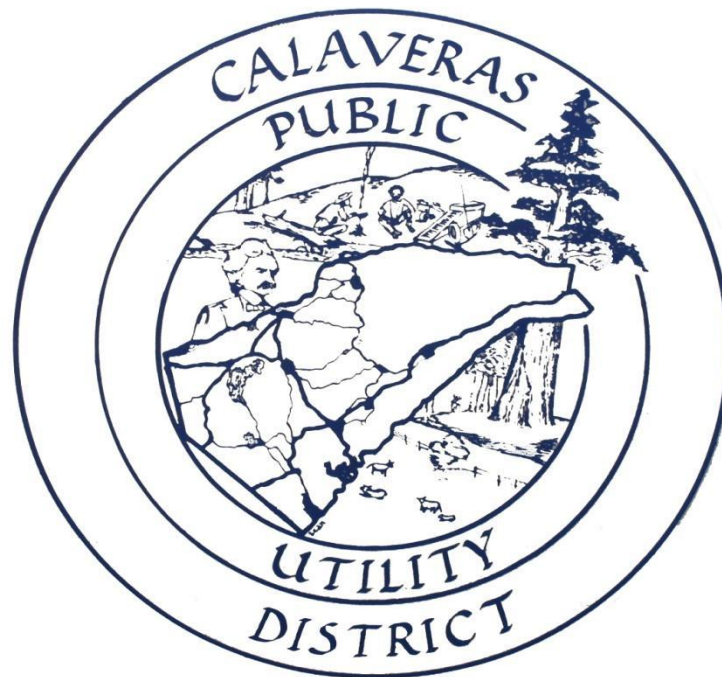


Calaveras Public Utility District

Operating and Capital Outlay Budget

Fiscal Year 2025-2026



**RESOLUTION 2025-04
BUDGET FOR FISCAL YEAR 2025/26**

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 2025/26 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 2024/25.

PASSED AND ADOPTED by the Calaveras Public Utility District at a Regular Meeting of the Board of Directors on August 19, 2025 by the following vote:

AYES: Directors: Dell'Orto, Sparks, Hesser, Blood, and Tressler

NOES: Directors: None


ABSENT: Directors: None

ABSTAIN: Directors: None



Jack Tressler, President of the Board of Directors

ATTEST:



Carissa Bear, Secretary/Clerk of the Board

Calaveras Public Utility District
Fiscal Year Ending June 30, 2026
Income and Expense Summary
Modified Accrual Basis

Total Income	\$	1,188,928
Operating Expenses	\$	<u>885,035</u>
Income before Debt Payments	\$	303,893
Debt Payments	\$	<u>75,606</u>
Income after Debt Payments	\$	228,287
Capital Expenditures	\$	<u>56,313</u>
Income after Capital Expenditures (If Positive to Reserves, Negative funded from Reserves)	\$	<u><u>171,974</u></u>

**Cash, Short-Term Investments and Accounts Receivable
Summary**

<u>Cash Assets as of 06/30/2025:</u>		
Checking Account (06/30/2025)	\$	356,156.87
LAIF (6/30/2025)	\$	2,105,701.98
UBS- Short Term Investment (5/31/2025)		\$850,730.06
El Dorado Savings - Closed (4/28/25)		\$0.00
El Dorado Savings - Closed (4/28/25)		<u>\$0.00</u>
Cash and Short Term Investment Totals	\$	<u><u>3,312,588.91</u></u>
 <u>Accounts Receivable as of 06/30/2025</u>		
Water Sales (Charges)	\$	<u><u>337,064.68</u></u>
 <u>CERBT Trust Fund (OPEB) (3/31/2025) Quarterly</u>		
Other Pension Employee Benefits Trust	\$	<u><u>1,286,323.42</u></u>

Calaveras Public Utility District

Income with Expense Categories

Modified Accrual Basis

	<u>Division</u>	<u>Budgeted</u> <u>FY 2025-26</u>
Income Other Than Grants and Loan Payment Surcharge		\$ 3,958,531
Grants		\$ 20,882
Loan Payment Surcharge (\$147,737.87/yr)		\$ 147,738
Total Income		<u>\$ 4,127,151</u>
Expense Categories		
	<u>Division</u>	<u>Budgeted</u> <u>FY 2025-26</u>
Salaries	100	\$ 1,110,884
Benefits	200	\$ 947,390
Conferences, Meetings and Training	300	\$ 54,900
Administration Expenses	400	\$ 352,417
Operations Expense	500	\$ 373,676
Outside Services	600	\$ 474,255
Equipment Rent, Taxes, and Utilities	700	\$ 329,116
Debt Payments	900	<u>\$ 170,064</u>
Total Non-Capital Expenditures		<u>\$ 3,812,702</u>
Net Income (Before 800 Capital Expenditures)		<u>\$ 314,449</u>
Capital Outlay	800	\$ 407,500
Excess/(Deficit) of Income Over/(Under) Expenditures		<u>\$ (93,051)</u>

Calaveras Public Utility District
Budgeted Revenue Accounts Detail
For the Fiscal Year Ending June 30, 2026
Modified Accrual Basis

<u>Revenue</u>	<u>GL CODE</u>	<u>Budgeted FY 25-26</u>
Water Sales- Res	4110	\$ 2,799,857
Water Sales - Comm	4112	\$ 860,941
Water Sales - AG	4170	\$ -
Water Sales - MISC	4180	\$ 31,201
Pipeline Hydro	4200	\$ 44,652
Schaads Hydro	4210	\$ 61,708
RRF -Surcharge	4211	\$ -
Interest-El Dorado	4223	\$ -
Install Fees	4230	\$ 18,534
Turn On Fees	4231	\$ 1,315
Connection Fees	4232	\$ 2,863
Cell Site Leases	4240	\$ 54,900
Investment Interest	4800	\$ 40,000
LAIF Interest	4923	\$ 30,000
County Taxes	4932	\$ 160,088
MHSD Revenue	4975	\$ -
Grant Revenue	4994	\$ 20,882
Notary	4495	\$ 210
MISC Revenue	4995	\$ -
<u>Work Done for Others</u>	<u>4996</u>	<u>\$ -</u>
Total Income		\$ 4,127,151

Calaveras Public Utility District
Salaries and Benefit Expenditure Account Detail
For the Fiscal Year Ending June 30, 2026
Modified Accrual Basis

Salaries	Division	100	\$	1,110,884
Benefits	Division	200	\$	947,390

Division	GL	Description	Budget FY 25-26	
100	5100	Executive Salary	\$	150,000
100	5110	Administration Salaries	\$	218,977
100	5120	Operations Salaries	\$	741,907
100	5130	Overtime Compensation	\$	-
100	5140	On Call Pay	\$	-
100	5150	Holiday Pay	\$	-
100	5160	Vacation Pay	\$	-
100	5170	Sick Pay	\$	-
200	5200	Medical Benefits	\$	469,847
200	5205	Executive Car Allowance	\$	-
200	5210	Medical Benefits - Retiree (Pay as you Go)	\$	-
200	5220	Dental/Vision/ Life Insurance	\$	27,222
200	5230	Retirement Benefits - Calpers	\$	310,490
200	5240	Other Post Employment Benefits (OPEB)	\$	-
200	5250	Medical Tax, Social Security and SUI	\$	89,397
200	5260	Worker's Compensation Insurance	\$	26,237
200	5270	Education Assistance	\$	5,000
200	5275	Employee Section 125 Plan	\$	17,062
200	5280	Employee Overtime Meals	\$	554
200	5290	Employee Recognition	\$	1,581
		Salaries	\$	1,110,884
		Salaries (Reduced Sick, Holiday and Vacation)	\$	1,110,884
		Benefits	\$	947,390

**Calaveras Public Utility District
 Conferences, Meetings, and Training
 Expenditure Accounts Detail
 For the Fiscal Year Ending June 30, 2026
 Modified Accrual Basis**

Conferences, Meetings and Training	Division	300	\$	54,900
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Division	GL	Description	Budget FY 25-26
300	5310	Board Meetings - Director Fees	\$ 11,000
300	5315	Seminars & Conferences - Board	\$ 5,000
300	5320	Seminars & Conferences - Staff	\$ 12,500
300	5325	Mileage Reimbursement, Parking, Tolls, Conference or Training Meals	\$ 5,000
300	5330	Auto Rental	\$ 1,200
300	5335	Training	\$ 20,200

**Calaveras Public Utility District
Administration Expense Accounts Detail
For the Fiscal Year Ending June 30, 2026
Modified Accrual Basis**

Administration Expenses	Division	400	\$	352,417
				Budget FY 25-26
<u>Division</u>	<u>GL</u>	<u>Description</u>		
400	5415	Advertising	\$	1,500
400	5420	Association Dues	\$	34,201
400	5425	Insurance	\$	91,119
400	5430	License, Certifications, Fees	\$	4,845
400	5436	Repairs & Maintenance -Computers	\$	-
400	5437	Repairs & Maintenance -Office	\$	3,500
400	5440	Election Costs	\$	-
400	5460	Permits	\$	4,016
400	5461	Regulatory Fees	\$	87,946
400	5462	Postage	\$	25,725
400	5464	Printing	\$	12,343
400	5470	Software Programs & Updates	\$	22,172
400	5475	Office Supplies	\$	12,558
400	5480	Telephone	\$	48,696
400	5495	Water Conservation/CC Report Materials	\$	3,796

