
	4923				
LAIF Interest		\$ 30,000	\$ 73,394	\$ 93,394	\$ 85,000
County Taxes	4932	\$ 160,088	\$ 137,255	\$ 169,284	\$ 172,669
MHSD Revenue	4975		\$ -		
Developer Fees	4992	\$ -	\$ 15,622	\$ 18,746	\$ 18,746
	4994				
Grant Revenue		\$ 20,882	\$ -	\$ 20,882	\$ 566,225
MISC Revenue	4995		\$ 7,850	\$ 7,850	\$ 5,000
Notary	4495	\$ 210	\$ 645	\$ 645	\$ 645
Work Done for Others	4996	\$ -	\$ -		\$ -
Total Income		\$ 4,127,151	\$ 3,483,357	\$ 4,231,379	\$ 4,883,371

Calaveras Public Utility District

Expense Categories and Codes

REVENUE COMPARED TO RATE STUDY

** No assurance is expressed.

Revenue	GL CODE	Projected 2025-2026	Rate Study 2025-2026	Difference	Budget 2026-2027	Rate Study 2026-2027	Difference
Included in Rate Study							
Water Sales- Res & Debt	4110	\$ 2,781,863	\$ 2,729,742	\$ 52,120	\$ 2,866,286	\$ 2,866,286	\$ (0)
Water Sales - Comm & Debt	4112	\$ 865,464	\$ 849,248	\$ 16,215	\$ 891,909	\$ 891,909	\$ -
Water Sales - AG	4170	\$ 12,821	\$ 12,581	\$ 240	\$ 13,226	\$ 13,226	\$ -
Water Sales - MISC	4180	\$ 62,738	\$ 61,562	\$ 1,175	\$ 64,719	\$ 64,719	\$ -
Late Charges	4115	\$ 39,608	\$ 38,866	\$ 742	\$ 40,859	\$ 40,859	\$ -
Pipeline Hydro	4200	\$ 26,290	\$ 51,240	\$ (24,950)	\$ 26,290	\$ 46,080	\$ (19,790)
Schaads Hydro	4210	\$ 47,155	\$ 70,760	\$ (23,605)	\$ 47,155	\$ 81,920	\$ (34,765)
RRF -Surcharge	4211	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Install Fees	4230	\$ -	\$ 48,962	\$ (48,962)	\$ -	\$ -	\$ -
Turn On Fees	4231	\$ 2,240	\$ 3,474	\$ (1,234)	\$ 2,240	\$ 8,853	\$ (6,613)
Connection Fees	4232	\$ 13,700	\$ 7,564	\$ 6,136	\$ 13,700	\$ 54,147	\$ (40,447)
Cell Site Leases	4240	\$ 33,567	\$ 29,000	\$ 4,567	\$ 33,567	\$ 29,000	\$ 4,567
Investment Interest	4800	\$ 32,634	\$ 4,000	\$ 28,634	\$ 32,634	\$ 1,942	\$ 30,692
CERBT Interest Distribution	4805	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LAIF Interest	4923	\$ 93,394	\$ 3,000	\$ 90,394	\$ 85,000	\$ 5,058	\$ 79,942
County Taxes	4932	\$ 169,284	\$ 120,000	\$ 49,284	\$ 172,669	\$ 120,000	\$ 52,669
MHSD Revenue	4975	\$ -	\$ 18,200	\$ (18,200)	\$ -	\$ 18,200	\$ (18,200)
MISC Revenue	4995	\$ 7,850	\$ 5,000	\$ 2,850	\$ 5,000	\$ 5,000	\$ -
Notary	4495	\$ 645	\$ -	\$ 645	\$ 645	\$ -	\$ 645
Work Done for Others	4996	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Included in Rate Study		<u>\$ 4,189,251</u>	<u>\$ 4,053,200</u>	<u>\$ 136,051</u>	<u>\$ 4,295,900</u>	<u>\$ 4,247,200</u>	<u>\$ 48,700</u>
Excluded from Rate Study							
Developer Fees	4992	\$ 18,746	\$ -	\$ 18,746	\$ 18,746	\$ -	\$ 18,746
Grant Revenue	4994	\$ 20,882	\$ -	\$ 20,882	\$ 566,225	\$ -	\$ 566,225
Subtotal Excluded from Rate Study		<u>\$ 39,628</u>	<u>\$ -</u>	<u>\$ 39,628</u>	<u>\$ 645,000</u>	<u>\$ -</u>	<u>\$ 645,000</u>
Total Income		\$ 4,228,879	\$ 4,053,200	\$ 175,679	\$ 4,880,871	\$ 4,247,200	\$ 633,671

Calaveras Public Utility District

Expense Categories and Codes

CALAVERAS PUBLIC UTILITY DISTRICT

Salaries	Division	100	\$	1,110,884	\$	895,478	\$	984,183	\$	1,119,307
Benefits	Division	200	\$	947,390	\$	925,918	\$	951,092	\$	1,026,720

Division	GL	Description	Budget 2025-2026	YTD 06/01 2025-2026	Projected 2025-2026	Budget 2026-2027
100	5100	Executive Salary	\$ 150,000	\$ 137,637	\$ 151,306	\$ 160,500
100	5110	Administration Salaries	\$ 218,977	\$ 195,185	\$ 213,347	\$ 226,516
100	5120	Operations Salaries	\$ 741,907	\$ 562,656	\$ 619,529	\$ 732,292
200	5200	Medical Benefits	\$ 469,847	\$ 444,408	\$ 444,408	\$ 488,849
200	5205	Executive Car Allowance		\$ -		
200	5210	Medical Benefits - Retiree (Pay as you Go)	\$ -	\$ 79,480	\$ 79,480	\$ 87,427
200	5220	Dental/Vision/ Life Insurance	\$ 27,222	\$ 21,655	\$ 23,624	\$ 24,569
200	5230	Retirement Benefits - Calpers	\$ 310,490	\$ 271,730	\$ 281,434	\$ 306,631
200	5240	Other Post Employment Benefits (OPEB)		\$ -		
200	5250	Medical Tax, Social Security and SUI	\$ 89,397	\$ 88,923	\$ 95,798	\$ 90,042
200	5260	Worker's Compensation Insurance	\$ 26,237	\$ 14,576	\$ 20,003	\$ 22,803
200	5270	Education Assistance	\$ 5,000	\$ 3,955	\$ 5,000	\$ 5,000
200	5275	Employee Section 125 Plan	\$ 17,062	\$ (121)	\$ -	\$ -
200	5280	Employee Overtime Meals	\$ 554	\$ 163	\$ 196	\$ 204
200	5290	Employee Recognition	\$ 1,581	\$ 1,150	\$ 1,150	\$ 1,196
		Salaries	\$ 1,110,884	\$ 895,478	\$ 984,183	\$ 1,119,307
		Salaries (Reduced Sick, Holiday and Vacation)	\$ 1,110,884	\$ 895,478	\$ 984,183	\$ 1,119,307
		Benefits	\$ 947,390	\$ 925,918	\$ 951,092	\$ 1,026,720

Calaveras Public Utility District

Expense Categories and Codes

**CALAVERAS PUBLIC UTILITY DISTRICT
BUDGET DETAILS**

Conferences,
Meetings and
Training Division 300 \$ 54,900 \$ 20,254 \$ 24,305 \$ 54,900

Division	GL	Description	Budget 2025-2026	YTD 06/01 2025-2026	Projected 2025-2026	Budget 2026-2027
300	5310	Board Meetings - Director Fees	\$ 11,000	\$ 4,312	\$ 5,174	\$ 11,000
300	5315	Seminars & Conferences - Board	\$ 5,000	\$ -		\$ 5,000
300	5320	Seminars & Conferences - Staff	\$ 12,500	\$ 7,179	\$ 8,615	\$ 12,500
300	5325	Mileage Reimbursement, Parking, Tolls, Conference or Training Meals	\$ 5,000	\$ 1,826	\$ 2,191	\$ 5,000
300	5330	Auto Rental	\$ 1,200	\$ -		\$ 1,200
300	5335	Training	\$ 20,200	\$ 6,937	\$ 8,325	\$ 20,200

Calaveras Public Utility District

Expense Categories and Codes

CALAVERAS PUBLIC UTILITY DISTRICT
BUDGET DETAILS

Operations							
Expense	Division	500	\$ 373,676	\$ 296,761	\$ 356,113	\$ 411,473	
Division	GL	Description	Budget 2025-2026	YTD 06/01 2025-2026	Projected 2025-2026	Budget 2026-2027	
500	5520	Water Supply	\$ -	\$ -	\$ -	\$ -	
500	5532	Repairs & Maintenance - Automotive	\$ 29,393	\$ 24,949	\$ 29,939	\$ 31,136	
		Repairs & Maintenance -Dams and					
500	5533	Hydros	\$ 3,040	\$ 4,684	\$ 5,621	\$ 5,846	
500	5534	Repairs & Maintenance -Pumping	\$ 8,000	\$ 10,584	\$ 12,701	\$ 13,209	
500	5535	Repairs & Maintenance -Treatment	\$ 5,136	\$ 23,893	\$ 28,671	\$ 29,818	
500	5536	Repairs & Maintenance -T&D	\$ 26,855	\$ 20,053	\$ 24,064	\$ 25,027	
500	5540	Fuel	\$ 37,097	\$ 31,661	\$ 37,993	\$ 41,792	
500	5545	Materials and Supplies-Pumping	\$ 3,580	\$ 43	\$ 52	\$ 3,580	
500	5546	Materials and Supplies-Hydros	\$ 11,107	\$ 1,301	\$ 1,561	\$ 1,623	
500	5547	Materials and Supplies-Treatment	\$ 24,394	\$ 18,733	\$ 22,479	\$ 24,394	
500	5548	Materials & Supplies-T&D	\$ 122,183	\$ 83,351	\$ 100,021	\$ 122,000	
500	5549	Emergency Response	\$ -	\$ -	\$ -	\$ -	
500	5550	Chemicals	\$ 34,418	\$ 25,706	\$ 30,847	\$ 32,081	
500	5551	Vegetation Management	\$ -	\$ -	\$ -	\$ 8,000	
500	5555	Meters - Meter Repairs	\$ 35,713	\$ 34,191	\$ 41,029	\$ 42,670	
500	5566	Safety Equipment	\$ 7,705	\$ 4,200	\$ 5,040	\$ 5,242	
500	5585	Tools	\$ 15,487	\$ 7,845	\$ 9,414	\$ 15,487	
500	5590	Clothing & Boot Allowance	\$ 4,918	\$ 2,638	\$ 3,165	\$ 4,918	
500	5592	CPUD- Other Clothing	\$ 4,650	\$ 2,930	\$ 3,515	\$ 4,650	

Calaveras Public Utility District

Expense Categories and Codes

**CALAVERAS PUBLIC UTILITY DISTRICT
BUDGET DETAILS**

Outside Services		Division	600	\$ 474,255	\$ 329,876	\$ 486,853	\$ 502,497
Division	GL	Description	Budget 2025-2026	YTD 06/01 2025-2026	Projected 2025-2026	Budget 2026-2027	
600	5605	Administration Services	\$ 1,454	\$ 740	\$ 888	\$ 924	
600	5606	Answering Service	\$ 6,287	\$ 4,970	\$ 5,964	\$ 6,203	
600	5610	Bank Charges	\$ 4,075	\$ 3,191	\$ 3,829	\$ 3,983	
600	5615	Billing Services	\$ -	\$ -	\$ -	\$ -	
600	5625	Water Conservation Services	\$ -	\$ -	\$ -	\$ -	
600	5630	Accounting Services	\$ 22,866	\$ 33,234	\$ 37,984	\$ 26,952	
600	5632	IT & Computer Support	\$ 43,398	\$ 34,295	\$ 41,154	\$ 48,800	
600	5635	Engineering-Non-Capital	\$ 12,747	\$ 39,161	\$ 46,993	\$ 48,873	
600	5640	Special Projects	\$ -	\$ -	\$ -	\$ 19,000	
600	5645	Legal Services	\$ 78,013	\$ 38,616	\$ 46,339	\$ 78,000	
600	5647	Human Resources Consultants	\$ -	\$ -	\$ -	\$ -	
600	5650	Financial Consultants	\$ -	\$ -	\$ -	\$ -	
600	5655	Community Relations	\$ -	\$ -	\$ -	\$ -	
600	5660	Misc. Medical	\$ 150	\$ -	\$ -	\$ -	
600	5665	Pre-Employment	\$ 633	\$ 159	\$ 191	\$ 198	
600	5670	Facility Maintenance	\$ 13,512	\$ 11,457	\$ 13,748	\$ 14,298	
600	5675	Bond Administration	\$ -	\$ -	\$ -	\$ -	
600	5680	Security	\$ 2,634	\$ 540	\$ 648	\$ 674	
600	5685	Lab & Sampling	\$ 7,285	\$ 7,252	\$ 8,702	\$ 9,050	
600	5690	Consultants - Planning Grant	\$ 1,200	\$ 390	\$ 468	\$ 1,200	
600	5695	Consultants-Dam	\$ 275,000	\$ 151,751	\$ 275,000	\$ 239,200	
600	5699	Other Contracted Services	\$ 5,000	\$ 4,120	\$ 4,944	\$ 5,142	

Calaveras Public Utility District

Expense Categories and Codes

**CALAVERAS PUBLIC UTILITY DISTRICT
BUDGET DETAILS**

Capital
Projects Division 800 \$ 407,500 \$ 446,954 \$ 453,483 \$ 933,725

Division	GL	Description	Budget 2025-2026	YTD 06/01 2025-2026	Projected 2025-2026	Budget 2026-2027
800	5810	Land Purchases		\$ -		
800	5820	Easements and Water Rights		\$ -		
800	5830	Buildings	\$ 12,500	\$ -	\$ -	\$ -
800	5840	Equipment-Capital	\$ 170,000	\$ 158,982	\$ 158,982	\$ 80,000
800	5850	Engineering-Capital	\$ -	\$ 32,645	\$ 39,174	\$ -
800	5860	Construction-Capital		\$ -		\$ 566,225
800	5870	Materials for Capital Projects	\$ 225,000	\$ 255,327	\$ 255,327	\$ 287,500
800	5880	District Personnel-Capital		-		

**CALAVERAS PUBLIC UTILITY DISTRICT
MEMORANDUM**

To: Board of Directors
From: Mathew Roberts, General Manager
Subject: CalPERS Contract Amendment – PEPRAs Compliance Update
Date: 06/16/2026

CalPERS has requested that the District update its contract to reflect compliance with the Public Employees' Pension Reform Act (PEPRA). This is an administrative update to align the District's contract with current state law.

There are no changes to employee benefits, contribution rates, or costs associated with this amendment.

Attached for review is the Resolution of Intention required to initiate the CalPERS contract amendment process.

Action Requested: Approve the Resolution of Intention and authorize the General Manager to proceed with CalPERS processing.

Respectfully Submitted,



Mathew Roberts
General Manager

**RESOLUTION OF INTENTION
TO APPROVE AN AMENDMENT TO CONTRACT
BETWEEN THE
BOARD OF ADMINISTRATION
CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
AND THE
BOARD OF DIRECTORS
CALAVERAS PUBLIC UTILITY DISTRICT**

WHEREAS, the Public Employees' Retirement Law permits the participation of public agencies and their employees in the Public Employees' Retirement System by the execution of a contract, and sets forth the procedure by which said public agencies may elect to subject themselves and their employees to amendments to said Law; and

WHEREAS, one of the steps in the procedures to amend this contract is the adoption by the governing body of the public agency of a resolution giving notice of its intention to approve an amendment to said contract, which resolution shall contain a summary of the change proposed in said contract; and

WHEREAS, the following is a statement of the proposed change:

To include Public Employees' Pension Reform Act language.

NOW, THEREFORE, BE IT RESOLVED that the governing body of the above agency does hereby give notice of intention to approve an amendment to the contract between said public agency and the Board of Administration of the Public Employees' Retirement System, a copy of said amendment being attached hereto, as an "Exhibit" and by this reference made a part hereof.

By: _____
Presiding Officer

Title

Date adopted and approved




EXHIBIT

**California
Public Employees' Retirement System**



AMENDMENT TO CONTRACT

**Between the
Board of Administration
California Public Employees' Retirement System
and the
Board of Directors
Calaveras Public Utility District**



The Board of Administration, California Public Employees' Retirement System, hereinafter referred to as Board, and the governing body of the above public agency, hereinafter referred to as Public Agency, having entered into a contract effective March 1, 1973, and witnessed February 13, 1973, and as amended effective February 1, 1974, July 1, 1983, June 12, 1996, May 11, 1999, and July 1, 2002, which provides for participation of Public Agency in said System, Board and Public Agency hereby agree as follows:

- A. Paragraphs 1 through 12 are hereby stricken from said contract as executed, effective July 1, 2002, and hereby replaced by the following paragraphs numbered 1 through 14 inclusive:
1. All words and terms used herein which are defined in the Public Employees' Retirement Law shall have the meaning as defined therein unless otherwise specifically provided. "Normal retirement age" shall mean age 55 for classic local miscellaneous members and age 62 for new local miscellaneous members.
 2. Public Agency shall participate in the Public Employees' Retirement System from and after March 1, 1973, making its employees as hereinafter provided, members of said System subject to all provisions of the Public Employees' Retirement Law except such as apply only on election of a contracting agency and are not provided for herein and to all amendments to said Law hereafter enacted except those, which by express provisions thereof, apply only on the election of a contracting agency.

3. Public Agency agrees to indemnify, defend and hold harmless the California Public Employees' Retirement System (CalPERS) and its trustees, agents and employees, the CalPERS Board of Administration, and the California Public Employees' Retirement Fund from any claims, demands, actions, losses, liabilities, damages, judgments, expenses and costs, including but not limited to interest, penalties and attorney fees that may arise as a result of any of the following:
 - (a) Public Agency's election to provide retirement benefits, provisions or formulas under this Contract that are different than the retirement benefits, provisions or formulas provided under the Public Agency's prior non-CalPERS retirement program.
 - (b) Any dispute, disagreement, claim, or proceeding (including without limitation arbitration, administrative hearing, or litigation) between Public Agency and its employees (or their representatives) which relates to Public Agency's election to amend this Contract to provide retirement benefits, provisions or formulas that are different than such employees' existing retirement benefits, provisions or formulas.
 - (c) Public Agency's agreement with a third party other than CalPERS to provide retirement benefits, provisions, or formulas that are different than the retirement benefits, provisions or formulas provided under this Contract and provided for under the California Public Employees' Retirement Law.
4. Employees of Public Agency in the following classes shall become members of said Retirement System except such in each such class as are excluded by law or this agreement:
 - a. Employees other than local safety members (herein referred to as local miscellaneous members).
5. In addition to the classes of employees excluded from membership by said Retirement Law, the following classes of employees shall not become members of said Retirement System:
 - a. **FIREFIGHTERS; AND**
 - b. **POLICE OFFICERS.**
6. The percentage of final compensation to be provided for each year of credited prior and current service as a classic local miscellaneous member in employment before and not on or after July 1, 2002, shall be determined in accordance with Section 21354 of said Retirement Law subject to the reduction provided therein for Federal Social Security (2% at age 55 Modified and Full).

7. The percentage of final compensation to be provided for each year of credited prior and current service as a classic local miscellaneous member in employment on or after July 1, 2002, shall be determined in accordance with Section 21354.5 of said Retirement Law subject to the reduction provided therein for Federal Social Security (2.7% at age 55 Modified and Full).
8. The percentage of final compensation to be provided for each year of credited prior and current service as a new local miscellaneous member shall be determined in accordance with Section 7522.20 of said Retirement Law (2% at age 62 Supplemental to Federal Social Security).
9. Public Agency elected and elects to be subject to the following optional provisions:
 - a. Section 20965 (Credit for Unused Sick Leave).
10. Public Agency, in accordance with Government Code Section 20790, ceased to be an "employer" for purposes of Section 20834 effective on July 1, 1983. Accumulated contributions of Public Agency shall be fixed and determined as provided in Government Code Section 20834, and accumulated contributions thereafter shall be held by the Board as provided in Government Code Section 20834.
11. Public Agency shall contribute to said Retirement System the contributions determined by actuarial valuations of prior and future service liability with respect to local miscellaneous members of said Retirement System.
12. Public Agency shall also contribute to said Retirement System as follows:
 - a. A reasonable amount, as fixed by the Board, payable in one installment within 60 days of date of contract to cover the costs of administering said System as it affects the employees of Public Agency, not including the costs of special valuations or of the periodic investigation and valuations required by law.
 - b. A reasonable amount, as fixed by the Board, payable in one installment as the occasions arise, to cover the costs of special valuations on account of employees of Public Agency, and costs of the periodic investigation and valuations required by law.
13. Contributions required of Public Agency and its employees shall be subject to adjustment by Board on account of amendments to the Public Employees' Retirement Law, and on account of the experience under the Retirement System as determined by the periodic investigation and valuation required by said Retirement Law.

14. Contributions required of Public Agency and its employees shall be paid by Public Agency to the Retirement System within fifteen days after the end of the period to which said contributions refer or as may be prescribed by Board regulation. If more or less than the correct amount of contributions is paid for any period, proper adjustment shall be made in connection with subsequent remittances. Adjustments on account of errors in contributions required of any employee may be made by direct payments between the employee and the Board.

B. This amendment shall be effective on the _____ day of _____, _____.

BOARD OF ADMINISTRATION
PUBLIC EMPLOYEES' RETIREMENT SYSTEM

BOARD OF DIRECTORS
CALAVERAS PUBLIC
UTILITY DISTRICT

BY _____
MELODY BENAVIDES, CHIEF
PENSION CONTRACTS AND PREFUNDING
PROGRAMS DIVISION
PUBLIC EMPLOYEES' RETIREMENT SYSTEM

BY _____
PRESIDING OFFICER

Witness Date

Attest:

Clerk

PLEASE DO NOT SIGN "EXHIBIT ONLY"

PLEASE DO NOT SIGN "EXHIBIT ONLY"



Certification of Governing Body's Action

I hereby certify that the foregoing is a true and correct copy of a Resolution adopted by the

_____ of the
(governing body)

(public agency)

on _____
(date)

Clerk/Secretary

Title

Monthly Maintenance Report

May 2026

LOCATION	DESCRIPTION OF WORK	STATUS
Jeff Davis WTP	Monthly operation and maintenance	Complete
	Routine water sampling and State reporting, WTP compliance Items	Complete
	Solar Bee battery replaced	Complete
	OSG water softener head replaced	Complete
	Treated Water = 25,300,501 Gallons	Complete
	Filter Backwash Water Used= 1,464,855 Gallons	Complete
	Sold Water = 16,264,593 Gallons	Complete
	2' Below Spill	Ongoing
	Rain Total 0.5" (September 2025-August 2026 Total: 39.96")	Ongoing
Warehouse Shop	Routine Operation's	Ongoing
South Fork Pump Station	Weekly routine checks	Complete
	Raw Water Pumped = 228 Acre Feet (74,433,786 Gallons)	Ongoing
	One pump running	Ongoing
	River Flow 52 Cubic Feet Per second (CFS)	Ongoing
Schaads Reservoir	Weekly checks	Complete
	Schaads Metered Acc: 55,580 Gallons	Ongoing
	Replaced Hydraulic pump motor	Complete
	27" Below Spill	Ongoing
	FERC/GFT Inspection	Complete
	CCWD Pump Data (West Point)= 0 Acre/Ft	Ongoing
Glencoe Pump Station	Weekly checks - routine monitoring	Complete
Ponderosa PRV Hydro	Weekly checks - routine monitoring	Complete
MCV PRV Hydro	Weekly checks - routine monitoring	Complete
Garamendi's PRV Hydro	Weekly checks - routine monitoring	Complete
San Andreas Distribution	Routine operations, sampling	Complete
	Replaced San Andreas Tank bypass 14 inch valve	Complete
Moke Hill Distribution	Routine operations, sampling	Complete
	Highway 26 main line leak (6 inch PVC)	Complete
Glencoe Distribution	Routine operations	Complete
Paloma Distribution	Routine operations, sampling	Complete
Rail Road Flat Distribution	Routine operations, sampling	Complete
Safety/Training	Routine Safety Talks	Ongoing
Spray Program	Woody Brush	Ongoing
Reports	Water Diversion Reports	Complete
Development Projects	County Behavioral Health Building (line relocation)	Ongoing
Other	Meter Program = 30 Installed / Total = 1075	Ongoing
	87 USA tags	Complete
	32 Customer service/work orders	Complete
	Monthly meter reading	Complete
Complaints	(Taste = 0) (Pressure = 2) (Odor = 0) (Color = 4)	Complete

**CALAVERAS PUBLIC UTILITY DISTRICT
GENERAL MANAGER REPORT**

To: Board of Directors

From: Mathew Roberts, General Manager

Date: 6/16/2026

Reporting Period: May – June 2026

A. Financial Update

Staff continues to monitor expenditures to remain within the FY 2025–26 adopted budget.

Budget development for FY 2026–27 is currently underway, and a draft will be presented at the June 16th Board meeting for review and discussion

B. Interagency Coordination & Planning

GM met with WGA and DWR regarding closeout of the planning grant and potential transition to construction funding. CIP priorities were discussed; however, due to current eligibility constraints and “potential at-risk” classification, limited funding opportunities were identified at this time.

GASB 75 Retiree Health Actuarial Valuation Update

In accordance with the Board-approved agreement with North Bay Pensions LLC (March 17, 2026), the District received the final actuarial valuation as of June 30, 2025. The report updates the District’s OPEB obligations, showing a total liability of approximately \$2.32 million and a net liability of approximately \$1.08 million after assets held in the CERBT trust are applied.

The annual OPEB expense for FY 2025–26 is estimated at \$170,250. The report has been provided to the District’s CPA for inclusion in the annual audit and financial statements.

C. Grants

Rich Gulch Waterline Project

Staff received an agreement from Woodard & Curran and is currently signed and underway.

Staff is actively coordinating with Woodard & Curran and WGA to finalize agreements and maintain the project schedule. A geotechnical site visit has been completed to evaluate conditions, utility locations have been marked, and survey work is underway. Staff is also coordinating with adjacent landowners regarding potential easements and construction access needs.

Dam Safety & FERC Coordination

Staff continues working with consultants and regulatory agencies on required dam safety and FERC compliance documentation for Middle Fork and Schaad's Reservoir.

The following items remain in progress or require updates and are included in the FY 2026–27 budget:

- STID (2006): approx. \$80,000
- ODSP (2013): approx. \$35,000
- DSSMP (2017): approx. \$40,000
- Operations & Maintenance Manual: in progress
- Emergency Action Plan: requires update

Staff continues to locate historical records; however, some older documentation is no longer available.

FERC has advised the District to proceed with available data and address any remaining gaps during future comprehensive reviews.

Long-term planning for hydro facilities remains ongoing, including evaluation of continued operations versus potential decommissioning scenarios.

During the reporting period, staff met onsite with FERC environmental staff and California Department of Fish and Wildlife representatives. We are currently awaiting written findings and will follow up as required.

Staff also worked with GFT and GEI to complete the Part 12D inspection at Middle Fork. Results are currently being reviewed.

E. Infrastructure & Development Projects

- **Fairfield Inn Project:** Water service fee options provided; awaiting developer response
 - **CCOG Project:** No change
 - **Behavioral Health Facility:** Construction is underway; staff continues monitoring progress
 - **Calaveras County Side Walk - Pope Street Safe Route to School;** It has been determined that CCPUD facilities are within the project footprint and may be affected by planned construction.
-

F. Legal & Administrative Matters

PG&E has formally cancelled the District's Hydro 3 generation contract. Staff is in communication with PG&E to explore potential alternatives, including a Power Purchase Agreement or participation in ReMAT programs. The District is currently awaiting follow-up from PG&E.

Staff continues coordination with legal counsel on cell tower contract matters and confidential operational issues, including potential unauthorized system connections.

G. Personnel Updates

Special recognition:

- Carissa Bear – 10 years of service
- John Cunningham – 15 years of service

Both have made significant contributions to the District and continue to be valuable members of the team.

H. Operational Oversight

Budget development for FY 2026–27 is in progress, and a draft will be presented at the June Board meeting for review. Staff continues day-to-day operational oversight across all District functions.

J. Next Steps

- Continue dam safety funding and compliance planning
- Continue FERC documentation and regulatory coordination
- Continue Rich Gulch project to completion
- Continue review of development and service capacity requests
- Advance FY 2026–27 budget development

Respectfully submitted,



Mathew Roberts
General Manager