

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

**BOARD OF DIRECTORS MEETING: 3:00 PM**  
**June 13, 2023**

Richard Blood  
President of the Board

Director Brady McCartney  
Director Jack Tressler

Director J.W. Dell 'Orto  
Director Steve McDermed

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**

- a. President Richard Blood
- b. Director Brady McCartney
- c. Director J.W. Dell 'Orto
- d. Director Jack Tressler
- e. Director Steve McDermed

**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 16, 2023 Regular Board Meeting Minutes
- b. Claim Summary

Action: Roll call Vote

Consider motion to approve consent item 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. **ESTABLISHING DATE AND TIME OF REGULAR BOARD MEETINGS**

Action Requested: Discuss

Discuss and give direction to staff on establishing a possible new time for regular Board Meetings.

7. **NEWSLETTER**

Action Requested: Discuss

Discuss and give direction to staff on establishing a quarterly District newsletter.

8. **2023 ASSOCIATION OF CALIFORNIA WATER AGENCIES (ACWA) ELECTIONS**

Action Requested: Discuss

Discuss and designate one voting representative for the District.

9. **CONSIDERATION OF ADOPTION OF FISCAL YEAR 2023/2024 BUDGET**

Action Requested: Roll Call Vote

- a. Review of the 2023/2024 Fiscal Year Operating Budget and Capital Outlay.
- b. Approval of Resolution 2023-10 Adopting Budget for Fiscal Year 2023/2024.

10. **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.*

- c. Legal Counsel's Report
- d. Water System Superintendent's Report

- e. Engineer's Report
- f. General Manager's Report
- g. 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.

#### **11. ADJOURNMENT**

If there is no other Board business the President will adjourn to its next regular meeting scheduled for July 11, 2023 at 3:00 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.

Regular Meeting

3:00 pm

DIRECTORS PRESENT: Richard Blood  
Brady McCartney  
Jack Tressler  
Steve McDermed

MEMBERS ABSENT: J.W. Dell'Orto

STAFF PRESENT: Travis Small, General Manager  
Adam Brown, District Legal Counsel  
Carissa Bear, Clerk of the Board  
Mathew Roberts, Water System Superintendent  
Tyla Daries, District Engineering Technician

OTHERS PRESENT:

1. CALL THE MEETING TO ORDER: The regular meeting was called to order by President Blood at 3:03 P.M.
2. ROLL CALL OF DIRECTORS: Directors Blood, McCartney, Dell'Orto, and McDermed were present. Director Tressler was absent.
3. PLEDGE OF ALLEGIANCE
4. PUBLIC COMMENT (Limit 3 minutes per person/15 minutes per subject): None
5. CONSENT ITEMS
  - a. April 11, 2023 Regular Board Meeting Minutes
  - b. Claim Summary

Director Tressler asked for the purpose of the Mini Storage listed in the claim summary. Travis Small, General Manager, clarified. A motion was made by Director McCartney, seconded by Director McDermed, to approve the Financial Statements for Fiscal Year Ending June 30, 2022. A roll call vote was taken. Directors Tressler, McDermed, McCartney, and Blood voted yes; none opposed. Motion carried 4-0.

6. GRANT APPLICATION STATUS UPDATE

Tyla Daries, District Engineering Technician, provided a PowerPoint presentation on the Current Funding Applications that the District is preparing. President Blood asked for clarification on the revised scope for the Rich Gulch Construction, Mr. Small clarified. He added that due to the District being considered a disadvantaged community that the District has a great chance of securing the grant. President Blood asked the procedure of tracking the progress of grant applications that the District is currently preparing. Mr. Small advised that currently each grant has its own tracking method. President Blood asked that moving forward that a master report be created and that the Board be updated of the status on a regular basis. Mr. Small and Ms. Daries

agreed to the request. The Board and staff then discussed the time frame for the Rich Gulch Construction Application.

#### 7. WORKSHOP NUMBER 2 ON UPDATING RESERVE POLICY

Mr. Small recommended that the Board handle this policy update through a committee so more time can be dedicated to the process. Mr. Small feels that the committee needs to work together on updating the language. President Blood agreed but would like the rest of the Board to be updated before anything is made final. Director Tressler favored the idea of creating a committee giving the committee members time to dive into the policy. Given the scope of work that needs to be done, Adam Brown, District Legal Counsel, agreed as well. President Blood asked for a Policy Update to be added to the Reports section of each agenda moving forward.

#### 8. CONSIDERATION AND ACCEPTANCE OF FINANCIAL STATEMENTS FOR FISCAL YEAR ENDING JUNE 30, 2022

Director Tressler stated the thing that stood out to him most in the audit was the suggestion to add the Directors to the payroll. He asked if that meant the Board would receive benefits moving forward. Mr. Small clarified that being added to the payroll does not require the District to include Directors in the benefits program, but the District is looking into that option. Director Tressler expressed his interest in having benefits as a director. Director Tressler also noticed that the auditors mentioned an issue with segregation of duties. Mr. Small informed the Board that being a small District, typically an overlap in duties is common. Carissa Bear, Executive Assistant added that the Fiscal Year being reviewed was during the transition of the previous General Manager to the current. The District was running on short staff, with all staff learning the new path of the District. She is hopeful that moving forward, with a fully staffed office, that the District will not have as much of an issue with segregation of duties. President Blood noted the mention of John Deer Financial in this audit. Mr. Small informed the Board that all District liabilities will be listed in the audit, even new liabilities. Mr. Tressler asked if the accounts payable error mentioned in the report has been corrected. Mr. Small informed the Board that it had and that was another issue that had arisen in the time between the General Managers. A motion was made by Director Tressler, seconded by Director McCartney, to approve Financial Statements for Fiscal Year Ending June 30, 2022. A roll call vote was taken. Directors Tressler, McDermed, McCartney, and Blood voted yes; none opposed. Motion carried 4-0.

#### 9. FISCAL YEAR 2022/23 THIRD QUARTER FINANCIAL REVIEW

Mr. Small gave a Fiscal Year 2022/23 third quarter financial review. Director Tressler asked if the general ledger account labeled Outside Services included all outside services such as District Engineers to contractors, Mr. Small confirmed it did. He explained that the General Ledger (GL) accounts will be broken down in more detail further into the packet. Director Tressler expressed his concern with the large amount dedicated to such a broad range of a GL account. Mr. Small informed him that he would go back through that account and see if he would be able to categorize some of those expenses. Director Tressler informed Mr. Small his main reason for the inquiries is to see if the purchase of the VAC trailer is benefiting the District. Mr. Small believes that the purchase has benefited the District, which has kept the District from having to use outside contractors other than for emergencies. Director Tressler praised Mr. Small on the updated GL system stating he likes the transparency the new system provides. Mr. Small informed the Board that he will be changing the Janitorial GL to Facility Maintenance and the Telephone GL to Telecommunications. Mr. Small went over the CERBT Account Update Summary from CalPERS. President Blood appreciated Mr. Small including information about

the CERBT Account as he has never been informed of it in the past. He would like it to be brought to the Board annually moving forward.

10. RESOLUTION REQUESTING DELINQUENT AND/OR UNPAID CHARGES BE PLACED ON THE COUNTY TAX ROLL AND AUTHORIZING THE CALAVERAS COUNTY AUDITOR-CONTROLLER AND TREASURER-TAX COLLECTOR TO COLLECT DELINQUENT CHARGES FOR THE CALAVERAS PUBLIC UTILITY DISTRICT

Mr. Small informed the Board that this resolution is to add delinquencies to the Calaveras County tax bills, explaining that over the last few years new Senate and Assembly bills have been being passed causing difficulties on water agencies to lock off delinquent water accounts. The Resolution will allow the District to participate in the County program. At a future meeting, the District will pass another resolution to send the current delinquencies to this year's tax roll. President Blood expressed his approval of switching to this method, stating this will make it simpler for the District. Director McCartney asked if the County Tax Collector would charge the District, Mr. Small confirmed that a percentage would be charged to the District. A motion was made by Director McCartney, seconded by Director McDermed, to approve Resolution Requesting Delinquent And/or Unpaid Charges Be Placed On The County Tax Roll And Authorizing The Calaveras County Auditor-Controller And Treasurer-Tax Collector To Collect Delinquent Charges For The Calaveras Public Utility District. A roll call vote was taken. Directors Tressler, McDermed, McCartney, and Blood voted yes; none opposed. Motion carried 4-0.

11. ESTABLISHING DATE AND TIME OF REGULAR BOARD MEETINGS

Mr. Small informed the Board that this is just a discussion item. If the Board is interested in changing times it will need to be brought back to another meeting as a roll call item. The Board had a discussion and decided to bring it back to the next meeting where they will have a full Board to make the decision.

12. REPORTS

a. Legal Counsel's Report

Mr. Brown stated that his report was covered.

b. Water System Superintendent's Report

Mathew Roberts, Water System Superintendent, gave an overview of the monthly maintenance report, stating that the system is currently looking really well. The District is currently pumping into Jeff Davis Reservoir. President Blood inquired about the water temperature; Mr. Roberts informed him that the water temperature is still good at this time. The crew repaired a 2" main leak on Foothill and California St. in San Andreas. Another 2" was just completed on Gatewood in San Andreas as well. Three new 1" service installs were completed in Mokelumne Hill and one new 1" service install was completed in Paloma.

c. District Engineer Report

The Engineer's Report was already covered.

d. General Manager's Report

Mr. Small is working on doing an employee census for ACWA/JPIA in order to see if the District is eligible to switch the health insurance to them from CalPERS, which would save the District quite a bit of money. Once he gets information back on that he will work with the Ad Hoc committee to compare options. Mr. Small attended the ACWA/JPIA conference. While at the conference he spoke with a company who is interested in renting space for floating solar. Once Mr. Small meets with the company, he will ask the company to prepare a presentation at a future Board meeting. The Board showed interest in the idea. The Clearwell Tank project is starting to wrap up. He asked the Board to start thinking if they would like to do some type of ceremony once the project is complete. Mr.

Roberts informed the board that the Clearwell Tank is filled. The Volatile Organic Compound (VOC) Water Sample came back at an acceptable level. They are waiting to get permit amended by the State. CSI divers came and dived into the old Clearwell Tank. The District is still waiting for the findings of that dive.

\*Director McDermed left the meeting at 5:16pm.

e. Director's Comments:

Director McCartney reported to the Board that MHSD had a valve issue in their holding pond and they ended up purchasing a robot and was able to fix the issue themselves. President Blood missed the UMRWA meeting. Director Tressler apologized for the inconvenience he has caused with his absences and hopes to be able to attend more meetings in the future.

### 13. ADJOURNMENT

There being no further business to come before the Board, President Blood adjourned the meeting at 5:34 pm.

Respectfully Submitted,



Carissa Bear, Secretary/Clerk of the Board

**CALAVERAS PUBLIC UTILITY DISTRICT**

**CLAIM SUMMARY # 5-2023**

**DATE: May 2023**

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	\$ 223,100.21
Payroll Submitted	\$ 45,709.33
Employee Reimbursement	\$ 755.61
P/R Tax Deposits	\$ 20,084.96
<b>Sub-total</b>	<b>\$ 289,650.11</b>

Claim Summary Approved for	<b>\$ 289,650.11</b>
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Clerk of the Board, Calaveras Public Utility District



**Calaveras Public Utility District  
Expenses by Vendor Detail  
May 2023**

Name	Date	Memo	Account	Amount
<b>A-1 Sharpening</b>				
	05/30/2023	Repairs & Maintenance T&D	5536 · Repairs & Maintenance-T&D	20.37
Total A-1 Sharpening				<u>20.37</u>
<b>Absolute Office Solutions</b>				
	05/15/2023	Completion of Mat's Office Furniture Installation	5475 · Office Supplies	256.46
Total Absolute Office Solutions				<u>256.46</u>
<b>Alpha Analytical Labs, Inc.</b>				
	05/08/2023	Lab Sampling March balance forward & April	5685 · Lab & Sampling	455.00
Total Alpha Analytical Labs, Inc.				<u>455.00</u>
<b>American Fidelity Assurance</b>				
	05/08/2023	Employee 125 Plan	5275 · Employee Section 125 Plan	540.68
Total American Fidelity Assurance				<u>540.68</u>
<b>American Fidelity Assurance Co.(Flex)</b>				
	05/08/2023	Employee 125 Flex Plan	5275 · Employee Section 125 Plan	168.75
Total American Fidelity Assurance Co.(Flex)				<u>168.75</u>
<b>Aqua-Metric Sales, Co</b>				
	05/22/2023	1" iPERL TR/PL 100USG x 10	1117 · Trans & Distribution	1,610.13
Total Aqua-Metric Sales, Co				<u>1,610.13</u>
<b>AT &amp; T</b>				
	05/08/2023	San Andreas Tank	5480 · Telephone	228.22
	05/08/2023	Hydro# 3 Garamendi	5480 · Telephone	229.98
	05/08/2023	SA Tank Special Circuit	5480 · Telephone	51.64
Total AT & T				<u>509.84</u>
<b>AT &amp; T</b>				
	05/08/2023	Hydro #3 Garamendi	5480 · Telephone	62.49
	05/22/2023	Hydro #3 Garamendi	5480 · Telephone	125.98
Total AT & T				<u>188.47</u>
<b>AT&amp;T</b>				
	05/22/2023	Shop Internet & Phone	5480 · Telephone	80.66
	05/22/2023		5480 · Telephone	0.00
Total AT&T				<u>80.66</u>
<b>Cal-Waste</b>				
	05/16/2023	Office	5760 · Sewer & Garbage	160.94
	05/16/2023	Shop	5760 · Sewer & Garbage	383.62
Total Cal-Waste				<u>544.56</u>
<b>Cal PERS</b>				
	05/23/2023	June Health PA Billing	5200 · Medical Benefits	32,326.01

**Calaveras Public Utility District  
Expenses by Vendor Detail  
May 2023**

Name	Date	Memo	Account	Amount
	05/23/2023	Employer Contribution, Classic, 1017, CalPERS, 04/23/2023 - 05/06/2023	5230 · Retirement Benefits-CalPERS	3,282.66
	05/23/2023	Employer Contribution, PEPRA, 26507, CalPERS, 04/23/2023 - 05/06/2023	5230 · Retirement Benefits-CalPERS	2,078.84
	05/23/2023	Employer Contribution, Classic, 1017, CalPERS, 05/07/2023 - 05/20/2023	5230 · Retirement Benefits-CalPERS	3,282.66
	05/23/2023	Employer Contribution, PEPRA, 26507, CalPERS, 05/07/2023 - 05/20/2023	5230 · Retirement Benefits-CalPERS	<u>2,056.19</u>
Total Cal PERS				43,026.36
<b>Calaveras Auto Supply</b>				
	05/09/2023	Truck #2	5532 · Repairs & Maintenance-Auto	92.20
	05/09/2023	Materials & Supplies T&D	5548 · Materials & Supplies-T&D	47.05
	05/09/2023	Truck #1	5532 · Repairs & Maintenance-Auto	38.67
	05/09/2023	Dump Truck	5532 · Repairs & Maintenance-Auto	<u>14.54</u>
Total Calaveras Auto Supply				192.46
<b>Calaveras Enterprise</b>				
	05/30/2023	Inv# 50490 Public Hearing Notice	5415 · Advertising	<u>288.00</u>
Total Calaveras Enterprise				288.00
<b>Calaveras Public Power Agency</b>				
	05/16/2023	CPUD Warehouse	5743 · Electricity-Office	271.00
	05/16/2023	Glencoe Booster Pump	5741 · Electricity-Hydros	350.60
	05/16/2023	CPUD Office	5743 · Electricity-Office	170.60
	05/16/2023	Jeff Davis Water Treatment Plant	5742 · Electricity-Treatment	1,492.00
	05/16/2023	Licking Fork Pumping Station	5740 · Electricity-T & D	<u>47,104.00</u>
Total Calaveras Public Power Agency				49,388.20
<b>Carbon Copy Inc.</b>				
	05/09/2023	Toner	5464 · Printing	510.64
	05/09/2023	Copies	5464 · Printing	<u>110.80</u>
Total Carbon Copy Inc.				621.44
<b>Care Free Lawns</b>				
	05/09/2023	April Monthly Service	5670 · Facility Maintenance	<u>150.00</u>
Total Care Free Lawns				150.00
<b>Comcast</b>				
	05/16/2023	District Office Phones	5480 · Telephone	<u>213.83</u>
Total Comcast				213.83
<b>Comcast Business (VE)</b>				
	05/16/2023	Business Voice Edge	5480 · Telephone	<u>289.53</u>
Total Comcast Business (VE)				289.53
<b>De Lage Landen Financial Services Inc.</b>				
	05/16/2023	Kyocera	5464 · Printing	<u>83.66</u>
Total De Lage Landen Financial Services Inc.				83.66

**Calaveras Public Utility District  
Expenses by Vendor Detail  
May 2023**

Name	Date	Memo	Account	Amount
<b>Ferguson (Neptune)</b>				
	05/09/2023	Inv# 1781710 Materials & Supplies T&D	5548 · Materials & Supplies-T&D	2,687.69
	05/24/2023	R900 Belt Clip Receiver & Advantage Wand	5548 · Materials & Supplies-T&D	5,362.50
	05/24/2023	R900 V4 PIT MIU 6 ft Wire	5548 · Materials & Supplies-T&D	<u>4,225.38</u>
Total Ferguson (Neptune)				12,275.57
<b>Fischer, Merle</b>				
	05/09/2023	Medical Reimbursement May 2023	5210 · Medical Benefits-Retiree	<u>996.31</u>
Total Fischer, Merle				996.31
<b>Foothill-Sierra Pest Control Inc.</b>				
	05/30/2023	Quarterly Pest Control	5670 · Facility Maintenance	<u>125.00</u>
Total Foothill-Sierra Pest Control Inc.				125.00
<b>GEI Consultants, Inc.</b>				
	05/15/2023	Chief Dam Safety Engineer Services	5695 · Consultants-Dam	<u>636.00</u>
Total GEI Consultants, Inc.				636.00
<b>Gemini Group</b>				
	05/09/2023	CCR Report Production	5495 · Water Conser/CC Report Material	<u>3,159.00</u>
Total Gemini Group				3,159.00
<b>Grainger</b>				
	05/09/2023	Treatment Materials & Supplies	5547 · Materials & Supplies-Treatment	482.78
	05/09/2023	T&D Materials & Supplies	5548 · Materials & Supplies-T&D	267.05
	05/09/2023	Safety Equipment	5566 · Safety Equipment	80.69
	05/11/2023	Shop Tools	5585 · Tools	548.98
	05/22/2023	Materials & Supplies Treatment	5547 · Materials & Supplies-Treatment	63.98
	05/22/2023	Shop Tools	5585 · Tools	337.11
	05/22/2023	Materials & Supplies T&D	5548 · Materials & Supplies-T&D	<u>65.16</u>
Total Grainger				1,845.75
<b>Hill Rivkins Brown &amp; Associates</b>				
	05/09/2023	Legal Services	5645 · Legal Services	9,528.50
	05/22/2023	May Legal Services	5645 · Legal Services	<u>3,422.00</u>
Total Hill Rivkins Brown & Associates				12,950.50
<b>Hobgood's Cleaning Service</b>				
	05/22/2023	Janitorial Services May 2023	5670 · Facility Maintenance	<u>160.00</u>
Total Hobgood's Cleaning Service				160.00
<b>Hunt &amp; Sons Inc.</b>				
	05/09/2023	Fuel for District Vehicles	5540 · Fuel	2,354.69
	05/24/2023	Fuel For District Vehicles	5540 · Fuel	<u>1,772.04</u>
Total Hunt & Sons Inc.				4,126.73

**Calaveras Public Utility District  
Expenses by Vendor Detail  
May 2023**

Name	Date	Memo	Account	Amount
<b>Iconix Waterworks</b>				
	05/09/2023	T&D Materials & Supplies	5548 · Materials & Supplies-T&D	649.40
	05/15/2023	T&D Materials & Supplies	5548 · Materials & Supplies-T&D	181.26
Total Iconix Waterworks				<u>830.66</u>
<b>Interstate Truck Center</b>				
	05/24/2023	Vehicle Repairs & Maintenance	5532 · Repairs & Maintenance-Auto	110.46
Total Interstate Truck Center				<u>110.46</u>
<b>Larry Bain, CPA</b>				
	05/08/2023	Completion of June 30, 2022 Audit	5645 · Legal Services	9,800.00
Total Larry Bain, CPA				<u>9,800.00</u>
<b>Lechowicz &amp; Tseng</b>				
	05/09/2023	Prop 218 Services	5650 · Financial Consultants	1,469.91
Total Lechowicz & Tseng				<u>1,469.91</u>
<b>Martin Marietta</b>				
	05/22/2023	Storm Damage 2023	5549 · Emergency Response	288.72
Total Martin Marietta				<u>288.72</u>
<b>Matrix Trust Company</b>				
	05/09/2023	Payroll Date 4/22/2023	2317 · 457 Plan	911.55
	05/24/2023	Pay Period Ending 5/6/2023	2317 · 457 Plan	918.56
	05/24/2023	Pay Period Ending 5/20/2023	2317 · 457 Plan	962.55
Total Matrix Trust Company				<u>2,792.66</u>
<b>Motherlode Answering Service</b>				
	05/09/2023	May 2023	5606 · Answering Service	324.64
Total Motherlode Answering Service				<u>324.64</u>
<b>Mozingo Construction</b>				
	05/09/2023	Overcharge for Bulk Water Permit, Card	4180 · Water Sales-Miscellaneous	80.00
	05/09/2023	Refund of CC Processing Fee	1372 · A/R Misc. Charges	2.40
Total Mozingo Construction				<u>82.40</u>
<b>Pace Supply</b>				
	05/09/2023	Hydrant Supplies T&D	5548 · Materials & Supplies-T&D	7,047.89
Total Pace Supply				<u>7,047.89</u>
<b>Peterson-Brustad, Inc.</b>				
	05/16/2023	Engineering Services April 2023	5635 · Engineering-Non-Capital	3,244.23
Total Peterson-Brustad, Inc.				<u>3,244.23</u>
<b>PG&amp;E - ENERGY STATEMENT</b>				
	05/09/2023	CPUD Office	5743 · Electricity-Office	68.56
	05/09/2023	Warehouse Light	5743 · Electricity-Office	10.08

Calaveras Public Utility District  
Expenses by Vendor Detail  
May 2023

Name	Date	Memo	Account	Amount
	05/09/2023	Warehouse Light	5743 · Electricity-Office	10.08
	05/16/2023	Hydro #1	5741 · Electricity-Hydros	224.51
	05/16/2023	Schaad's	5741 · Electricity-Hydros	55.81
	05/16/2023	Hydro #2	5741 · Electricity-Hydros	89.78
	05/16/2023	Hydro #3	5741 · Electricity-Hydros	183.81
Total PG&E - ENERGY STATEMENT				642.63
<b>PGE-NON ENERGY INVOICES</b>				
	05/09/2023	Hydro #1	5741 · Electricity-Hydros	7.75
	05/09/2023	Hydro #2	5741 · Electricity-Hydros	7.75
	05/09/2023	Hydro #3	5741 · Electricity-Hydros	7.75
	05/09/2023	Schaad's	5741 · Electricity-Hydros	197.86
	05/22/2023	Schaad's Hydro	5741 · Electricity-Hydros	197.86
	05/22/2023	Hydro #1	5741 · Electricity-Hydros	7.75
	05/22/2023	Hydro #2	5741 · Electricity-Hydros	7.75
	05/22/2023	Hydro #3	5741 · Electricity-Hydros	7.75
Total PGE-NON ENERGY INVOICES				442.22
<b>Pitney Bowes</b>				
	05/09/2023	Postage & Folding Machine Lease	5699 · Other Contracted Services	1,446.74
	05/09/2023	Postage for Monthly Statement Mailing	5462 · Postage	90.16
	05/16/2023	Postage	5462 · Postage	2,669.02
Total Pitney Bowes				4,205.92
<b>Pitney Bowes (Reserve Acct)</b>				
	05/22/2023	Postage for billing statements	5462 · Postage	1,500.00
Total Pitney Bowes (Reserve Acct)				1,500.00
<b>Pollard Water</b>				
	05/09/2023	Materials & Supplies T&D	5548 · Materials & Supplies-T&D	0.00
Total Pollard Water				0.00
<b>Postmaster -Fees</b>				
	05/09/2023	12 Month Box Rental	5462 · Postage	146.00
Total Postmaster -Fees				146.00
<b>Safe T Lite</b>				
	05/09/2023	Materials & Supplies T&D	5548 · Materials & Supplies-T&D	431.11
Total Safe T Lite				431.11
<b>San Andreas Sanitary District</b>				
	05/09/2023	Office	5760 · Sewer & Garbage	99.81
	05/09/2023	Shop	5760 · Sewer & Garbage	99.81
Total San Andreas Sanitary District				199.62

**Calaveras Public Utility District  
Expenses by Vendor Detail  
May 2023**

Name	Date	Memo	Account	Amount
<b>SEIU Local 1021</b>				
	05/09/2023	Pay Period Ending 4/22/2023	2322 · SEIU Union Dues	430.22
	05/24/2023	Pay Period Ending 5/6/2023	2322 · SEIU Union Dues	431.55
	05/24/2023	Pay Period Ending 5/20/2023	2322 · SEIU Union Dues	<u>428.78</u>
Total SEIU Local 1021				1,290.55
<b>Sender's Market Inc.</b>				
	05/09/2023	T&D Materials & Supplies	5548 · Materials & Supplies-T&D	214.83
	05/09/2023	Tools	5585 · Tools	249.13
	05/09/2023	Treatment - Repairs & Maintenance	5535 · Repairs & Maintenance-Treatment	68.25
	05/09/2023	Dams & Hydros- Repairs & Maintenance	5533 · Repairs & Maint-Dams & Hydros	209.16
	05/09/2023	Pumping - Repairs & Maintenance	5534 · Repairs & Maintenance-Pumping	<u>143.00</u>
Total Sender's Market Inc.				884.37
<b>Sonora Ford</b>				
	05/09/2023	Truck #9	5532 · Repairs & Maintenance-Auto	<u>157.81</u>
Total Sonora Ford				157.81
<b>Staples Credit Plan</b>				
	05/09/2023	Office Supplies	5475 · Office Supplies	<u>85.77</u>
Total Staples Credit Plan				85.77
<b>Sysco Central California, Inc.</b>				
	05/09/2023	Cal Fire Vallecito	5548 · Materials & Supplies-T&D	<u>726.54</u>
Total Sysco Central California, Inc.				726.54
<b>Technical Systems Inc.</b>				
	05/22/2023	Clearwell Tank Project Phase II	5850 · Engineering-Capital	<u>12,825.00</u>
Total Technical Systems Inc.				12,825.00
<b>Texas Life Insurance Company</b>				
	05/22/2023	T. Small Employee 125 Plan	5275 · Employee Section 125 Plan	<u>35.00</u>
Total Texas Life Insurance Company				35.00
<b>Treat's General Store</b>				
	05/09/2023	Office Supplies	5475 · Office Supplies	45.69
	05/09/2023	Treatment Materials & Supplies	5547 · Materials & Supplies-Treatment	81.64
	05/09/2023	T&D Materials & Supplies	5548 · Materials & Supplies-T&D	<u>118.77</u>
Total Treat's General Store				246.10
<b>USA Blue Book</b>				
	05/09/2023	Treatment Materials & Supplies	5547 · Materials & Supplies-Treatment	856.05
	05/16/2023	Treatment Materials & Supplies	5547 · Materials & Supplies-Treatment	<u>104.08</u>
Total USA Blue Book				960.13
<b>Verizon Wireless</b>				

**Calaveras Public Utility District  
Expenses by Vendor Detail  
May 2023**

<b>Name</b>	<b>Date</b>	<b>Memo</b>	<b>Account</b>	<b>Amount</b>
	05/09/2023	District Employee Cell Phones	5480 · Telephone	1,088.31
	05/15/2023	Special Circuits	5480 · Telephone	58.47
	05/30/2023	Employee Cell Phones	5480 · Telephone	<u>1,154.48</u>
Total Verizon Wireless				2,301.26
<b>Volcano Telephone</b>				
	05/09/2023	13900 Hwy 26	5480 · Telephone	56.09
	05/09/2023	1601 West Forty	5480 · Telephone	56.09
	05/09/2023	10727 Ponderosa Way	5480 · Telephone	56.09
	05/09/2023	3089 Ridge Rd	5480 · Telephone	52.61
	05/09/2023	Treatment Plant	5480 · Telephone	62.09
	05/09/2023	Schaad's Hydro	5480 · Telephone	87.16
	05/09/2023	Special Circuit	5480 · Telephone	56.09
	05/09/2023	Schaad's Hydro	5480 · Telephone	56.09
	05/09/2023	Treatment Plant Broadband	5480 · Telephone	126.90
	05/09/2023	Treatment Plant Long Distance	5480 · Telephone	<u>0.30</u>
Total Volcano Telephone				609.51
<b>Weber, Ghio &amp; Associates</b>				
	05/22/2023	Clearwell Tank Project	5850 · Engineering-Capital	<u>24,148.42</u>
Total Weber, Ghio & Associates				24,148.42
<b>Wells Fargo Bank - C. Bear</b>				
	05/22/2023	Storage Rent	5710 · Occupancy	400.00
	05/22/2023	Office supplies	5475 · Office Supplies	227.28
	05/22/2023	Board Secretary Conference	5320 · Seminars & Conferences-Staff	625.00
	05/22/2023	Software & Programs	5470 · Software Programs & Updates	513.75
	05/22/2023	Employee Recognition	5290 · Employee Recognition	<u>17.96</u>
Total Wells Fargo Bank - C. Bear				1,783.99
<b>Wells Fargo Bank - M Roberts</b>				
	05/22/2023	M. Dresser D3	5430 · License, Cerifications, Fees	299.99
	05/22/2023	Repairs & Maintenance Auto	5532 · Repairs & Maintenance-Auto	196.58
	05/22/2023	Materials & Supplies Pumping	5545 · Materials & Supplies-Pumping	471.28
	05/22/2023	Conference W. Rovera	5320 · Seminars & Conferences-Staff	575.00
	05/22/2023	Envelopes and ink for statements	5464 · Printing	1,286.68
	05/22/2023	Postage	5462 · Postage	284.83
	05/22/2023	Crew Training	5335 · Training	21.42
	05/22/2023	Repairs & Maintenance Treatment	5535 · Repairs & Maintenance-Treatment	<u>1,107.15</u>
Total Wells Fargo Bank - M Roberts				4,242.93
<b>Wells Fargo Bank - T Small</b>				
	05/24/2023	Tools	5585 · Tools	52.00

**Calaveras Public Utility District  
 Expenses by Vendor Detail  
 May 2023**

<b>Name</b>	<b>Date</b>	<b>Memo</b>	<b>Account</b>	<b>Amount</b>
	05/24/2023	Quickbooks Payroll	5470 · Software Programs & Updates	65.00
	05/24/2023	M. Dresser & W. Rovera Conference	5320 · Seminars & Conferences-Staff	1,382.02
	05/24/2023	Training	5335 · Training	<u>80.83</u>
Total Wells Fargo Bank - T Small				1,579.85
<b>Western Hydrologics, LLP</b>				
	05/09/2023	Gage Install and Maintenance	5699 · Other Contracted Services	<u>2,760.65</u>
Total Western Hydrologics, LLP				<u>2,760.65</u>
				<u><u>223,100.21</u></u>





# 2023 ACWA ELECTIONS AUTHORIZED VOTING REPRESENTATIVE FORM

ACWA has launched two separate but concurrent election processes for the 2024-'25 term: the board officers' election for President and Vice President and the region board elections. **In order to vote for the board officers, each member agency must designate one voting representative by June 16.** To designate your agency's one voter, submit this Authorized Voting Representative Form by the June deadline. If you do not designate a representative to vote by the deadline, your agency's General Manager will be the authorized voter by default. Authorized voters will receive an electronic ballot on July 17. For more information about ACWA's elections, visit [www.acwa.com/elections](http://www.acwa.com/elections).

<b>The person designated below will cast our agency's vote for the election of ACWA's President and Vice President for the 2024-'25 term in the upcoming election.</b>		
Member Agency's Name		Agency's Phone No.
Authorized Voting Representative's Name	Authorized Voting Representative's Email	Authorized Voting Representative's Phone No.
<input type="checkbox"/> Our member agency would like to cast a paper ballot by U.S. mail instead of voting electronically. <i>Please provide the mailing address below only if you are voting by mail.</i>		
Mailing Address		City, State and Zip

Print Name of Member Agency's Authorized Signatory

X

Authorized Signatory Signature

Date

**SAVE & SUBMIT**

## SUBMIT YOUR FORM

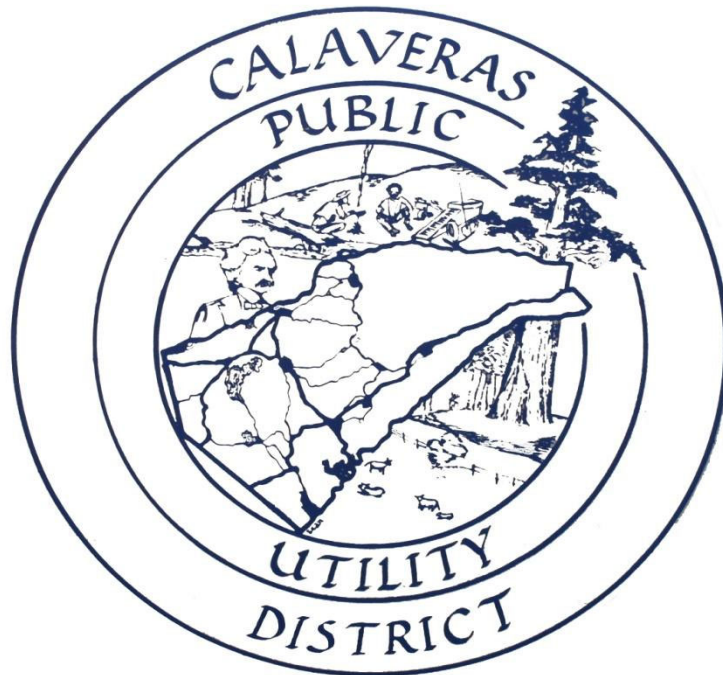
**To:** Donna Pangborn, Senior Clerk of the Board  
**Email:** [donna@acwa.com](mailto:donna@acwa.com)  
**Mail:** 980 9th Street, Suite 1000, Sacramento, CA 95814

**SUBMISSION DEADLINE  
JUNE 16, 2023**

# Calaveras Public Utility District

## Operating and Capital Outlay Budget

Fiscal Year 2023-2024



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

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

**WHEREAS**, the General Manager has prepared a final budget for Fiscal Year 2023/24 for consideration and approval by the Board of Directors, addressing both operating expenses and capital improvement projects; and

**WHEREAS**, the budget for Fiscal Year 2023/24 outlines projected revenues, expenses and spending plan for the District consistent with the directive of Policy No. 2110; and

**NOW, THEREFORE, BE IT RESOLVED** that the Calaveras Public Utility District Board of Directors hereby approves and adopts the attached Final Budget for Fiscal Year 2023/24.

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

AYES: Directors:

NOES: Directors:

ABSENT: Directors:

ABSTAIN: Directors:

\_\_\_\_\_  
Richard Blood, President of the Board of Directors

ATTEST:

\_\_\_\_\_  
Carissa Bear, Secretary/Clerk of the Board

**CALAVERAS PUBLIC UTILITY DISTRICT**

**MEMORANDUM**

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June 13, 2023

TO: BOARD OF DIRECTORS

FROM: TRAVIS SMALL, GENERAL MANAGER

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

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

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

Respectfully Submitted,

Travis Small

General Manager

# Calaveras Public Utility District

## Budget Highlights

### For the Fiscal Year 2023/2024

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

In FY 2023/24 many non-discretionary costs will increase, staff will undertake efforts to find cost reductions as well as attempt to minimize increases which will be reflected in future operating budgets. This fiscal budget has increased expenditures in Salaries and Benefits due bargaining agreements and increased required payments for employee pension obligations and insurance.

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

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

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

## Calaveras Public Utility District Capital Outlay Fiscal Year 2023/2024

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



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

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

\*Cash Basis

# Calaveras Public Utility District

## Loan Covenant Balance Sheet

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

### Expense Categories

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

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

1.20

3.94

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

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

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

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

Division	GL	Description	Proposed Budget FY 23-24
100	5100	Executive Salary	\$ 135,000.00
100	5110	Administration Salaries	\$ 233,035.00
100	5120	Operations Salaries	\$ 569,525.00
100	5130	Overtime Compensation	\$ 31,500.00
100	5140	On Call Pay	\$ 26,058.69
100	5150	Holiday Pay	\$ 50,566.00
100	5160	Vacation Pay	\$ 37,040.64
100	5170	Sick Pay	\$ 44,448.77
200	5200	Medical Benefits	\$ 345,000.00
200	5205	Executive Car Allowance	\$ 3,600.00
200	5210	Medical Benefits - Retiree (Pay as you Go)	\$ 108,000.00
200	5220	Dental/Vision/ Life Insurance	\$ 30,899.00
200	5230	Retirement Benefits - Calpers	\$ 212,347.91
200	5240	Other Post Employment Benefits (OPEB)	
200	5250	Medical Tax, Social Security and SUI	\$ 149,700.84
200	5260	Worker's Compensation Insurance	\$ 71,843.75
200	5270	Education Assistance	
200	5280	Employee Overtime Meals	\$ 1,200.00
200	5290	Employee Recognition	\$ 1,000.00
		Salaries	\$ 1,127,174.10
		Salaries (Reduced Sick, Holiday and Vacation)	\$ 995,118.69
		Benefits	\$ 923,591.50

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

Conferences, Meetings and Training	Division	300	\$	37,300.00
------------------------------------	----------	-----	----	-----------

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









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

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

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

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

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

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

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

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

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

# Calaveras Public Utility District

## Reserve Funds (Minimum Fund Policy)

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-27	FY 2027-28
<b>Minimum Reserve Policy</b>					
Operating Reserves	\$ 1,373,326	\$ 1,421,988	\$ 1,464,647	\$ 1,508,587	\$ 1,553,844
Capital Reserves	\$ -	\$ 375,000	\$ 400,000	\$ 450,000	\$ 500,000
Self-Insurance Reserves	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
Rate Stabilization Reserve	\$ 656,651	\$ 715,749	\$ 747,958	\$ 777,876	\$ 808,991
Vehicle Fleet Reserve	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Equipment Reserve	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Technology Reserve	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Designated Project/Special Use Reserve	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000

# Calaveras Public Utility District

## Reserve Funds

	<u>FY 2023-24</u>	<u>FY 2024-25</u>	<u>FY 2025-26</u>	<u>FY 2025-27</u>	<u>FY 2027-28</u>
Beginning Reserve Balance	\$ 2,044,059	\$ 1,324,082	\$ 1,459,097	\$ 1,683,496	\$ 2,003,701
Operating Reserves	\$ 567,059	\$ 571,082	\$ 806,304	\$ 1,002,782	\$ 1,048,854
Capital Reserves	\$ 934,000	\$ 350,000	\$ 249,793	\$ 189,233	\$ 214,617
Self-Insurance Reserves	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
Rate Stabilization Reserve	\$ 173,000	\$ 173,000	\$ 173,000	\$ 261,481	\$ 510,230
Vehicle Fleet Reserve	\$ 150,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Equipment Reserve	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Technology Reserve	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Designated Project/Special Use Reserve	\$ -	\$ -	\$ -	\$ -	\$ -
Total Reserve Fund Balances	\$ 2,044,059	\$ 1,324,082	\$ 1,459,097	\$ 1,683,496	\$ 2,003,701
Minimum Reserve Balance by Policy	\$ 2,823,977	\$ 2,981,737	\$ 3,056,605	\$ 3,130,463	\$ 3,206,836
Minimum Reserve Balance (Defecit)	\$ (779,918)	\$ (1,657,655)	\$ (1,597,508)	\$ (1,446,967)	\$ (1,203,135)
Beginning Reserve Fund Balance Sheet	\$ 0	\$ 0	\$ 0	\$ (0)	\$ (0)
Increase or Decrease Reserve Funds	\$ (719,977)	\$ 135,015	\$ 224,399	\$ 320,205	\$ 422,815
CIP Reserve Expenditures	\$ (1,074,000)	\$ (350,000)	\$ (350,000)	\$ (350,000)	\$ (350,000)
Net Income (Minus 800 expenses)	\$ 354,023	\$ 485,015	\$ 574,398	\$ 670,205	\$ 772,815
Ending Reserve Balance	\$ 1,324,082	\$ 1,459,097	\$ 1,683,496	\$ 2,003,701	\$ 2,426,516
Increase or Decrease to Reserve Fund	\$ 25,180	\$ 235,222	\$ 196,478	\$ 46,072	\$ 422,815
Operating Reserves	\$ (924,000)	\$ (100,207)	\$ (60,560)	\$ 25,384	\$ 422,815
Capital Reserves					
Self-Insurance Reserves					
Rate Stabilization Reserve			\$ 88,481	\$ 248,749	\$ 772,815
Vehicle Fleet Reserve	\$ (150,000)				
Equipment Reserve					
Technology Reserve					
Designated Project/Special Use Reserve					

# Calaveras Public Utility District

## Budgeted Revenues and Expenditures by Category

### 5 Year Projection

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

\* Cash Basis

# REGIONAL WATER RATE COMPARISON

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

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

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

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

**2. Amador Water Agency:**

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

**3. Tuolumne Utilities District:**

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

**4. El Dorado Irrigation District:**

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

**5. Calaveras Public Utility District:**

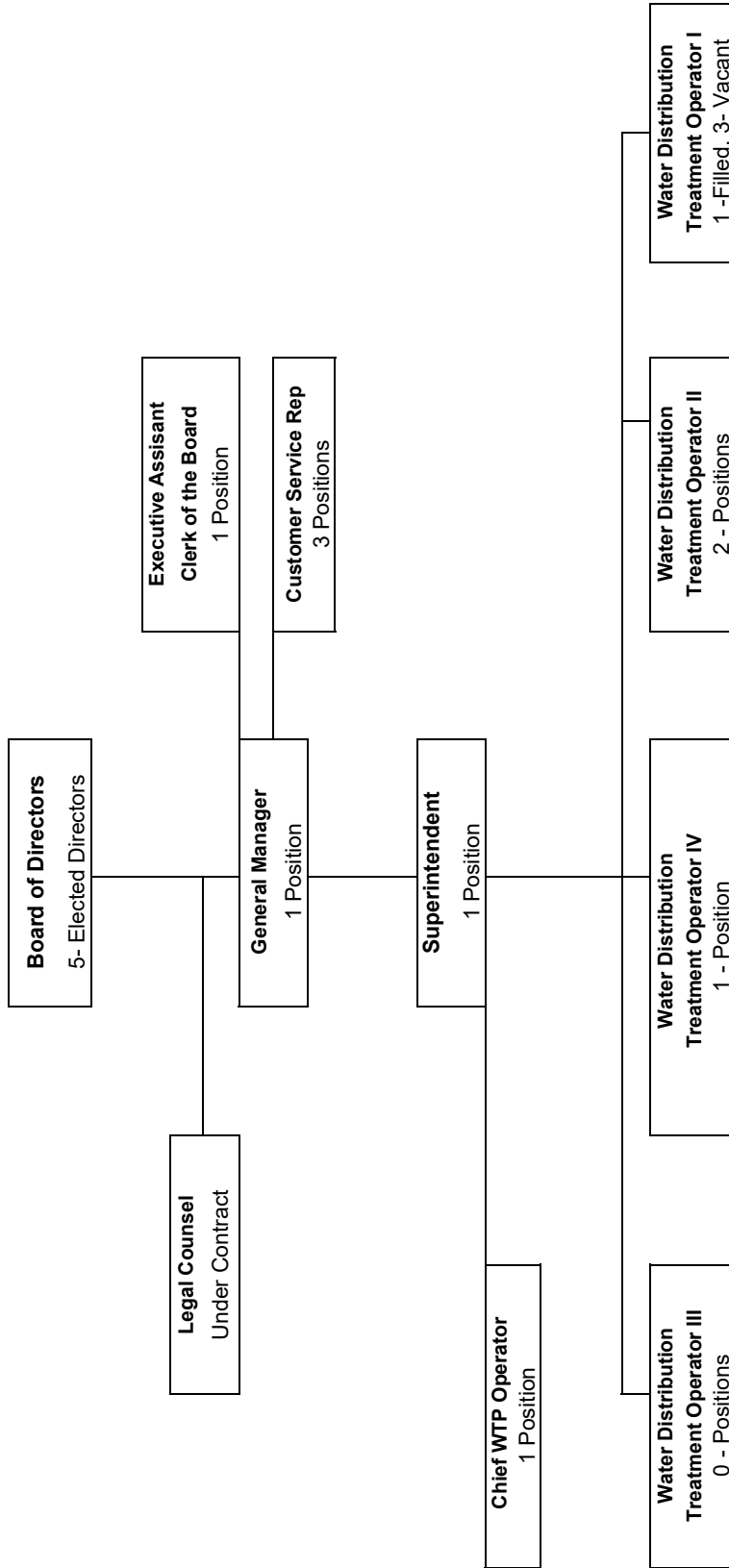
- a. Fixed Charge: \$ 61.57
- b. Tier 1 Charges: 8.5 @ \$4.32= \$ 36.72
- c. Debt Service Charge = \$ 4.73
- d. Total \$103.02

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

<b>CURRENT</b>		<b>PROPOSED</b>														
		<b>July 1, 2023</b>			<b>July 1, 2024</b>			<b>July 1, 2025</b>			<b>July 1, 2026</b>			<b>July 1, 2027</b>		
<u>Meter Size</u>	<u>Usage Covered by Minimum (Gallons)</u>	<u>Meter Size - All customers; no water use is included in the base rate</u>														
<b>BASE RATE</b>		Meter	Fee	+Debt	Meter	Fee	+Debt	Meter	Fee	+Debt	Meter	Fee	+Debt	Meter	Fee	+Debt
5/8" x 3/4"	5,000	\$61.57	\$4.73	\$4.73	\$70.85	\$4.73	\$4.73	\$74.63	\$4.73	\$4.73	\$78.60	\$4.73	\$4.73	\$82.77	\$4.73	\$4.73
1"	20,000	\$102.62	\$7.88	\$7.88	\$118.09	\$7.88	\$7.88	\$124.39	\$7.88	\$7.88	\$131.00	\$7.88	\$7.88	\$137.94	\$7.88	\$7.88
1-1/2"	40,000	\$205.23	\$15.77	\$15.77	\$236.17	\$15.77	\$15.77	\$248.77	\$15.77	\$15.77	\$262.00	\$15.77	\$15.77	\$275.89	\$15.77	\$15.77
2"	80,000	\$328.37	\$25.23	\$25.23	\$377.87	\$25.23	\$25.23	\$398.03	\$25.23	\$25.23	\$419.19	\$25.23	\$25.23	\$441.41	\$25.23	\$25.23
4"	150,000	\$1,026.17	\$78.83	\$78.83	\$1,180.87	\$78.83	\$78.83	\$1,243.86	\$78.83	\$78.83	\$1,309.99	\$78.83	\$78.83	\$1,379.43	\$78.83	\$78.83
6"	200,000	\$2,052.33	\$157.67	\$157.67	\$2,361.73	\$157.67	\$157.67	\$2,487.70	\$157.67	\$157.67	\$2,619.97	\$157.67	\$157.67	\$2,758.85	\$157.67	\$157.67
8"	250,000	\$3,283.73	\$252.27	\$252.27	\$3,778.77	\$252.27	\$252.27	\$3,980.32	\$252.27	\$252.27	\$4,191.95	\$252.27	\$252.27	\$4,414.16	\$252.27	\$252.27
Multi Unit*	3,000	\$38.68														
Agricultural	60,000	\$273.14														
Industrial	200,000	\$865.97														
*Multi unit usage 3,000 gallons or less/month avg/unit																
<b>VOLUME RATES</b>		<b>July 1, 2023</b>			<b>July 1, 2024</b>			<b>July 1, 2025</b>			<b>July 1, 2026</b>			<b>July 1, 2027</b>		
Treated Water (gallons) - Use over Minimum		<b>VOLUME RATES (\$/thousand gallons applied to all use) - Normal Water Year</b>														
3,001 to 5,000	\$/hundred gal.			\$4.32			\$4.92			\$5.17			\$5.43			\$5.70
5,001 to 20,000	\$/thousand gal.			\$3.48			\$3.97			\$4.17			\$4.38			\$4.60
> 20,000	\$/thousand gal.															
Agricultural																
> 60,000	\$/thousand gal.															
<b>DROUGHT SURCHARGE:</b>		<b>VOLUME RATES (\$/thousand gallons applied to all use) - Drought Conditions</b>														
Water Supply	Conservation Level															
Shortage	Usage Surcharge															
Stage 1	20%			\$6.02			\$6.86			\$7.20			\$7.56			\$7.94
Stage 2	40%			\$5.15			\$5.87			\$6.16			\$6.47			\$6.79
Stage 3	75%			\$6.86			\$7.82			\$8.21			\$8.62			\$9.05
				\$5.98			\$6.82			\$7.16			\$7.52			\$7.90



**CALAVERAS PUBLIC UTILITY DISTRICT  
ORGANIZATIONAL CHART**



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

REV 6.2022

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

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

**WHEREAS**, the General Manager has prepared a final budget for Fiscal Year 2023/24 for consideration and approval by the Board of Directors, addressing both operating expenses and capital improvement projects; and

**WHEREAS**, the budget for Fiscal Year 2023/24 outlines projected revenues, expenses and spending plan for the District consistent with the directive of Policy No. 2110; and

**NOW, THEREFORE, BE IT RESOLVED** that the Calaveras Public Utility District Board of Directors hereby approves and adopts the attached Final Budget for Fiscal Year 2023/24.

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

AYES: Directors:

NOES: Directors:

ABSENT: Directors:

ABSTAIN: Directors:

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Richard Blood, President of the Board of Directors

ATTEST:

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Carissa Bear, Secretary/Clerk of the Board