

CALAVERAS COUNTY WATER DISTRICT FINANCE COMMITTEE MEETING

AGENDA

OUR MISSION

Protect, enhance, and develop Calaveras County's water resources and watersheds to provide safe, reliable, and cost-effective services to our communities.

2021-2026 Strategic Plan, Adopted April 28, 2021, and can be viewed at this [link](#)

Committee Meeting
Tuesday, May 19, 2026,
1:00 p.m.

Calaveras County Water District
120 Toma Court
San Andreas, California 95249

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the Administration Office at 209-754-3028. Notification in advance of the meeting will enable CCWD to make reasonable arrangements to ensure accessibility to this meeting. Any documents related to agenda items that are made available to the Board before or at the meeting shall be available for review by the public at 120 Toma Court, San Andreas, CA 95249.

District Board Meetings are open to in-person attendance by the public and are conducted virtually. The public may participate in the District's Board meeting with the link below. Members of the public who participate in the meeting via teleconference or web conference will be given the opportunity to speak and address the Board, and their comments will be included in the recording of the meeting.

While the District makes efforts to facilitate remote participation, please be aware that remote Teams involvement is offered solely for convenience. In the event of a technological malfunction, the Board can only guarantee the receipt of live comments through in-person attendance. The Board retains the right to proceed with the meeting without remote access in case of a malfunction.

Microsoft Teams meeting

Join on your computer, mobile app or room device

[Click here to join the meeting](#)

Meeting ID: 236 189 580 456

Passcode: pM2LK7L2

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[+1 323-647-8603,,664105427#](#) United States

Phone Conference ID: 528 279 294#

COMMITTEE MEMBERS

Russ Thomas, Director

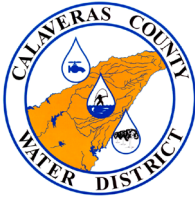
Jack Garamendi, Director

ORDER OF BUSINESS

CALL TO ORDER / PLEDGE OF ALLEGIANCE

1. **PUBLIC COMMENT:** Comments limited to three minutes per person.
2. **APPROVAL OF MINUTES:** For the meeting of April 28, 2026.
3. **NEW BUSINESS**
 - 3a 2026 Rate Study
(Habib Isaac, IB Consulting)
 - 3b Discussion/Direction Regarding the Fiscal Year 2026-27 Draft Operating and Revised Capital Improvement Program Budgets
(Kelly Zahniser, Director of Administrative Services)
 - 3c Report on the Monthly Financial Reports for April 2026.
(Kelly Zahniser, Director of Administrative Services)
4. **GENERAL MANAGER COMMENTS**
5. **DIRECTOR COMMENTS AND FUTURE AGENDA ITEMS**
6. **NEXT COMMITTEE MEETING**

Tuesday June 16, 2026, at 1:00 p.m.
7. **ADJOURNMENT**



MINUTES

CALAVERAS COUNTY WATER DISTRICT FINANCE COMMITTEE MEETING

April 28, 2026

Directors Present:

Jack Garamendi
Russ Thomas

Director, District 2
Director, District 4

Staff Present:

Michael Minkler
Kelly Zahniser
Kylie Muetterties
Rebecca Hitchcock*
Julie Johnson*
Kate Jesus*
Joshua Fernandez*
Jesse Hampton*
Amy Behrbaum*
Dylan Smith*
Kevin Williams*

General Manager
Director of Administrative Services
Accountant II
Executive Assistant and Clerk to the Board
Accounting Technician
Human Resources Technician
Information Systems Technician
Plant Operations Manager
Accountant II
Information Systems Administrator
District Engineer

Others Present:

Kamiko Tsuchida*
Mark Carter*
Michael Rodgers*

Eide Bailey
Member of the public
Member of the public

*Attended Virtually

ORDER OF BUSINESS

CALL TO ORDER / PLEDGE OF ALLEGIANCE

The meeting called to order at 1:05 p.m., the Pledge of Allegiance was led by Director Thomas.

1. PUBLIC COMMENT:

Public comment was received from Michael Minkler regarding the rate study being moved to the May Finance Committee agenda. Public comment was also received from Mark Carter.

2. APPROVAL OF MINUTES:

The minutes for the meeting of March 17, 2026, were approved by the Committee.

3. NEW BUSINESS

- 3a Report on the Monthly Financial Reports for March 2026.
(Kelly Zahniser, Director of Administrative Services)

DISCUSSION: Kelly Zahniser, Director of Administrative Services, presented the Monthly Financial Reports and responded to questions from the Committee.

- 3b Discussion Regarding CCWD's Adoption of an Updated Contract with Websoft Developers/ Springbrook for the Use of Mobile MMS
(Damon Wyckoff, Director of Operations)

DISCUSSION: Damon Wyckoff, Director of Operations, presented the Discussion Regarding CCWD's Adoption of an Updated Contract with Websoft Developers/ Springbrook for the Use of Mobile MMS. Item was moved to the Board for approval.

- 3c Discussion on Reserve Policies*
(Kelly Zahniser, Director of Administrative Services)

DISCUSSION: Kelly Zahniser, Director of Administrative Services, presented the Discussion on Reserve Policies and responded to questions from the Committee.

PUBLIC COMMENT: No public comment.

4. DIRECTOR OF ADMINISTRATIVE SERVICES COMMENTS

No comments.

5. GENERAL MANAGER COMMENTS

Mr. Minkler discussed the upcoming ACWA conference scheduled for next week. The next Finance Committee meeting will include a rate study update, a preliminary budget presentation, and an update from Chandler Asset Management.

6. DIRECTOR COMMENTS AND FUTURE AGENDA ITEMS

No comments.

7. NEXT COMMITTEE MEETING

Tuesday, May 19, 2026, at 1:00 p.m.

8. ADJOURNMENT

With no further business, the meeting was adjourned at 2:25 p.m.

Respectfully Submitted,

Kylie Muetterties
Accountant II

DRAFT

3 a

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Agenda Item

DATE: May 19, 2026
TO: Michael Minkler, General Manager
FROM: Kelly Zahniser, Director of Administrative Services
SUBJECT: Annual Financial Plan Summary - 2026

RECOMMENDED ACTION:

Receive the Annual Financial Plan Summary Report from IB Consulting

SUMMARY:

Habib Isaac, Principal and Managing Partner of IB Consulting, will present the 2026 Annual Financial Plan Summary, which includes the addition of the Hydro Fund. The Hydro Fund was segregated in the budget after the Cost of Service and Financial Analysis study was adopted by the Board in 2023

FINANCIAL CONSIDERATIONS:

Discussion item only, so none at this time.

Attachment: IB PowerPoint Presentation

Calaveras County Water District

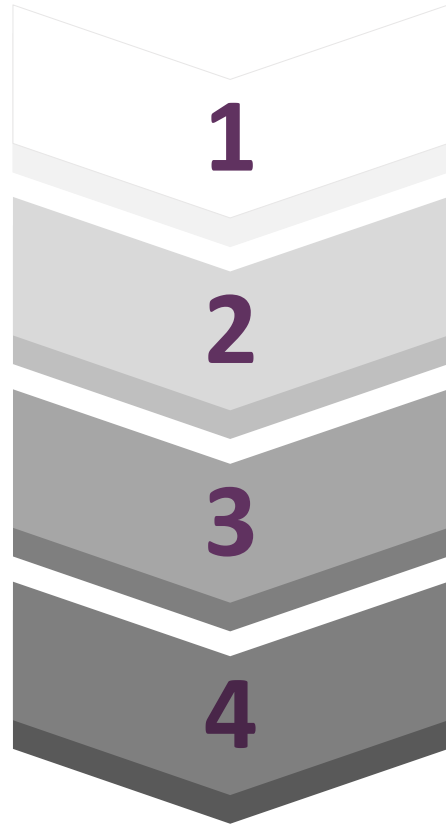
2026 Financial Plan Updates

May 19, 2026



Agenda

2026 Financial Plan Updates



Financial Plan Overview

Updated Water Financial Plan

Updated Wastewater Financial Plan

Proposed FY 2027 and FY 2028 Rates

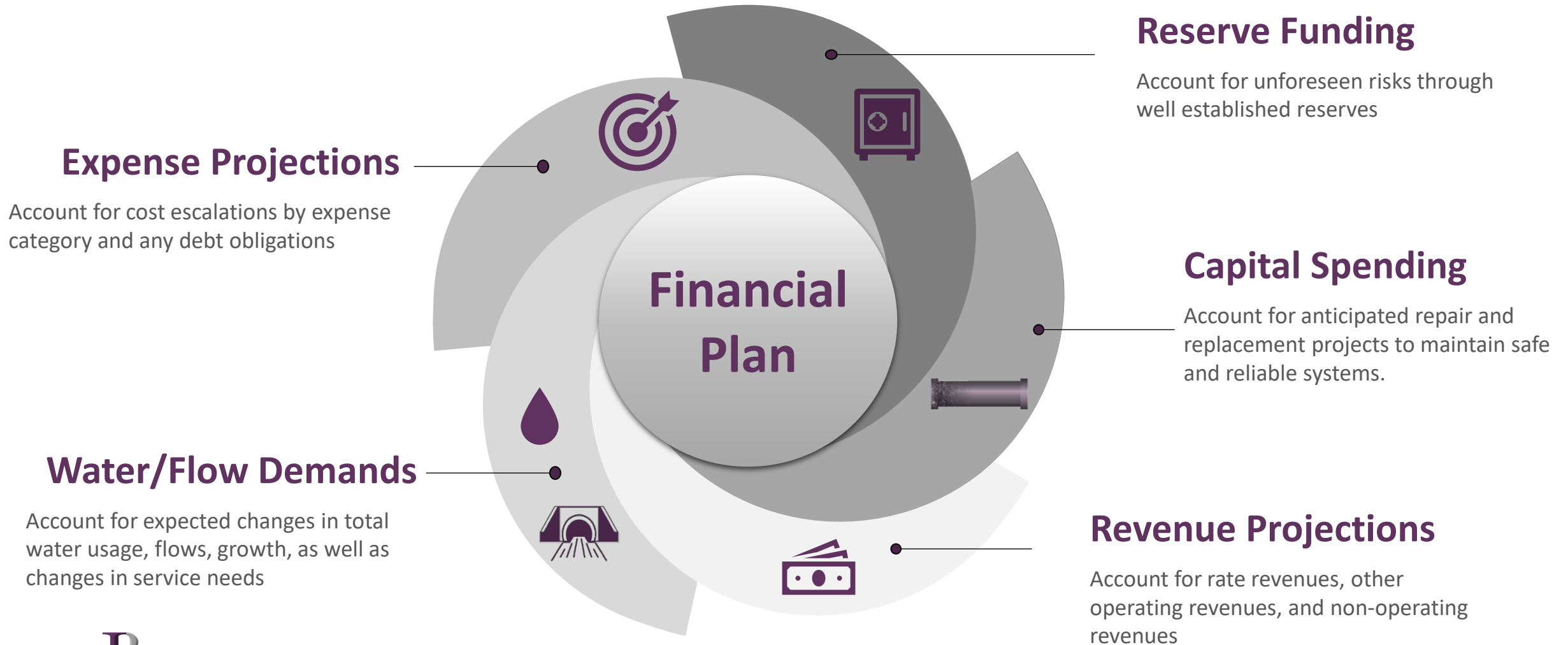
Financial Plan Overview



Calaveras County
Water District

Financial Plan Summary

Factors Impacting the Financial Plan



Financial Plan Updates

2026 Annual Updates for Water and Wastewater

- Updated FY 2024 and FY 2025 actuals
- Incorporated FY 2026 budget and starting reserve balances
- Captured new accounts and usage data
- Updated capital improvement plan and funding sources
 - Accounted for debt proceeds, grants, and use of capacity fees
- Reviewed financial outlook at noticed rates

Updated Water Financial Plan



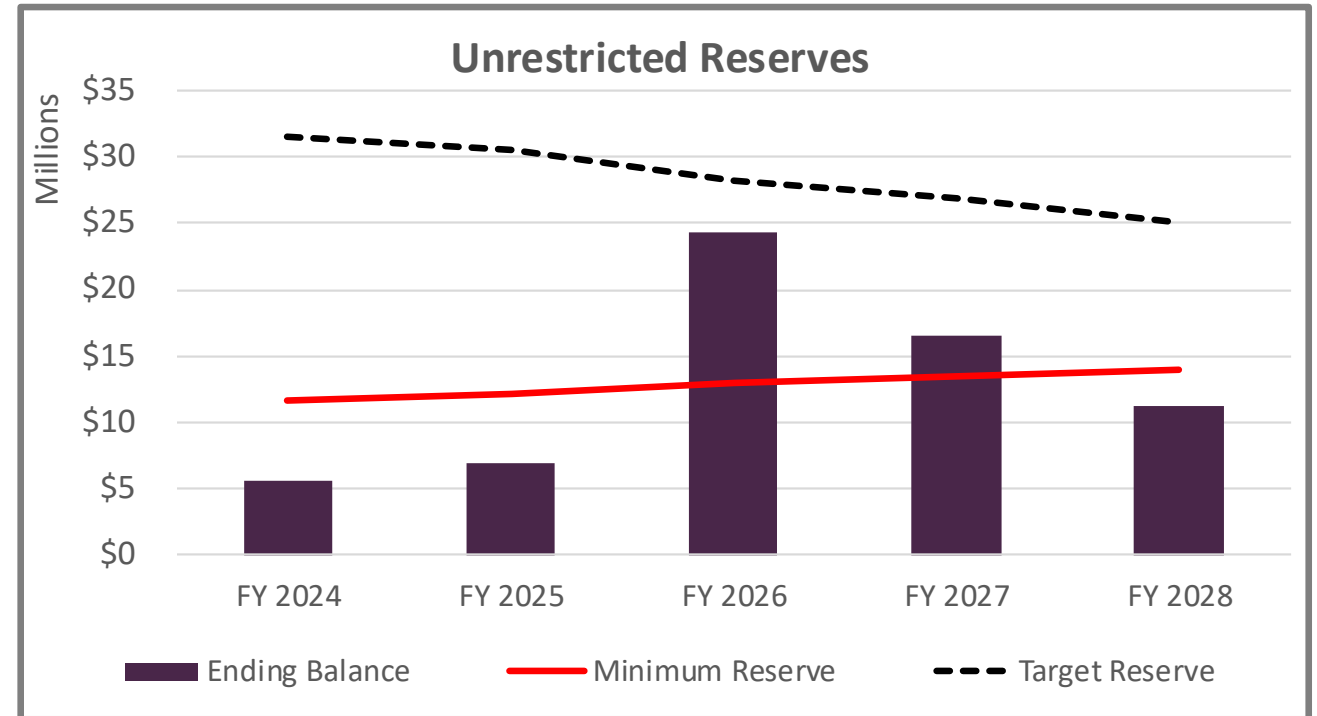
Calaveras County
Water District

Water Financial Position – 2023 Rate Study

2023 Rate Study

Board Action at Public Hearing

- Adopted rates less than what was recommended
 - Noticed Increases (FY 2024 - FY 2028)
 - ❖ 22%, 18%, 16%, 16%, 15%
 - Adopted Increases (FY 2024 - FY 2028)
 - ❖ 22%, 12%, 13%, 7%, 7%
- Adopted rates would not satisfy reserve requirement in FY 2028
 - Generates more pressure on increasing rates during future rate cycles

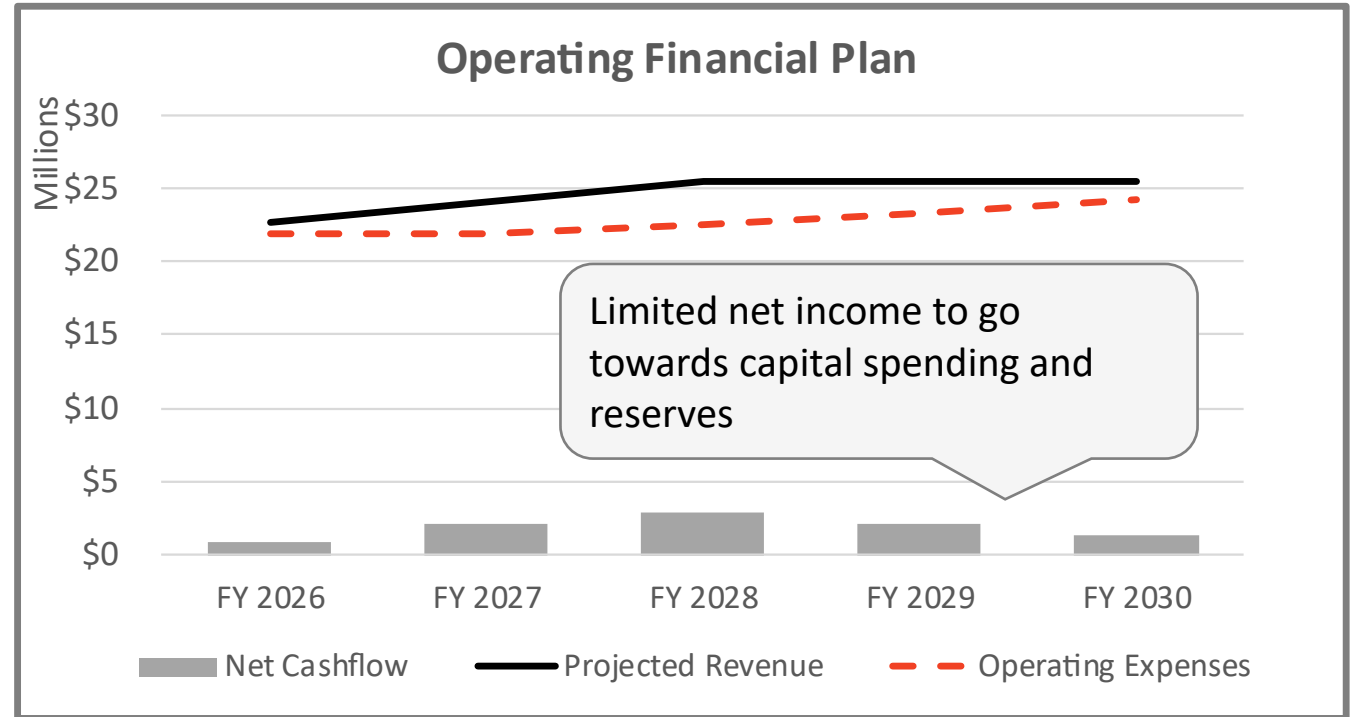


Water Financial Position – Operating

2026 Update at Adopted Rates

Financial Plan Metrics

- Generate positive annual operating net income
 - Adopted rates through FY 2028

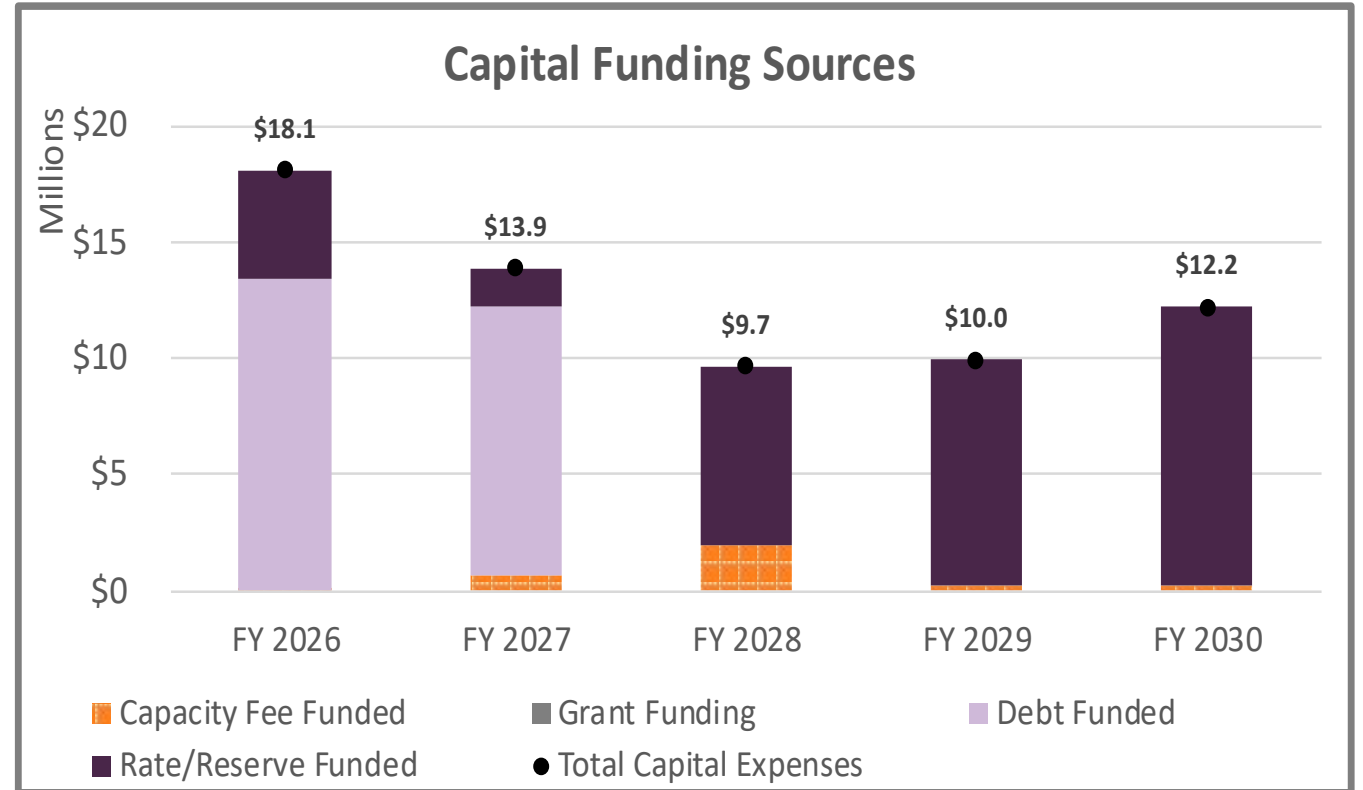


Water Financial Position – Capital

2026 Update at Adopted Rates

Financial Plan Metrics

- Sufficiently fund capital needs
 - Majority of project costs in FY 2026 and FY 2027 funded by debt proceeds
 - \$3.3M in capacity fee funding from FY 2026 – FY 2030

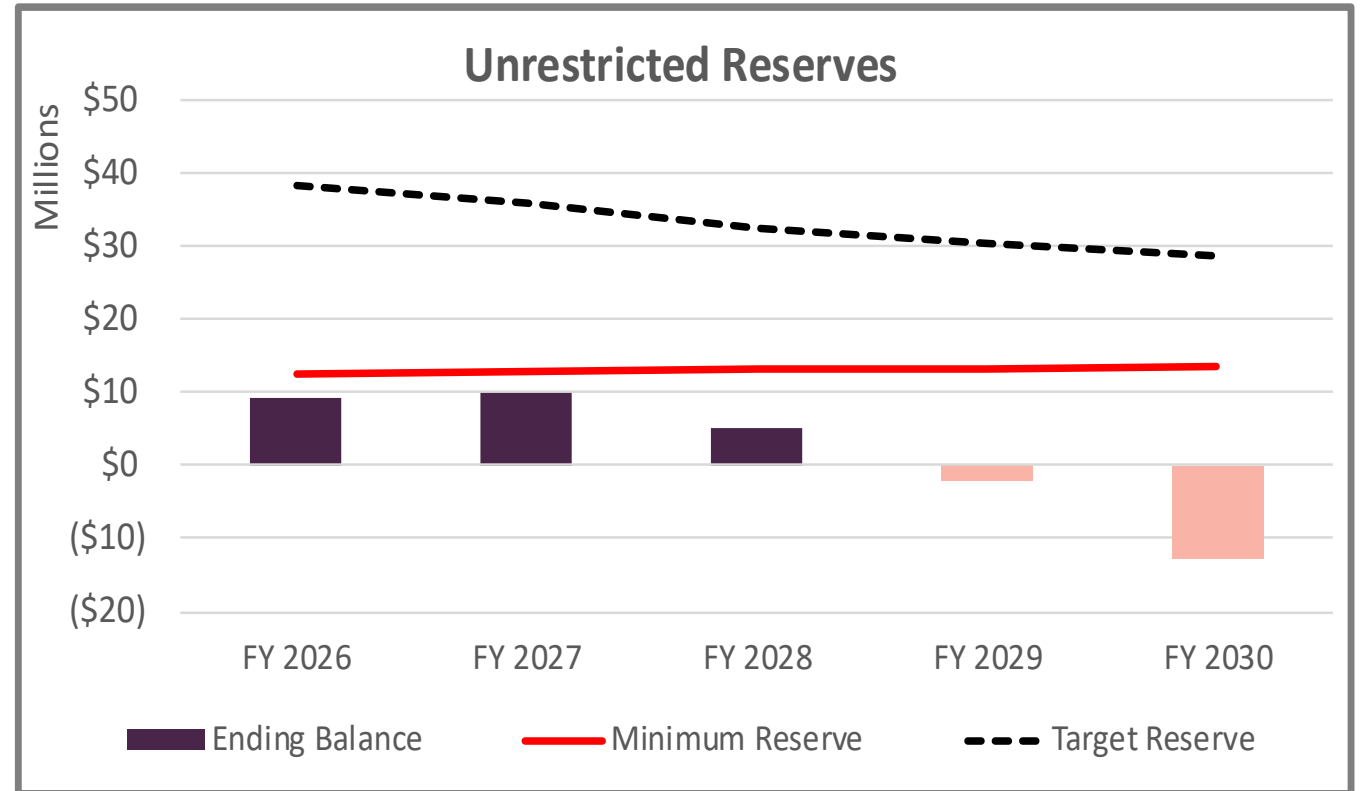


Water Financial Position – Reserves

2026 Update at Adopted Rates

Financial Plan Metrics

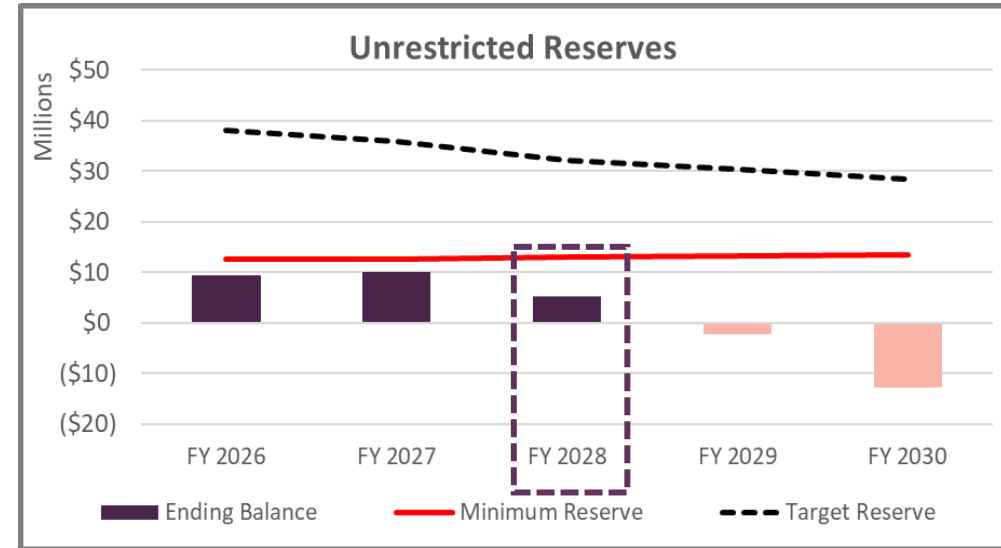
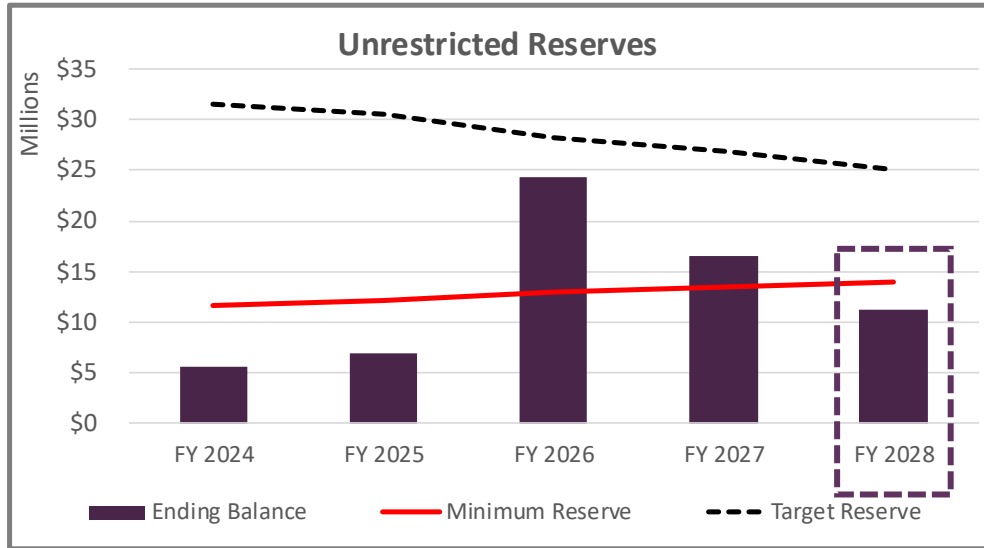
- Satisfy minimum reserve targets
 - Not meeting minimum reserves
 - Board reduced recommended rates at the public hearing
 - ❖ Adopted rates were not going to satisfy the minimum requirement in FY 2028
 - FY 2029 and FY 2030, outside adopted rate schedule
 - ❖ No rate adjustments assumed



FY 2028
- Min Requirement = \$13.00M
- Projected balance = \$5.25M

Water: Comparison of Financial Outlooks

2023 Rate Study vs. 2026 Update



➤ What Changed?

- Capital Improvement Plan (FY 2024 – FY 2028)
 - ❖ 2023 Rate Study = \$49.5M; 2026 Update = \$56.7M
 - ❖ CIP funding sources of Debt, Grants, Capacity Fees and Rates have also adjusted
 - ❖ Collectively, FY 2028 projected ending balance reduced from \$11.3M to \$5.2M

Water Enterprise Rate Recommendations

FY 2027 and Beyond

- Implement 100% of adopted rates through FY 2028
- Based on projected ending balances, the District should consider conducting a rate study in FY 2027 to update rates for FY 2028
 - FY 2027 and FY 2028 rates are scheduled to increase by 7% each year
 - FY 2028 would be replaced, and the new rate schedule would extend through FY 2032
 - Reserves need to build up through FY 2032 to satisfy the minimum reserve requirements

Wastewater Financial Plan Update



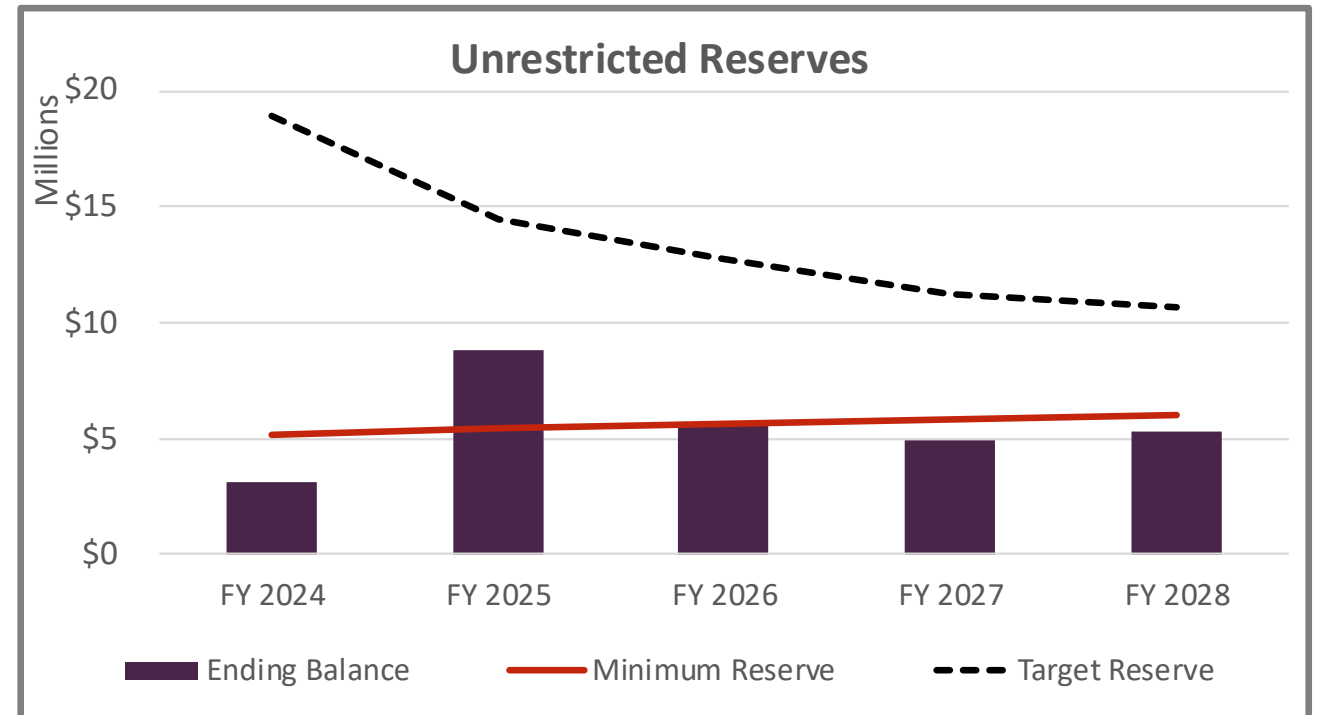
Calaveras County
Water District

Wastewater Financial Position – 2023 Rate Study

2023 Rate Study

Board Action at Public Hearing

- Adopted rates less than what was recommended
 - Noticed Increases (FY 2024 - FY 2028)
 - ❖ 14%, 14%, 14%, 14%, 3%
 - Adopted Increases (FY 2024 - FY 2028)
 - ❖ 12%, 12%, 12%, 6%, 5%
- Adopted rates would not satisfy reserve requirement beginning in FY 2026 through FY 2028
 - Generates more pressure on increasing rates during future rate cycles

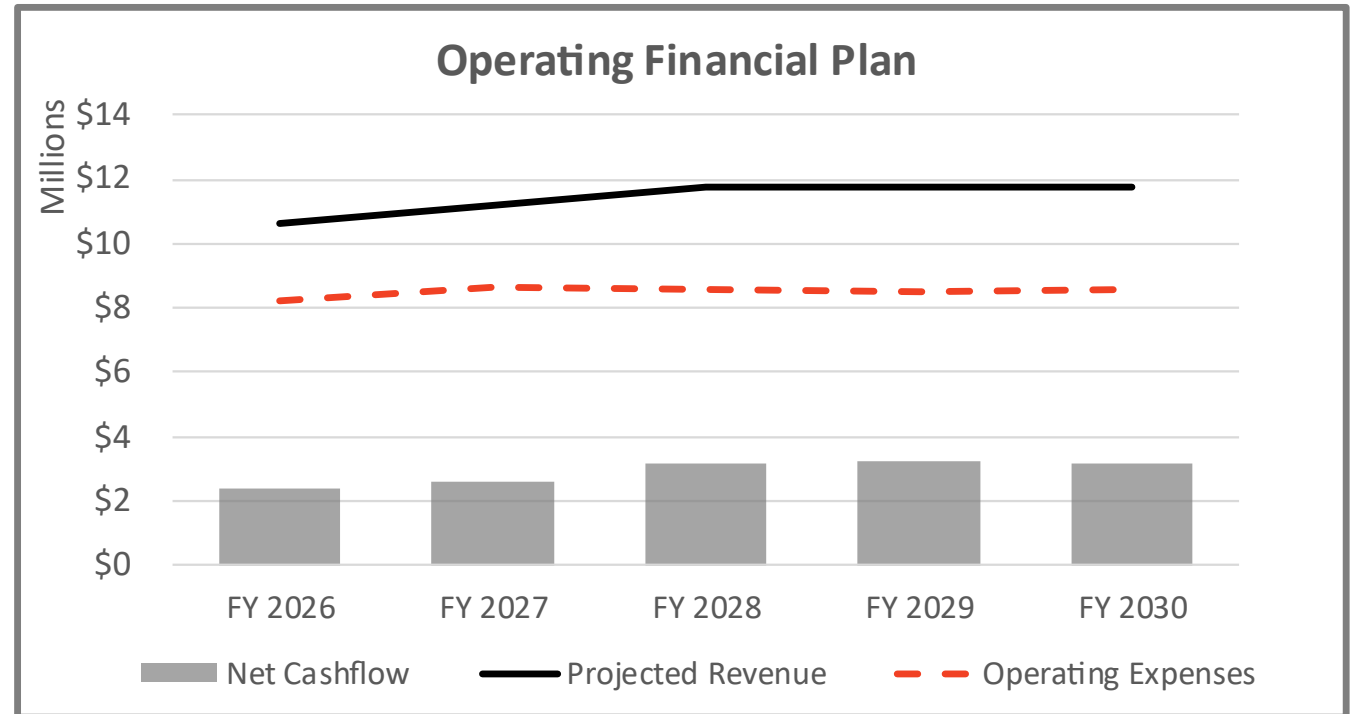


Wastewater Financial Position – Operating

At Adopted Rates

Financial Plan Metrics

- Generate positive annual operating net income
 - Adopted rates through FY 2028

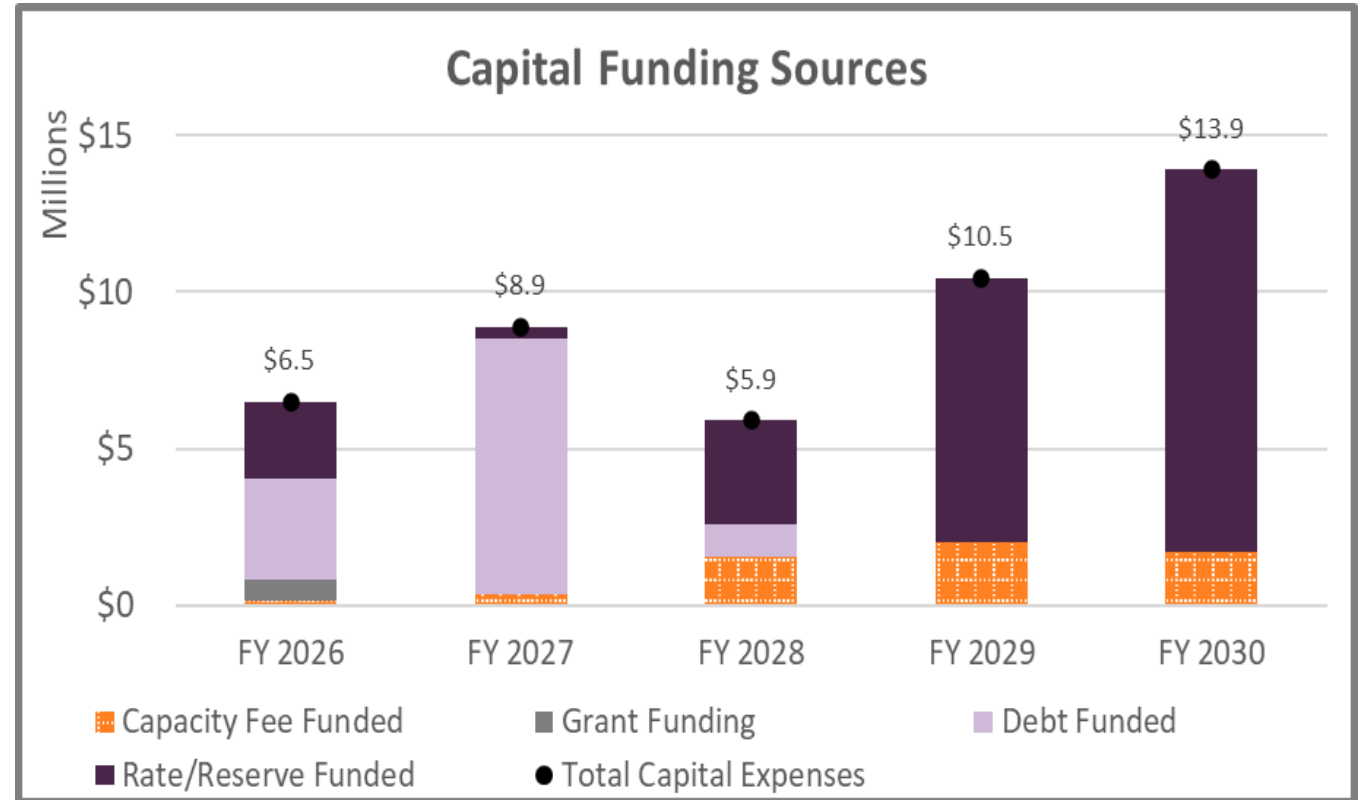


Wastewater Financial Position – Capital

At Adopted Rates

Financial Plan Metrics

- Sufficiently fund capital needs
 - Majority of project costs in FY 2026 and FY 2027 funded by debt proceeds
 - \$700k in grants for FY 2026
 - \$5.7M in capacity fee funding from FY 2026 – FY 2030

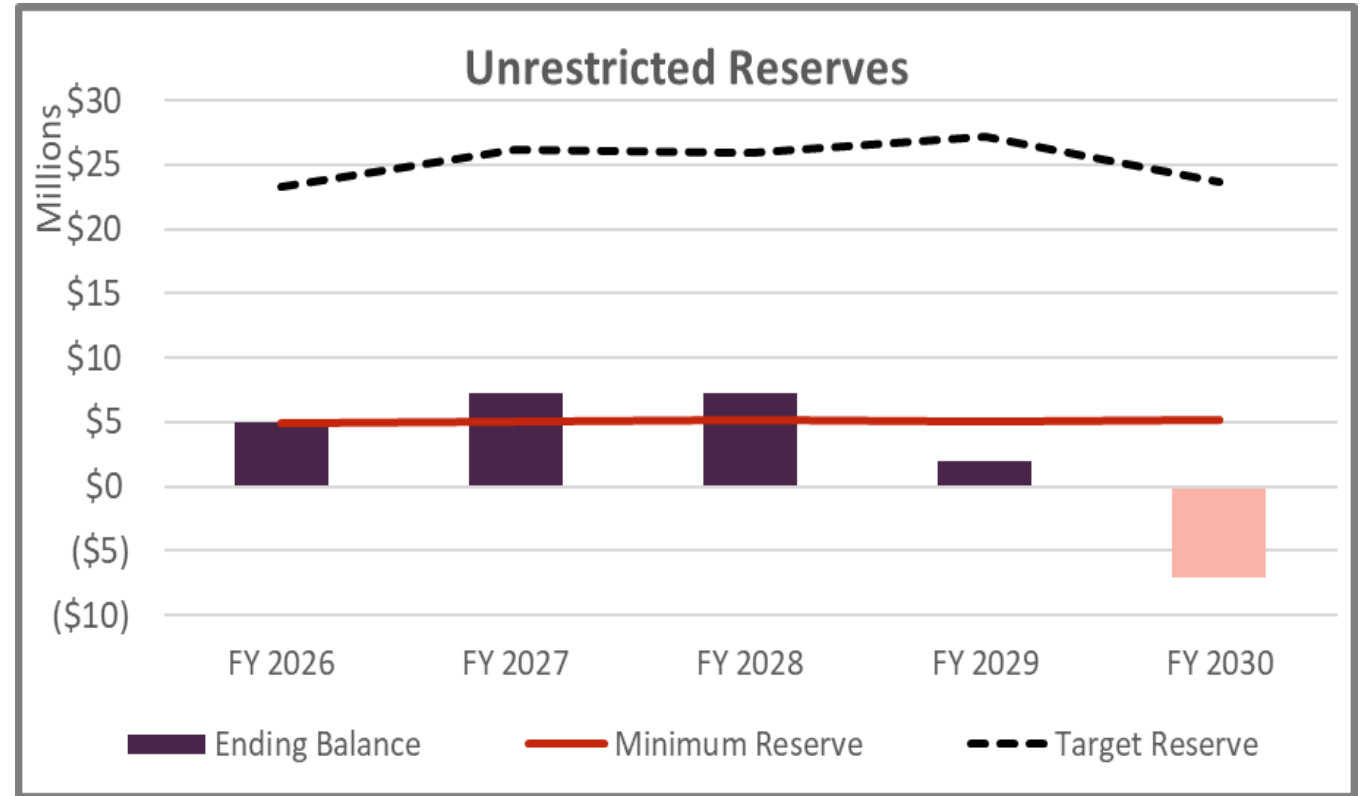


Wastewater Financial Position – Reserves

At Adopted Rates

Financial Plan Metrics

- Satisfy minimum reserve targets
 - Minimum reserve requirement satisfied through FY 2028
 - Board reduced recommended rates at the public hearing
 - ❖ Adopted rates were projected to fund reserves just below minimum requirement in FY 2026 - FY 2028
 - FY 2029 and FY 2030, outside adopted rate schedule
 - ❖ No rate adjustments assumed

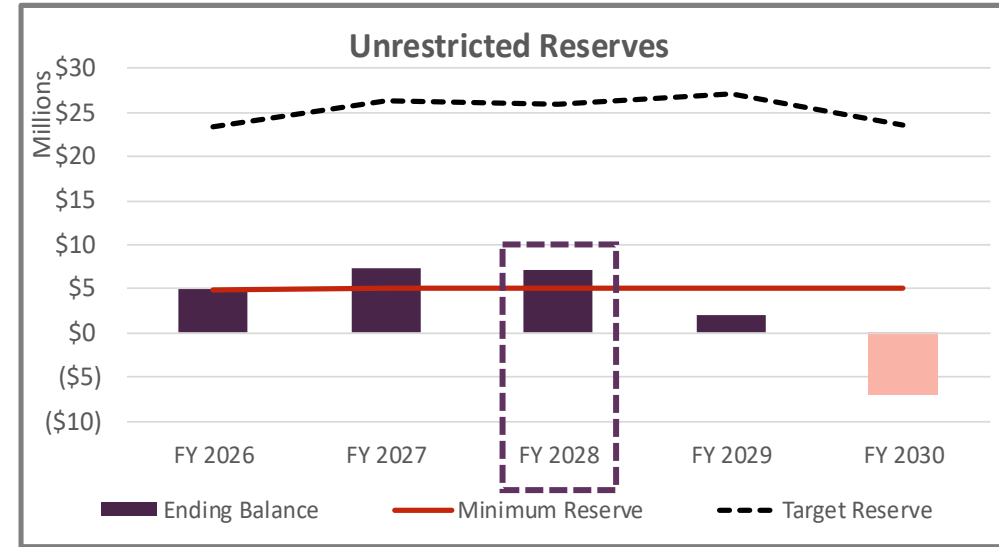
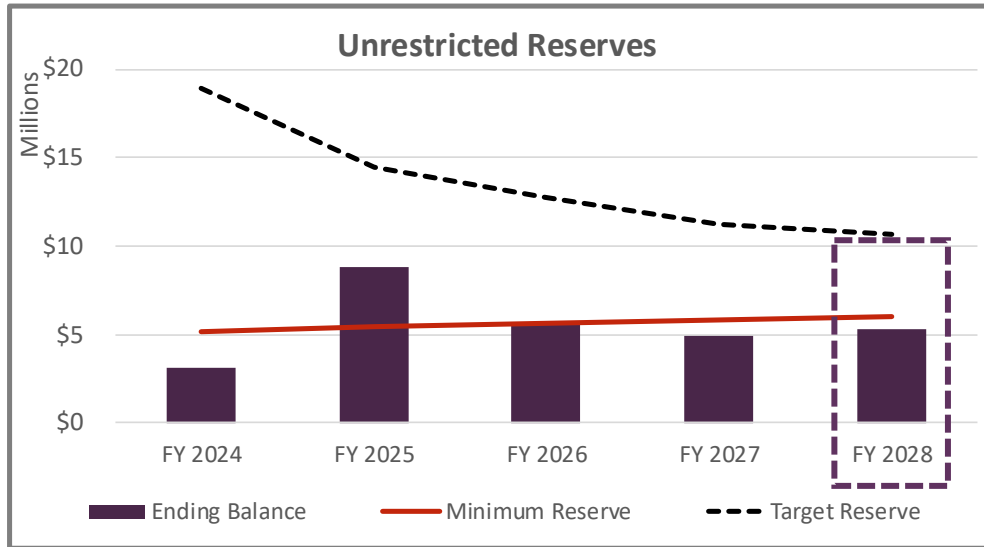


FY 2028

- Min Requirement = \$5.1M
- Projected balance = \$7.2M

Wastewater: Comparison of Financial Outlooks

2023 Rate Study vs. 2026 Update



- Adopted rate reductions to wastewater were not as significant as those in water
- Rate revenue is primarily recovered as fixed charges
- Capital Improvement Plan (FY 2024 – FY 2028)
 - 2023 Rate Study = \$34.0M; 2026 Update = \$30.3M
 - Reduction in project costs has helped maintain adequate reserve balances
 - Satisfying minimum reserve requirement through FY 2028

Wastewater Enterprise Rate Recommendations

FY 2027 and Beyond

- Implement 100% of adopted rates through FY 2028
- Projected to satisfy minimum reserve requirements through FY 2028
- FY 2029 and FY 2030 are outside rate schedule, but rates will need to be adjusted to maintain healthy reserves
- Depending on what the District decides with the Water utility, recommend keeping both enterprises on the same rate setting schedule

Proposed FY 2027 and FY 2028 Rates



Calaveras County
Water District

Proposed Rates for FY 2027 and FY 2028

Rate Implementation

IBC Recommends

- Implement 100% of the **Adopted Rates**
 - District Board provided rate relief at Public Hearing by adopting rates less than what was noticed
 - Consider initiating next rate cycle one year earlier
 - ❖ Primarily needed for Water Enterprise
 - ❖ Include Wastewater Enterprise to stay on the same rate-setting schedule

Habib Isaac

IB Consulting

Principal | Managing Partner

Phone: 951-595-9354 | Email: hisaac@IBConsultingInc.com

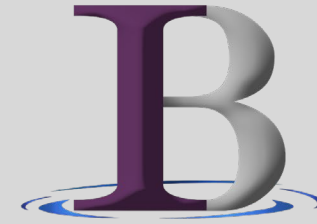
Andrea Boehling

IB Consulting

Principal | Managing Partner

Phone: 615-870-9371 | Email: aboehling@IBConsultingInc.com

Thank You



C O N S U L T I N G

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3b

Agenda Item

DATE: May 19, 2026

TO: Michael Minkler, General Manager

FROM: Kelly Zahniser, Director of Administrative Services

SUBJECT: Discussion/Direction Regarding the Fiscal Year 2026-27 Draft Operating and Revised Capital Improvement Program Budgets

RECOMMENDED ACTION:

Discussion/Direction Regarding the Fiscal Year 2026-27 Draft Operating and Capital Improvement Program Budgets.

BACKGROUND:

The development of the District's annual budget is an important opportunity to demonstrate how financial resources are strategically aligned with organizational priorities, long-term goals, and service commitments. Building on the new budget format, this year's budget will present the District's financial plan in a transparent and user-friendly way, clearly outlining the initiatives and outcomes the District aims to achieve. While the District continues to navigate challenges such as inflationary pressures, ever increasing regulatory demands, and the need to maintain and replace aging infrastructure and equipment, this budget remains focused on fiscal responsibility, while balancing cost efficiency with the District's commitment to delivering safe, reliable service to its customers.

The District's three enterprise funds - water, wastewater, and hydropower - provide clear transparency into the revenues generated and the expenditures necessary to operate and maintain each service area. This separate tracking and reporting structure supports the District's long-term financial and operational planning by strengthening its ability to maintain critical infrastructure, maximize the value and lifespan of its assets, and position the District to successfully compete for grant funding and access financing opportunities in a cost-effective manner.

The District prepares two budgets, an Operating budget, and a Capital Improvement Program (CIP) budget. The operating budget includes funding for the District's day-to-day water and wastewater operations for treatment, distribution, collections, and administration. Historically these activities have been supported by customer rate revenues, fees, property tax revenues, leases, and other revenue sources. The hydropower activities are funded by North Fork and New Hogan hydroelectric revenues,

as well as third-party reimbursements of federal and state dam and water right fees. These revenues should help fund the District's FERC relicensing efforts for the North Fork project and New Hogan.

Each enterprise fund has a corresponding budget. Each fund must be self-sufficient, and its revenues must fully support its operations. Unfortunately, the required level of support for each fund has not always occurred, as was reported in the 2023 rate study.

The rate study included a three-year plan to stabilize the water and wastewater operating funds, eliminate the negative wastewater fund balance, and restore reserve levels. In addition to maintaining balanced water and wastewater budgets, the FY 2026-27 operating budgets include projected beginning and ending fund balances in the water, wastewater, and hydropower funds, a mechanism to reduce the negative balance in the wastewater fund, and strategies to ensure that the District meets its various operating reserve levels.

The District's CIP budget includes funding for critical short and long-term water and wastewater facility improvement projects. The FY 2026-27 CIP budget was included as part of the recently approved Five-Year Capital Improvement Program Plan and is being revised as additional information regarding grants and other funding became available during the budget process. The District funds its CIP projects with grants, reserves, loans, and a portion of the customer rate revenue.

SUMMARY:

The FY 2026-27 Operating Budget is guided by the values, objectives, and priorities established by the Board during development of the District's strategic plan in 2021. This budget enables staff to continue the District's efforts in implementing proactive, cost effective solutions to long-standing challenges with an emphasis on infrastructure replacement, transparency, and improving the customer experience.

Revenues

Total revenue for FY 2026-27, including operating revenue, non-operating revenue, and transfers-in, is \$41.5 million, which is an increase of \$1.5 million from FY 2025-26. As a result of the scheduled water and wastewater rate increases, effective July 16, 2026, water and wastewater rate revenues are projected to increase by \$1.3 million. Other Operating Revenues, which includes the online credit card and e-check fees that help offset the increased third-party fees the District pays, is projected to decrease by \$15,000, while property tax revenues are expected to increase by \$142,490. There is also a \$749,693 increase in Non-Operating revenues, which are related to anticipated grant revenues from federal and state agencies, which have increased from FY 2025-26.

Expenditures

A significant portion of the operating budget expenditure increases are attributed to inflationary increases in many of the services and supplies that are essential for District operations. The following are some of the larger, more impactful, increases:

- Administrative Technologies Communications – Increased to ensure Operations has effective, compliant, and reliable communications of critical facilities.
- Retiree Health Costs – Due to higher medical insurance costs and more retirees, retiree health costs are projected to increase by \$347,510.
- Professional Services – Due to FERC relicensing support and analysis of \$950,000.
- Third Party Payment Processing – The budget will decrease by \$18,143, going from \$522,743 to \$490,558. Approximately 85% of these costs are offset by fees charged to the users.

Staffing

Total Salaries and Benefits increased \$834,047, a result of ongoing negotiations, higher medical insurance costs, and increased PERS costs. The Unfunded Accrued Liability required contribution increased by \$170,767 from \$828,963 to \$999,730.

Capital Outlay

The Proposed Capital Outlay budget includes the following equipment purchases and projects, as well as the lease-to-own vehicle costs. These expenditures are funded by operating revenues.

- District-Wide - Lease to Own Vehicles
- La Contenta & Vallecito WWTP Cameras
- Connor's Main Generator
- District-Wide - Wastewater Push Cameras
- Trailer Mounted Generators
- Telemetry for Diesel Tanks
- Board Room Audio System Refresh
- SCADA Replacement
- UV System Improvements

Debt Service

The FY 2026-27 debt service budget is \$4,397,040, \$146,800 higher than FY 2025-26. The District's debt is funded in part by transfers from Capital R&R funds, and includes the following debt instruments:

- USDA Ebbetts Pass Reach 3a Water Loan
- USDA AMI Water Loan
- Water CIP Loan - 2022
- Water CIP Loan - 2025
- Sewer CIP Loan - 2022
- Sewer Interim Loan - 2025
- PERS UAL Loan
- Water Fund Loan

Capital Improvement Program

The Proposed Capital Improvement Program (CIP) budget includes carryover projects approved in prior budgets and new projects. District policy requires a review of all capital projects and their funding requirements during the budget process, including current year funding needs for projects approved in prior budgets.

The FY 2026-27 CIP budget is \$23,642,414, which includes \$14,742,414 for water projects and \$8,900,000 for wastewater projects. The District will finance these projects with a combination of state and federal grant funds (\$1,282,500), CIP loans that feature locked in low interest rates (\$11,203,135), a USDA Interim Financing Loan (\$6,680,039), Capital R&R funds (\$4,286,413), expansion funds (\$152,327) and assessment district funds (\$38,000).

The CIP program enables the District to complete high priority projects that are critical to maintaining safe and reliable delivery of water and wastewater services. These are projects that must be addressed as the costs will only increase over time. Staff will continue to aggressively pursue external sources of funding, and the District will not initiate construction of those projects until the projects are fully funded.

The following are the proposed FY 2026-27 CIP projects:

Water:

- Lake Tulloch Intertie Project
- Copper Cove Tank Transmission Pipeline
- Copper Cove WTP Filter Rehabilitation Project
- Ebbetts Pass Sawmill Tank
- Big Trees Pump Stations 1 and 4 Replacement
- Timber Trails Redwood Storage Tank & Pump Station
- Ebbetts Pass Larkspur Pump Station Rehab/Electrical
- Jenny Lind Tank A-B Transmission Line
- Wallace Tanks
- Jenny Lind Raw Water Intake

- West Point Drought Water Supply

Wastewater:

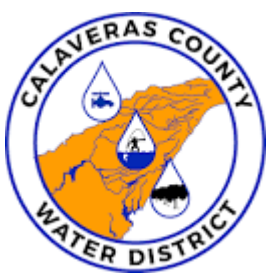
- Arnold Secondary Clarifier and WWTP Improvements
- Copper Cove SAF and Tertiary Improvements
- La Contenta Biolac, Clarifier and UV Improvements
- Huckleberry Lift Station Improvements

REQUESTED ACTION:

Staff will present the Draft Operating and Capital Improvement Program Budgets to the Finance Committee and be available to receive comments and answer any questions from Committee and the public.

Staff requests the Finance Committee, upon review and input, recommend that the Draft FY 2026-27 Operating and Capital Improvement Program (CIP) Budgets be forwarded to the Board of Directors for consideration.

Attachments: FY 2026-27 Draft Operating and Capital Improvement Program (CIP) Budgets



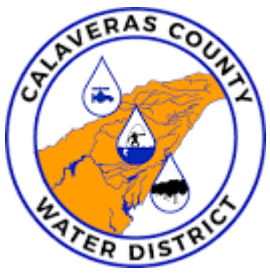
Calaveras County Water District

FY 2026-27

Operating and CIP Budget

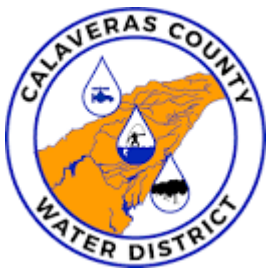
Draft

May 19, 2026



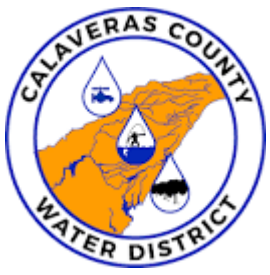
FY 26-27 Draft Operating Budget

- FY 26-27 budget includes several updates:
 - Next phase on rate plan for water and wastewater that includes:
 - A focus on eliminating operating deficits and restoring fund balances and reserve levels
 - Provides funding the water and wastewater Capital Improvement Programs
 - The revised fund structure for the water, wastewater, and hydro funds was developed to better align our budget with our core functions and increase fiscal transparency



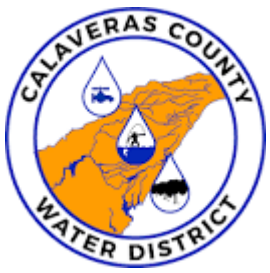
Budget Assumptions

- New rate plan for water and wastewater:
 - Incorporates amended rate increases for FY 23-24, FY 24-25, FY 25-26 which were effective October 16, 2023, July 16, 2024 and July 16, 2025.
 - Includes amended water rate increase of 7% for FY 26-27, which will be effective July 16, 2026
 - Includes amended wastewater rate increase of 6% for FY 26-27, which will be effective July 16, 2026
 - Compares the water, wastewater, and combined operating budgets with FY 26-27 rate increases to budgets



Fund Summary

- Fund structure for water, wastewater and hydro:
 - Continues effort to separate all water and wastewater activities, including reserves.
 - Continues to align our accounting with core functions, increases fiscal transparency, and reduces year-end audit correcting journals
 - All water funds (reserves, CIP, R&R, CIP loan proceeds, expansion) are in the 300 series
 - All wastewater funds (reserves, CIP, R&R, CIP loan proceeds, expansion) are in the 500 series
 - All hydroelectric funds are included in the 400 series



Water and Sewer Fund Challenges

A continued focus on eliminating operating deficits and restoring positive fund balances and reserve levels:

- Rate study showed that water revenues are not sufficient to support water operations leading to a structural deficits
- As of June 30, 2025, the water fund had a fund balance of \$4,600,586. The balance is projected to be \$1,473,932 on June 30, 2027
- Continuing a multi-year trend, wastewater revenues have not been able to fully fund wastewater operations
- The fund balance for the wastewater fund as of June 30, 2025, was a negative **\$613,190**. The balance is projected to be a positive **\$610,284** on June 30, 2027
- The five-year rate plan anticipated balanced budgets and restoration of reserves by the end of FY 25-26 but with reduced rates, that timeline shifted



Fund Balances – Water

Water Fund Balances	Projected Balance June 30, 2026	Budgeted Revenues	Budgeted Expenses	Transfers In	Transfers Out	Use of Funds - Capital	Projected Balance June 30, 2027
1 Operating Funds							
2 Operating Water	\$ 1,402,283	\$ 25,502,220	\$ (22,702,900)	\$ 1,722,329	\$ (4,450,000)	\$ -	\$ 1,473,932
3 Reserves							
4 Interest Reserve Water							
5 Emergency Reserve	3,166,381	-	-	750,000	-	-	3,916,381
6 Asset Replacement	-	-	-	-	-	-	-
7 Debt Service	122,086	-	-	-	-	-	122,086
8 Rate Stabilization	520,464	-	-	-	-	-	520,464
9 Water Rights	3,000,000	-	-	-	-	-	3,000,000
10 CIP Cash Flow	1,241,000	-	-	-	-	-	1,241,000
11 Special Projects	1,466,568	521,368	-	-	-	-	1,987,936
12 Forest Thinning	25,814	-	-	-	-	-	-
13 CIP							
14 Capital R&R Water	7,275,367	-	-	3,700,000	(1,590,649)	(3,700,000)	5,684,718
15 CIP Loan I Water	5,269,587	-	-	-	-	(4,107,587)	1,162,000
16 CIP Loan II Water	9,657,586	-	-	-	-	(5,962,000)	3,695,586
17 Total Water Funds	\$ 33,147,135	\$ 26,023,588	\$ (22,702,900)	\$ 6,172,329	\$ (6,040,649)	\$ (13,769,587)	\$ 22,804,103



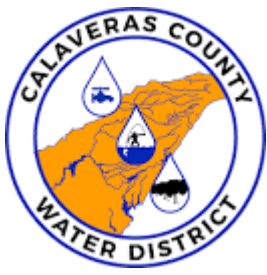
Fund Balances – Sewer

Wastewater Fund Balances	Projected Balance June 30, 2026	Budgeted Revenues	Budgeted Expenses	Transfers In	Transfers Out	Use of Funds - Capital	Projected Balance June 30, 2027
1 Operating Funds							
2 Operating Wastewater	\$ (251,960)	\$ 11,389,830	\$ (9,094,310)	\$ 753,144	\$ (2,186,420)	\$ -	\$ 610,284
3 Reserves							
4 Interest Reserve Wastewater							-
5 Operating Reserve	1,164,323	-	1,100,000	-	-	-	2,264,323
6 Asset Replacement	-	-	-	-	-	-	-
7 Debt Service	-	-	-	-	-	-	-
8 Rate Stabilization	192,500	-	-	-	-	-	192,500
9 CIP Cash Flow	459,000	-	-	-	-	-	459,000
10 Special Projects	533,348	192,835	-	-	-	-	726,183
11 Forest Thinning	9,547	-	-	-	-	-	9,547
12 CIP							
13 Capital R&R Wastewater	5,029,702	-	-	1,086,420	(753,144)	(1,086,420)	4,276,558
14 CIP Loan I Wastewater	1,133,548	-	-	-	-	(1,133,548)	-
15 CIP Interim Loan Wastewater	10,131,871	-	-	-	-	(6,680,039)	3,451,832
16 Total Wastewater Funds	\$ 18,401,879	\$ 11,582,665	\$ (7,994,310)	\$ 1,839,564	\$ (2,939,564)	\$ (8,900,007)	\$ 11,990,227



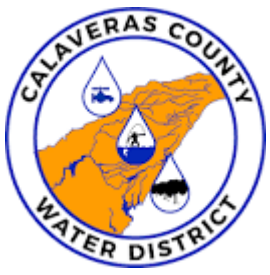
Fund Balances – Hydropower

Hydropower Fund Balances	Projected Balance June 30, 2026	Budgeted Revenues	Budgeted Expenses	Transfers In	Transfers Out	Use of Funds - Capital	Projected Balance June 30, 2027
1 Operating Funds							
2 Operating Hydro	\$ 363,753	\$ 1,717,000	\$ (2,126,910)	\$ 409,910	\$ -	\$ -	\$ 363,753
3 Reserves							
4 Interest Reserve Hydropower	2,445,795	-	-	-	(409,910)	-	2,035,886
5 Total Hydro Funds	\$ 2,809,548	\$ 1,717,000	\$ (2,126,910)	\$ 409,910	\$ (409,910)	\$ -	\$ 2,399,639



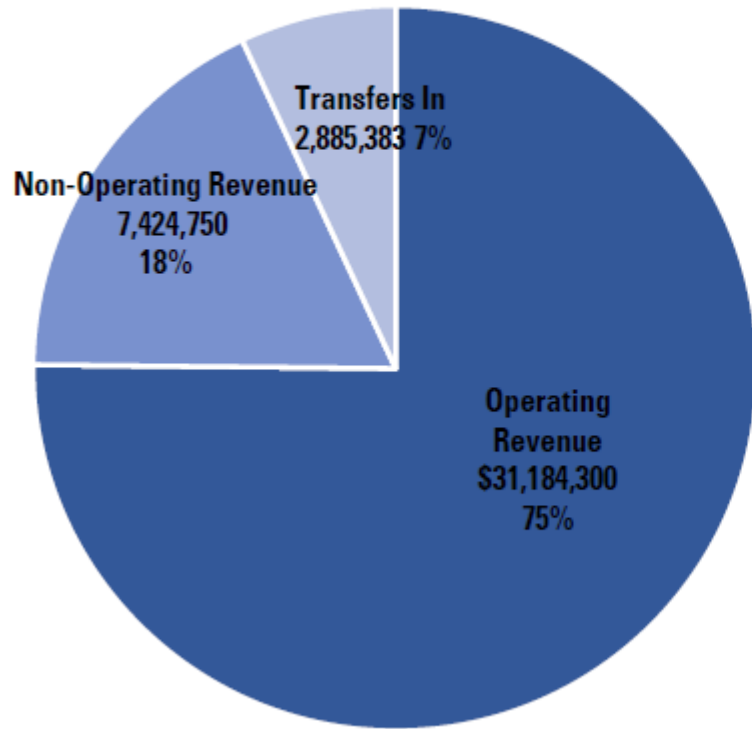
Operating Budget – Draft

		Water	Wastewater	Hydro	Total		
Schedule A.1 District Budget Summary		FY 2026-27 Proposed Budget	FY 2026-27 Proposed Budget	FY 2026-27 Proposed Budget	FY 2026-27 Proposed Budget	FY 2025-26 Adopted Mid- Year Budget	FY 2026-27 Increase / (Decrease) \$
1	Sources						
2	Operating Revenue	\$ 20,904,300	\$ 10,280,000	\$ -	\$ 31,184,300	\$ 29,495,828	\$ 1,688,472
3	Non-Operating Revenue	4,597,920	1,109,830	1,717,000	7,424,750	6,675,056	749,694
4	Transfers In	1,722,329	753,144	409,910	2,885,383	3,862,317	(976,934)
5	Total Sources	27,224,549	12,142,974	2,126,910	41,494,433	40,033,201	1,461,232
6	Uses						
7	Salaries and Benefits	10,710,990	3,968,390	203,270	14,882,650	14,048,601	834,049
8	Services and Supplies	8,356,380	2,967,910	1,923,640	13,247,930	13,021,439	226,491
9	Capital Outlay	677,800	718,700	-	1,396,500	1,966,382	(569,882)
10	Debt Service	2,957,730	1,439,310	-	4,397,040	4,250,240	146,800
11	Transfers Out - Capital Projects	3,700,000	1,086,420	-	4,786,420	5,400,000	(613,580)
12	Transfers Out - Reserves	750,000	1,100,000	-	1,850,000	352,882	1,497,118
13	Total Uses	27,152,900	11,280,730	2,126,910	40,560,540	39,039,544	1,520,996
14	Net Addition to/(Use of) Operations	\$ 71,649	\$ 862,244	\$ -	\$ 933,893	\$ 993,657	\$ (59,764)

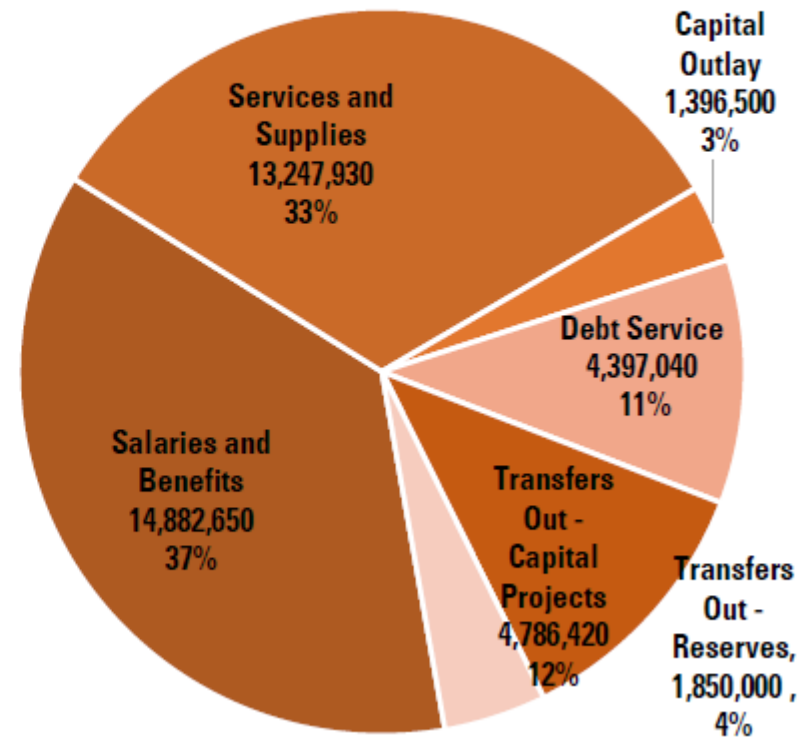


Operating Budget – Draft

TOTAL DISTRICT INFLOWS: \$41,494,433



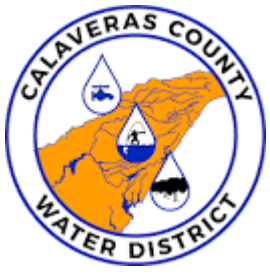
TOTAL DISTRICT OUTFLOWS: \$40,560,540





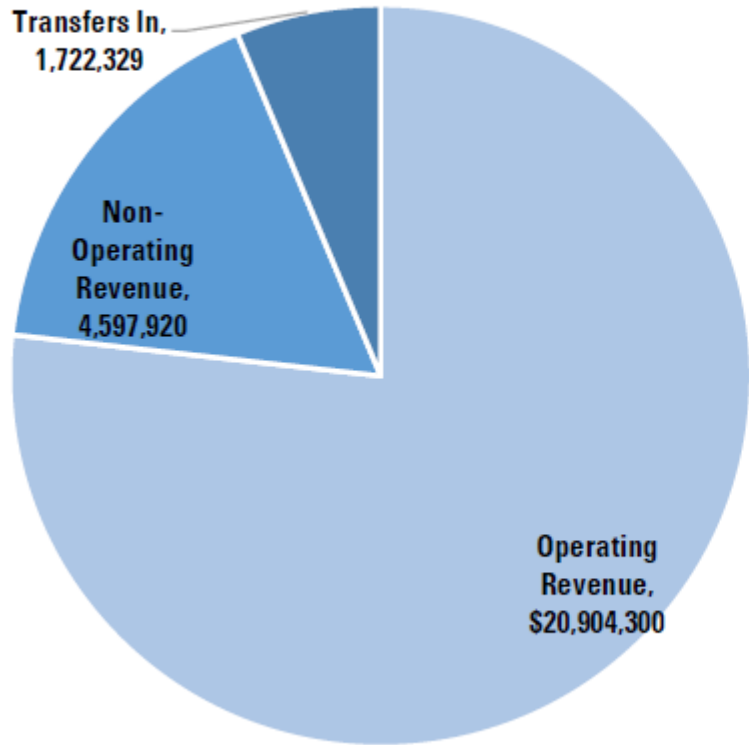
Water Operating Budget – Draft

Schedule B.1 Water Budget Summary		FY 2025-26 Adopted Budget	FY 2025-26 As of 04/30/26	FY 27 Proposed Budget	Increase / (Decrease) \$	Increase / (Decrease) %
1	Sources					
2	Operating Revenue	\$ 19,760,468	\$ 16,228,519	\$ 20,904,300	\$ 1,143,832	5.8%
3	Non-Operating Revenue	3,944,039	2,296,556	4,597,920	653,881	16.6%
4	Transfers In	2,782,204	-	1,722,329	(1,059,875)	-38.1%
5	Total Sources	26,486,711	18,525,076	27,224,549	737,838	-15.7%
6	Uses					
7	Salaries and Benefits	10,037,101	7,292,083	10,710,990	673,889	6.7%
8	Services and Supplies	8,556,142	5,686,033	8,356,380	(199,762)	-2.3%
9	Capital Outlay	1,284,249	848,365	677,800	(606,449)	-47.2%
10	Debt Service	3,033,014	2,991,215	2,957,730	(75,284)	-2.5%
11	Transfers Out - Capital Projects	3,400,000	2,833,330	3,700,000	300,000	8.8%
12	Transfers Out - Reserves	352,882	-	750,000	397,118	112.5%
13	Total Uses	26,663,388	19,651,026	27,152,900	489,512	1.8%
14	Net Addition to/(Use of) Water Operations	\$ (176,677)	\$ (1,125,951)	\$ 71,649	\$ 248,326	

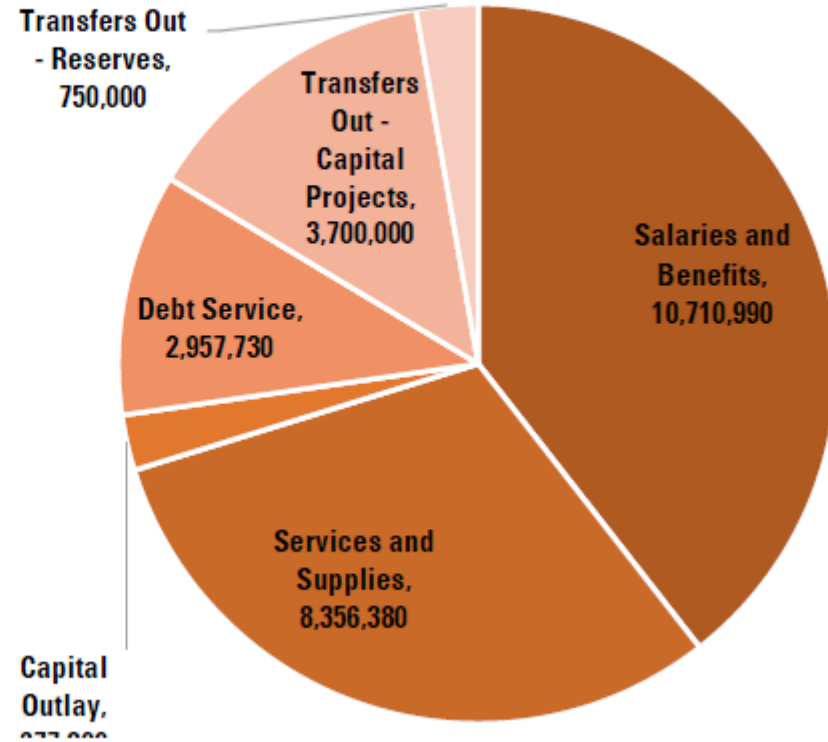


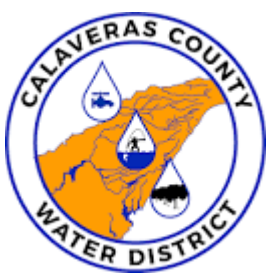
Water Operating Budget – Draft

TOTAL WATER INFLOWS: \$27,224,549



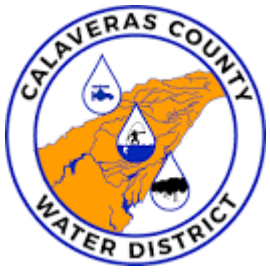
TOTAL WATER OUTFLOWS: \$27,152,900





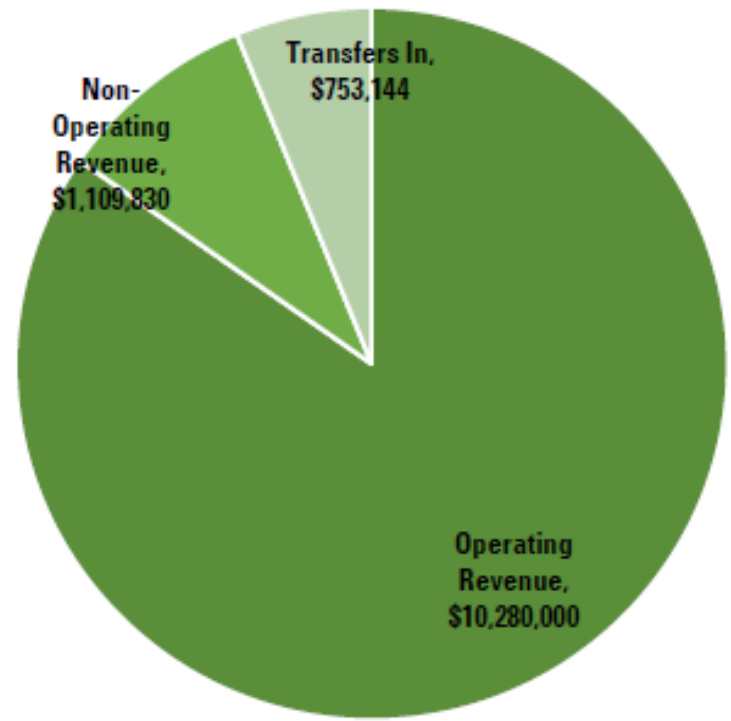
Sewer Operating Budget – Draft

Schedule C.1 Wastewater Budget Summary		FY 2025-26 Adopted Budget	FY 2025-26 As of 04/30/26	FY 27 Proposed Budget	Increase / (Decrease) \$	Increase / (Decrease) %
1	Sources					
2	Operating Revenue	\$ 9,735,360	\$ 8,041,147	\$ 10,280,000	\$ 544,640	5.6%
3	Non-Operating Revenue	927,192	495,805	1,109,830	182,638	19.7%
4	Transfers In	1,080,113	-	753,144	(326,969)	-30.3%
5	Total Sources	11,742,665	8,536,953	12,142,974	400,309	3.4%
6	Uses					
7	Salaries and Benefits	3,712,351	2,912,068	3,968,390	256,039	6.9%
8	Services and Supplies	3,309,358	2,412,973	2,967,910	(341,448)	-10.3%
9	Capital Outlay	682,133	283,424	718,700	36,567	5.4%
10	Debt Service	1,217,224	1,169,861	1,439,310	222,086	18.2%
11	Transfers Out - Capital Projects	2,000,000	1,666,660	1,086,420	(913,580)	-45.7%
12	Transfers Out - Reserves	-	-	1,100,000	1,100,000	0.0%
13	Total Uses	10,921,066	8,444,987	11,280,730	359,664	3.3%
14	Net Addition to/(Use of) Wastewater Operations	\$ 821,599	\$ 91,966	\$ 862,244	\$ 40,645	

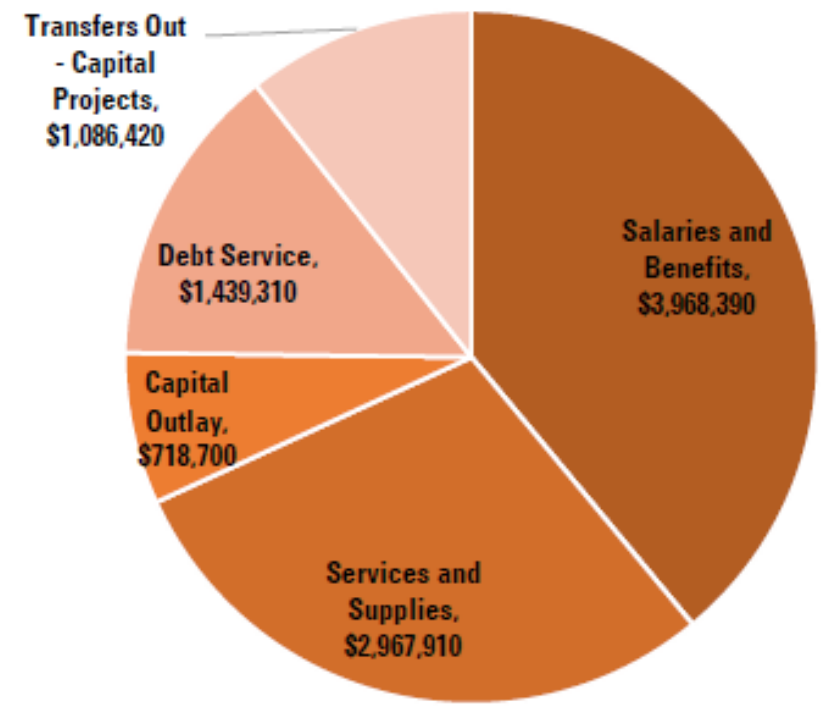


Sewer Operating Budget – Draft

TOTAL WASTEWATER INFLOWS: \$12,142,974



TOTAL WASTEWATER OUTFLOWS: \$11,280,730





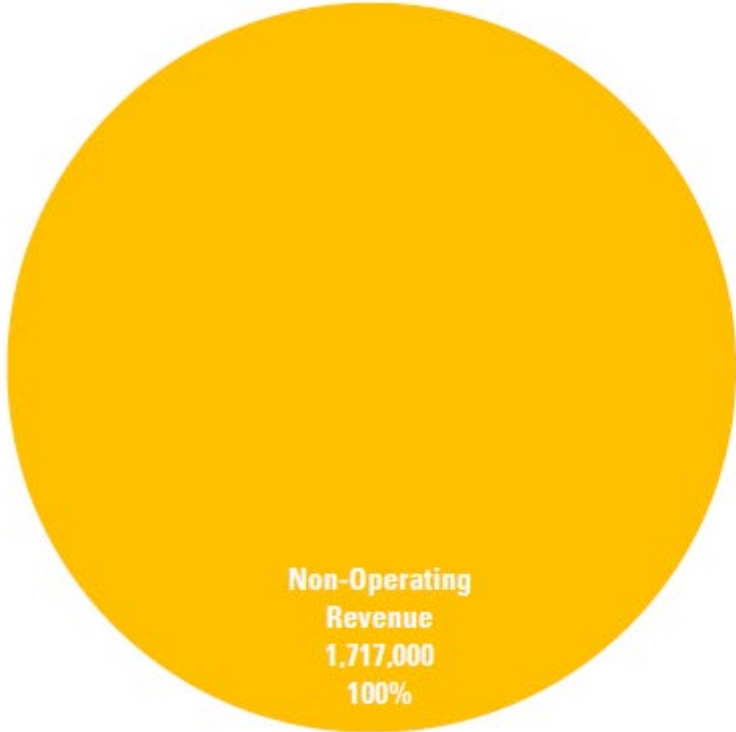
Hydropower Operating Budget - Draft

Schedule D.1 Hydropower Budget Summary		FY 2025-26 Adopted Budget	FY 2025-26 As of 04/30/26	FY 27 Proposed Budget	Increase / (Decrease) \$	Increase / (Decrease) %
1	Sources					
2	Operating Revenue	\$ -	\$ -	\$ -	\$ -	0.0%
3	Non-Operating Revenue	1,803,826	1,031,218	1,717,000	(86,826)	-4.8%
4	Transfers In	-	-	409,910	409,910	0.0%
5	Total Sources	1,803,826	1,031,218	2,126,910	323,084	17.9%
6	Uses					
7	Salaries and Benefits	299,151	100,915	203,270	(95,881)	-32.1%
8	Services and Supplies	1,350,033	983,632	1,923,640	573,607	42.5%
9	Capital Outlay	-	-	-	-	0.0%
10	Debt Service	-	-	-	-	0.0%
11	Transfers Out - Reserves	-	-	-	-	0.0%
12	Total Uses	1,649,184	1,084,547	2,126,910	477,726	29.0%
13	Net Addition to/(Use of) Hydro Operations	\$ 154,642	\$ (53,329)	\$ -	\$ (154,642)	

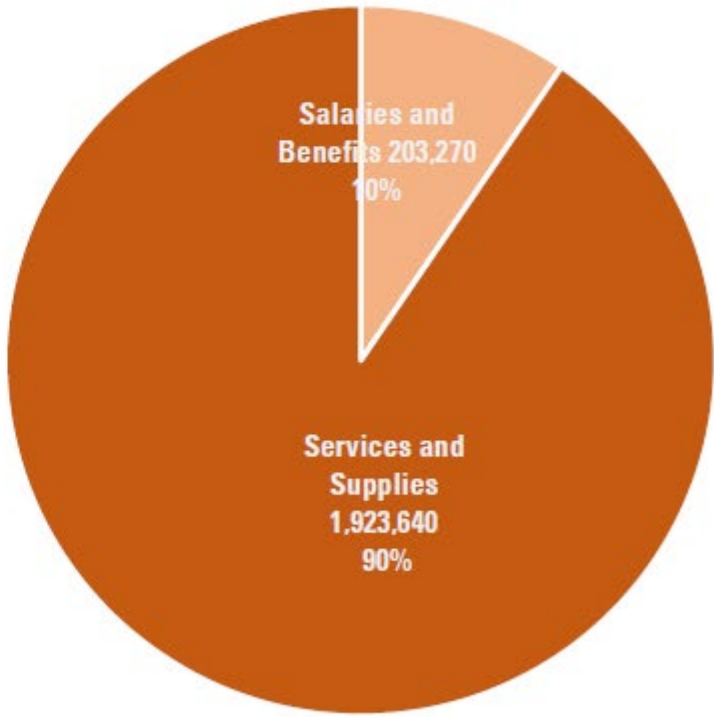


Hydropower Operating Budget - Draft

TOTAL HYDRO INFLOWS: \$2,126,910



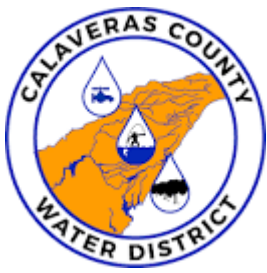
TOTAL HYDRO OUTFLOWS: \$2,126,910





Operating Budget by Department - Draft

Department	Salaries and Benefits	Services and Supplies	Capital Outlay	Debt Service	Department Total	FY 2025-26 Adopted Mid-Year Budget	Projected Variance Over/(Under) \$
Board of Directors	\$ 277,540	\$ 47,950	\$ -	\$ -	\$ 325,490	\$ 261,353	\$ 64,137
General Management	1,147,770	504,410	-	-	1,652,180	1,609,412	42,768
Administrative Services	1,679,210	1,101,830	-	-	2,781,040	2,862,449	(81,409)
Engineering	1,699,910	628,180	-	-	2,328,090	2,364,584	(36,494)
Utilities	9,045,390	5,458,520	1,364,500	-	15,868,410	16,695,941	(827,531)
Water Resources	415,340	3,129,070	-	-	3,544,410	2,727,277	817,133
Non Departmental	617,490	2,377,960	32,000	-	3,027,450	2,515,407	512,043
Debt Service	-	-	-	4,397,050	4,397,050	4,250,240	146,810
Total Operating Expenditures	\$ 14,882,650	\$ 13,247,920	\$ 1,396,500	\$ 4,397,050	\$ 33,924,120	\$ 33,286,663	\$ 637,457



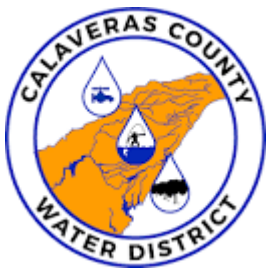
Payroll Budget - Draft

Department	Non-Dept	Utilities	Gen Mgmt	Board	Engineering	Adm Svcs	Water Res	All Department Total
Number of FTE's:	-	52	5	-	8	11	2	78
Salaries & Wages								
Salaries Wages	\$ -	\$ 5,397,210	\$ 783,790	\$ 46,500	\$ 1,146,560	\$ 1,093,370	\$ 289,630	\$ 8,757,060
Payouts	-	136,910	63,650	-	38,930	18,210	740	258,440
On Call Pay	-	25,650	-	-	-	-	-	25,650
Standby Pay	-	23,500	-	-	1,000	-	-	24,500
Overtime	-	179,680	7,760	-	35,050	22,960	3,810	249,260
Total Salaries & Wages	-	5,762,950	855,200	46,500	1,221,540	1,134,540	294,180	9,314,910
Employee Benefits								
CTO Payouts	-	174,250	3,800	-	24,300	500	-	202,850
Benefits	-	2,297,190	162,130	231,040	278,730	398,060	97,380	3,464,530
Medical Reimbursements	-	-	-	-	-	-	-	-
Retirement Expense	-	535,330	83,950	-	118,710	84,980	20,960	843,930
CalPERS UAL	617,490	241,350	39,690	-	48,770	51,530	900	999,730
Retirement Health Savings	-	34,320	3,000	-	7,860	9,600	1,920	56,700
Total Benefits	617,490	3,282,440	292,570	231,040	478,370	544,670	121,160	5,567,740
Total Salaries & Benefits	\$ 617,490	\$ 9,045,390	\$ 1,147,770	\$ 277,540	\$ 1,699,910	\$ 1,679,210	\$ 415,340	\$ 14,882,650



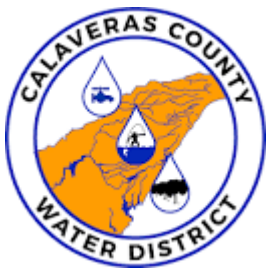
Capital Outlay Budget - Draft

Capital Type	Dept	Qty	Location	Description	Water	Sewer	Total Cost	
Capital Lease	54	29	District Wide	Vehicle Lease to Own - Current	\$ 474,785	\$ 175,605	\$ 650,390	
Capital Lease	54	1	District Wide	Vehicle Lease to Own - New	11,753	4,347	16,100	
Equipment	54		LC WWTP	LC WWTP Cameras	-	15,000	15,000	
Equipment	54		V WWTP	V WWTP Cameras	-	15,000	15,000	
Equipment	54	1	Connor's Station	Connor's Main Generator	-	150,000	150,000	
Equipment	54		District Wide WW	Push Cameras	-	12,000	12,000	
Equipment	54	4	District Wide	Trailer Mounted Generators	94,900	35,100	130,000	
Equipment	54		District Wide	Telemetry for Diesel Tanks	73,000	27,000	100,000	
Projects	50	1	Board Room	Board Room Audio System Refresh	23,360	8,640	32,000	
Projects	54	1	V WWTP	SCADA Replacement	-	80,000	80,000	
Projects	54	1	LC WWTP	UV System Improvements	-	196,000	196,000	
							-	
					Total	\$ 677,798	\$ 718,692	\$ 1,396,490



Debt Service Budget - Draft

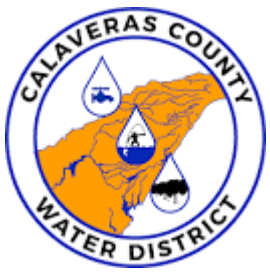
Schedule E Debt Service		FY 2026-27 Preliminary Budget Water	FY 2026-27 Preliminary Budget Wastewater	FY 2026-27 Preliminary Budget Total	FY 2025-26 Adopted Budget Total	Variance \$
1	Debt Service					
2	Interest Exp - PERS UAL Loan	79,550	29,420	108,970	120,201	(11,231)
3	Interest Exp - USDA AMI Loan	78,940	-	78,940	80,553	(1,613)
4	Interest Exp - VacCon Truck 2021	-	-	-	566	(566)
5	Interest Exp - USDA EP Reach 3A	48,940	-	48,940	50,099	(1,159)
6	Interest Exp - USDA Arnold Interim Loan	-	-	-	20,388	(20,388)
7	Interest Exp - Water Fund Loan	-	5,680	5,680	5,678	2
8	Interest Exp - New Hogan Loan	-	-	-	1,375	(1,375)
9	Interest Exp - Water CIP Loan 2022	488,570	-	488,570	512,236	(23,666)
10	Interest Exp - Sewer CIP Loan 2022	-	298,140	298,140	312,256	(14,116)
11	Interest Exp - Water CIP Loan 2025	778,090	-	778,090	564,952	213,138
12	Interest Exp - Interim Sewer CIP Loan 2025	-	428,400	428,400	-	428,400
13	Principal Payment - PERS UAL Loan	246,010	90,990	337,000	338,000	(1,000)
14	Principal Payment - USDA AMI Loan	94,000	-	94,000	92,000	2,000
15	Principal Payment - VacCon Truck 2021	-	-	-	61,401	(61,401)
16	Principal Payment - USDA EP Reach 3A	52,200	-	52,200	51,000	1,200
17	Principal Payment - Water Fund Loan	-	131,680	131,680	283,900	(152,220)
18	Principal Payment - New Hogan	-	-	-	48,837	(48,837)
19	Principal Payment - Water CIP Loan 2022	828,000	-	828,000	805,000	23,000
20	Principal Payment - Sewer CIP Loan 2022	-	455,000	455,000	441,000	14,000
21	Principal Payment - Water CIP Loan 2025	263,430	-	263,430	460,796	(197,366)
22	Total Debt Service	2,957,730	1,439,310	4,397,040	4,250,238	146,802



Budget/Rate Model

The 2023 rate study identified the following key shortfall in water and sewer enterprise funds:

- A structural deficit in the water operating fund
- An ongoing negative fund balance in sewer operating fund
- The water enterprise fund was not meeting its reserve requirements
- The sewer enterprise fund was not meeting its reserve requirements
- Insufficient funding for both the water and sewer capital programs

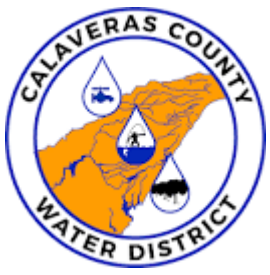


Budget/Rate Model

Water rate increases:

Revenue	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Rate Revenues					
Base Fixed Charge	\$7,077,000	\$7,077,000	\$7,077,000	\$7,077,000	\$7,077,000
R&R Fixed Charges	\$2,851,000	\$2,851,000	\$2,851,000	\$2,851,000	\$2,851,000
Variable Revenues	\$2,231,000	\$2,231,000	\$2,231,000	\$2,231,000	\$2,231,000
Total Rate Revenues	\$12,159,000	\$12,159,000	\$12,159,000	\$12,159,000	\$12,159,000

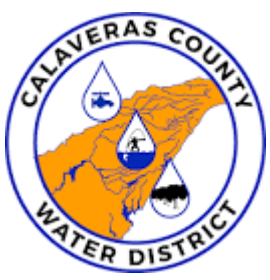
Fiscal Year	Revenue Adjustment					
FY 2024	22.0%	\$2,229,000	\$2,674,000	\$2,674,000	\$2,674,000	\$2,674,000
FY 2025	12.0%		\$1,779,000	\$1,779,000	\$1,779,000	\$1,779,000
FY 2026	13.0%			\$2,159,000	\$2,159,000	\$2,159,000
FY 2027	7.0%				\$1,313,000	\$1,313,000
FY 2028	7.0%					\$1,405,000
FY 2029	0.0%					
Total Additional Revenue		\$2,229,000	\$4,453,000	\$6,612,000	\$7,925,000	\$9,330,000
Projected Rate Revenues		\$14,388,000	\$16,612,000	\$18,771,000	\$20,084,000	\$21,489,000



Budget/Rate Model

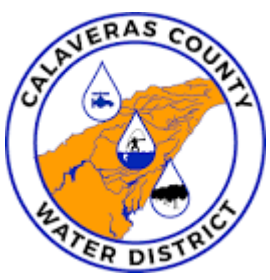
Wastewater rate increases:

Revenue		FY 2024	FY 2025	FY 2026	FY 2027	FY 2028
Rate Revenues						
Base Fixed Charge		\$5,643,000	\$5,643,000	\$5,643,000	\$5,643,000	\$5,643,000
R&R Fixed Charge		\$1,219,000	\$1,219,000	\$1,219,000	\$1,219,000	\$1,219,000
Total Rate Revenues		\$6,862,000	\$6,862,000	\$6,862,000	\$6,862,000	\$6,862,000
	Fiscal Year	Revenue Adjustment				
	FY 2024	12%	\$686,000	\$823,000	\$823,000	\$823,000
	FY 2025	12%		\$922,000	\$922,000	\$922,000
	FY 2026	12%		\$1,032,000	\$1,032,000	\$1,032,000
	FY 2027	6%			\$578,000	\$578,000
	FY 2028	5%				\$510,000
	FY 2029	0%				
Total Additional Revenue		\$686,000	\$1,745,000	\$2,777,000	\$3,355,000	\$3,865,000
Projected Rate Revenues		\$7,548,000	\$8,607,000	\$9,639,000	\$10,217,000	\$10,727,000



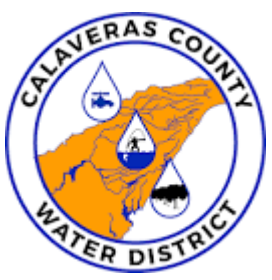
Revenues

		Water	Wastewater	Hydro	Total		
Schedule A.1 District Budget Summary		FY 2026-27 Proposed Budget	FY 2026-27 Proposed Budget	FY 2026-27 Proposed Budget	FY 2026-27 Proposed Budget	FY 2025-26 Adopted Mid- Year Budget	FY 2026-27 Increase / (Decrease) \$
1	Sources						
2	Operating Revenue	\$ 20,904,300	\$ 10,280,000	\$ -	\$ 31,184,300	\$ 29,495,828	\$ 1,688,472
3	Non-Operating Revenue	4,597,920	1,109,830	1,717,000	7,424,750	6,675,056	749,694
4	Transfers In	1,722,329	753,144	409,910	2,885,383	3,862,317	(976,934)
5	Total Sources	27,224,549	12,142,974	2,126,910	41,494,433	40,033,201	1,461,232



Expenditures

		Water	Wastewater	Hydro	Total		
Schedule A.1 District Budget Summary		FY 2026-27 Proposed Budget	FY 2026-27 Proposed Budget	FY 2026-27 Proposed Budget	FY 2026-27 Proposed Budget	FY 2025-26 Adopted Mid- Year Budget	FY 2026-27 Increase / (Decrease) \$
6	Uses						
7	Salaries and Benefits	10,710,990	3,968,390	203,270	14,882,650	14,048,601	834,049
8	Services and Supplies	8,356,380	2,967,910	1,923,640	13,247,930	13,021,439	226,491
9	Capital Outlay	677,800	718,700	-	1,396,500	1,966,382	(569,882)
10	Debt Service	2,957,730	1,439,310	-	4,397,040	4,250,240	146,800
11	Transfers Out - Capital Projects	3,700,000	1,086,420	-	4,786,420	5,400,000	(613,580)
12	Transfers Out - Reserves	750,000	1,100,000	-	1,850,000	352,882	1,497,118
13	Total Uses	27,152,900	11,280,730	2,126,910	40,560,540	39,039,544	1,520,996



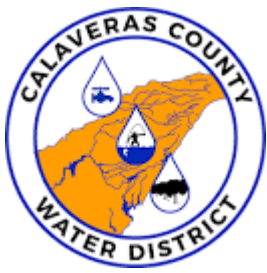
FY 2026-27 CIP Budget

Revised CIP-Year Capital Improvement Plan



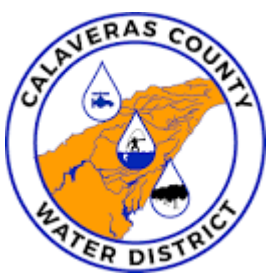
CIP Budget – 2026-27 Water

FY 2026-27												
Water Projects	Project Number	Funding Source	FY 26-27 Budget	Expansion Funds	325 Capital R & R	323 CIP Loan I	321 CIP Loan II	Grants	AD / Other Outside	Total Funding	Total Expenditures	Variance
Copper Cove												
1	Lake Tulloch Intertie Project	321/323/325	2,142,414	-	72,827	1,607,587	462,000	-	-	2,142,414	2,142,414	-
2	Copper Cove Tank Transmission Pipeline	321	1,500,000	-	-	-	1,500,000	-	-	1,500,000	1,500,000	-
3	CC WTP Filter Rehabilitation Project	325/374	300,000	152,327	147,673	-	-	-	-	300,000	300,000	-
Ebbetts Pass												
5	Ebbetts Pass Sawmill Tank	321	4,000,000	-	-	-	4,000,000	-	-	4,000,000	4,000,000	-
6	Hunters Raw Water Pumps (Hazard Mitigation Grant 25/75 Split)	325/Grant	1,300,000	-	325,000	-	-	975,000	-	1,300,000	1,300,000	-
7	Big Trees Pump Stations 1 & 4 Replacement	325	500,000	-	500,000	-	-	-	-	500,000	500,000	-
8	Timber Trails Redwood Water Storage Tank & P/S	325/Grant	50,000	-	12,500	-	-	37,500	-	50,000	50,000	-
9	Ebbetts Pass Larkspur Pump Station Rehab / Electrical	325	250,000	-	250,000	-	-	-	-	250,000	250,000	-
Jenny Lind / Wallace												
18	Jenny Lind Tank A-B Transmission Line	323	2,500,000	-	-	2,500,000	-	-	-	2,500,000	2,500,000	-
19	Wallace Tanks	325/AD	1,700,000	-	1,662,000	-	-	-	38,000	1,700,000	1,700,000	-
21	Jenny Lind Raw Water Intake (In-Kind Cont USACE)	TBD	200,000	-	200,000	-	-	-	-	200,000	200,000	-
West Point / Wilseyville												
26	West Point Drought Water Supply	325/Grant	300,000	-	30,000	-	-	270,000	-	300,000	300,000	-
Subtotal			14,742,414	152,327	3,200,000	4,107,587	5,962,000	1,282,500	38,000	14,742,414	14,742,414	-



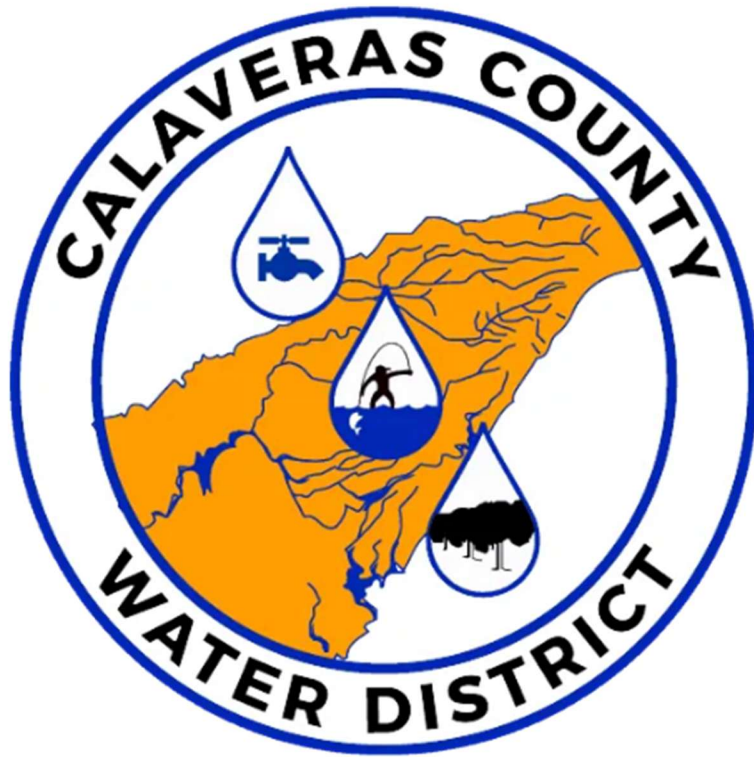
CIP Budget – 2026-27 Wastewater

FY 2026-27													
Sewer Projects	Project Number	Funding Source	FY 26-27 Budget	Expansion Funds	Special Project Fund	525 Capital R & R	523 CIP Loan I	Grants	527 USDA Loan	AD / Other Outside	Total Funding	Total Expenditures	Variance
Arnold / Forest Meadows													
Arnold Secondary Clarifier & WWTP Improvements	15095	525/527	7,000,000	-	-	319,961	-	-	6,680,039	-	7,000,000	7,000,000	-
Copper Cove													
CC SAF and Tertiary Improvements (In Kind Contribution)	15094T	523/525	1,500,000	-	-	366,452	1,133,548	-	-	-	1,500,000	1,500,000	-
La Contenta / Wallace													
LC Biolac, Clarifier & UV Improvements	15097	525	200,000	-	-	200,000	-	-	-	-	200,000	200,000	-
Huckleberry Lift Station Improvements	15092B	525	200,000	-	-	200,000	-	-	-	-	200,000	200,000	-
Subtotal			8,900,000	-	-	1,086,413	1,133,548	-	6,680,039	-	8,900,000	8,900,000	-



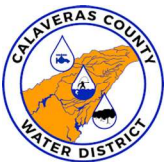
Next Steps

- Incorporate comments/direction
- Proposed budget to Board – May 27
- Budget adoption – June 10



Draft Operating and CIP Budget

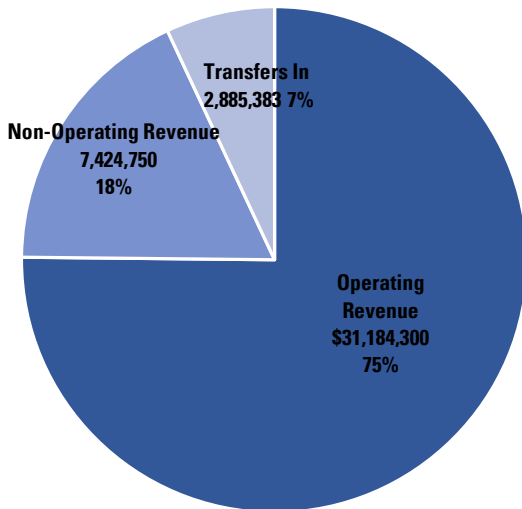
Fiscal Year 2026-2027



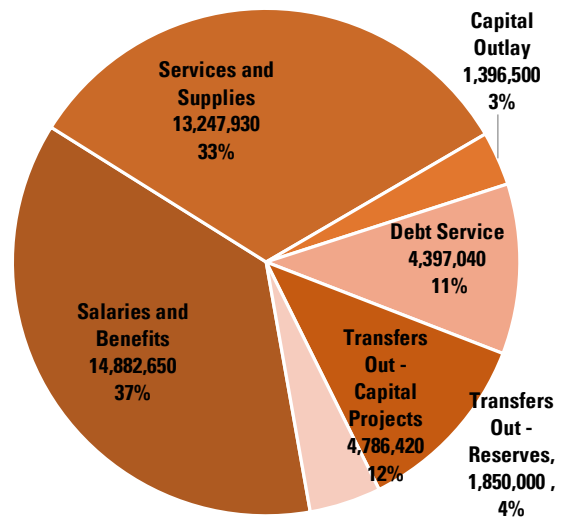
Calaveras County Water District FY 2026-2027 Draft Budget District-Wide Budget Summary

Schedule A.1 District Budget Summary	Water	Wastewater	Hydro	Total	FY 2025-26 Adopted Mid- Year Budget	FY 2026-27 Increase / (Decrease) \$
	FY 2026-27 Proposed Budget	FY 2026-27 Proposed Budget	FY 2026-27 Proposed Budget	FY 2026-27 Proposed Budget		
1 Sources						
2 Operating Revenue	\$ 20,904,300	\$ 10,280,000	\$ -	\$ 31,184,300	\$ 29,495,828	\$ 1,688,472
3 Non-Operating Revenue	4,597,920	1,109,830	1,717,000	7,424,750	6,675,056	749,694
4 Transfers In	1,722,329	753,144	409,910	2,885,383	3,862,317	(976,934)
5 Total Sources	27,224,549	12,142,974	2,126,910	41,494,433	40,033,201	1,461,232
6 Uses						
7 Salaries and Benefits	10,710,990	3,968,390	203,270	14,882,650	14,048,601	834,049
8 Services and Supplies	8,356,380	2,967,910	1,923,640	13,247,930	13,021,439	226,491
9 Capital Outlay	677,800	718,700	-	1,396,500	1,966,382	(569,882)
10 Debt Service	2,957,730	1,439,310	-	4,397,040	4,250,240	146,800
11 Transfers Out - Capital Projects	3,700,000	1,086,420	-	4,786,420	5,400,000	(613,580)
12 Transfers Out - Reserves	750,000	1,100,000	-	1,850,000	352,882	1,497,118
13 Total Uses	27,152,900	11,280,730	2,126,910	40,560,540	39,039,544	1,520,996
14 Net Addition to/(Use of) Operations	\$ 71,649	\$ 862,244	\$ -	\$ 933,893	\$ 993,657	\$ (59,764)
Debt Service Coverage	1.95	2.59		2.07		

TOTAL DISTRICT INFLOWS: \$41,494,433



TOTAL DISTRICT OUTFLOWS: \$40,560,540





**Calaveras County Water District
FY 2026-2027 Draft Budget
District-Wide Budget Detail**

		A	B	C	D = C - A	E = D / A
Schedule A.2 Total Budget Detail		FY 2025-26 Adopted Budget	FY 2025-26 As of 04/30/26	FY 2026-27 Proposed Budget	Increase / (Decrease) \$	Increase / (Decrease) %
1	Revenues					
2	Operating Revenue					
3	Water Sales/Resid Fixed	\$ 18,786,500	\$ 15,137,904	\$ 15,076,200	\$ (3,710,300)	-19.75%
4	Water Sales/Resid Usage	-	-	5,025,400	5,025,400	0.00%
5	Sewer Sales/Resid Fixed	9,645,300	7,958,660	10,224,000	578,700	6.00%
6	Irrigation Water Sales	12,800	-	-	(12,800)	-100.00%
7	Water Sales - Fire Hydrant	319,254	231,454	250,200	(69,054)	-21.63%
8	Inspection Fees	4,000	4,357	3,100	(900)	-22.50%
9	Account Establishment Fees	37,900	33,196	30,500	(7,400)	-19.53%
10	Delinquent Account Charge	174,794	145,586	150,000	(24,794)	-14.18%
11	Termination of Services	-	1,416	1,100	1,100	0.00%
12	Backflow Certification Testing	3,500	450	-	(3,500)	-100.00%
13	Install Water Meter	26,700	36,377	30,000	3,300	12.36%
14	Repair Labor/Materials	5,000	1,078	3,000	(2,000)	-40.00%
15	Reimbursable Expense	230,080	482,780	155,000	(75,080)	-32.63%
16	Other Water/Sewer Charges	-	50	100	100	0.00%
17	Concept Approval Fees	-	639	700	700	0.00%
18	Miscellaneous Operating Revenue	250,000	235,436	235,000	(15,000)	-6.00%
19	Total Operating Revenue	29,495,828	24,269,384	31,184,300	1,688,472	5.72%
20	Non-Operating Revenue					
21	Rental Revenue	83,000	9,888	15,000	(68,000)	-81.9%
22	Interest Income/CCWD Investments	80,365	81,411	74,000	(6,365)	-7.9%
23	Lease Interest Revenue	-	-	-	-	0.0%
24	Property Taxes	3,904,660	2,199,995	4,047,150	142,490	3.6%
25	Standby Fees	131,000	58,444	65,000	(66,000)	-50.4%
26	Power Sales - North Fork	828,700	659,788	800,000	(28,700)	-3.5%
27	Power Sales - New Hogan	153,000	167,923	175,000	22,000	14.4%
28	Grant Revenue/Federal Agencies	283,206	204,342	975,000	691,794	244.3%
29	Grant Revenue/State Agencies	-	22,640	307,500	307,500	0.0%
30	Other Non-Operating Revenue	1,197,126	405,934	959,100	(238,026)	-19.9%
31	Miscellaneous Income	14,000	13,216	7,000	(7,000)	-50.0%
32	Total Non-Operating Revenues	6,675,057	3,824,080	7,424,750	749,693	11.2%
33	Total Revenues	36,170,885	28,093,464	38,609,050	(10,515,586)	72.8%
34	Transfer In					
35	Transfer In - Debt (325/525)	2,344,144	-	2,343,793	(351)	0.0%
36	Transfer In - CIP (320/520)	944,273	-	-	(944,273)	-100.0%
37	Transfer In - Water Loan (323)	283,900	-	131,680	(152,220)	-53.6%
38	Transfer In - Sewer Loan (523)	90,000	-	-	(90,000)	-100.0%
39	Transfer In - Operating (325/525)	90,000	-	-	(90,000)	-100.0%
40	Transfer In - Operating (308/508)	200,000	-	-	(200,000)	-100.0%
41	Transfer In - Reserves (408)	-	-	409,910	409,910	0.0%
42	Total Transfers In	3,952,317	-	2,885,383	(1,066,934)	-27.0%
43	Total Sources	\$ 40,123,202	\$ 28,093,464	\$ 41,494,433	\$ 1,371,231	3.4%



**Calaveras County Water District
FY 2026-2027 Draft Budget
District-Wide Budget Detail**

	A	B	C	D = C - A	E = D / A
Schedule A.2 Total Budget Detail	FY 2025-26 Adopted Budget	FY 2025-26 As of 04/30/26	FY 2026-27 Proposed Budget	Increase / (Decrease) \$	Increase / (Decrease) %
44 O&M Expenses					
45 Salaries and Benefits					
46 Salaries Wages	\$ 8,025,022	\$ 5,851,055	\$ 8,757,060	\$ 732,038	9.1%
47 Payouts	207,004	153,923	258,440	51,436	24.8%
48 On Call Pay	21,100	17,875	25,650	4,550	21.6%
49 Standby Pay	24,500	16,330	24,500	-	0.0%
50 Overtime	215,500	159,309	249,260	33,760	15.7%
51 CTO Payouts	202,849	158,009	202,850	1	0.0%
52 Benefits	3,604,834	2,571,894	3,464,530	(140,304)	-3.9%
53 Retirement Expense	864,711	593,383	843,930	(20,781)	-2.4%
54 CalPERS UAL	828,963	732,905	999,730	170,767	20.6%
55 Retirement Health Savings	54,120	50,384	56,700	2,580	4.8%
56 Total Salaries and Benefits	14,048,603	10,305,066	14,882,650	834,047	5.9%
57 Services and Supplies					
58 Power	2,072,216	1,460,297	1,430,000	(642,216)	-31.0%
59 Water	12,000	8,013	12,000	-	0.0%
60 Sewage	45,000	33,208	45,000	-	0.0%
61 Telephone	136,068	113,463	147,550	11,482	8.4%
62 Refuse/Disposal	25,000	24,915	25,000	-	0.0%
63 Materials & Supplies	284,502	215,271	255,700	(28,802)	-10.1%
64 Herbicide	1,500	-	1,650	150	10.0%
65 Safety Equipment/Consumables	41,200	25,755	44,260	3,060	7.4%
66 Tools	48,000	21,424	45,500	(2,500)	-5.2%
67 Uniforms - New	22,000	21,429	20,000	(2,000)	-9.1%
68 Materials and Supplies - CalFire	18,000	-	8,000	(10,000)	-55.6%
69 Safety Equipment	61,500	23,292	61,500	-	0.0%
70 Lab Supplies, Consumables	50,000	42,440	50,000	-	0.0%
71 Ozone System Parts	10,000	14,403	10,950	950	9.5%
72 UV Bulb/MBR Replacement	110,000	6,820	29,700	(80,300)	-73.0%
73 Electrical Parts Replacement	70,000	46,495	90,000	20,000	28.6%
74 Leak Repair Supplies	200,000	178,616	200,000	-	0.0%
75 Road Repair Materials	31,251	8,208	35,500	4,249	13.6%
76 SCADA, Radio Supplies	52,059	11,671	52,060	1	0.0%
77 Septic Tanks, Repair & New	12,000	8,720	3,240	(8,760)	-73.0%
78 Meters, New & Replacement	31,000	14,975	22,630	(8,370)	-27.0%
79 Aerator/Compressor Repair	18,000	34,346	18,000	-	0.0%
80 Computers/Peripherals	10,000	-	-	(10,000)	-100.0%
81 Controls Sys Pressure Transducer	9,000	-	2,430	(6,570)	-73.0%
82 Headworks/Solids Removal and Repair	22,000	22,172	22,000	-	0.0%
83 HVAC	15,500	18,801	27,350	11,850	76.5%
84 Mixers/Valves/Repair Kits/ Actuators	25,000	24,103	25,000	-	0.0%
85 Monitor Wells Repair	5,000	-	5,000	-	0.0%
86 Pumps/Motors Repair	185,000	83,106	185,000	-	0.0%
87 Solids Handling Eq Repair	5,000	-	1,350	(3,650)	-73.0%
88 Admin Technologies Comm	113,200	77,037	264,700	151,500	133.8%
89 Chemicals	634,694	455,210	525,000	(109,694)	-17.3%
90 Outside Services/Repairs	135,838	59,649	153,550	17,712	13.0%
91 Fire Ext. Testing Cust. Base	2,200	2,000	2,200	-	0.0%
92 Spraying - Weeds & Insects	42,751	21,783	42,900	149	0.3%
93 Snow Removal	7,200	-	7,200	-	0.0%



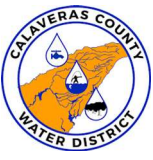
**Calaveras County Water District
FY 2026-2027 Draft Budget
District-Wide Budget Detail**

		A	B	C	D = C - A	E = D / A
	Schedule A.2 Total Budget Detail	FY 2025-26 Adopted Budget	FY 2025-26 As of 04/30/26	FY 2026-27 Proposed Budget	Increase / (Decrease) \$	Increase / (Decrease) %
94	Uniform Launder	1,062	31,004	42,000	40,938	3854.8%
95	Fire Hydrant Maintenance	56,625	33,878	79,630	23,005	40.6%
96	Service Maintenance Contracts	128,558	65,718	141,760	13,202	10.3%
97	Groundwater Monitoring	50,000	33,620	10,800	(39,200)	-78.4%
98	Instrumentation Tech	8,500	-	8,500	-	0.0%
99	Ozone System PM	10,000	-	7,300	(2,700)	-27.0%
100	Backflow Device Testing	4,000	4,718	2,920	(1,080)	-27.0%
101	SCADA Consulting	10,000	9,555	10,000	-	0.0%
102	Hauling /Dig/Crane/Excavator	5,000	-	5,000	-	0.0%
103	Pave/Seal/Asphalt Repair	75,000	88,393	75,000	-	0.0%
104	Drug & Alcohol Testing	5,000	3,352	5,000	-	0.0%
105	Septic Hauling Bio-solids Hauling	50,000	29,818	13,500	(36,500)	-73.0%
106	Tank Cleaning	64,730	16,750	29,200	(35,530)	-54.9%
107	Building Repairs	80,000	3,455	40,000	(40,000)	-50.0%
108	UV System PM	10,000	4,499	10,000	-	0.0%
109	Recruiting	29,751	13,908	25,250	(4,501)	-15.1%
110	Claims/Damages	5,000	14,325	5,000	-	0.0%
111	Computer License/Maintenance Contracts	427,895	294,569	626,010	198,115	46.3%
112	Janitorial Services	32,840	23,950	29,360	(3,480)	-10.6%
113	Laboratory Services	160,000	164,697	225,000	65,000	40.6%
114	Rentals (Non Vehicles/Equip)	5,000	3,040	5,000	-	0.0%
115	Outside Legal Fees	350,000	119,342	485,000	135,000	38.6%
116	Accounting/Auditing	50,400	42,400	50,400	-	0.0%
117	Advertising/Publicity	4,500	294	7,500	3,000	66.7%
118	Public Outreach	-	816	-	-	0.0%
119	Professional Services	1,752,931	1,234,927	2,053,350	300,419	17.1%
120	Operating Exp/Fuel & Oil	385,000	301,390	400,000	15,000	3.9%
121	Repairs and Parts	185,000	153,810	185,000	-	0.0%
122	Repair - Generators	30,000	13,305	30,000	-	0.0%
123	Rental Exp/Vehicle and Eq	11,500	-	11,500	-	0.0%
124	Lease Expense/Vehicle Eq	36,000	-	36,000	-	0.0%
125	Forms and Supplies	2,151	1,765	2,150	(1)	0.0%
126	Permits and Licenses	42,551	21,352	42,550	(1)	0.0%
127	Late Fees	-	2,037	-	-	0.0%
128	Postage	12,500	6,132	12,500	-	0.0%
129	Publications/Subscriptions	13,051	2,008	3,050	(10,001)	-76.6%
130	Memberships/Dues	142,346	163,603	191,030	48,684	34.2%
131	Recording/Title Reports	1,700	79	2,900	1,200	70.6%
132	Printing	500	-	500	-	0.0%
133	Training, Conf & Travel	149,951	96,840	161,450	11,499	7.7%
134	Other Travel Costs	7,402	8,250	12,270	4,868	65.8%
135	Purchased Water	147,980	14,317	14,600	(133,380)	-90.1%
136	New Hogan Op/Maint Expense	346,020	-	450,000	103,980	30.1%
137	Retiree Health Costs	1,050,000	1,026,073	1,397,510	347,510	33.1%
138	Bad Debt Expense	54,000	34,660	70,000	16,000	29.6%
139	Rate Assistance Program	60,000	43,874	60,000	-	0.0%
140	Unemployment Claims	36,000	6,295	18,000	(18,000)	-50.0%
141	Insurance	485,600	479,562	483,320	(2,280)	-0.5%
142	State Water/Sewer Fees	310,000	330,617	322,000	12,000	3.9%
143	Federal Dam & Admin Fees	781,224	378,295	782,000	776	0.1%



**Calaveras County Water District
FY 2026-2027 Draft Budget
District-Wide Budget Detail**

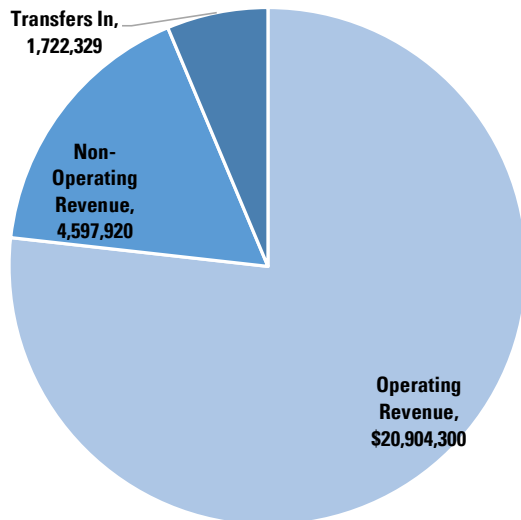
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Schedule A.2 Total Budget Detail	FY 2025-26 Adopted Budget	FY 2025-26 As of 04/30/26	FY 2026-27 Proposed Budget	Increase / (Decrease) \$	Increase / (Decrease) %
144 State Water Right Fees	155,663	121,128	156,000	337	0.2%
145 Mandated Plans	284,080	59,641	10,000	(274,080)	-96.5%
146 Water Conservation	4,000	2,000	4,000	-	0.0%
147 Third Party Payment Processing	522,743	490,558	504,600	(18,143)	-3.5%
148 Misc Operating Expense	-	61	-	-	0.0%
149 Calaveras County Fees	5,000	-	7,500	2,500	50.0%
150 LAFCO Contribution	13,100	11,874	13,100	-	0.0%
150 Miscellaneous Non-Operating Costs	-	-	-	-	0.0%
151 Total Services and Supplies	13,215,533	9,084,176	13,247,930	32,397	0.2%
153 Capital Outlay					
154 Vehicles Purchased	-	-	-	-	0.0%
155 Vehicles Capital Lease - Current	521,211	516,619	650,400	129,189	24.8%
156 Vehicles Capital Lease -New	-	-	16,100	16,100	0.0%
157 Equipment Purchased	516,291	551,901	422,000	(94,291)	-18.3%
158 Projects	928,880	63,270	308,000	(620,880)	-66.8%
159 Total Capital Outlay	1,966,382	1,131,789	1,396,500	(569,882)	-29.0%
160 Total O&M Expense Budget	29,230,518	20,521,032	29,527,080	296,562	1.0%
161 Transfers Out					
162 Transfer Out - Capital Projects	5,400,000	2,833,330	4,786,420	(613,580)	-11.4%
163 Transfer Out - Reserves	352,882	-	1,850,000	1,497,118	424.3%
161 Transfers Out	5,752,882	2,833,330	6,636,420	883,538	15.4%
165 Debt Service					
166 Interest Exp - PERS UAL Loan	120,201	120,201	108,980	(11,221)	-9.3%
167 Interest Exp - USDA AMI Loan	80,553	77,018	78,940	(1,613)	-2.0%
168 Interest Exp - VacCon Truck 2021	566	566	-	(566)	-100.0%
169 Interest Exp - USDA EP Reach 3A	50,099	50,099	48,940	(1,159)	-2.3%
170 Interest Exp - USDA Arnold Interim Loan	20,388	-	-	(20,388)	-100.0%
171 Interest Exp - Water Fund Loan	5,678	-	5,680	2	0.0%
172 Interest Exp - New Hogan Loan	1,375	-	-	(1,375)	-100.0%
173 Interest Exp - Water CIP Loan 2022	512,236	512,236	488,570	(23,666)	-4.6%
174 Interest Exp - Sewer CIP Loan 2022	312,256	494,405	298,140	(14,116)	-4.5%
175 Interest Exp - Water CIP Loan 2025	564,952	519,399	778,090	213,138	37.7%
176 Interest Exp - Sewer CIP Loan 2025	-	94,010	428,400	428,400	0.0%
177 Principal Payment - PERS UAL Loan	338,000	338,000	337,000	(1,000)	-0.3%
178 Principal Payment - USDA AMI Loan	92,000	91,280	94,000	2,000	2.2%
179 Principal Payment - VacCon Truck 2021	61,401	61,402	-	(61,401)	-100.0%
180 Principal Payment - USDA EP Reach 3A	51,000	51,000	52,200	1,200	2.4%
181 Principal Payment - Water Fund Loan	283,900	-	131,670	(152,230)	-53.6%
182 Principal Payment - New Hogan	48,837	-	-	(48,837)	-100.0%
183 Principal Payment - Water CIP Loan 2022	805,000	805,000	828,000	23,000	2.9%
184 Principal Payment - Sewer CIP Loan 2022	441,000	441,000	455,000	14,000	3.2%
185 Principal Payment - Water CIP Loan 2025	460,796	505,461	263,430	(197,366)	-42.8%
186 Total Debt Service	4,250,238	4,161,076	4,397,040	146,802	3.5%
187					
188 Total Expenses	39,233,638	27,515,438	40,560,540	1,326,902	3.4%
189 Net Addition to/(Use of) Operations	\$ 889,564	\$ 578,026	\$ 933,893	\$ (311,538)	



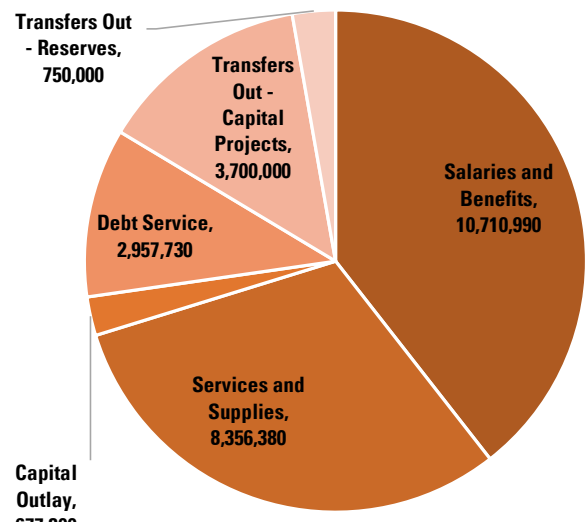
Calaveras County Water District FY 2026-2027 Draft Budget Water Fund Budget Summary

Schedule B.1 Water Budget Summary		FY 2025-26 Adopted Budget	FY 2025-26 As of 04/30/26	FY 27 Proposed Budget	Increase / (Decrease) \$	Increase / (Decrease) %
1	Sources					
2	Operating Revenue	\$ 19,760,468	\$ 16,228,519	\$ 20,904,300	\$ 1,143,832	5.8%
3	Non-Operating Revenue	3,944,039	2,296,556	4,597,920	653,881	16.6%
4	Transfers In	2,782,204	-	1,722,329	(1,059,875)	-38.1%
5	Total Sources	26,486,711	18,525,076	27,224,549	737,838	-15.7%
6	Uses					
7	Salaries and Benefits	10,037,101	7,292,083	10,710,990	673,889	6.7%
8	Services and Supplies	8,556,142	5,686,033	8,356,380	(199,762)	-2.3%
9	Capital Outlay	1,284,249	848,365	677,800	(606,449)	-47.2%
10	Debt Service	3,033,014	2,991,215	2,957,730	(75,284)	-2.5%
11	Transfers Out - Capital Projects	3,400,000	2,833,330	3,700,000	300,000	8.8%
12	Transfers Out - Reserves	352,882	-	750,000	397,118	112.5%
13	Total Uses	26,663,388	19,651,026	27,152,900	489,512	1.8%
14	Net Addition to/(Use of) Water Operations	\$ (176,677)	\$ (1,125,951)	\$ 71,649	\$ 248,326	

TOTAL WATER INFLOWS: \$27,224,549



TOTAL WATER OUTFLOWS: \$27,152,900





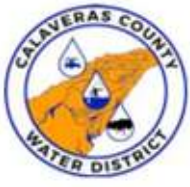
**Calaveras County Water District
FY 2026-2027 Draft Budget
Water Fund Budget Detail**

	A	B	C	D = C - A	E = D / A
Schedule B.2 Water Budget Detail	FY 2025-26 Adopted Budget	FY 2025-26 As of 04/30/26	FY 2026-27 Proposed Budget	Increase / (Decrease) \$	Increase / (Decrease) %
1 Revenues					
2 Operating Revenue					
3 Water Sales/Resid Fixed	\$ 18,786,500	\$ 15,137,904	\$ 15,076,200	\$ (3,710,300)	-19.7%
4 Water Sales/Resid Usage	-	-	5,025,400	5,025,400	0%
5 Irrigation Water Sales	12,800	-	-	(12,800)	-100%
6 Water Sales - Fire Hydrant	319,254	231,454	250,000	(69,254)	-22%
7 Inspection Fees	-	183	100	100	0%
8 Account Establishment Fees	37,100	32,642	30,000	(7,100)	-19%
9 Delinquent Account Charge	154,394	145,586	150,000	(4,394)	-3%
10 Termination of Services	-	1,254	1,000	1,000	0%
11 Backflow Certification Testing	3,500	450	-	(3,500)	-100%
12 Install Water Meter	26,700	36,377	30,000	3,300	12%
13 Repair Labor/Materials	2,000	122	1,000	(1,000)	-50%
14 Reimbursable Expense	198,220	470,094	150,000	(48,220)	-24%
15 Other Water/Sewer Charges	-	50	100	100	0%
16 Concept Approval Fees	-	531	500	500	0%
17 Miscellaneous Operating Revenue	220,000	171,871	190,000	(30,000)	-14%
18 Total Operating Revenue	19,760,468	16,228,519	20,904,300	1,143,832	5.8%
19 Non-Operating Revenue					
20 Rental Revenue	60,590	9,354	15,000	(45,590)	-75%
21 Interest Income/CCWD Investments	80,365	74,244	70,000	(10,365)	-13%
22 Lease Interest Revenue	-	-	-	-	0%
23 Property Taxes	3,150,635	1,775,207	2,954,420	(196,215)	-6%
24 Standby Fees	122,590	42,664	50,000	(72,590)	-59%
25 Power Sales - North Fork	-	-	-	-	0%
26 Lease Revenue	-	-	-	-	0%
27 Power Sales - New Hogan	-	-	-	-	0%
28 Grant Revenue/Federal Agencies	238,379	159,515	975,000	736,621	309%
29 Grant Revenue/State Agencies	-	16,527	307,500	307,500	0%
30 Other Non-Operating Revenue	281,250	209,457	221,000	(60,250)	-21%
31 Miscellaneous Income	10,230	9,588	5,000	(5,230)	-51%
32 Total Non-Operating Revenues	3,944,039	2,296,556	4,597,920	653,881	16.6%
33 Total Revenues	23,704,507	18,525,076	25,502,220	1,797,713	7.6%
34 Transfer In					
35 Transfer In - Debt (325)	1,590,888	-	1,590,649	(239)	0%
36 Transfer In - CIP (320)	641,716	-	-	(641,716)	-100%
37 Transfer In - Water Loan	283,900	-	131,680	(152,220)	-54%
38 Transfer In - Operating (325)	65,700	-	-	(65,700)	-100%
39 Transfer In - Operating (308)	200,000	-	-	(200,000)	-100%
40 Total Transfers In	2,782,204	-	1,722,329	(1,059,875)	-38.1%
41 Total Sources	\$ 26,486,711	\$ 18,525,076	\$ 27,224,549	\$ 737,838	2.8%



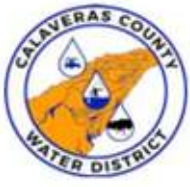
**Calaveras County Water District
FY 2026-2027 Draft Budget
Water Fund Budget Detail**

	A	B	C	D = C - A	E = D / A
Schedule B.2 Water Budget Detail	FY 2025-26 Adopted Budget	FY 2025-26 As of 04/30/26	FY 2026-27 Proposed Budget	Increase / (Decrease) \$	Increase / (Decrease) %
42 O&M Expenses					
43 Salaries and Benefits					
44 Salaries Wages	\$ 5,710,670	4,107,851	\$ 6,283,650	\$ 572,980	10.0%
45 Payouts	150,883	112,364	188,310	37,427	24.8%
46 On Call Pay	15,403	13,049	18,720	3,317	21.5%
47 Standby Pay	17,885	12,118	17,890	5	0.0%
48 Overtime	157,151	115,175	181,660	24,509	15.6%
49 CTO Payouts	144,744	115,347	144,750	6	0.0%
50 Benefits	2,587,948	1,840,195	2,509,310	(78,638)	-3.0%
51 Retirement Expense	616,470	416,228	606,000	(10,470)	-1.7%
52 CalPERS UAL	597,315	523,689	720,370	123,055	20.6%
53 Retirement Health Savings	38,632	36,068	40,330	1,698	4.4%
54 Total Salaries and Benefits	10,037,101	7,292,083	10,710,990	673,889	6.7%
55 Services and Supplies					
56 Power	1,498,183	1,052,104	1,043,820	(454,363)	-30.3%
57 Water	8,760	6,246	8,760	-	0.0%
58 Sewage	32,850	-	32,850	-	0.0%
59 Telephone	99,330	83,510	107,710	8,380	8.4%
60 Refuse/Disposal	18,250	16,222	18,250	-	0.0%
61 Materials & Supplies	207,686	143,336	186,660	(21,026)	-10.1%
62 Herbicide	1,095	-	1,200	105	9.6%
63 Safety Equipment/Consumables	30,076	15,188	32,310	2,234	7.4%
64 Tools	35,040	16,190	33,220	(1,820)	-5.2%
65 Uniforms - New	16,060	15,643	14,600	(1,460)	-9.1%
66 Materials and Supplies - CalFire	13,140	-	5,840	(7,300)	-55.6%
67 Safety Equipment	44,895	17,003	44,900	5	0.0%
68 Lab Supplies, Consumables	36,500	27,461	36,500	-	0.0%
69 Ozone System Parts	10,000	14,403	10,950	950	9.5%
70 UV Bulb Replacement	-	-	-	-	0.0%
71 Electrical Parts Replacement	51,100	30,472	65,700	14,600	28.6%
72 Leak Repair Supplies	200,000	177,142	146,000	(54,000)	-27.0%
73 Road Repair Materials	22,813	8,193	25,920	3,107	13.6%
74 SCADA, Radio Supplies	38,003	7,879	38,000	(3)	0.0%
75 Septic Tanks, Repair & New	-	-	-	-	0.0%
76 Meters, New & Replacement	31,000	14,975	22,630	(8,370)	-27.0%
77 Aerator/Compressor Repair	13,140	10,020	13,140	-	0.0%
78 Computers/Peripherals	7,300	-	-	(7,300)	-100.0%
79 Controls Sys Pressure Transducer	-	-	-	-	0.0%
80 Headworks Solid Removal Rep.	-	-	16,060	16,060	0.0%
81 HVAC	11,315	12,531	19,970	8,655	76.5%
82 Mixers/Valves/Repair Kits/ Actuators	18,250	6,212	18,250	-	0.0%
83 Monitor Wells Repair	3,650	-	3,650	-	0.0%
84 Pumps/Motors Repair	135,050	11,546	135,050	-	0.0%
85 Solids Handling Equip Repair	-	-	-	-	0.0%



**Calaveras County Water District
FY 2026-2027 Draft Budget
Water Fund Budget Detail**

		A	B	C	D = C - A	E = D / A
Schedule B.2 Water Budget Detail		FY 2025-26 Adopted Budget	FY 2025-26 As of 04/30/26	FY 2026-27 Proposed Budget	Increase / (Decrease) \$	Increase / (Decrease) %
86	Admin Technologies Comm	82,636	56,555	193,230	110,594	133.8%
87	Chemicals	395,202	298,062	383,250	(11,952)	-3.0%
88	Outside Services/Repairs	99,162	40,491	112,090	12,928	13.0%
89	Fire Ext. Testing Cust. Base	1,606	1,460	1,610	4	0.2%
90	Spraying - Weeds & Insects	31,208	10,842	31,320	112	0.4%
91	Snow Removal	5,256	-	5,260	4	0.1%
92	Uniform Laundry	775	22,633	30,000	29,225	3771.0%
93	Fire Hydrant Maintenance	41,336	33,878	58,130	16,794	40.6%
94	Service Maintenance Contracts	93,847	47,974	103,480	9,633	10.3%
95	Groundwater Monitoring	-	-	-	-	0.0%
96	Instrumentation Tech	6,205	-	6,210	5	0.1%
97	Ozone System PM	10,000	-	7,300	(2,700)	-27.0%
98	Backflow Device Testing	4,000	4,718	2,920	(1,080)	-27.0%
99	SCADA Consulting	7,300	4,815	7,300	-	0.0%
100	Hauling /Dig/Crane/Excavator	3,650	-	3,650	-	0.0%
101	Pave/Seal/Asphalt Repair	54,750	87,853	54,750	-	0.0%
102	Drug & Alcohol Testing	3,650	2,447	3,650	-	0.0%
103	Septic Hauling	-	-	-	-	0.0%
104	Tank Cleaning	64,730	16,750	29,200	(35,530)	-54.9%
105	Building Repairs	58,400	1,184	29,200	(29,200)	-50.0%
106	UV System PM	7,300	2,277	7,300	-	0.0%
107	Recruiting	21,718	10,153	18,430	(3,288)	-15.1%
108	Claims/Damages	3,650	8,911	3,650	-	0.0%
109	Computer License/Maintenance Contracts	312,363	229,799	456,990	144,627	46.3%
110	Janitorial Services	23,973	17,484	21,430	(2,543)	-10.6%
111	Laboratory Services	116,800	89,742	164,250	47,450	40.6%
112	Rentals (Non Vehicles/Equip)	3,650	2,219	3,650	-	0.0%
113	Outside Legal Fees	167,900	72,706	266,450	98,550	58.7%
114	Accounting/Auditing	36,792	30,952	36,790	(2)	0.0%
115	Advertising/Publicity	3,285	281	5,480	2,195	66.8%
116	Professional Services	1,008,841	552,141	887,800	(121,041)	-12.0%
117	Operating Exp/Fuel & Oil	281,050	221,729	292,000	10,950	3.9%
118	Repairs and Parts	135,050	112,270	135,050	-	0.0%
119	Repair - Generators	21,900	5,288	21,900	-	0.0%
120	Rental Exp/Vehicle and Eq	8,395	-	8,400	5	0.1%
121	Lease Expense/Vehicle Eq	26,280	-	26,280	-	0.0%
122	Forms and Supplies	1,570	1,289	1,570	-	0.0%
123	Permits and Licenses	31,062	14,415	31,060	(2)	0.0%
124	Late Fees	-	1,496	-	-	0.0%
125	Postage	9,125	4,448	9,130	5	0.1%
126	Publications/Subscriptions	9,527	1,492	2,230	(7,297)	-76.6%
127	Memberships/Dues	103,912	139,923	123,270	19,358	18.6%
128	Recording/Title Reports	1,241	66	2,120	879	70.8%
129	Printing	365	-	370	5	1.4%



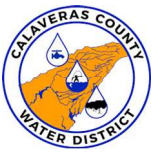
Calaveras County Water District FY 2026-2027 Draft Budget Water Fund Budget Detail

		A	B	C	D = C - A	E = D / A
Schedule B.2 Water Budget Detail		FY 2025-26 Adopted Budget	FY 2025-26 As of 04/30/26	FY 2026-27 Proposed Budget	Increase / (Decrease) \$	Increase / (Decrease) %
130	Training, Conf & Travel	109,464	71,366	117,860	8,396	7.7%
131	Other Travel Costs	5,403	5,994	8,610	3,207	59.4%
132	Purchased Water	20,000	(296,799)	14,600	(5,400)	-27.0%
133	New Hogan Op/Maint Expense	346,020	311,116	328,500	(17,520)	-5.1%
134	Retiree Health Costs	766,500	749,033	1,020,180	253,680	33.1%
135	Bad Debt Expense	39,420	24,548	51,100	11,680	29.6%
136	Rate Assistance Program	43,800	22,859	43,800	-	0.0%
137	Unemployment Claims	26,280	4,595	13,140	(13,140)	-50.0%
138	Insurance	354,488	350,080	352,820	(1,668)	-0.5%
139	State Water/Sewer Fees	226,300	149,122	235,060	8,760	3.9%
140	Federal Dam & Admin Fees	32,016	-	44,000	11,984	37.4%
141	State Water Right Fees	45,988	31,161	63,000	17,012	37.0%
142	Mandated Plans	259,780	59,641	7,300	(252,480)	-97.2%
143	Water Conservation	2,920	1,460	2,920	-	0.0%
144	Third Party Payment Processing	381,602	358,107	368,360	(13,242)	-3.5%
145	Misc Operating Expense	-	61	-	-	0.0%
146	Investment Agent Fees	-	-	-	-	0.0%
147	Calaveras County Fees	3,650	-	5,480	1,830	50.1%
148	LAFCO Contribution	9,563	8,668	9,560	(3)	0.0%
148	Miscellaneous Non-Operating Costs	-	-	-	-	0.0%
149	Total Services and Supplies	8,556,142	5,686,033	8,356,380	(199,762)	-2.3%
151	Capital Outlay					
152	Vehicles Purchased	-	-	-	-	0.0%
153	Vehicles Capital Lease - Current	380,484	391,232	474,790	94,306	24.8%
154	Vehicles Capital Lease -New	-	-	11,750	11,750	0.0%
155	Equipment Purchased	139,585	393,863	167,900	28,315	20.3%
156	Projects	764,180	63,270	23,360	(740,820)	-96.9%
157	Total Capital Outlay	1,284,249	848,365	677,800	(606,449)	-47.2%
158	Total O&M Expense Budget	19,877,492	13,826,481	19,745,170	(132,322)	-0.7%
159	Transfer Out					
160	Transfer Out - Capital Projects	3,400,000	2,833,330	3,700,000	300,000	8.8%
161	Transfer Out - Reserves	352,882	-	750,000	397,118	112.5%
162	Total Transfers Out	3,752,882	2,833,330	4,450,000	697,118	18.6%
163	Debt Service					
164	Interest Exp - PERS UAL Loan	87,747	87,746	79,550	(8,197)	-9.3%
165	Interest Exp - USDA AMI Loan	80,553	77,018	78,940	(1,613)	-2.0%
166	Interest Exp - VacCon Truck 2021	413	413	-	(413)	-100.0%
167	Interest Exp - USDA EP Reach 3A	50,099	50,099	48,940	(1,159)	-2.3%
168	Interest Exp - New Hogan Loan	1,004	-	-	(1,004)	-100.0%
169	Interest Exp - Water CIP Loan 2022	512,236	512,236	488,570	(23,666)	-4.6%
170	Interest Exp - Water Rev Loan	-	-	-	-	0.0%
171	Interest Exp - Water CIP Loan 2025	564,952	519,399	778,090	213,138	37.7%
172	Principal Payment - PERS UAL Loan	246,740	246,740	246,010	(730)	-0.3%



**Calaveras County Water District
FY 2026-2027 Draft Budget
Water Fund Budget Detail**

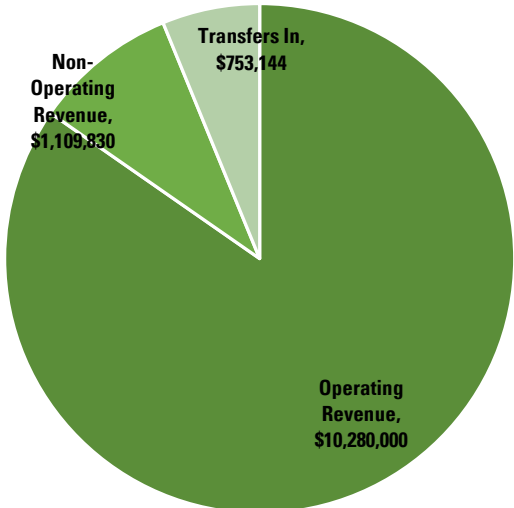
		A	B	C	D = C - A	E = D / A
Schedule B.2 Water Budget Detail		FY 2025-26 Adopted Budget	FY 2025-26 As of 04/30/26	FY 2026-27 Proposed Budget	Increase / (Decrease) \$	Increase / (Decrease) %
173	Principal Payment - USDA AMI Loan	92,000	91,280	94,000	2,000	2.2%
174	Principal Payment - VacCon Truck 2021	44,823	44,823	-	(44,823)	-100.0%
175	Principal Payment - USDA EP Reach 3A	51,000	51,000	52,200	1,200	2.4%
176	Principal Payment - New Hogan	35,651	-	-	(35,651)	-100.0%
177	Principal Payment - Water CIP Loan 2022	805,000	805,000	828,000	23,000	2.9%
178	Principal Payment - Water CIP Loan 2025	460,796	505,461	263,430	(197,366)	-42.8%
179	Total Debt Service	3,033,014	2,991,215	2,957,730	(75,284)	-2.5%
180	Total Expenses	26,663,388	19,651,026	27,152,900	489,512	1.8%
181	Net Addition to/(Use of) Water Operations	\$ (176,677)	\$ (1,125,951)	\$ 71,649	\$ 248,326	



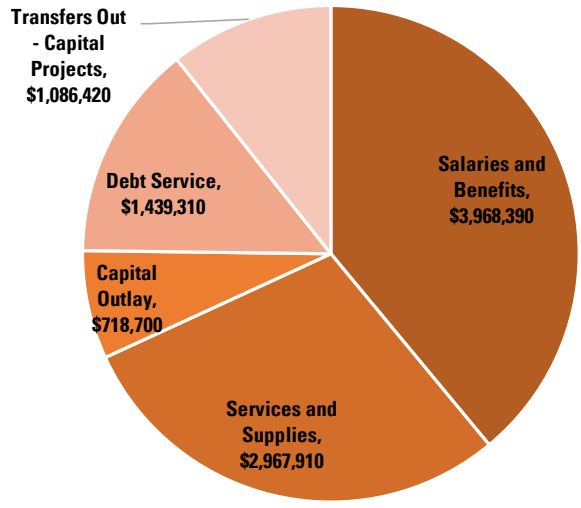
**Calaveras County Water District
FY 2026-2027 Draft Budget
Wastewater Fund Budget Summary**

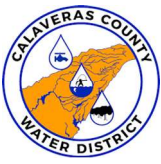
Schedule C.1 Wastewater Budget Summary		FY 2025-26 Adopted Budget	FY 2025-26 As of 04/30/26	FY 27 Proposed Budget	Increase / (Decrease) \$	Increase / (Decrease) %
1	Sources					
2	Operating Revenue	\$ 9,735,360	\$ 8,041,147	\$ 10,280,000	\$ 544,640	5.6%
3	Non-Operating Revenue	927,192	495,805	1,109,830	182,638	19.7%
4	Transfers In	1,080,113	-	753,144	(326,969)	-30.3%
5	Total Sources	11,742,665	8,536,953	12,142,974	400,309	3.4%
6	Uses					
7	Salaries and Benefits	3,712,351	2,912,068	3,968,390	256,039	6.9%
8	Services and Supplies	3,309,358	2,412,973	2,967,910	(341,448)	-10.3%
9	Capital Outlay	682,133	283,424	718,700	36,567	5.4%
10	Debt Service	1,217,224	1,169,861	1,439,310	222,086	18.2%
11	Transfers Out - Capital Projects	2,000,000	1,666,660	1,086,420	(913,580)	-45.7%
12	Transfers Out - Reserves	-	-	1,100,000	1,100,000	0.0%
13	Total Uses	10,921,066	8,444,987	11,280,730	359,664	3.3%
14	Net Addition to/(Use of) Wastewater Operations	\$ 821,599	\$ 91,966	\$ 862,244	\$ 40,645	

TOTAL WASTEWATER INFLOWS: \$12,142,974



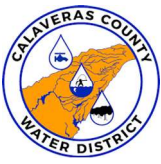
TOTAL WASTEWATER OUTFLOWS: \$11,280,730





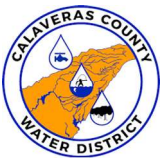
**Calaveras County Water District
FY 2026-2027 Draft Budget
Wastewater Fund Budget Detail**

	A	B	C	D = C - A	E = D / A
Schedule C.2 Wastewater Budget Detail	FY 2025-26 Adopted Budget	FY 2025-26 As of 04/30/26	FY 2026-27 Proposed Budget	Increase / (Decrease) \$	Increase / (Decrease) %
1 Revenues					
2 Operating Revenue					
3 Sewer Sales/Resid Fixed	\$ 9,645,300	\$ 7,958,660	\$ 10,224,000	\$ 578,700	6.0%
4 Inspection Fees	4,000	4,174	3,000	(1,000)	-25.0%
5 Account Establishment Fees	800	554	500	(300)	-37.5%
6 Delinquent Account Charge	20,400	-	-	(20,400)	-100.0%
7 Termination of Services	-	162	100	100	0.0%
8 Repair Labor/Materials	3,000	956	2,000	(1,000)	-33.3%
9 Reimbursable Expense	31,860	12,686	5,000	(26,860)	-84.3%
10 Concept Approval Fees	-	108	200	200	0.0%
11 Cost to Serve	-	194	100	100	0.0%
12 Commercial Account Review	-	89	100	100	0.0%
13 Other Water/Sewer Charges	-	-	-	-	0.0%
14 Miscellaneous Operating Revenue	30,000	63,565	45,000	15,000	50.0%
15 Total Operating Revenue	9,735,360	8,041,147	10,280,000	544,640	0
16 Non-Operating Revenue					
17 Rental Revenue	22,410	535	-	(22,410)	-100.0%
18 Interest Income/CCWD Investments	-	-	-	-	0.0%
19 Property Taxes	754,025	424,788	1,092,730	338,705	44.9%
20 Standby Fees	8,410	15,780	15,000	6,590	78.4%
21 Grant Revenue/Federal Agencies	44,827	44,827	-	(44,827)	-100.0%
22 Grant Revenue/State Agencies	-	6,113	-	-	0.0%
23 Grant Revenues/Other Agencies	-	-	-	-	0.0%
24 Other Non-Operating Revenue	93,750	136	100	(93,650)	-99.9%
25 Miscellaneous Income	3,770	3,628	2,000	(1,770)	-46.9%
26 Total Non-Operating Revenues	927,192	495,805	1,109,830	182,638	19.7%
27 Total Revenues	10,662,552	8,536,953	11,389,830	727,278	6.8%
28 Transfer In					
29 Transfer In - Debt (535)	753,256	-	753,144	(112)	0.0%
30 Transfer In - CIP (520)	302,557	-	-	(302,557)	-100.0%
31 Transfer In - Capital Outlay (508)	-	-	-	-	0.0%
32 Transfer In - Operating (508)	24,300	-	-	(24,300)	-100.0%
33 Total Transfers In	1,080,113	-	753,144	(326,969)	-30.3%
34 Total Sources	11,742,665	8,536,953	12,142,974	400,309	3.4%
35 O&M Expenses					
36 Salaries and Benefits					
37 Salaries Wages	\$ 2,112,166	\$ 1,674,760	\$ 2,330,220	\$ 218,054	10.3%
38 Payouts	55,807	41,559	69,670	13,863	24.8%
39 On Call Pay	5,697	4,826	6,920	1,223	21.5%
40 Standby Pay	6,615	4,212	6,620	5	0.1%
41 Overtime	58,124	44,005	67,240	9,116	15.7%
42 CTO Payouts	53,535	42,663	53,540	5	0.0%
43 Benefits	957,186	712,717	928,120	(29,066)	-3.0%
44 Retirement Expense	228,009	172,391	224,690	(3,319)	-1.5%
45 CalPERS UAL	220,924	201,021	266,430	45,506	20.6%
46 Retirement Health Savings	14,288	13,915	14,940	652	4.6%
47 Total Salaries and Benefits	3,712,351	2,912,068	3,968,390	256,039	6.9%



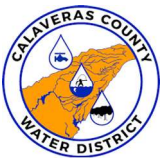
**Calaveras County Water District
FY 2026-2027 Draft Budget
Wastewater Fund Budget Detail**

	A	B	C	D = C - A	E = D / A
Schedule C.2 Wastewater Budget Detail	FY 2025-26 Adopted Budget	FY 2025-26 As of 04/30/26	FY 2026-27 Proposed Budget	Increase / (Decrease) \$	Increase / (Decrease) %
48 Services and Supplies					
49 Power	574,033	408,193	386,100	(187,933)	-32.7%
50 Water	3,240	1,767	3,240	-	0.0%
51 Sewage	12,150	33,208	12,150	-	0.0%
52 Telephone	36,738	29,952	39,840	3,102	8.4%
53 Refuse/Disposal	6,750	8,693	6,750	-	0.0%
54 Materials & Supplies	76,816	71,213	69,040	(7,776)	-10.1%
55 Herbicide	405	-	450	45	11.1%
56 Safety Equipment/Consumables	11,124	10,567	11,950	826	7.4%
57 Tools	12,960	5,234	12,290	(670)	-5.2%
58 Uniforms - New	5,940	5,786	5,400	(540)	-9.1%
59 Materials and Supplies - CalFire	4,860	-	2,160	(2,700)	-55.6%
60 Safety Equipment	16,605	6,289	16,610	5	0.0%
61 Lab Supplies, Consumables	13,500	14,979	13,500	-	0.0%
62 Ozone System Parts	-	-	-	-	0.0%
63 UV Bulb/MBR Replacement	110,000	6,820	29,700	(80,300)	-73.0%
64 Electrical Parts Replacement	18,900	16,023	24,300	5,400	28.6%
65 Leak Repair Supplies	-	1,474	54,000	54,000	0.0%
66 Road Repair Materials	8,438	15	9,590	1,152	13.7%
67 SCADA, Radio Supplies	14,056	3,792	14,060	4	0.0%
68 Septic Tanks, Repair & New	12,000	8,720	3,240	(8,760)	-73.0%
69 Meters, New Conn. & Repl.	-	-	-	-	0.0%
70 Aerator/Compressor Repair	4,860	24,326	4,860	-	0.0%
71 Computers/Peripherals	2,700	-	-	(2,700)	-100.0%
72 Control System/Pressure Transducer	9,000	-	2,430	(6,570)	-73.0%
73 Headworks/Solids Removal and Repair	22,000	22,172	5,940	(16,060)	-73.0%
74 HVAC	4,185	6,269	7,380	3,195	76.3%
75 Mixers/Valves/Repair Kits/ Actuators	6,750	17,890	6,750	-	0.0%
76 Monitor Wells Repair	1,350	-	1,350	-	0.0%
77 Pumps/Motors Repair	49,950	71,560	49,950	-	0.0%
78 Solids Handling Eq Repair	5,000	-	1,350	(3,650)	-73.0%
79 Admin Technologies Comm	30,564	20,482	71,470	40,906	133.8%
80 Chemicals	239,492	157,148	141,750	(97,742)	-40.8%
81 Outside Services/Repairs	36,676	19,157	41,460	4,784	13.0%
82 Fire Ext. Testing Cust. Base	594	540	590	(4)	-0.7%
83 Spraying - Weeds & Insects	11,543	10,941	11,580	37	0.3%
84 Snow Removal	1,944	-	1,940	(4)	-0.2%
85 Uniform Launder	287	8,371	12,000	11,713	4081.2%
86 Fire Hydrant Maintenance	15,289	-	21,500	6,211	40.6%
87 Service Maintenance Contracts	34,711	17,744	38,270	3,559	10.3%
88 Groundwater Monitoring	50,000	33,620	10,800	(39,200)	-78.4%
89 Instrumentation Tech	2,295	-	2,300	5	0.2%
90 Ozone System PM	-	-	-	-	0.0%
91 Backflow Device Testing	-	-	-	-	0.0%
92 SCADA Consulting	2,700	4,740	2,700	-	0.0%
93 Hauling /Dig/Crane/Excavator	1,350	-	1,350	-	0.0%
94 Pave/Seal/Asphalt Repair	20,250	541	20,250	-	0.0%
95 Drug & Alcohol Testing	1,350	905	1,350	-	0.0%
96 Septic Hauling Bio-solids Hauling	50,000	29,818	13,500	(36,500)	-73.0%



**Calaveras County Water District
FY 2026-2027 Draft Budget
Wastewater Fund Budget Detail**

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Schedule C.2 Wastewater Budget Detail		FY 2025-26 Adopted Budget	FY 2025-26 As of 04/30/26	FY 2026-27 Proposed Budget	Increase / (Decrease) \$	Increase / (Decrease) %
97	Tank Cleaning	-	-	-	-	0.0%
98	Building Repairs	21,600	2,270	10,800	(10,800)	-50.0%
99	UV System PM	2,700	2,222	2,700	-	0.0%
100	Recruiting	8,033	3,755	6,820	(1,213)	-15.1%
101	Claims/Damages	1,350	5,414	1,350	-	0.0%
102	Computer License/Maintenance Contracts	115,532	64,771	169,020	53,488	46.3%
103	Janitorial Services	8,867	6,467	7,930	(937)	-10.6%
104	Laboratory Services	43,200	74,955	60,750	17,550	40.6%
105	Rentals (Non Vehicles/Equip)	1,350	821	1,350	-	0.0%
106	Outside Legal Fees	62,100	26,891	98,550	36,450	58.7%
107	Accounting/Auditing	13,608	11,448	13,610	2	0.0%
108	Advertising/Publicity	1,215	13	2,030	815	67.1%
109	Professional Services	344,090	187,240	215,550	(128,540)	-37.4%
110	Operating Exp/Fuel & Oil	103,950	79,661	108,000	4,050	3.9%
111	Repairs and Parts	49,950	41,541	49,950	-	0.0%
112	Fuel/Repair - Generators	8,100	8,017	8,100	-	0.0%
113	Rental Exp/Vehicle and Eq	3,105	-	3,110	5	0.2%
114	Lease Expense/Vehicle Eq	9,720	-	9,720	-	0.0%
115	Forms and Supplies	581	477	580	(1)	-0.2%
116	Permits and Licenses	11,489	6,937	11,490	1	0.0%
117	Late Fees	-	540	-	-	0.0%
118	Postage	3,375	1,684	3,380	5	0.1%
119	Publications/Subscriptions	3,524	516	820	(2,704)	-76.7%
120	Memberships/Dues	38,434	23,680	45,590	7,156	18.6%
121	Recording/Title Reports	459	12	780	321	69.9%
122	Printing	135	-	140	5	3.7%
123	Training, Conf & Travel	40,487	25,396	43,590	3,103	7.7%
124	Other Travel Costs	1,999	2,256	3,190	1,191	59.6%
125	Purchased Water	127,980	(115,070)	-	(127,980)	-100.0%
126	New Hogan Op/Maint Expense	-	115,070	121,500	121,500	0.0%
127	Retiree Health Costs	283,500	277,040	377,330	93,830	33.1%
128	Bad Debt Expense	14,580	10,112	18,900	4,320	29.6%
129	Rate Assistance Program	16,200	21,015	16,200	-	0.0%
130	Unemployment Claims	9,720	1,700	4,860	(4,860)	-50.0%
131	Insurance	131,112	129,482	130,500	(612)	-0.5%
132	State Water/Sewer Fees	83,700	181,495	86,940	3,240	3.9%
133	Federal Dam & Admin Fees	11,841	-	-	(11,841)	-100.0%
134	State Water Right Fees	17,009	-	-	(17,009)	-100.0%
135	Mandated Plans	24,300	-	2,700	(21,600)	-88.9%
136	Water Efficiency	1,080	540	1,080	-	0.0%
137	Third Party Payment Processing	141,141	132,451	136,240	(4,901)	-3.5%
138	Investment Agent Fees	-	-	-	-	0.0%
139	Calaveras County Fees	1,350	-	2,030	680	50.4%
140	LAFCO Contribution	3,537	3,206	3,540	3	0.1%
141	Misc. Non-Operating Costs	-	-	-	-	0.0%
142	Total Services and Supplies	3,309,358	2,412,973	2,967,910	(341,448)	-10.3%
143	Capital Outlay					
144	Vehicles Purchased	-	-	-	-	0.0%
145	Vehicles Capital Lease - Current	140,727	125,387	175,610	34,883	24.8%



**Calaveras County Water District
FY 2026-2027 Draft Budget
Wastewater Fund Budget Detail**

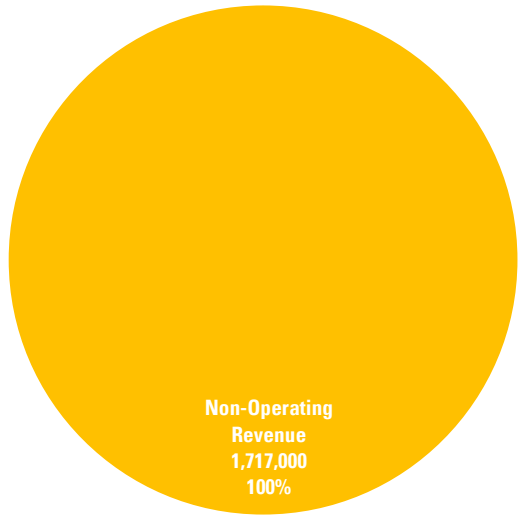
		A	B	C	D = C - A	E = D / A
Schedule C.2 Wastewater Budget Detail		FY 2025-26 Adopted Budget	FY 2025-26 As of 04/30/26	FY 2026-27 Proposed Budget	Increase / (Decrease) \$	Increase / (Decrease) %
146	Vehicles Capital Lease -New	-	-	4,350	4,350	0.0%
147	Buildings	-	-	-	-	0.0%
148	Equipment Purchased	376,706	158,037	254,100	(122,606)	-32.5%
149	Projects	164,700	-	284,640	119,940	72.8%
150	Total Capital Outlay	682,133	283,424	718,700	36,567	5.4%
151	Total O&M Expense Budget	7,703,842	5,608,466	7,655,000	(48,842)	-0.6%
	Transfer Out					
	Transfer Out - Capital Projects	2,000,000	1,666,660	1,086,420	(913,580)	-46%
	Transfer Out - Reserves	-	-	1,100,000	1,100,000	0%
152	Total Transfers Out	2,000,000	1,666,660	2,186,420	186,420	9%
153	Debt Service					
154	Interest Exp - PERS UAL Loan	32,454	32,454	29,420	(3,034)	-9.3%
155	Interest Exp - VacCon Truck 2021	153	153	-	(153)	-100.0%
156	Interest Exp - USDA Arnold Interim Loan	20,388	-	-	(20,388)	-100.0%
157	Interest Exp - Water Fund Loan	5,678	-	5,680	2	0.0%
158	Interest Exp - New Hogan Loan	371	-	-	(371)	-100.0%
159	Interest Exp - VacCon Truck 2020	-	-	-	-	0.0%
160	Interest Exp - Sewer CIP Loan 2022	312,256	494,405	298,140	(14,116)	-4.5%
161	Interest Exp - Interim Sewer CIP Loan 2025	-	94,010	428,400	428,400	0.0%
162	Interest Exp - Water Rev Loan	-	-	-	-	0.0%
163	Principal Payment - PERS UAL Loan	91,260	91,260	90,990	(270)	-0.3%
164	Principal Payment - VacCon Truck 2021	16,578	16,578	-	(16,578)	-100.0%
165	Principal Payment - Water Fund Loan	283,900	-	131,680	(152,220)	-53.6%
166	Principal Payment - New Hogan	13,186	-	-	(13,186)	-100.0%
167	Principal Payment - VacCon Truck 2020	-	-	-	-	0.0%
168	Principal Payment - Sewer CIP Loan 2022	441,000	441,000	455,000	14,000	3.2%
169	Total Debt Service	1,217,224	1,169,861	1,439,310	222,086	18.2%
170	Total Expenses	10,921,066	8,444,987	11,280,730	359,664	3.3%
171	Net Addition to/(Use of) Wastewater Operations	\$ 821,599	\$ 91,966	\$ 862,244	\$ 40,645	



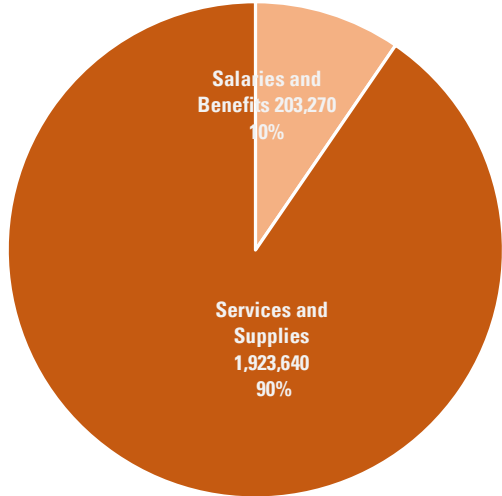
**Calaveras County Water District
FY 2026-2027 Draft Budget
Hydropower Fund Budget Summary**

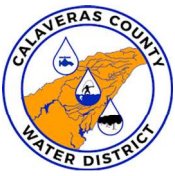
Schedule D.1 Hydropower Budget Summary	FY 2025-26 Adopted Budget	FY 2025-26 As of 04/30/26	FY 27 Proposed Budget	Increase / (Decrease) \$	Increase / (Decrease) %
1 Sources					
2 Operating Revenue	\$ -	\$ -	\$ -	\$ -	0.0%
3 Non-Operating Revenue	1,803,826	1,031,218	1,717,000	(86,826)	-4.8%
4 Transfers In	-	-	409,910	409,910	0.0%
5 Total Sources	1,803,826	1,031,218	2,126,910	323,084	17.9%
6 Uses					
7 Salaries and Benefits	299,151	100,915	203,270	(95,881)	-32.1%
8 Services and Supplies	1,350,033	983,632	1,923,640	573,607	42.5%
9 Capital Outlay	-	-	-	-	0.0%
10 Debt Service	-	-	-	-	0.0%
11 Transfers Out - Reserves	-	-	-	-	0.0%
12 Total Uses	1,649,184	1,084,547	2,126,910	477,726	29.0%
13 Net Addition to/(Use of) Hydro Operations	\$ 154,642	\$ (53,329)	\$ -	\$ (154,642)	

TOTAL HYDRO INFLOWS: \$2,126,910



TOTAL HYDRO OUTFLOWS: \$2,126,910





Calaveras County Water District FY 2026-2027 Draft Budget Hydropower Fund Budget Detail

		A	B	C	D = C - A	E = D / A
Schedule D.2 Hydropower Budget Detail		FY 2025-26 Adopted Budget	FY 2025-26 As of 04/30/26	FY 2026-27 Proposed Budget	Increase / (Decrease) \$	Increase / (Decrease) %
1	Non-Operating Revenue					
2	Interest Income/CCWD Investments	\$ -	\$ 7,167	\$ 4,000	\$ 4,000	0.0%
3	Power Sales - North Fork	828,700	659,788	800,000	(28,700)	-3.5%
4	Power Sales - New Hogan	153,000	167,923	175,000	22,000	14.4%
5	Grant Revenue/Federal Agencies	-	-	-	-	0.0%
6	Grant Revenue/State Agencies	-	-	-	-	0.0%
7	Other Non-Operating Revenue	822,126	196,341	738,000	(84,126)	-10.2%
8	Miscellaneous Income	-	-	-	-	0.0%
9	Total Non-Operating Revenues	1,803,826	1,031,218	1,717,000	(86,826)	-4.8%
10	Transfer In					
11	Transfer In - Reserves	-	-	409,910	409,910	0.0%
12	Total Transfers In	-	-	409,910	409,910	0.0%
13	Total Revenues	1,803,826	1,031,218	2,126,910	323,084	17.9%
14	O&M Expenses					
15	Salaries and Benefits					
16	Salaries Wages	202,186	68,444	143,170	(59,016)	-29.2%
17	Payouts	314	-	460	146	46.5%
18	Overtime	225	129	380	155	68.9%
19	CTO Payouts	4,570	-	4,570	-	0.0%
20	Benefits	59,700	18,983	27,080	(32,620)	-54.6%
21	Retirement Expense	20,232	4,764	13,240	(6,992)	-34.6%
22	CalPERS UAL	10,724	8,195	12,930	2,206	20.6%
23	Retirement Health Savings	1,200	401	1,440	240	20.0%
24	Total Salaries and Benefits	299,151	100,915	203,270	(95,881)	-32.1%
25	Services and Supplies					
26	Outside Legal Fees	120,000	19,745	120,000	-	0.0%
27	Professional Services	400,000	495,546	950,000	550,000	137.5%
28	Memberships/Dues	-	-	22,167	22,167	0.0%
29	Printing	-	-	-	-	0.0%
30	Training, Conf & Travel	-	78	-	-	0.0%
31	Other Travel Costs	-	-	473	473	0.0%
32	Federal Dam & Admin Fees	737,367	378,295	738,000	633	0.1%
33	State Water Right Fees	92,666	89,967	93,000	334	0.4%
34	Total Supplies and Services	1,350,033	983,632	1,923,640	573,607	42.5%
35	Capital Outlay					
36	Projects	-	-	-	-	0.0%
37	Total Capital Outlay	-	-	-	-	-
38	Transfers Out - Reserves	-	-	-	-	-
39	Total O&M Expense Budget	1,649,184	1,084,547	2,126,910	477,726	29.0%
40	Total Expenses	1,649,184	1,084,547	2,126,910	477,726	29.0%
41	Net Addition to/(Use of) Hydro Operations	\$ 154,642	\$ (53,329)	\$ -	\$ (154,642)	



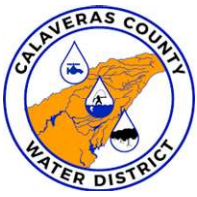
**Calaveras County Water District
FY 2026-2027 Draft Budget
Budget Summary by Department**

Department	Salaries and Benefits	Services and Supplies	Capital Outlay	Debt Service	Department Total	FY 2025-26 Adopted Mid-Year Budget	Projected Variance Over/(Under) \$
Board of Directors	\$ 277,540	\$ 47,950	\$ -	\$ -	\$ 325,490	\$ 261,353	\$ 64,137
General Management	1,147,770	504,410	-	-	1,652,180	1,609,412	42,768
Administrative Services	1,679,210	1,101,830	-	-	2,781,040	2,862,449	(81,409)
Engineering	1,699,910	628,180	-	-	2,328,090	2,364,584	(36,494)
Utilities	9,045,390	5,458,520	1,364,500	-	15,868,410	16,695,941	(827,531)
Water Resources	415,340	3,129,070	-	-	3,544,410	2,727,277	817,133
Non Departmental	617,490	2,377,960	32,000	-	3,027,450	2,515,407	512,043
Debt Service	-	-	-	4,397,050	4,397,050	4,250,240	146,810
Total Operating Expenditures	\$ 14,882,650	\$ 13,247,920	\$ 1,396,500	\$ 4,397,050	\$ 33,924,120	\$ 33,286,663	\$ 637,457



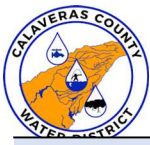
Calaveras County Water District
FY 2026-2027 Draft Budget
Salaries Benefits Detail by Department

Department	Non-Dept	Utilities	Gen Mgmt	Board	Engineering	Adm Svcs	Water Res	All Department Total
Number of FTE's:	-	52	5	-	8	11	2	78
Salaries & Wages								
Salaries Wages	\$ -	\$ 5,397,210	\$ 783,790	\$ 46,500	\$ 1,146,560	\$ 1,093,370	\$ 289,630	\$ 8,757,060
Payouts	-	136,910	63,650	-	38,930	18,210	740	258,440
On Call Pay	-	25,650	-	-	-	-	-	25,650
Standby Pay	-	23,500	-	-	1,000	-	-	24,500
Overtime	-	179,680	7,760	-	35,050	22,960	3,810	249,260
Total Salaries & Wages	-	5,762,950	855,200	46,500	1,221,540	1,134,540	294,180	9,314,910
Employee Benefits								
CTO Payouts	-	174,250	3,800	-	24,300	500	-	202,850
Benefits	-	2,297,190	162,130	231,040	278,730	398,060	97,380	3,464,530
Medical Reimbursements	-	-	-	-	-	-	-	-
Retirement Expense	-	535,330	83,950	-	118,710	84,980	20,960	843,930
CalPERS UAL	617,490	241,350	39,690	-	48,770	51,530	900	999,730
Retirement Health Savings	-	34,320	3,000	-	7,860	9,600	1,920	56,700
Total Benefits	617,490	3,282,440	292,570	231,040	478,370	544,670	121,160	5,567,740
Total Salaries & Benefits	\$ 617,490	\$ 9,045,390	\$ 1,147,770	\$ 277,540	\$ 1,699,910	\$ 1,679,210	\$ 415,340	\$ 14,882,650



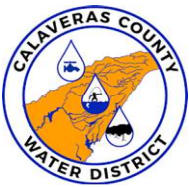
**Calaveras County Water District
FY 2026-2027 Draft Budget
Capital Outlay Detail**

Capital Type	Dept	Qty	Location	Description	Water	Sewer	Total Cost
Capital Lease	54	29	District Wide	Vehicle Lease to Own - Current	\$ 474,785	\$ 175,605	\$ 650,390
Capital Lease	54	1	District Wide	Vehicle Lease to Own - New	11,753	4,347	16,100
Equipment	54		LC WWTP	LC WWTP Cameras	-	15,000	15,000
Equipment	54		V WWTP	V WWTP Cameras	-	15,000	15,000
Equipment	54	1	Connor's Station	Connor's Main Generator	-	150,000	150,000
Equipment	54		District Wide WW	Push Cameras	-	12,000	12,000
Equipment	54	4	District Wide	Trailer Mounted Generators	94,900	35,100	130,000
Equipment	54		District Wide	Telemetry for Diesel Tanks	73,000	27,000	100,000
Projects	50	1	Board Room	Board Room Audio System Refresh	23,360	8,640	32,000
Projects	54	1	V WWTP	SCADA Replacement	-	80,000	80,000
Projects	54	1	LC WWTP	UV System Improvements	-	196,000	196,000
							-
Total					\$ 677,798	\$ 718,692	\$ 1,396,490



**Calaveras County Water District
FY 2026-2027 Draft Budget
Debt Service Detail**

Schedule E Debt Service		FY 2026-27 Preliminary Budget Water	FY 2026-27 Preliminary Budget Wastewater	FY 2026-27 Preliminary Budget Total	FY 2025-26 Adopted Budget Total	Variance \$
1	Debt Service					
2	Interest Exp - PERS UAL Loan	79,550	29,420	108,970	120,201	(11,231)
3	Interest Exp - USDA AMI Loan	78,940	-	78,940	80,553	(1,613)
4	Interest Exp - VacCon Truck 2021	-	-	-	566	(566)
5	Interest Exp - USDA EP Reach 3A	48,940	-	48,940	50,099	(1,159)
6	Interest Exp - USDA Arnold Interim Loan	-	-	-	20,388	(20,388)
7	Interest Exp - Water Fund Loan	-	5,680	5,680	5,678	2
8	Interest Exp - New Hogan Loan	-	-	-	1,375	(1,375)
9	Interest Exp - Water CIP Loan 2022	488,570	-	488,570	512,236	(23,666)
10	Interest Exp - Sewer CIP Loan 2022	-	298,140	298,140	312,256	(14,116)
11	Interest Exp - Water CIP Loan 2025	778,090	-	778,090	564,952	213,138
12	Interest Exp - Interim Sewer CIP Loan 2025	-	428,400	428,400	-	428,400
13	Principal Payment - PERS UAL Loan	246,010	90,990	337,000	338,000	(1,000)
14	Principal Payment - USDA AMI Loan	94,000	-	94,000	92,000	2,000
15	Principal Payment - VacCon Truck 2021	-	-	-	61,401	(61,401)
16	Principal Payment - USDA EP Reach 3A	52,200	-	52,200	51,000	1,200
17	Principal Payment - Water Fund Loan	-	131,680	131,680	283,900	(152,220)
18	Principal Payment - New Hogan	-	-	-	48,837	(48,837)
19	Principal Payment - Water CIP Loan 2022	828,000	-	828,000	805,000	23,000
20	Principal Payment - Sewer CIP Loan 2022	-	455,000	455,000	441,000	14,000
21	Principal Payment - Water CIP Loan 2025	263,430	-	263,430	460,796	(197,366)
22	Total Debt Service	2,957,730	1,439,310	4,397,040	4,250,238	146,802



**Calaveras County Water District
FY 2026-2027 Draft Budget
Fund Balance Analysis**

Water Fund Balances	Projected Balance June 30, 2026	Budgeted Revenues	Budgeted Expenses	Transfers In	Transfers Out	Use of Funds - Capital	Projected Balance June 30, 2027
1 Operating Funds							
2 Operating Water	\$ 1,402,283	\$ 25,502,220	\$ (22,702,900)	\$ 1,722,329	\$ (4,450,000)	\$ -	\$ 1,473,932
3 Reserves							
4 Interest Reserve Water							
5 Emergency Reserve	3,166,381	-	-	750,000	-	-	3,916,381
6 Asset Replacement	-	-	-	-	-	-	-
7 Debt Service	122,086	-	-	-	-	-	122,086
8 Rate Stabilization	520,464	-	-	-	-	-	520,464
9 Water Rights	3,000,000	-	-	-	-	-	3,000,000
10 CIP Cash Flow	1,241,000	-	-	-	-	-	1,241,000
11 Special Projects	1,466,568	521,368	-	-	-	-	1,987,936
12 Forest Thinning	25,814	-	-	-	-	-	-
13 CIP							
14 Capital R&R Water	7,275,367	-	-	3,700,000	(1,590,649)	(3,700,000)	5,684,718
15 CIP Loan I Water	5,269,587	-	-	-	-	(4,107,587)	1,162,000
16 CIP Loan II Water	9,657,586	-	-	-	-	(5,962,000)	3,695,586
17 Total Water Funds	\$ 33,147,135	\$ 26,023,588	\$ (22,702,900)	\$ 6,172,329	\$ (6,040,649)	\$ (13,769,587)	\$ 22,804,103

Wastewater Fund Balances	Projected Balance June 30, 2026	Budgeted Revenues	Budgeted Expenses	Transfers In	Transfers Out	Use of Funds - Capital	Projected Balance June 30, 2027
1 Operating Funds							
2 Operating Wastewater	\$ (251,960)	\$ 11,389,830	\$ (9,094,310)	\$ 753,144	\$ (2,186,420)	\$ -	\$ 610,284
3 Reserves							
4 Interest Reserve Wastewater							
5 Operating Reserve	1,164,323	-	1,100,000	-	-	-	2,264,323
6 Asset Replacement	-	-	-	-	-	-	-
7 Debt Service	-	-	-	-	-	-	-
8 Rate Stabilization	192,500	-	-	-	-	-	192,500
9 CIP Cash Flow	459,000	-	-	-	-	-	459,000
10 Special Projects	533,348	192,835	-	-	-	-	726,183
11 Forest Thinning	9,547	-	-	-	-	-	9,547
12 CIP							
13 Capital R&R Wastewater	5,029,702	-	-	1,086,420	(753,144)	(1,086,420)	4,276,558
14 CIP Loan I Wastewater	1,133,548	-	-	-	-	(1,133,548)	-
15 CIP Interim Loan Wastewater	10,131,871	-	-	-	-	(6,680,039)	3,451,832
16 Total Wastewater Funds	\$ 18,401,879	\$ 11,582,665	\$ (7,994,310)	\$ 1,839,564	\$ (2,939,564)	\$ (8,900,007)	\$ 11,990,227

Hydropower Fund Balances	Projected Balance June 30, 2026	Budgeted Revenues	Budgeted Expenses	Transfers In	Transfers Out	Use of Funds - Capital	Projected Balance June 30, 2027
1 Operating Funds							
2 Operating Hydro	\$ 363,753	\$ 1,717,000	\$ (2,126,910)	\$ 409,910	\$ -	\$ -	\$ 363,753
3 Reserves							
4 Interest Reserve Hydropower	2,445,795	-	-	-	(409,910)	-	2,035,886
5 Total Hydro Funds	\$ 2,809,548	\$ 1,717,000	\$ (2,126,910)	\$ 409,910	\$ (409,910)	\$ -	\$ 2,399,639

Calaveras County Water District - Wastewater 5 Year CIP Budget (REVISED)

FY 2026-27

	Project Number	Funding Source	FY 26-27 Budget	Expansion Funds	Special Project Fund	525 Capital R & R	523 CIP Loan I	Grants	527 USDA Loan	AD / Other Outside	Total Funding	Total Expenditures	Variance
Sewer Projects													
Arnold / Forest Meadows													
1	Arnold Secondary Clarifier & WWTP Improvements	15095	525/527	7,000,000	-	-	319,961	-	6,680,039	-	7,000,000	7,000,000	-
Copper Cove													
6	CC SAF and Tertiary Improvements (In Kind Contribution)	15094T	523/525	1,500,000	-	-	366,452	1,133,548	-	-	1,500,000	1,500,000	-
La Contenta / Wallace													
9	LC Biolac, Clarifier & UV Improvements	15097	525	200,000	-	-	200,000	-	-	-	200,000	200,000	-
10	Huckleberry Lift Station Improvements	15092B	525	200,000	-	-	200,000	-	-	-	200,000	200,000	-
Subtotal				8,900,000	-	-	1,086,413	1,133,548	-	6,680,039	8,900,000	8,900,000	-

FY 2027-28

	Project Number	Funding Source	FY 27-28 Budget	Expansion Funds	Special Project Fund	525 Capital R & R	523 CIP Loan I	Grants	527 USDA Loan	AD / Other Outside	Total Funding	Total Expenditures	Variance
Sewer Projects													
Arnold / Forest Meadows													
1	Arnold Secondary Clarifier & WWTP Improvements	15095	527	3,451,832	-	-	-	-	3,451,832	-	3,451,832	3,451,832	-
3	Arnold Lift Station 2 & 3 Rehab	15115	544	500,000	500,000	-	-	-	-	-	500,000	500,000	-
5	Forest Meadows Effluent PS + Sprayfield		525/540	750,000	350,000	400,000	-	-	-	-	750,000	750,000	-
Copper Cove													
6	CC SAF and Tertiary Improvements (In Kind Contribution)	15094T	525	400,000	-	400,000	-	-	-	-	400,000	400,000	-
7	CC Lower & Upper X-Country Gravity Sewer & Force Main	15116	525/584	500,000	300,000	200,000	-	-	-	-	500,000	500,000	-
Other													
17	Collection System Rehab and I&I Mitigation	15109	525	300,000	-	200,000	-	-	-	-	200,000	300,000	(100,000)
Subtotal				5,901,832	1,150,000	1,200,000	-	-	3,451,832	-	5,801,832	5,901,832	(100,000)

FY 2028-29

	Project Number	Funding Source	FY 28-29 Budget	Expansion Funds	Special Project Fund	525 Capital R & R	523 CIP Loan I	Grants	527 USDA Loan	AD / Other Outside	Total Funding	Total Expenditures	Variance
Sewer Projects													
Arnold / Forest Meadows													
3	Arnold Lift Station 2 & 3 Rehab	15115	TBD	4,000,000	-	-	-	-	-	-	-	4,000,000	(4,000,000)
4	Azalea Ct/Sequoia woods/Mountain Retreat Force Main	TBD	525/TBD	350,000	-	279,028	-	-	-	-	279,028	350,000	(70,972)
Copper Cove													
7	CC Lower & Upper X-Country Gravity Sewer & Force Main	15116	525/584	4,750,000	1,500,000	779,620	-	-	-	-	2,279,620	4,750,000	(2,470,380)
La Contenta / Wallace													
9	LC Biolac, Clarifier & UV Improvements	15097	525/Grant	500,000	-	50,000	-	450,000	-	-	500,000	500,000	-
10	Huckleberry Lift Station Improvements	15092B	525/Grant	300,000	-	30,000	-	270,000	-	-	300,000	300,000	-
12	Southworth Treatment Plant Improvements	TBD	525/565	250,000	188,648	61,352	-	-	-	-	250,000	250,000	-
West Point / Wilseyville / Vallecito													
14	West Point Septic Tank Replacement	TBD	554	300,000	300,000	-	-	-	-	-	300,000	300,000	-
Subtotal				10,450,000	1,988,648	1,200,000	-	720,000	-	-	3,908,648	10,450,000	(6,541,352)

Calaveras County Water District - Wastewater 5 Year CIP Budget (REVISED)

FY 2029-30														
	Project Number	Funding Source	FY 29-30 Budget	Expansion Funds	Special Project Fund	525 Capital R & R	523 CIP Loan I	Grants	527 USDA Loan	AD / Other Outside	Total Funding	Total Expenditures	Variance	
	Sewer Projects													
	Arnold / Forest Meadows													
3	Arnold Lift Station 2 & 3 Rehab	15115	525/TBD	1,000,000	-	-	500,000	-	-	-	500,000	1,000,000	(500,000)	
	Copper Cove													
7	CC Lower & Upper X-Country Gravity Sewer & Force Main	15116	525/TBD	1,000,000	-	-	500,000	-	-	-	500,000	1,000,000	(500,000)	
	La Contenta / Wallace													
9	LC Biolac, Clarifier & UV Improvements	15097	525/564/Grant	6,500,000	600,000	-	50,000	5,850,000	-	-	6,500,000	6,500,000	-	
10	Huckleberry Lift Station Improvements	15092B	525/Grant	4,000,000	-	-	150,000	3,600,000	-	-	3,750,000	4,000,000	(250,000)	
	West Point / Wilseyville / Vallecito													
14	West Point Septic Tank Replacement	TBD	554	300,000	300,000	-	-	-	-	-	300,000	300,000	-	
16	Vallecito Collection System Rehab	TBD	546	800,000	800,000	-	-	-	-	-	800,000	800,000	-	
	Other													
17	Collection System Rehab and I&I Mitigation	15109	TBD	300,000	-	-	-	-	-	-	-	300,000	(300,000)	
	Subtotal			13,900,000	1,700,000	-	1,200,000	9,450,000	-	-	12,350,000	13,900,000	(1,550,000)	
FY 2030-31														
	Project Number	Funding Source	FY 20-31 Budget	Expansion Funds	Special Project Fund	525 Capital R & R	523 CIP Loan I	Grants	527 USDA Loan	AD / Other Outside	Total Funding	Total Expenditures	Variance	
	Sewer Projects													
	Copper Cove													
8	CC Lift Stations 16/17 Rehabilitation	TBD	584	500,000	500,000	-	-	-	-	-	500,000	500,000	-	
	La Contenta / Wallace													
9	LC Biolac, Clarifier & UV Improvements	15097	525/Grant	5,200,000	-	-	520,000	4,680,000	-	-	5,200,000	5,200,000	-	
10	Huckleberry Lift Station Improvements	15092B	525/Grant	3,500,000	-	-	350,000	3,150,000	-	-	3,500,000	3,500,000	-	
11	Wallace WWTP Improvements (Filters)	TBD	TBD	500,000	-	-	-	-	-	-	-	500,000	(500,000)	
	West Point / Wilseyville / Vallecito													
15	Six Mile to Vallecito Forcemain	TBD	525/546/TBD	500,000	150,000	-	165,000	-	-	-	315,000	500,000	(185,000)	
16	Vallecito Collection System Rehab	TBD	525/546/TBD	3,000,000	150,000	-	165,000	-	-	-	315,000	3,000,000	(2,685,000)	
	Subtotal			13,200,000	800,000	-	1,200,000	7,830,000	-	-	9,830,000	13,200,000	(3,370,000)	
Totals FY 2026-27 thru FY 2030-31				52,351,832	5,638,648	-	5,886,413	1,133,548	18,000,000	10,131,871	-	40,790,480	52,351,832	(11,561,352)

Calaveras County Water District - Wastewater 5 Year CIP Budget (REVISED)

Total Five-Year Budget - FY 2026-27 thru 2030-31													
	Project	Funding	Total	Expansion	Special	525	523		527	AD / Other	Total	Total	Variance
	Number	Source	Budget	Funds	Project Fund	Capital R & R	CIP Loan I	Grants	USDA Loan	Outside	Funding	Expenditures	
	Sewer Projects												
	Arnold / Forest Meadows												
1	Arnold Secondary Clarifier & WWTP Improvements	15095	525/527	10,451,832	-	-	319,961	-	10,131,871	-	10,451,832	10,451,832	-
3	Arnold Lift Station 2 & 3 Rehab	15115	544/TBD	5,500,000	500,000	-	500,000	-	-	-	1,000,000	5,500,000	(4,500,000)
4	Azalea Ct/Sequoia woods/Mountain Retreat FM	TBD	525/TBD	350,000	-	-	279,028	-	-	-	279,028	350,000	(70,972)
5	Forest Meadows Effluent PS + Sprayfield	TBD	525/540	750,000	350,000	-	400,000	-	-	-	750,000	750,000	-
	Copper Cove												
6	CC SAF and Tertiary Improvements	15094T	523/525	1,900,000	-	-	766,452	1,133,548	-	-	1,900,000	1,900,000	-
7	CC Lower & Upper X-Country Gravity Sewer & Force Main	15116	525/584	6,250,000	1,800,000	-	1,479,620	-	-	-	3,279,620	6,250,000	(2,970,380)
8	CC Lift Stations 16/17 Rehabilitation	TBD	584	500,000	500,000	-	-	-	-	-	500,000	500,000	-
	La Contenta / Wallace												
9	LC Biolac, Clarifier & UV Improvements	15097	525/564/Grant	12,400,000	600,000	-	820,000	-	10,980,000	-	12,400,000	12,400,000	-
10	Huckleberry Lift Station Improvements	15092B	525/Grant	8,000,000	-	-	730,000	-	7,020,000	-	7,750,000	8,000,000	(250,000)
11	Wallace WWTP Improvements (Filters)	TBD	TBD	500,000	-	-	-	-	-	-	-	500,000	(500,000)
12	Southworth Treatment Plant Improvements	TBD	525/565	250,000	188,648	-	61,352	-	-	-	250,000	250,000	-
	West Point / Wilseyville / Vallecito												
14	West Point Septic Tank Replacement	TBD	554	600,000	600,000	-	-	-	-	-	600,000	600,000	-
15	Six Mile to Vallecito Forcemain	TBD	525/546/TBD	500,000	150,000	-	165,000	-	-	-	315,000	500,000	(185,000)
16	Vallecito Collection System Rehab	TBD	525/546/TBD	3,800,000	950,000	-	165,000	-	-	-	1,115,000	3,800,000	(2,685,000)
	Other												
17	Collection System Rehab and I&I Mitigation	15109	TBD	600,000	-	-	200,000	-	-	-	200,000	600,000	(400,000)
	Subtotal			52,351,832	5,638,648	-	5,886,413	1,133,548	18,000,000	10,131,871	40,790,480	52,351,832	(11,561,352)

Calaveras County Water District - Water 5 Year CIP Budget (REVISED)

FY 2026-27

	Water Projects	Project Number	Funding Source	FY 26-27 Budget	Expansion Funds	325 Capital R & R	323 CIP Loan I	321 CIP Loan II	Grants	AD / Other Outside	Total Funding	Total Expenditures	Variance
	Copper Cove												
1	Lake Tulloch Intertie Project	11104	321/323/325	2,142,414	-	72,827	1,607,587	462,000	-	-	2,142,414	2,142,414	-
2	Copper Cove Tank Transmission Pipeline	11122	321	1,500,000	-	-	-	1,500,000	-	-	1,500,000	1,500,000	-
3	CC WTP Filter Rehabilitation Project	11136	325/374	300,000	152,327	147,673	-	-	-	-	300,000	300,000	-
	Ebbetts Pass												
5	Ebbetts Pass Sawmill Tank	11083S	321	4,000,000	-	-	-	4,000,000	-	-	4,000,000	4,000,000	-
6	Hunters Raw Water Pumps (Hazard Mitigation Grant 25/75 Split)	11103	325/Grant	1,300,000	-	325,000	-	-	975,000	-	1,300,000	1,300,000	-
7	Big Trees Pump Stations 1 & 4 Replacement	11108	325	500,000	-	500,000	-	-	-	-	500,000	500,000	-
8	Timber Trails Redwood Water Storage Tank & P/S	11135	325/Grant	50,000	-	12,500	-	-	37,500	-	50,000	50,000	-
9	Ebbetts Pass Larkspur Pump Station Rehab / Electrical	11115	325	250,000	-	250,000	-	-	-	-	250,000	250,000	-
	Jenny Lind / Wallace												
18	Jenny Lind Tank A-B Transmission Line	11088	323	2,500,000	-	-	2,500,000	-	-	-	2,500,000	2,500,000	-
19	Wallace Tanks	11083W	325/AD	1,700,000	-	1,662,000	-	-	-	38,000	1,700,000	1,700,000	-
21	Jenny Lind Raw Water Intake (In-Kind Cont USACE)	TBD	325	200,000	-	200,000	-	-	-	-	200,000	200,000	-
	West Point / Wilseyville												
26	West Point Drought Water Supply	11129	325/Grant	300,000	-	30,000	-	-	270,000	-	300,000	300,000	-
	Subtotal			14,742,414	152,327	3,200,000	4,107,587	5,962,000	1,282,500	38,000	14,742,414	14,742,414	-

FY 2027-28

	Water Projects	Project Number	Funding Source	FY 27-28 Budget	Expansion Funds	325 Capital R & R	323 CIP Loan I	321 CIP Loan II	Grants	AD / Other Outside	Total Funding	Total Expenditures	Variance
	Copper Cove												
1	Lake Tulloch Intertie Project (374/321)	11104	321/323	4,857,586	-	-	1,162,000	3,695,586	-	-	4,857,586	4,857,586	-
	Ebbetts Pass												
6	Hunters Raw Water Pumps (Hazard Mitigation Grant 25/75 Split)	11103	325/Grant	2,250,000	-	562,500	-	-	1,687,500	-	2,250,000	2,250,000	-
7	Big Trees Pump Stations 1 & 4 Replacement	11108	325/354/Grant	2,500,000	197,301	427,699	-	-	1,875,000	-	2,500,000	2,500,000	-
8	Timber Trails Redwood Water Storage Tank & P/S	11135	325/Grant	440,000	-	110,000	-	-	330,000	-	440,000	440,000	-
9	Ebbetts Pass Larkspur Pump Station Rehab / Electrical	11115	325/354	1,250,000	540,199	709,801	-	-	-	-	1,250,000	1,250,000	-
11	Hathaway Pines/Sunrise Point Distribution System Replacement	TBD	325	300,000	-	300,000	-	-	-	-	300,000	300,000	-
	Jenny Lind / Wallace												
21	Jenny Lind Raw Water Intake (In-Kind Cont USACE)	TBD	325/TBD	1,000,000	-	600,000	-	-	-	-	1,000,000	600,000	(400,000)
22	Jenny Lind Water Treatment Plant Filter 6 Rehabilitation	TBD	325/TBD	600,000	-	300,000	-	-	-	-	600,000	300,000	(300,000)
	West Point / Wilseyville												
26	West Point Drought Water Supply	11129	325/344/Grant	4,400,000	250,000	190,000	-	-	3,960,000	-	4,400,000	4,400,000	-
	Subtotal			17,597,586	987,500	3,200,000	1,162,000	3,695,586	7,852,500	-	17,597,586	16,897,586	(700,000)

FY 2028-29

	Water Projects	Project Number	Funding Source	FY 28-29 Budget	Expansion Funds	325 Capital R & R	323 CIP Loan I	321 CIP Loan II	Grants	AD / Other Outside	Total Funding	Total Expenditures	Variance
	Ebbetts Pass												
7	Big Trees Pump Stations 1 & 4 Replacement	11108	325/Grant	500,000	-	125,000	-	-	375,000	-	500,000	500,000	-
8	Timber Trails Redwood Water Storage Tank & P/S	11135	325/Grant	3,000,000	-	750,000	-	-	2,250,000	-	3,000,000	3,000,000	-
10	Hunters WTP Clearwell Replacement	11083H	TBD	500,000	-	-	-	-	-	-	500,000	-	(500,000)
11	Hathaway Pines/Sunrise Point Distribution System Replacement	TBD	TBD	2,500,000	-	-	-	-	-	-	2,500,000	-	(2,500,000)
13	Hunters Treatment Plant Water Quality Improvement	TBD	TBD	250,000	-	-	-	-	-	-	250,000	-	(250,000)
14	Moran Valve Automation and Replacement	TBD	TBD	200,000	-	-	-	-	-	-	200,000	-	(200,000)
	Jenny Lind / Wallace												
20	Jenny Lind Tank A Replacement	11119	TBD	500,000	-	-	-	-	-	-	500,000	-	(500,000)
21	Jenny Lind Raw Water Intake (In-Kind Cont USACE)	TBD	325/364	3,800,000	600,000	3,200,000	-	-	-	-	3,800,000	3,800,000	-
	West Point / Wilseyville												
26	West Point Drought Water Supply	11129	325/Grant/TBD	4,000,000	-	-	-	-	3,000,000	-	4,000,000	3,000,000	(1,000,000)
	Subtotal			15,250,000	600,000	4,075,000	-	-	5,625,000	-	15,250,000	10,300,000	(4,950,000)

Calaveras County Water District - Water 5 Year CIP Budget (REVISED)

FY 2029-30

	Water Projects	Project Number	Funding Source	FY 29-30 Budget	Expansion Funds	325 Capital R & R	323 CIP Loan I	321 CIP Loan II	Grants	AD / Other Outside	Total Funding	Total Expenditures	Variance
	Copper Cove												
4	O'Byrnes Ferry Tank	TBD	325	500,000	-	500,000	-	-	-	-	500,000	500,000	-
	Ebbetts Pass												
8	Timber Trails Redwood Water Storage Tank & P/S	11135	325/Grant	1,000,000	-	100,000	-	-	900,000	-	1,000,000	1,000,000	-
10	Hunters WTP Clearwell Replacement	11083H	325/TBD	4,000,000	-	418,000	-	-	-	-	4,000,000	418,000	(3,582,000)
13	Hunters Treatment Plant Water Quality Improvement	TBD	325/TBD	1,250,000	-	418,000	-	-	-	-	1,250,000	418,000	(832,000)
14	Moran Valve Automation and Replacement	TBD	325/TBD	1,000,000	-	418,000	-	-	-	-	1,000,000	418,000	(582,000)
15	Sheep Ranch Raw Water Line and Pump Station	TBD	325/TBD	500,000	-	418,000	-	-	-	-	500,000	418,000	(82,000)
16	Sawmill Pump Station Rehabilitation	TBD	325/TBD	300,000	-	415,278	-	-	-	-	300,000	415,278	115,278
	Jenny Lind / Wallace												
20	Jenny Lind Tank A Replacement	11119	325/TBD	2,500,000	-	262,722	-	-	-	-	2,500,000	262,722	(2,237,278)
23	Jenny Lind B Tank Replacement	TBD	325	250,000	-	250,000	-	-	-	-	250,000	250,000	-
	Subtotal			11,300,000	-	3,200,000	-	-	900,000	-	11,300,000	4,100,000	(7,200,000)

FY 2030-31

	Water Projects	Project Number	Funding Source	FY 30-31 Budget	Expansion Funds	325 Capital R & R	323 CIP Loan I	321 CIP Loan II	Grants	AD / Other Outside	Total Funding	Total Expenditures	Variance
	Copper Cove												
4	O'Byrnes Ferry Tank	TBD	325/TBD	2,000,000	-	640,000	-	-	-	-	2,000,000	640,000	(1,360,000)
	Ebbetts Pass												
15	Sheep Ranch Raw Water Line and Pump Station	TBD	325/TBD	3,000,000	-	640,000	-	-	-	-	3,000,000	640,000	(2,360,000)
16	Sawmill Pump Station Rehabilitation	TBD	325/TBD	3,500,000	-	640,000	-	-	-	-	3,500,000	640,000	(2,860,000)
	Jenny Lind / Wallace												
23	Jenny Lind B Tank Replacement	TBD	325/TBD	2,750,000	-	640,000	-	-	-	-	2,750,000	640,000	(2,110,000)
25	Wallace Water Supply Reliability	TBD	325/TBD	500,000	-	640,000	-	-	-	-	500,000	640,000	140,000
	Subtotal			11,750,000	-	3,200,000	-	-	-	-	11,750,000	3,200,000	(8,550,000)
Totals FY 2026-27 thru FY 2030-31				70,640,000	1,739,827	16,875,000	5,269,587	9,657,586	15,660,000	38,000	70,640,000	49,240,000	(21,400,000)

Calaveras County Water District - Water 5 Year CIP Budget (REVISED)

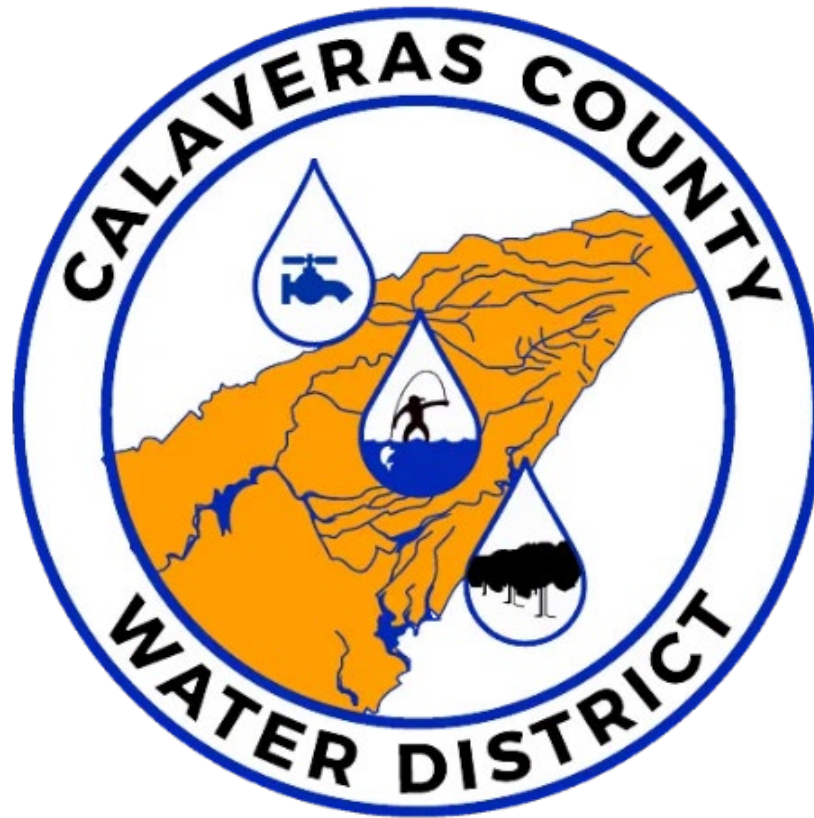
Total Five-Year Budget 2026/27 to 2030/31

	Water Projects	Project Number	Funding Source	FY 30-31 Budget	Expansion Funds	325 Capital R & R	323 CIP Loan I	321 CIP Loan II	Grants	AD / Other Outside	Total Funding	Total Expenditures	Variance
	Copper Cove												
1	Lake Tulloch Intertie Project	11104	321/323/325	7,000,000	-	72,827	2,769,587	4,157,586	-	-	7,000,000	7,000,000	-
2	Copper Cove Tank Transmission Pipeline	11122	321	1,500,000	-	-	-	1,500,000	-	-	1,500,000	1,500,000	-
3	CC WTP Filter Rehabilitation Project	11136	325/374	300,000	152,327	147,673	-	-	-	-	300,000	300,000	-
4	O'Byrnes Ferry Tank	TBD	325	2,500,000	-	1,140,000	-	-	-	-	2,500,000	1,140,000	(1,360,000)
	Ebbetts Pass												
5	Ebbetts Pass Sawmill Tank	11083S	321	4,000,000	-	-	-	4,000,000	-	-	4,000,000	4,000,000	-
6	Hunters Raw Water Pumps	11103	325/Grant	3,550,000	-	887,500	-	-	2,662,500	-	3,550,000	3,550,000	-
7	Big Trees Pump Stations 1 & 4 Replacement	11108	325/354/Grant	3,500,000	197,301	1,052,699	-	-	2,250,000	-	3,500,000	3,500,000	-
8	Timber Trails Redwood Water Storage Tank & P/S	11135	325/Grant	4,490,000	-	972,500	-	-	3,517,500	-	4,490,000	4,490,000	-
9	Ebbetts Pass Larkspur Pump Station Rehab / Electrical	11115	325/354	1,500,000	540,199	959,801	-	-	-	-	1,500,000	1,500,000	-
10	Hunters WTP Clearwell Replacement	11083H	325/TBD	4,500,000	-	418,000	-	-	-	-	4,500,000	418,000	(4,082,000)
11	Hathaway Pines/Sunrise Point Distribution System Replacement	TBD	325/TBD	2,800,000	-	300,000	-	-	-	-	2,800,000	300,000	(2,500,000)
13	Hunters Treatment Plant Water Quality Improvement	TBD	325/TBD	1,500,000	-	418,000	-	-	-	-	1,500,000	418,000	(1,082,000)
14	Moran Valve Automation and Replacement	TBD	325/TBD	1,200,000	-	418,000	-	-	-	-	1,200,000	418,000	(782,000)
15	Sheep Ranch Raw Water Line and Pump Station	TBD	325/TBD	3,500,000	-	1,058,000	-	-	-	-	3,500,000	1,058,000	(2,442,000)
16	Sawmill Pump Station Rehabilitation	TBD	325/TBD	3,800,000	-	1,055,278	-	-	-	-	3,800,000	1,055,278	(2,744,722)
	Jenny Lind / Wallace												
18	Jenny Lind Tank A-B Transmission Line	11088	323	2,500,000	-	-	2,500,000	-	-	-	2,500,000	2,500,000	-
19	Wallace Tanks	11083W	325/AD	1,700,000	-	1,662,000	-	-	-	38,000	1,700,000	1,700,000	-
20	Jenny Lind Tank A Replacement	11119	325/TBD	3,000,000	-	262,722	-	-	-	-	3,000,000	262,722	(2,737,278)
21	Jenny Lind Raw Water Intake (In-Kind Cont USACE)	TBD	325/364/TBD	5,000,000	600,000	4,000,000	-	-	-	-	5,000,000	4,600,000	(400,000)
22	Jenny Lind Water Treatment Plant Filter 6 Rehabilitation	TBD	325/TBD	600,000	-	300,000	-	-	-	-	600,000	300,000	(300,000)
23	Jenny Lind Tank B Replacement	TBD	325/TBD	3,000,000	-	890,000	-	-	-	-	3,000,000	890,000	(2,110,000)
25	Wallace Water Supply Reliability	TBD	325/TBD	500,000	-	640,000	-	-	-	-	500,000	640,000	140,000
	West Point / Wilseyville												
26	West Point Drought Water Supply	11129	325/344/Grant/TBD	8,700,000	250,000	220,000	-	-	7,230,000	-	8,700,000	7,700,000	(1,000,000)
	Subtotal			70,640,000	1,739,827	16,875,000	5,269,587	9,657,586	15,660,000	38,000	70,640,000	49,240,000	(21,400,000)

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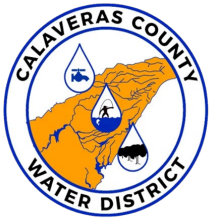
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Budget Status Report

For the Period July 1, 2025 to April 30, 2026

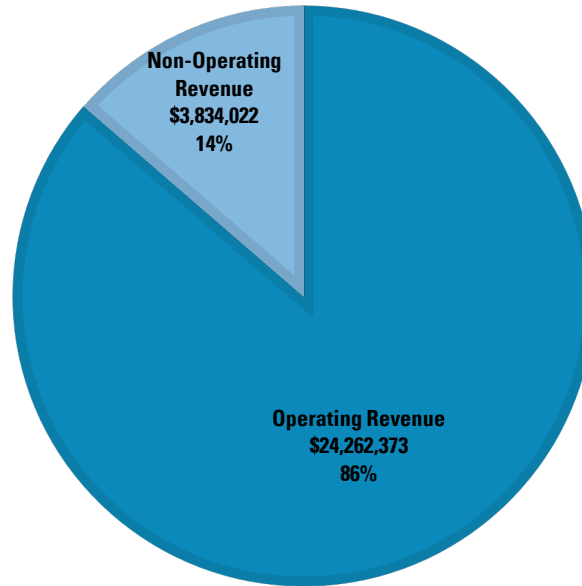
(Months 1-10)



**Calaveras County Water District
Budget Status Report (Unaudited)
For the Period July 1, 2025 - April 30, 2026**

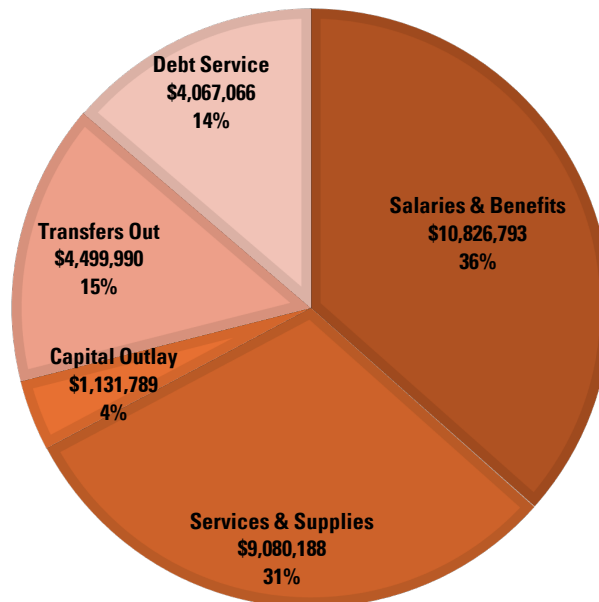
**REVENUE SUMMARY - FY 2025-26 YTD
(TOTAL: \$28,096,395)**

■ Operating Revenue ■ Non-Operating Revenue



**EXPENSE SUMMARY - FY 2025-26 YTD
(TOTAL: \$29,605,826)**

■ Salaries & Benefits ■ Services & Supplies ■ Capital Outlay ■ Transfers Out ■ Debt Service





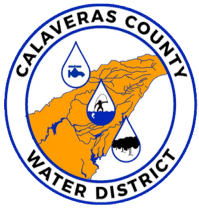
**Calaveras County Water District
Budget Status Report (Unaudited)
For the Period July 1, 2025 - April 30, 2026**

		A	B	C	D	E
Water, Sewer, Hydro Combined Detail		FY 2024-25 Months 1-10 Actual	FY 2025-26 Months 1-10 Actual	FY 2025-26 Adopted Budget	(Over) / Under Budget	FY 2025-26 YTD Target 83.0%
1	Revenues					
2	Operating Revenue					
3	41000 Water/Sewer Sales/Resid	\$ 16,164,876	\$ 23,096,564	\$ 28,431,800	\$ 5,335,236	81.2%
4	41100 Irrigation Water Sales	-	-	12,800	12,800	0.0%
5	41200 Water Sales - Fire Hydrant	145,504	231,454	319,254	87,800	72.5%
6	42000 Inspection Fees	1,531	4,357	4,000	(357)	108.9%
7	44100 Account Establishment Fees	31,140	33,196	37,900	4,704	87.6%
8	44110 Delinquent Account Charge	3,579	145,586	174,794	29,208	83.3%
9	44115 County Recording Fees	86	46			
10	44120 Termination of Services	2,360	1,416	-	(1,416)	0.0%
11	44200 Backflow Certification Testing	2,661	450	3,500	3,050	12.9%
12	44300 Install Water Meter	23,081	36,377	26,700	(9,677)	136.2%
13	44500 Repair Labor/Materials	5,938	1,078	5,000	3,922	21.6%
14	44510 Reimbursable Expense	121,951	474,676	230,080	(244,596)	206.3%
15	44900 Other Water/Sewer Charges	457	50	-	(50)	0.0%
16	48100 Concept Approval Fees	4,398	639	-	(639)	0.0%
17	48101 Cost to Serve	-	717	-	(717)	0.0%
18	48102 Commercial Account Review	-	330	-	(330)	0.0%
19	48190 Miscellaneous Operating Revenue	223,081	235,436	250,000	14,564	94.2%
20	Total Operating Revenue	16,730,641	24,262,373	29,495,828	5,233,501	82.3%
21	Non-Operating Revenue					
22	48130 Rental Revenue	16,191	9,888	83,000	73,112	11.9%
23	51100 Interest Income/CCWD Investments	27,012	87,500	80,365	(7,135)	108.9%
24	51350 Lease Interest Revenue	-	-	-	-	0.0%
25	52100 Property Taxes	3,625,186	2,199,995	3,904,660	1,704,665	56.3%
26	52420 Standby Fees	111,351	58,444	131,000	72,556	44.6%
27	53100 HOPTR	14,856	4,352	-	(4,352)	0.0%
28	54300 Power Sales - North Fork	617,031	659,788	828,700	168,912	79.6%
29	54400 Power Sales - New Hogan	68,114	167,923	153,000	(14,923)	109.8%
30	54510 Grant Revenue/Federal Agencies	30,313	204,342	283,206	78,864	72.2%
31	54520 Grant Revenue/State Agencies	80	22,640	-	(22,640)	0.0%
32	54600 Other Non-Operating Revenue	530,050	405,934	1,197,126	791,192	33.9%
33	54610 Miscellaneous Income	86,182	13,216	14,000	784	94.4%
34	Total Non-Operating Revenues	5,126,365	3,834,022	6,675,057	2,841,035	57.4%
35	Total Revenues	21,857,007	28,096,395	36,170,885	8,074,490	77.7%
36						
37	Transfer In					
38	59100 Transfer In	212,606	-	3,862,317	3,862,317	0%
39	Total Transfers In	212,606	-	3,862,317	(3,862,317)	-
40	Total Sources	22,069,612.55	28,096,395	40,033,202	11,936,807	70.2%



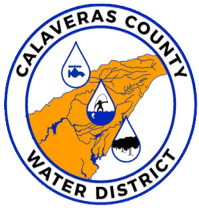
**Calaveras County Water District
Budget Status Report (Unaudited)
For the Period July 1, 2025 - April 30, 2026**

		A	B	C	D	E
Water, Sewer, Hydro Combined Detail		FY 2024-25 Months 1-10 Actual	FY 2025-26 Months 1-10 Actual	FY 2025-26 Adopted Budget	(Over) / Under Budget	FY 2025-26 YTD Target 83.0%
41	O&M Expenses					
42	Salaries and Benefits					
43	60000 Salaries Wages	\$ 6,195,643	\$ 6,168,755	\$ 8,025,022	\$ 1,856,267	76.9%
44	60005 Payouts	171,122	153,923	207,004	53,081	74.4%
45	60010 On Call Pay	5,250	17,875	21,100	3,225	84.7%
46	60015 Standby Pay	16,100	16,330	24,500	8,170.00	66.7%
47	60030 Overtime	176,518	195,521	215,500	19,979	90.7%
48	60035 CTO Payouts	166,735	158,009	202,849	44,840	77.9%
49	60100 Benefits	2,479,359	2,666,045	3,604,834	938,789	74.0%
50	60110 Retirement Expense	662,406	634,573	864,711	230,138	73.4%
51	60115 CalPERS UAL	537,418	759,881	828,963	69,082	91.7%
52	60117 Retirement Health Savings	52,483	55,880	54,120	(1,760)	103.3%
53	Total Salaries and Benefits	10,463,035	10,826,793	14,048,603	(3,221,810)	77.1%
54	Services and Supplies					
55	60210 Power	987,294	1,460,297	2,072,216	611,919	70.5%
56	60220 Water	8,262	8,013	12,000	3,987	66.8%
57	60230 Sewage	33,208	33,208	45,000	11,792	73.8%
58	60250 Telephone	93,004	113,463	136,068	22,606	83.4%
59	60260 Refuse/Disposal	22,532	22,591	25,000	2,409	90.4%
60	60310 Materials & Supplies	206,507	214,549	284,502	69,953	75.4%
61	60311 Herbicide	520	-	1,500	1,500	0.0%
62	60312 Safety Equipment/Consumables	12,401	25,755	41,200	15,445	62.5%
63	60313 Tools	16,792	21,424	48,000	26,576	44.6%
64	60314 Uniforms - New	23,519	21,429	22,000	571	97.4%
65	60316 Materials and Supplies - CalFire	3,246	-	18,000	18,000	0.0%
66	60320 Safety Equipment	689	23,292	61,500	38,208	37.9%
67	60325 Lab Supplies, Consumables	47,369	42,440	50,000	7,560	84.9%
68	60327 Ozone System Parts	16,397	14,403	10,000	(4,403)	144.0%
69	60328 UV Bulb/MBR Replacement	23,871	6,820	110,000	103,180	6.2%
70	60331 Electrical Parts Replacement	43,251	46,495	70,000	23,505	66.4%
71	60332 Leak Repair Supplies	137,324	178,616	200,000	21,384	89.3%
72	60333 Road Repair Materials	23,490	8,208	31,251	23,043	26.3%
73	60334 SCADA, Radio Supplies	13,290	11,671	52,059	40,388	22.4%
74	60335 Septic Tanks, Repair & New	8,968	8,720	12,000	3,280	72.7%
75	60338 Meters, New & Replacement	4,295	14,975	31,000	16,025	48.3%
76	60350 Aerator/Compressor Repair	7,400	34,346	18,000	(16,346)	190.8%
77	60353 Computers/Peripherals	-	-	10,000	10,000	0.0%
78	60354 Controls Sys Pressure Transducer	-	-	9,000	9,000	0.0%
79	60355 Headworks/Solids Removal and Repair	14,949	22,172	22,000	(172)	100.8%



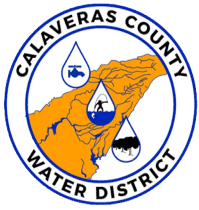
**Calaveras County Water District
Budget Status Report (Unaudited)
For the Period July 1, 2025 - April 30, 2026**

		A	B	C	D	E	
Water, Sewer, Hydro Combined Detail		FY 2024-25 Months 1-10 Actual	FY 2025-26 Months 1-10 Actual	FY 2025-26 Adopted Budget	(Over) / Under Budget	FY 2025-26 YTD Target 83.0%	
80	60356	HVAC	7,978	18,801	15,500	(3,301)	121.3%
81	60357	Mixers/Valves/Repair Kits/ Actuators	8,202	24,103	25,000	897	96.4%
82	60358	Monitor Wells Repair	-	-	5,000	5,000	0.0%
83	60359	Pumps/Motors Repair	157,157	83,106	185,000	101,894	44.9%
84	60360	Solids Handling Eq Repair	-	-	5,000	5,000	0.0%
85	60390	Admin Technologies Comm	77,726	77,037	113,200	36,163	68.1%
86	60395	Chemicals	416,171	455,210	634,694	179,484	71.7%
87	60400	Outside Services/Repairs	65,478	59,649	135,838	76,189	43.9%
88	60401	Fire Ext. Testing Cust. Base	2,000	2,000	2,200	200	90.9%
89	60402	Spraying - Weeds & Insects	34,400	21,783	42,751	20,968	51.0%
90	60403	Snow Removal	-	-	7,200	7,200	0.0%
91	60404	Uniform Laundry	34,263	31,004	1,062	(29,942)	2919.4%
92	60405	Fire Hydrant Maintenance	28,321	33,878	56,625	22,747	59.8%
93	60410	Service Maintenance Contracts	91,504	65,718	128,558	62,840	51.1%
94	60412	Groundwater Monitoring	35,215	33,620	50,000	16,380	67.2%
95	60413	Instrumentation Tech	4,224	-	8,500	8,500	0.0%
96	60414	Ozone System PM	11,702	-	10,000	10,000	0.0%
97	60415	Backflow Device Testing	2,205	4,718	4,000	(718)	118.0%
98	60416	SCADA Consulting	6,572	9,555	10,000	445	95.5%
99	60417	Hauling /Dig/Crane/Excavator	1,580	-	5,000	5,000	0.0%
100	60419	Pave/Seal/Asphalt Repair	31,910	88,393	75,000	(13,393)	117.9%
101	60420	Drug & Alcohol Testing	5,004	3,352	5,000	1,648	67.0%
102	60424	Septic Hauling Bio-solids Hauling	18,938	29,818	50,000	20,183	59.6%
103	60425	Tank Cleaning	14,612	16,750	64,730	47,980	25.9%
104	60426	Building Repairs	22,736	3,455	80,000	76,545	4.3%
105	60427	UV System PM	479	4,499	10,000	5,501	45.0%
106	60429	Recruiting	13,785	13,908	29,751	15,843	46.7%
107	60430	Claims/Damages	7,503	14,325	5,000	(9,325)	286.5%
108	60431	Computer License/Maintenance Contracts	271,811	294,569	427,895	133,326	68.8%
109	60440	Janitorial Services	19,466	23,950	32,840	8,890	72.9%
110	60470	Laboratory Services	155,689	164,697	160,000	(4,697)	102.9%
111	60480	Rentals (Non Vehicles/Equip)	2,460	3,040	5,000	1,960	60.8%
112	60505	Outside Legal Fees	149,999	119,342	350,000	230,658	34.1%
113	60510	Accounting/Auditing	47,858	42,400	50,400	8,000	84.1%
114	60541	Advertising/Publicity	138	294	4,500	4,206	6.5%
115	60545	Public Outreach	-	816	-	(816)	0.0%
116	60590	Professional Services	622,371	1,234,927	1,752,931	518,004	70.4%
117	60610	Operating Exp/Fuel & Oil	275,265	301,390	385,000	83,610	78.3%
118	60620	Repairs and Parts	153,533	153,810	185,000	31,190	83.1%
119	60625	Repair - Generators	59,743	13,305	30,000	16,695	44.4%
120	60630	Repair - Generators	-	-	-	-	0.0%
121	60650	Rental Exp/Vehicle and Eq	12,745	-	11,500	11,500	0.0%
122	60660	Lease Expense/Vehicle Eq	11	-	36,000	36,000	0.0%
123	60700	Forms and Supplies	163	1,905	2,151	246	88.6%
124	60710	Permits and Licenses	14,057	21,352	42,551	21,199	50.2%
125	60715	Late Fees	2,043	1,033	-	(1,033)	0.0%



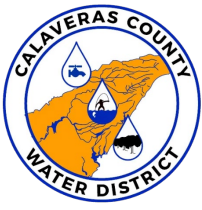
**Calaveras County Water District
Budget Status Report (Unaudited)
For the Period July 1, 2025 - April 30, 2026**

			A	B	C	D	E
Water, Sewer, Hydro Combined Detail			FY 2024-25 Months 1-10 Actual	FY 2025-26 Months 1-10 Actual	FY 2025-26 Adopted Budget	(Over) / Under Budget	FY 2025-26 YTD Target 83.0%
126	60720	Postage	7,984	6,132	12,500	6,368	49.1%
127	60730	Publications/Subscriptions	2,370	2,008	13,051	11,043	15.4%
128	60732	Memberships/Dues	134,202	163,603	142,346	(21,257)	114.9%
129	60760	Recording/Title Reports	99	79	1,700	1,622	4.6%
130	60780	Printing	227	-	500	500	0.0%
131	60810	Training, Conf & Travel	92,568	96,762	149,951	53,189	64.5%
132	60820	Other Travel Costs	6,854	8,250	7,402	(848)	111.5%
133	61100	Purchased Water	-	14,317	20,000	5,683	71.6%
134	61150	New Hogan Op/Maint Expense	-	-	474,000	474,000	0.0%
135	61200	Retiree Health Costs	890,545	1,026,073	1,050,000	23,927	97.7%
136	61310	Bad Debt Expense	57,325	34,660	54,000	19,340	64.2%
137	61315	Rate Assistance Program	38,353	43,874	60,000	16,126	73.1%
138	61409	Unemployment Claims	6,427	6,295	36,000	29,705	17.5%
139	61410	Insurance	470,201	479,562	485,600	6,038	98.8%
140	61420	State Water/Sewer Fees	328,570	330,617	310,000	(20,617)	106.7%
141	61430	Federal Dam & Admin Fees	604,726	378,295	781,224	402,929	48.4%
142	61435	State Water Right Fees	63,679	121,128	155,663	34,535	77.8%
143	61450	Mandated Plans	-	59,641	284,080	224,439	21.0%
144	61455	Water Conservation	1,500	2,000	4,000	2,000	50.0%
145	61485	Third Party Payment Processing	353,595	490,558	522,743	32,185	93.8%
146	61490	Misc Operating Expense	10	61	-	(61)	0.0%
147	78200	Calaveras County Fees	2,155	-	5,000	5,000	0.0%
148	78210	LAFCO Contribution	11,874	11,874	13,100	1,226	90.6%
149	78100	Miscellaneous Non-Operating Costs	-	-	-	-	0.0%
150	78990	Misc Non-Operating Costs	10	-	-	-	0.0%
151		Total Services and Supplies	7,708,863	9,080,188	13,215,533	(4,135,345)	68.7%
152		Capital Outlay					
153	75100	Vehicles Purchased	-	-	-	-	0.0%
154	75110	Vehicles Capital Lease - Current	517,137	516,619	521,211	4,592	99.1%
155	75200	Equipment Purchased	343,977	551,901	753,598	201,697	73.2%
156	75300	Projects	42,923	63,270	928,880	865,610	6.8%
157		Total Capital Outlay	904,037	1,131,789	2,203,689	(1,071,900)	51.4%
158		Total O&M Expense	19,075,935.33	21,038,770	29,467,825	(8,429,055)	71.4%
159	79100	Transfers Out	990	4,499,990	5,752,882	4,499,000	78%
160		Debt Service					
161	72120	Interest Exp - PERS UAL Loan	131,422	120,201	120,201	0	100.0%
162	72220	Interest Exp - USDA AMI Loan	70,372	77,018	80,553	3,535	95.6%
163	72310	Interest Exp - VacCon Truck 2021	2,798	566	566	0	99.9%
164	72350	Interest Exp - USDA EP Reach 3A	51,234	50,099	50,099	0	100.0%
165	72360	Interest Exp - USDA Arnold Interim Loan	-	-	20,388	20,388	0.0%
166	72400	Interest Exp - Water Fund Loan	-	-	5,678	5,678	0.0%
167	72500	Interest Exp - New Hogan Loan	-	-	1,375	1,375	0.0%



**Calaveras County Water District
Budget Status Report (Unaudited)
For the Period July 1, 2025 - April 30, 2026**

			A	B	C	D	E
Water, Sewer, Hydro Combined Detail			FY 2024-25 Months 1-10 Actual	FY 2025-26 Months 1-10 Actual	FY 2025-26 Adopted Budget	(Over) / Under Budget	FY 2025-26 YTD Target 83.0%
168	72700	Interest Exp - VacCon Truck 2020	230	-	-	-	0.0%
169	72850	Interest Exp - Water CIP Loan 2022	535,227	512,236	512,236	(0)	100.0%
170	72860	Interest Exp - Sewer CIP Loan 2022	325,920	494,405	312,256	(182,149)	158.3%
171	72900	Interest Exp - Water Rev Loan	-	-	-	-	0.0%
172	72870	Interest Exp - Water CIP Loan 2025	-	519,399	564,952	45,553	91.9%
173	73120	Principal Payment - PERS UAL Loan	338,000	338,000	338,000	-	100.0%
174	73210	Principal Payment - USDA AMI Loan	91,000	91,280	92,000	720	99.2%
175	73310	Principal Payment - VacCon Truck 2021	90,152	61,402	61,401	(1)	100.0%
176	73350	Principal Payment - USDA EP Reach 3A	49,900	51,000	51,000	-	100.0%
177	73400	Principal Payment - Water Fund Loan	-	-	283,900	283,900	0.0%
178	73500	Principal Payment - New Hogan	-	-	48,837	48,837	0.0%
179	73700	Principal Payment - VacCon Truck 2020	31,039	-	-	-	0.0%
180	73850	Principal Payment - Water CIP Loan 2022	782,000	805,000	805,000	-	100.0%
181	73860	Principal Payment - Sewer CIP Loan 2022	427,000	441,000	441,000	-	100.0%
182	73870	Principal Payment - Water CIP Loan 2025	-	505,461	460,796	(44,665)	109.7%
183		Total Debt Service	2,926,295	4,067,066	4,250,238	(183,172)	95.7%
184		Total Expenses	22,003,219.96	29,605,826	39,470,945	(9,865,119)	75.0%
185		Net Addition to/(Use of) Reserves	\$ 66,393	\$ (1,509,431)	\$ 562,257	\$ (1,575,824)	



**Calaveras County Water District
Budget Status Report (Unaudited)
For the Period July 1, 2025 – April 30, 2026**

Schedule 1: Water/Sewer/Hydro Operations

Schedule 1 displays financial reporting information for Water/Sewer/Hydro Operations during fiscal year (FY) 26. Column (A) represents year-to-date (YTD) activity for the prior year, FY 25. Column (B) displays YTD activity for FY 26 as of the end of the reporting month. Column (C) displays the FY 26 adopted budget. Column (D) compares YTD activity to the adopted budget for FY 26 and column (E) represents the YTD activity as a percentage of the adopted budget.

Operating Revenue – Total operating revenue is at 82.3% of budget.

- **Line 6 Inspection Fees** are trending over budget due to a higher volume of sewer inspections.
- **Line 12 Install Water Meter** is trending over budget due to more installations than anticipated.
- **Line 14 Reimbursable Expense** offsets various District expenditures that are subsequently reimbursed, including developer project billings, power reimbursements, and NCPA/MID fees.
- **Line 19 Miscellaneous Operating Revenue** is trending over budget due to the convenience fees collected for billing that offsets the expense account on line 144 for Third Party Payment Processing.

Non-Operating Revenue – Total non-operating revenue is at 57.4% of budget.

- **Line 23 Interest Income/CCWD Investments** is trending over budget due to Argent investment income.
- **Line 29 Power Sales – New Hogan** is higher than budgeted and will continue to be monitored and analyzed for the FY 27 budget process.
- **Line 33 Miscellaneous Income** is trending over budget due to Cal Card rebates.

Transfer In – Total transfers in is at 0% of budget.

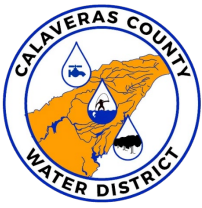
Operation & Maintenance Expense – Total operating & maintenance expense is at 71.4% of budget.

Salaries and Benefits– Total salaries and benefits is at 77.1% of budget.

- **Line 47 Overtime** is trending over budget and will continued to be monitored.
- **Line 51 CalPERS UAL** is trending over budget due to the timing of payments.
- **Line 52 Retirement Health Savings** is trending over budget due to the timing of payments.

Services and Supplies– Total services and supplies is at 68.7% of budget.

- **Line 59 Refuse/Disposal** is trending over budget due to increased Cal Waste costs.
- **Line 64 Uniforms – New** is trending over budget due to increase uniform orders for new staff.
- **Line 68 Ozone System Parts** are trending over budget due to the Ozone Residual Analyzer that was purchased over budget and other materials and maintenance.
- **Line 71 Leak Repair Supplies** is trending over budget due to high volume inventory purchases.
- **Line 76 Aerator/Compressor Repair** is trending over budget due to the purchase of a replacement air compressor and probe for Jenny Lind WTP.
- **Line 79 Headworks/Solids Removal and Repair** is trending over budget due to increased bio-solids disposal.
- **Line 80 HVAC** is trending over budget due to troubleshooting and repairs at OP HQ.
- **Line 81 Mixers/Valves/Repair Kits/Actuators** is trending over budget due to two mixer purchases.
- **Line 88 Fire Ext. Testing Cust. Bases** are trending over budget due to timing of services.



**Calaveras County Water District
Budget Status Report (Unaudited)
For the Period July 1, 2025 – April 30, 2026**

- **Line 91 Uniform Launder** is trending over budget due to a budgeting input error and will be corrected for FY 27.
- **Line 97 Backflow Device Testing** is trending over budget due to delinquent backflow testing.
- **Line 98 SCADA Consulting** is trending over budget due to the timing of invoices for the Copper SCADA programming project compared to the established benchmark.
- **Line 100 Pavement/Seal/Asphalt Repair** is trending over budget due to emergency repair paving in October 2025.
- **Line 107 Claims/Damages** is over budget due to water mainline break in October 2025.
- **Line 110 Laboratory Services** is over budget due to timing of services related to the benchmark.
- **Line 123 Forms and Supplies** is trending over budget due to timing of the tax form purchases.
- **Line 128 Membership/Dues** is trending over budget due to CalPELRA not being included in the original budget.
- **Line 132 Other Travel Costs** are trending over budget due to mileage and parking reimbursements for staff seminars.
- **Line 134 New Hogan Op/Main Expense** is trending high due to the timing of payments early in the fiscal year.
- **Line 135 Retiree Health Costs** are currently under-budgeted and will be adjusted for FY27 to account for new retirees.
- **Line 139 Insurance** is trending over budget due to the timing of payments early in the fiscal year.
- **Line 140 State Water/Sewer Fees** are trending over budget due to the timing of annual payments in December.
- **Line 145 Third Party Payment Processing** represents the Credit Card and Tyler Convenience Fees paid. This is offset by the revenue account Miscellaneous Operating Revenue on line 20. These costs should be coming down due to a new agreement recently signed with Global Payments. There are no customer fees collected through the lockbox payment service.
- **Line 148 LAFCO Contribution** is trending over budget due to the timing of the payment in January.

Capital Outlay – Total capital outlay is at 51.4% of budget.

- **Line 154 Vehicles Capital Lease – Current** is trending over budget. Finance will continue to monitor this item.

Line 159 Transfers Out is currently at 78% of budget.

Debt Service Payments – Total debt service payments are at 95.7% of budget.

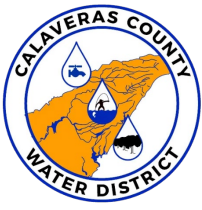
Total Expenses – Total expenses for water/sewer/hydro are at 75% of budget.

Net Addition to / (Use of) Reserves – As of April 2026, reserves are estimated to have decreased by \$1,575,824 through the reporting month.



**Calaveras County Water District
Budget Status Report (Unaudited)
For the Period July 1, 2025 - April 30, 2026**

All Other Funds Combined Detail		A	B
		FY 2024-25 Months 1-10 Actual	FY 2025-26 Months 1-10 Actual
1	Revenues		
2	Non-Operating Revenue		
3	41010 Capital R&R	\$ 4,533,063	\$ -
4	41300 Water Sales Slurry Line	964	799
5	44510 Reimbursable Expense	-	11,846
6	48130 Rental Revenue	400	17,865
7	51100 Interest Income/CCWD Invest	1,359,878	1,604,462
8	51200 Interest Income/Trusteed Funds	6,119	5,396
9	52100 Property Taxes	642,360	389,002
10	52200 Assessment Revenue	122,075	101,153
11	52220 Assessment Revenue-Foreclosure	-	30,000
12	52230 Prepaid Assessment Revenue	4,782	12,721
13	52300 Admin Fees Collected	-	3,800
14	52410 Expansion Fees	354,541	709,554
15	54510 Grant Revenue/Federal Agencies	86,616	104,698
16	54520 Grant Revenue/State Agencies	1,823,619	941,948
17	54610 Miscellaneous Income	77	-
18	59100 Transfer In From Funds	14,679,631	17,922,442
19	Total Non-Operating Revenue	\$ 23,614,127	\$ 21,855,687



**Calaveras County Water District
Budget Status Report (Unaudited)
For the Period July 1, 2025 – April 30, 2026**

Schedule 2: All Other Funds Revenue

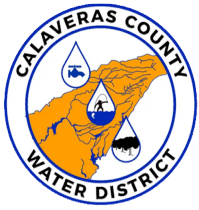
Schedule 2 displays financial reporting information for All Other Funds Revenue during fiscal year (FY) 26. Column (A) represents year-to-date (YTD) activity for the prior year, FY 25. Column (B) displays YTD activity for FY 26 as of the end of the reporting month.

Schedule 2 represents all District revenues received to date in the category of non-operating, such as Capital R&R, CIP, and Expansion Funds. These revenues are often restricted to specific purposes. The transfer of capital funding from the water and wastewater operating funds to the water and sewer Capital R&R will be trued up.

Capital R&R: The 2023 Rate Study eliminated the dedicated R&R portion of the water and sewer rates and combined them with the regular water and sewer operating rates. The Capital R&R program is now funded by transfers from the water and sewer operating funds to the Capital R&R Funds.

Line 9 Property Taxes is for special project funding, as specified in the District's reserve policy.

Non-Operating Revenue – Total non-operating revenue is at \$21,855,687 as of April 2026.



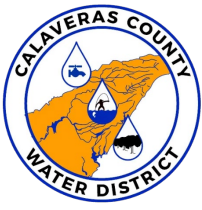
**Calaveras County Water District
Budget Status Report (Unaudited)
For the Period July 1, 2025 - April 30, 2026**

		A	B	C	D	E
Department 50 Non-Departmental		FY 2024-25 Months 1-10 Actual	FY 2025-26 Months 1-10 Actual	FY 2025-26 Adopted Budget	Over / (Under) Budget	FY 2025-26 YTD Target 83.0%
1	O&M Expenses					
2	Salaries and Benefits					
3	60115 CalPERS UAL	\$ 330,323	\$ 469,344	\$ 512,012	\$ 42,668	91.7%
4	Total Salaries and Benefits	330,323	469,344	512,012	42,668	91.7%
5	Utility Services					
6	60210 Power	10,508	14,842	23,500	8,658	63.2%
7	60220 Water	4,257	3,871	5,000	1,129	77.4%
8	60250 Telephone	4,177	8,458	19,000	10,542	44.5%
9	Total Utility Services	18,942	27,170	47,500	20,330	57.2%
10	Materials & Supplies					
11	60310 Materials and Supplies	25,427	25,700	35,300	9,600	72.8%
12	60313 Tools	-	-	500	500	0.0%
13	60356 HVAC	1,765	5,763	2,000	(3,763)	288.2%
14	60390 Admin. Technologies/Comm	18,366	18,402	11,100	(7,302)	165.8%
15	Total Materials & Supplies	45,558	49,866	48,900	(966)	102.0%
16	Outside Services					
17	60400 Outside Services	30,060	22,237	48,951	26,714	45.4%
18	60402 Spraying - Weeds & Insects	582	1,369	751	(618)	182.3%
19	60410 Service Maintenance Contracts	8,893	3,912	-	(3,912)	0.0%
20	60426 Building Repairs	13	-	5,000	5,000	0.0%
21	60430 Claims/Damages	7,503	14,325	5,000	(9,325)	286.5%
22	60431 Computer Lic Maint Contracts	30,534	73,659	179,115	105,456	41.1%
23	60440 Janitorial Services	17,266	22,350	29,480	7,130	75.8%
24	Total Outside Services	94,851	137,851	268,297	130,446	51.4%
25	Retired Employees					
26	61200 Retired Employees	890,545	1,026,073	1,050,000	23,927	97.7%
27	Total Retired Employees	890,545	1,026,073	1,050,000	23,927	97.7%
28	Insurance					
29	61410 Insurance	470,201	479,562	485,600	6,038	98.8%
30	Total Insurance	470,201	479,562	485,600	6,038	98.8%
31	Misc. Non-Operating					
32	78210 LAFCO Contribution	11,874	11,874	13,100	1,226	90.6%
33	Total Misc. Non-Operating	11,874	11,874	13,100	1,226	90.6%
34	Capital Equipment					
35	75200 Equipment Purchased	22,044	-	30,000	30,000	0.0%
36	Total Capital Equipment	22,044	-	30,000	30,000	0.0%



**Calaveras County Water District
Budget Status Report (Unaudited)
For the Period July 1, 2025 - April 30, 2026**

		A	B	C	D	E		
Department 50 Non-Departmental		FY 2024-25 Months 1-10 Actual	FY 2025-26 Months 1-10 Actual	FY 2025-26 Adopted Budget	Over / (Under) Budget	FY 2025-26 YTD Target 83.0%		
37	Debt Service							Payment Progress
38	72120 Interest Exp - PERS UAL Loan	131,422	120,201	120,201	0	100.0%		15 of 35
39	72220 Interest Exp - USDA AMI Loan	70,372	77,018	80,553	3,535	95.6%		5 of 15
40	72310 Interest Exp - VacCon Truck 2021	2,798	566	566	0	99.9%		Completed
41	72350 Interest Exp - USDA EP Reach 3A	51,234	50,099	50,099	0	100.0%		20 of 59
42	72360 Interest Exp - USDA Arnold Interim Loan	-	-	20,388	20,388	0.0%		0 of 38
43	72400 Interest Exp - Water Fund Loan	-	-	5,678	5,678	0.0%		5 of 7
44	72500 Interest Exp - New Hogan Loan	-	-	1,375	1,375	0.0%		Completed
45	72700 Interest Exp - VacCon Truck 2020	230	-	-	-	0.0%		Completed
46	72850 Interest Exp - Water CIP Loan 2022	535,227	512,236	512,236	(0)	100.0%		8 of 40
47	72860 Interest Exp - Sewer CIP Loan 2022	325,920	494,405	312,256	(182,149)	158.3%		7 of 39
48	72870 Interest Exp - Water CIP Loan 2025	-	519,399	564,952	45,553	91.9%		2 of 40
49	73120 Principal Payment - PERS UAL Loan	338,000	338,000	338,000	-	100.0%		15 of 35
50	73210 Principal Payment - USDA AMI Loan	91,000	91,280	92,000	720	99.2%		5 of 15
51	73310 Principal Payment - VacCon Truck 2021	90,152	61,402	61,401	(1)	100.0%		Completed
52	73350 Principal Payment - USDA EP Reach 3A	49,900	51,000	51,000	-	100.0%		20 of 59
53	73400 Principal Payment - Water Fund Loan	-	-	283,900	283,900	0.0%		5 of 7
54	73500 Principal Payment - New Hogan	-	-	48,837	48,837	0.0%		Completed
55	73700 Principal Payment - VacCon Truck 2020	31,039	-	-	-	0.0%		Completed
56	73850 Principal Payment - Water CIP Loan 2022	782,000	805,000	805,000	-	100.0%		8 of 40
57	73860 Principal Payment - Sewer CIP Loan 2022	427,000	441,000	441,000	-	100.0%		7 of 39
58	73870 Principal Payment - Water CIP Loan 2025	-	505,461	460,796	(44,665)	109.7%		2 of 40
59	Total Debt Service	2,926,295	4,067,066	4,250,238	183,172	95.7%		
60	Total Non-Departmental Expenses	\$ 4,810,634	\$ 6,268,807	\$ 6,705,647	\$ 436,840	93.5%		



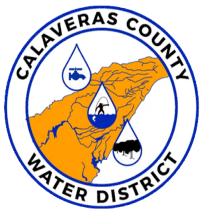
**Calaveras County Water District
Budget Status Report (Unaudited)
For the Period July 1, 2025 – April 30, 2026**

Schedule 3: Department 50 – Non-Departmental

Schedule 3 displays financial reporting information for Non-Departmental during fiscal year (FY) 26. Column (A) represents year-to-date (YTD) activity for the prior year, FY 25. Column (B) displays YTD activity for FY 26 as of the end of the reporting month. Column (C) displays the FY 26 adopted budget. Column (D) compares YTD activity to the adopted budget for FY 26 and column (E) represents the YTD activity as a percentage of the adopted budget.

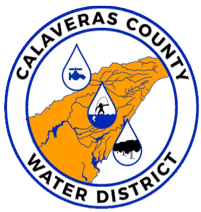
Non-Departmental Expenses – Total non-departmental expense is at 93.5% of budget.

- **Line 3 CalPERS UAL** is trending over budget due to the timing of payments.
- **Line 13 HVAC** is trending over budget due to troubleshooting and repairs at OP HQ.
- **Line 14 Admin. Technologies/Comm** is trending over budget due to File Backup and Endpoint Detection & Response. Endpoint Detection & Response costs will be evaluated for inclusion in next fiscal year's budget.
- **Line 18 Spraying – Weeds & Insects** is trending over budget due to routine pest control costs coming in higher due to new sites being added. The additions in locations will be considered for inclusion in next fiscal year's budget.
- **Line 21 Claims/Damages** is over budget due to water mainline break in October 2025.
- **Line 26 Retired Employees** is trending over budget due to the increase in retirees which will be considered for FY 27 budget.
- **Line 29 Insurance** is trending over budget due to the timing of payments
- **Line 32 LAFCO Contribution** is trending over budget due to the timing of the payment in January.
- **Lines 37-60 Debt Service** will trend under and over budget at various points of the year due to the timing of the required principal and interest payments. The 2nd installment payments were made in March. The 2022 Sewer CIP Loan is trending over budget due to an accrual adjustment for prior fiscal year.



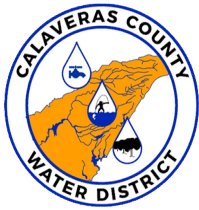
**Calaveras County Water District
Budget Status Report (Unaudited)
For the Period July 1, 2025 - April 30, 2026**

		A	B	C	D	E
Department 54 Utility Services		FY 2024-25 Months 1-10 Actual	FY 2025-26 Months 1-10 Actual	FY 2025-26 Adopted Budget	Over / (Under) Budget	FY 2025-26 YTD Target 83.0%
1	O&M Expenses					
2	Salaries and Benefits					
3	60000 Salaries/Wages	\$ 3,964,923	\$ 3,944,861	\$ 4,966,859	\$ 1,021,998	79.4%
4	60005 Payouts	92,937	93,028	124,901	31,873	74.5%
5	60010 On Call Pay	5,250	17,875	21,100	3,225	84.7%
6	60015 Standby Pay	15,800	16,330	23,500	7,170	69.5%
7	60030 Overtime	159,253	156,408	200,000	43,592	78.2%
8	60035 CTO Payout	142,157	153,434	174,249	20,815	88.1%
9	60100 Benefits	1,685,531	1,819,031	2,313,767	494,736	78.6%
10	60110 Retirement Expense	432,355	419,097	540,836	121,739	77.5%
11	60115 CalPERS UAL	133,196	183,263	200,126	16,863	91.6%
12	60117 Retiree Health Benefit	31,143	33,862	33,720	(142)	100.4%
13	Total Salaries and Benefits	6,662,543	6,837,189	8,599,058	1,761,869	79.5%
14	Utility Services					
15	60210 Power	976,786	1,445,455	2,048,716	603,261	70.6%
16	60220 Water	4,004	4,142	7,000	2,858	59.2%
17	60230 Sewage	33,208	33,208	45,000	11,792	73.8%
18	60250 Telephone	88,827	105,005	117,068	12,063	89.7%
19	60260 Refuse/Disposal	22,532	22,591	25,000	2,409	90.4%
20	Total Utility Services	1,125,357	1,610,401	2,242,784	632,383	71.8%
21	Materials & Supplies					
22	60310 Materials and Supplies	173,232	172,699	230,000	57,301	75.1%
23	60311 Herbicide	520	-	1,500	1,500	0.0%
24	60312 Safety Eq Repl Consumables	12,071	24,966	41,000	16,034	60.9%
25	60313 Tools	16,792	21,424	40,000	18,576	53.6%
26	60314 Uniforms - New	3,575	4,815	-	(4,815)	0.0%
27	60316 Materials and Supplies - CalFire	3,246	-	18,000	18,000	0.0%
28	60325 Lab Supplies Consumables	47,369	42,440	50,000	7,560	84.9%
29	60327 Ozone System Parts	16,397	14,403	10,000	(4,403)	144.0%
30	60328 UV Parts and Supplies	23,871	6,820	110,000	103,180	6.2%
31	60331 Electrical Parts Replacement	43,251	46,495	70,000	23,505	66.4%
32	60332 Leak Repair Supplies	137,324	178,616	200,000	21,384	89.3%
33	60333 Road Repair Materials	23,490	8,208	31,251	23,043	26.3%
34	60334 SCADA Radio Supplies	13,290	11,671	52,059	40,388	22.4%
35	60335 Septic Tanks - New and Repairs	8,968	8,720	12,000	3,280	72.7%
36	60338 Meters New Conn and Repl	4,295	14,975	31,000	16,025	48.3%
37	60350 Aerator/Compressor etc Repair	7,400	34,346	18,000	(16,346)	190.8%
38	60353 Computers/Peripherals	-	-	10,000	10,000	0.0%
39	60354 Control Sys/Pressure Transducer	-	-	9,000	9,000	0.0%
40	60355 Headworks/Solids Removal Rep	14,949	22,172	22,000	(172)	100.8%
41	60356 HVAC	6,212	13,037	13,500	463	96.6%
42	60357 Mixers	8,202	24,103	25,000	897	96.4%
43	60358 Monitor Wells Repair	-	-	5,000	5,000	0.0%
44	60359 Pumps/Motors Repair	157,157	83,106	185,000	101,894	44.9%



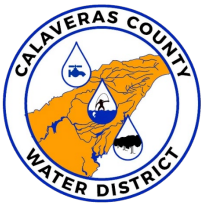
**Calaveras County Water District
Budget Status Report (Unaudited)
For the Period July 1, 2025 - April 30, 2026**

			A	B	C	D	E
Department 54 Utility Services			FY 2024-25 Months 1-10 Actual	FY 2025-26 Months 1-10 Actual	FY 2025-26 Adopted Budget	Over / (Under) Budget	FY 2025-26 YTD Target 83.0%
45	60360	Solids Handling Equip Repair	-	-	5,000	5,000	0.0%
46	60390	Admin. Technologies/Comm	19,748	22,673	57,000	34,327	39.8%
47	60395	Chemicals	416,171	455,210	634,694	179,484	71.7%
48		Total Materials & Supplies	1,157,530	1,210,898	1,881,004	670,106	64.4%
49		Outside Services					
50	60400	Outside Services	35,419	37,412	86,887	49,475	43.1%
51	60401	Fire Ext. Testing Cust. Base	2,000	2,000	2,200	200	90.9%
52	60402	Spraying - Weeds & Insects	33,818	20,414	42,000	21,586	48.6%
53	60403	Snow Removal	-	-	7,200	7,200	0.0%
54	60404	Uniform Laundry	34,263	31,004	1,062	(29,942)	2919.4%
55	60405	Fire Hydrant Maintenance	28,321	33,878	56,625	22,747	59.8%
56	60410	Service Maintenance Contracts	-	-	-	-	0.0%
57	60412	Groundwater Monitoring	35,215	33,620	50,000	16,380	67.2%
58	60413	Instrumentation Tech	4,224	-	8,500	8,500	0.0%
59	60414	Ozone System PM	11,702	-	10,000	10,000	0.0%
60	60415	Backflow Device Testing	2,205	4,718	4,000	(718)	118.0%
61	60416	SCADA Consulting (A-Teem)	6,572	9,555	10,000	445	95.5%
62	60417	Hauling / Dig / Crane	1,580	-	5,000	5,000	0.0%
63	60419	Pave / Seal / Asphalt Repair	31,910	88,393	75,000	(13,393)	117.9%
64	60424	Septic Hauling	18,938	29,818	50,000	20,183	59.6%
65	60425	Tank Cleaning	14,612	16,750	64,730	47,980	25.9%
66	60426	Building Repairs	22,723	3,455	75,000	71,545	4.6%
67	60427	UV System PM	479	4,499	10,000	5,501	45.0%
68	60430	Claims/Damages	-	-	-	-	0.0%
69	60431	Computer Lic Maint Contracts	95,986	116,015	142,000	25,985	81.7%
70	60440	Janitorial Services	2,200	1,600	3,360	1,760	47.6%
71	60470	Laboratory Services	155,689	164,697	160,000	(4,697)	102.9%
72	60480	Rental (Non Vehicle and Equip)	2,210	3,040	5,000	1,960	60.8%
73		Total Outside Services	540,064	600,868	868,564	267,696	69.2%
74		Professional Services					
75	60590	Professional Services	45,889	47,378	84,551	37,173	56.0%
76		Total Professional Services	45,889	47,378	84,551	37,173	56.0%
77		Vehicles and Equipment					
78	60610	Operating Exp Gas and Oil	275,211	301,390	385,000	83,610	78.3%
79	60620	Repair Exp/Parts and Repairs	153,533	153,810	185,000	31,190	83.1%
80	60625	Generators - Repair	59,743	13,305	30,000	16,695	44.4%
81	60630	Generators - Repair	-	-	-	-	0.0%
82	60650	Rental Exp Vehicles and Equip	12,745	-	11,500	11,500	0.0%
83	60660	Vehicle Lease & Maintenance	11	-	36,000	36,000	0.0%
84		Total Vehicles and Equipment	501,243	468,506	647,500	178,994	72.4%
85		Office Expenses					
86	60710	Permits and Licenses	13,310	21,238	41,100	19,862	51.7%
87	60730	Publications/Subscriptions	780	204	11,500	11,296	1.8%
88	60732	Memberships and Dues	16,043	24,410	30,000	5,590	81.4%



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		A	B	C	D	E
Department 54 Utility Services		FY 2024-25 Months 1-10 Actual	FY 2025-26 Months 1-10 Actual	FY 2025-26 Adopted Budget	Over / (Under) Budget	FY 2025-26 YTD Target 83.0%
89	Total Office Expenses	30,133	45,852	82,600	36,748	55.5%
90	Travel and Training					
91	60810 Training Conference and Travel	36,363	29,082	43,000	13,918	67.6%
92	60820 Other Travel Costs	109	706	500	(206)	141.3%
93	Total Travel and Training	36,471	29,788	43,500	13,712	68.5%
94	Purchased Water					
95	61100 Purchased Water	-	14,317	20,000	5,683	71.6%
96	Total Purchased Water	-	14,317	20,000	5,683	71.6%
97	Operating Fees					
98	61420 State Water and Sewer Fees	328,570	330,617	310,000	(20,617)	106.7%
99	Total Operating Fees	328,570	330,617	310,000	(20,617)	106.7%
100	Capital Equipment					
101	75110 Vehicles Capital Lease	517,137	516,619	521,211	4,592	99.1%
102	75200 Equipment Purchased	318,583	529,892	723,598	193,706	73.2%
103	75300 Materials - Projects	41,023	62,220	868,880	806,660	7.2%
104	Total Capital Equipment	876,742	1,108,730	2,113,689	1,004,959	52.5%
105	Misc. Non-Operating					
106	60715 Late Fees and Other Penalties	43	283	-	(283)	0.0%
107	Total Misc. Non-Operating	43	283	-	(283)	0.0%
108	Total Utility Services Expenses	\$ 11,304,585	\$ 12,304,827	\$ 16,893,250	\$ 4,588,423	72.8%



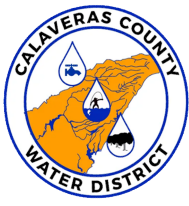
**Calaveras County Water District
Budget Status Report (Unaudited)
For the Period July 1, 2025 – April 30, 2026**

Schedule 4: Department 54 – Utility Services

Schedule 4 displays financial reporting information for the Utility Services Department during fiscal year (FY) 26. Column (A) represents year-to-date (YTD) activity for the prior year, FY 25. Column (B) displays YTD activity for FY 26 as of the end of the reporting month. Column (C) displays the FY 26 adopted budget. Column (D) compares YTD activity to the adopted budget for FY 26 and column (E) represents the YTD activity as a percentage of the adopted budget.

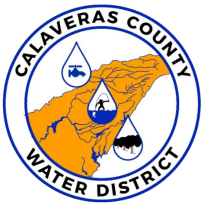
Utility Services Expenses – Total utility services expense is at 72.8% of budget.

- **Line 8 CTO Payout** is trending over budget due to timing of payouts in December 2025.
- **Line 11 CalPERS UAL** is trending over budget due to the timing of payments.
- **Line 12 Retiree Health Benefit** is trending over budget due to an increase in retirements and will be accounted for in next year's budget.
- **Line 18 Telephone** is trending over budget. Finance will continue to monitor this item.
- **Line 19 Refuse/Disposal** is trending over budget due to increased Cal Waste costs.
- **Line 29 Ozone System Parts** is trending over budget due to the purchase of an Ozone Residual Analyzer purchased over budget and other materials and maintenance.
- **Line 32 Leak Repair Supplies** is trending over budget due to high volume inventory purchases.
- **Line 37 Aerator/Compressor etc. Repair** is trending over budget due to the purchase of a replacement air compressor and probe for Jenny Lind WTP.
- **Line 40 Headworks/Solids Removal Rep** is trending over budget due to increased bio-solids disposal.
- **Line 41 HVAC** is trending over budget due to HVAC repairs, heater, and ESA renewal.
- **Line 42 Mixers** is trending over budget due to two mixer purchases.
- **Line 51 Fire Ext. Testing Cust. Base** are trending over budget due to timing of services.
- **Line 54 Uniform Launder** is trending over budget due to a budgeting input error and will be adjusted correctly for next fiscal year.
- **Line 60 Backflow Device Testing** is trending over budget due to delinquent backflow testing.
- **Line 61 SCADA Consulting** is trending over budget due to the timing of invoices for the Copper SCADA programming project compared to the established benchmark.
- **Line 63 Pav/Seal/Asphalt Repair** is trending over due to emergency repair paving in October 2025.
- **Line 69 Computer Lic Maint Contracts** is trending over budget due to increased costs for Sentryx
- **Line 71 Laboratory Services** are trending over budget. Finance will continue to monitor.
- **Line 92 Other Travel Costs** is trending over budget due to mileage and parking reimbursement for staff seminars.
- **Line 98 State Water and Sewer Fees** is trending over budget due to the timing of annual fees paid in December.
- **Line 101 Vehicles Capital Lease – Current** is trending over budget. Finance will continue to monitor this item.



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		A	B	C	D	E
Department 56 General Management		FY 2024-25 Months 1-10 Actual	FY 2025-26 Months 1-10 Actual	FY 2025-26 Adopted Budget	Over / (Under) Budget	FY 2025-26 YTD Target 83.0%
1	O&M Expenses					
2	Salaries and Benefits					
3	60000 Salaries/Wages	\$ 576,838	\$ 582,387	\$ 734,102	\$ 151,715	79.3%
4	60005 Payouts	43,078	45,874	43,001	(2,873)	106.7%
5	60010 On Call Pay	-	-	-	-	0.0%
6	60015 Standby Pay	-	-	-	-	0.0%
7	60030 Overtime	565	15	1,500	1,485	1.0%
8	60035 CTO Payout	-	-	3,800	3,800	0.0%
9	60100 Benefits	176,213	178,720	210,136	31,416	85.0%
10	60110 Retirement Expense	57,998	59,347	81,191	21,844	73.1%
11	60115 CalPERS UAL	20,482	38,776	32,908	(5,868)	117.8%
12	60117 Retiree Health Benefit	2,625	2,500	3,000	500	83.3%
13	Total Salaries and Benefits	877,799	907,619	1,109,638	202,019	81.8%
14	Materials & Supplies					
15	60310 Materials and Supplies	6,201	9,727	11,700	1,973	83.1%
16	60314 Uniforms - New	19,944	16,614	22,000	5,386	75.5%
17	60320 Safety Materials and Supples	689	23,292	61,500	38,208	37.9%
18	60390 Admin. Technologies/Comm	1,751	2,554	4,400	1,846	58.0%
19	Total Materials & Supplies	28,585	52,186	99,600	47,414	52.4%
20	Outside Services					
21	60420 Drug and Alcohol Testing	5,004	3,352	5,000	1,648	67.0%
22	60429 Recruiting	13,785	13,908	29,751	15,843	46.7%
23	60431 Computer Lic Maint Contracts	-	700	700	-	100.0%
24	60480 Rental (Non Vehicle and Equip)	250	-	-	-	0.0%
25	Total Outside Services	19,039	17,960	35,451	17,491	50.7%
26	Legal					
27	60505 Outside Legal Fees	50,210	89,664	120,000	30,336	74.7%
28	Total Legal	50,210	89,664	120,000	30,336	74.7%
29	Professional Services					
30	60541 Advertising/Publicity	-	247	1,500	1,253	16.5%
31	60590 Professional Services	95,947	82,244	124,800	42,556	65.9%
32	Total Professional Services	95,947	82,491	126,300	43,809	65.3%
33	Office Expenses					
34	60700 Forms and Supplies	21	964	1,400	436	68.8%
35	60730 Publications/Subscriptions	1,440	1,665	1,400	(265)	118.9%
36	60732 Memberships and Dues	50,875	57,365	48,176	(9,189)	119.1%
37	Total Office Expenses	52,336	59,994	50,976	(9,018)	117.7%
38	Travel and Training					
39	60810 Training Conf and Travel	17,039	26,038	30,700	4,662	84.8%
40	60820 Other Travel Costs	1,712	844	751	(93)	112.4%
41	Total Travel and Training	18,751	26,882	31,451	4,569	85.5%
42	Misc. Operating Expense					
43	61409 Unemployment Claims	6,427	6,295	36,000	29,705	17.5%
44	Total Misc. Operating Expense	6,427	6,295	36,000	29,705	17.5%
45	Misc. Non-Operating					
46	60715 Late Fees and Other Penalties	1,400	746	13,100	12,354	5.7%
47	Total Misc. Non-Operating	1,400	746	13,100	12,354	5.7%
48	Total General Management Expenses	\$ 1,150,494	\$ 1,243,837	\$ 1,622,516	\$ 378,679	76.7%



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Schedule 5: Department 56 – General Management

Schedule 5 displays financial reporting information for the General Management Department during fiscal year (FY) 26. Column (A) represents year-to-date (YTD) activity for the prior year, FY 25. Column (B) displays YTD activity for FY 26 as of the end of the reporting month. Column (C) displays the FY 26 adopted budget. Column (D) compares YTD activity to the adopted budget for FY 26 and column (E) represents the YTD activity as a percentage of the adopted budget.

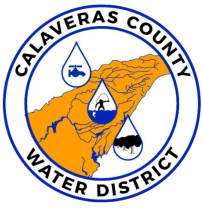
General Management Expenses – Total general management expense is at 76.7% of budget.

- **Line 4 Payouts** is trending over budget due to timing of payouts in December 2025.
- **Line 11 CalPERS UAL** is trending over budget due to the timing of payments.
- **Line 23 Computer Lic Maint Contracts** is trending over budget due to the timing of payments.
- **Line 35 Publications/Subscriptions** is trending over budget due to water code updates and leak adjustment notices.
- **Line 36 Memberships and Dues** is trending over budget due to CalPERLA not being budgeted originally.
- **Line 40 Other Travel Costs** is trending over budget due to mileage and parking reimbursements for staff seminars.



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Budget Status Report (Unaudited)
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		A	B	C	D	E
Department 57 Board of Directors		FY 2024-25 Months 1-10 Actual	FY 2025-26 Months 1-10 Actual	FY 2025-26 Adopted Budget	Over / (Under) Budget	FY 2025-26 YTD Target 83.0%
1	Director Costs					
2	60000 Salaries/Wages	\$ 25,200	\$ 30,000	\$ 43,200	\$ 13,200	69.4%
3	60100 Benefits	70,080	139,052	176,503	37,451	78.8%
4	60310 Materials and Supplies	691	2,334	3,751	1,417	62.2%
5	60390 Admin. Technologies/Comm.	-	15	3,000	2,985	0.5%
6	60810 Training Conf and Travel	19,694	23,489	25,000	1,511	94.0%
7	60820 Other Travel Costs	4,909	6,328	4,900	(1,428)	129.2%
8	78200 Calaveras County Fees	2,155	-	5,000	5,000	0.0%
9	Total Board of Directors Expenses	\$ 122,729	\$ 201,220	\$ 261,354	\$ 60,134	77.0%



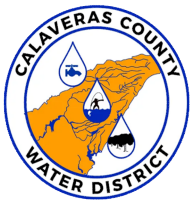
**Calaveras County Water District
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Schedule 6: Department 57 – Board of Directors

Schedule 6 displays financial reporting information for the Board of Directors during fiscal year (FY) 26. Column (A) represents year-to-date (YTD) activity for the prior year, FY 25. Column (B) displays YTD activity for FY 26 as of the end of the reporting month. Column (C) displays the FY 26 adopted budget. Column (D) compares YTD activity to the adopted budget for FY 26 and column (E) represents the YTD activity as a percentage of the adopted budget.

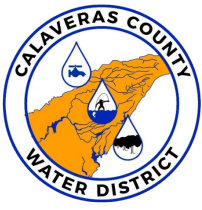
Board of Directors Expenses – Total Board of Directors expense is at 77% of budget.

- **Line 6 Training Conf and Travel** is trending over budget due to timing of staff conferences and seminars.
- **Line 7 Other Travel Costs** is trending over budget due to higher than anticipated reimbursements.



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		A	B	C	D	E
Department 58 Engineering		FY 2024-25 Months 1-10 Actual	FY 2025-26 Months 1-10 Actual	FY 2025-26 Adopted Budget	Over / (Under) Budget	FY 2025-26 YTD Target 83.0%
1	O&M Expenses					
2	Salaries and Benefits					
3	60000 Salaries/Wages	\$ 694,711	\$ 745,189	\$ 1,036,946	\$ 291,757	71.9%
4	60005 Payouts	26,283	15,021	26,301	11,280	57.1%
5	60010 On Call Pay	-	-	-	-	0.0%
6	60015 Standby Pay	300	-	1,000	1,000	0.0%
7	60030 Overtime	13,786	36,964	6,500	(30,464)	568.7%
8	60035 CTO Payout	23,069	3,632	24,300	20,668	14.9%
9	60100 Benefits	212,170	214,564	369,450	154,886	58.1%
10	60110 Retirement Expense	72,922	78,952	110,736	31,784	71.3%
11	60115 CalPERS UAL	25,856	38,054	40,441	2,387	94.1%
12	60117 Retiree Health Benefit	8,225	10,433	7,680	(2,753)	135.8%
13	Total Salaries and Benefits	1,077,323	1,142,808	1,623,354	480,546	70.4%
14	Materials & Supplies					
15	60310 Materials and Supplies	483	3,897	2,000	(1,897)	194.8%
16	60312 Safety Eq Repl Consumables	178	789	-	(789)	0.0%
17	60313 Tools	-	-	7,500	7,500	0.0%
18	60390 Admin. Technologies/Comm	9,658	5,494	8,400	2,906	65.4%
19	Total Materials & Supplies	10,319	10,180	17,900	7,720	56.9%
20	Outside Services					
21	60431 Computer Lic Maint Contracts	51,169	33,636	61,200	27,564	55.0%
22	Total Outside Services	51,169	33,636	61,200	27,564	55.0%
23	Professional Services					
24	60541 Advertising/Publicity	46	-	-	-	0.0%
25	60590 Professional Services	76,475	221,049	625,000	403,951	35.4%
26	Total Professional Services	76,475	221,049	625,000	403,951	35.4%
27	Vehicles and Equipment					
28	60610 Operating Exp Gas and Oil	54	-	-	-	0.0%
29	Total Vehicles and Equipment	54	-	-	-	0.0%
30	Office Expenses					
31	60710 Permits and Licenses	747	114	1,451	1,337	7.9%
32	60730 Publications/Subscriptions	150	139	151	12	92.0%
33	60732 Memberships and Dues	1,065	502	6,080	5,578	8.3%
34	60760 Recording/Title Reports	99	79	1,700	1,622	4.6%
35	Total Office Expenses	2,060	833	9,382	8,549	8.9%
36	Travel and Training					
37	60810 Training Conf and Travel	8,470	12,311	27,251	14,940	45.2%
38	60820 Other Travel Costs	28	-	500	500	0.0%
39	Total Travel and Training	8,498	12,311	27,751	15,440	44.4%
40	Capital Equipment					
41	75200 Equipment Purchased	3,350	-	-	-	0.0%
42	Total Capital Equipment	3,350	-	-	-	0.0%
43	Total Engineering Expenses	\$ 1,229,293	\$ 1,420,818	\$ 2,364,587	\$ 943,770	60.1%



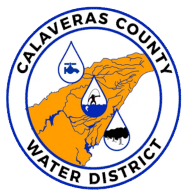
**Calaveras County Water District
Budget Status Report (Unaudited)
For the Period July 1, 2025 – April 30, 2026**

Schedule 7: Department 58 - Engineering

Schedule 7 displays financial reporting information for the Engineering Department during fiscal year (FY) 26. Column (A) represents year-to-date (YTD) activity for the prior year, FY 25. Column (B) displays YTD activity for FY 26 as of the end of the reporting month. Column (C) displays the FY 26 adopted budget. Column (D) compares YTD activity to the adopted budget for FY 26 and column (E) represents the YTD activity as a percentage of the adopted budget.

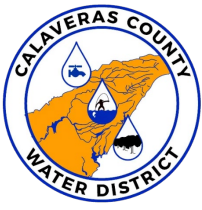
Engineering Expenses – Total engineering expense is at 60.1% of budget.

- **Line 7 Overtime** is trending over budget due to inspectors working with contractors on the A-B Transmission project.
- **Line 11 CalPERS UAL** is trending over budget due to the timing of payments.
- **Line 12 Retiree Health Benefit** is trending over budget due to the timing of paying one month in advance.
- **Line 15 Materials and Supplies** is trending over budget due to higher-than-anticipated costs for purchased supplies used by inspectors.
- **Line 32 Publications/Subscriptions** is trending over budget due to the timing of public hearing notices in relation to the benchmark percentage.



**Calaveras County Water District
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		A	B	C	D	E
Department 59 Administrative Services		FY 2024-25 Months 1-10 Actual	FY 2025-26 Months 1-10 Actual	FY 2025-26 Adopted Budget	Over / (Under) Budget	FY 2025-26 YTD Target 83.0%
1	O&M Expenses					
2	Salaries and Benefits					
3	60000 Salaries/Wages	\$ 793,113	\$ 675,603	\$ 1,003,048	\$ 327,445	67.4%
4	60005 Payouts	8,824	-	12,300	12,300	0.0%
5	60010 On Call Pay	-	-	-	-	0.0%
6	60015 Standby Pay	-	-	-	-	0.0%
7	60030 Overtime	2,346	2,134	6,000	3,866	35.6%
8	60035 CTO Payout	699	167	500	333	33.4%
9	60100 Benefits	294,717	249,837	447,251	197,414	55.9%
10	60110 Retirement Expense	88,461	61,996	112,819	50,823	55.0%
11	60115 CalPERS UAL	27,265	29,834	42,730	12,896	69.8%
12	60117 Retiree Health Benefit	9,170	7,485	7,800	315	96.0%
13	Total Salaries and Benefits	1,224,596	1,027,056	1,632,448	605,392	62.9%
14	Materials & Supplies					
15	60310 Materials and Supplies	446	142	251	109	56.4%
16	60390 Admin. Technologies/Comm	28,204	25,869	27,800	1,931	93.1%
17	Total Materials & Supplies	28,649	26,010	28,051	2,041	92.7%
18	Outside Services					
19	60410 Service Maintenance Contracts	82,611	61,807	128,558	66,751	48.1%
20	60431 Computer Lic Maint Contracts	94,121	68,909	44,180	(24,729)	156.0%
21	Total Outside Services	176,733	130,715	172,738	42,023	75.7%
22	Professional Services					
23	60510 Accounting/Auditing	47,858	42,400	50,400	8,000	84.1%
24	60590 Professional Services	164,856	222,846	308,580	85,734	72.2%
25	Total Professional Services	212,713	265,246	358,980	93,734	73.9%
26	Office Expenses					
27	60700 Forms and Supplies	142	941	751	(190)	125.3%
28	60720 Postage	7,984	6,132	12,500	6,368	49.1%
29	60732 Memberships and Dues	655	260	990	730	26.3%
30	60780 Printing	-	-	500	500	0.0%
31	Total Office Expenses	8,781	7,333	14,741	7,408	49.7%
32	Travel and Training					
33	60810 Training Conf and Travel	7,291	1,808	18,500	16,692	9.8%
34	60820 Other Travel Costs	-	90	251	161	36.0%
35	Total Travel and Training	7,291	1,898	18,751	16,853	10.1%
36	Operating Fees					
37	61485 Third Party Payment Processing	353,595	490,558	522,743	32,185	93.8%
38	60715 Late Fees and Other Penalties	600	4	-	(4)	0.0%
39	Total Operating Fees	354,195	490,561	522,743	32,182	93.8%
40	Bad Debt					
41	61310 Bad Debt Expense	57,325	34,660	54,000	19,340	64.2%
42	Total Bad Debt	57,325	34,660	54,000	19,340	64.2%
43	Misc. Operating Expenses					
44	61315 Rate Assistance Program	38,353	43,874	60,000	16,126	73.1%
45	61490 Misc. Operating Expense	10	61	-	(61)	0.0%
46	Total Misc. Operating Expenses	38,363	43,935	60,000	16,065	73.2%
47	Misc. Non-Operating Expenses					
48	78990 Misc Non-Operating Costs	10	-	-	-	0.0%
49	Total Misc. Non-Operating Expenses	10	-	-	-	0.0%
50	Capital Equipment					
51	75200 Equipment Purchased	-	22,009	-	(22,009)	0.0%
52	Total Capital Equipment	-	22,009	-	(22,009)	0.0%
53	Transfers Out					
54	79100 Transfers Out	990	4,499,990	5,752,882	1,252,892	78.2%
55	Total Transfers Out	990	4,499,990	5,752,882	1,252,892	78.2%
56	Total Administrative Services Expenses	\$ 2,109,645	\$ 6,549,415	\$ 8,615,334	\$ 2,065,919	76.0%



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Schedule 8: Department 59 – Administrative Services

Schedule 8 displays financial reporting information for the Administrative Services Department during fiscal year (FY) 26. Column (A) represents year-to-date (YTD) activity for the prior year, FY 25. Column (B) displays YTD activity for FY 26 as of the end of the reporting month. Column (C) displays the FY 26 adopted budget. Column (D) compares YTD activity to the adopted budget for FY 26 and column (E) represents the YTD activity as a percentage of the adopted budget.

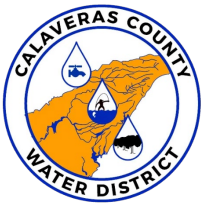
Administrative Services Expenses – Total administrative services expense is at 76% of budget.

- **Line 12 Retiree Health Benefit** is trending over budget due to the timing of paying one month in advance.
- **Line 16 Admin. Technologies/Comm** is trending over budget due to the purchase of Spare SSD Servers.
- **Line 20 Computer Lic Maint Contracts** is trending over budget due to the timing of contract payments early in the fiscal year and IT Security Software that was purchased and will need to be considered for FY 27's budget.
- **Line 27 Forms and Supplies** is trending over budget due to the purchase of door hangers.
- **Line 37 Third Party Payment Processing** is trending over budget due to the Credit Card and Tyler Convenience Fees paid. This is offset by the revenue account "Miscellaneous Operating Revenue". These costs should start slowing down due to the new fee agreement recently signed with Global Payments. There are no customer fees collected through the lockbox payment service.



**Calaveras County Water District
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		A	B	C	D	E
Department 60 Water Resources		FY 2024-25 Months 1-10 Actual	FY 2025-26 Months 1-10 Actual	FY 2025-26 Adopted Budget	Over / (Under) Budget	FY 2025-26 YTD Target 83.0%
1	O&M Expenses					
2	Salaries and Benefits					
3	60000 Salaries/Wages	\$ 140,858	\$ 190,715	\$ 240,867	\$ 50,152	79.2%
4	60005 Payouts	-	-	501	501	0.0%
5	60010 On Call Pay	-	-	-	-	0.0%
6	60015 Standby Pay	-	-	-	-	0.0%
7	60030 Overtime	568	-	1,500	1,500	0.0%
8	60035 CTO Payout	810	777	-	(777)	0.0%
9	60100 Benefits	40,648	64,841	87,727	22,886	73.9%
10	60110 Retirement Expense	10,670	15,181	19,129	3,948	79.4%
11	60115 CalPERS UAL	296	611	746	135	81.9%
12	60117 Retiree Health Benefit	1,320	1,600	1,920	320	83.3%
13	Total Salaries and Benefits	195,170	273,725	352,390	78,665	77.7%
14	Materials & Supplies					
15	60310 Materials and Supplies	27	51	1,500	1,449	3.4%
16	60312 Safety Eq Repl Consumables	-	-	200	200	0.0%
17	60390 Admin. Technologies/Comm	-	2,031	1,500	(531)	135.4%
18	Total Materials & Supplies	27	2,081	3,200	1,119	65.0%
19	Outside Services					
20	60431 Computer Lic Maint Contracts	-	1,650	700	(950)	235.7%
21	Total Outside Services	-	1,650	700	(950)	235.7%
22	Legal					
23	60505 Outside Legal Fees	99,788	29,678	230,000	200,322	12.9%
24	Total Legal	99,788	29,678	230,000	200,322	12.9%
25	Professional Services					
26	60541 Advertising/Publicity	93	47	3,000	2,953	1.6%
27	60545 Public Outreach	-	816	-	(816)	0.0%
28	60590 Professional Services	239,204	661,411	610,000	(51,411)	108.4%
29	Total Professional Services	239,296	662,274	613,000	(49,274)	108.0%
30	Office Expenses					
31	60732 Memberships and Dues	65,564	81,066	57,100	(23,966)	142.0%
32	60780 Printing	227	-	-	-	0.0%
33	Total Office Expenses	65,791	81,066	57,100	(23,966)	142.0%
34	Travel and Training					
35	60810 Training Conf and Travel	3,713	4,034	5,500	1,466	73.4%
36	60820 Other Travel Costs	96	281	500	219	56.2%
37	Total Travel and Training	3,809	4,315	6,000	1,685	71.9%
38	Purchased Water					
39	61100 Purchased Water	-	-	-	-	0.0%
40	Total Purchased Water	-	-	-	-	0.0%
41	Operating Fees					
42	61430 Federal Dam and Admin Fees	604,726	378,295	781,224	402,929	48.4%
43	61435 State/Federal/County Fees	63,679	121,128	155,663	34,535	77.8%
44	Total Operating Fees	668,405	499,423	936,887	437,464	53.3%
45	Misc. Operating Expenses					
46	61150 New Hogan Op/Maint Expense	-	-	474,000	474,000	0.0%
47	61450 Mandated Plans	-	59,641	284,080	224,439	21.0%
48	61455 Water Conservation	1,500	2,000	4,000	2,000	50.0%
49	Total Misc. Operating Expenses	1,500	61,641	762,080	700,439	8.1%
50	Capital Equipment					
51	75300 Materials - Projects	1,900	1,050	-	(1,050)	0.0%
52	Total Capital Equipment	1,900	1,050	-	(1,050)	0.0%
53	Total Water Resources Expenses	\$ 1,275,687	\$ 1,616,903	\$ 2,961,357	\$ 1,344,454	54.6%



**Calaveras County Water District
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Schedule 9: Department 60 – Water Resources

Schedule 9 displays financial reporting information for the Water Resources Department during fiscal year (FY) 26. Column (A) represents year-to-date (YTD) activity for the prior year, FY 25. Column (B) displays YTD activity for FY 26 as of the end of the reporting month. Column (C) displays the FY 26 adopted budget. Column (D) compares YTD activity to the adopted budget for FY 26 and column (E) represents the YTD activity as a percentage of the adopted budget.

Water Resources Expenses – Total water resource expense is at 54.6% of budget.

- **Line 17 Admin. Technologies/Comm** is trending over budget due to the purchase of a new computer.
- **Line 20 Computer Lic Maint Contracts** is trending over budget due to the Parcel Quest subscription and will be accounted for in FY 27's budget.
- **Line 28 Professional Services** is trending over budget due to project management costs for the 13020 Doud's Landing Fuel break, however, these costs are reimbursable.
- **Line 31 Memberships and Dues** are trending over budget due to the timing of the annual renewal of the ESJGWA Membership.

CCWD - Fund Cash Balance Report

As of April 30, 2026

Fund	Description	Audited	Transactions	Unaudited
		6/30/2025	FY25-26	4/30/2026
300	Water Fund	4,600,586.08	(4,518,238.65)	82,347.43
302	Slurry Line	5,817.33	1,304.24	7,121.57
306	Water-Admin Replacement	25,053.32	13,327.69	38,381.01
308	Water - Interest Reserve	8,698,997.61	556,045.61	9,255,043.22
320	CIP - Water	(222,171.45)	192,633.39	(29,538.06)
321	CIP Loan II - Water	-	10,616,677.19	10,616,677.19
323	CIP Loan - Water	9,784,121.55	(5,137,796.59)	4,646,324.96
325	Capital R&R - Water	4,232,612.31	3,073,633.51	7,306,245.82
327	USDA RD AMI/AMR	122,783.40	(169,764.58)	(46,981.18)
344	Water Expansion Fund - West Point	331,387.86	8,832.27	340,220.13
354	Water Expansion Fund - Ebbetts Pass	931,168.40	43,774.26	974,942.66
356	Water Expansion Fund - Sheep Ranch	26,739.79	712.69	27,452.48
364	Water Expansion Fund - Jenny Lind	870,998.25	174,235.91	1,045,234.16
374	Water Expansion Fund - Copper Cove	3,682,902.53	411,360.92	4,094,263.45
394	Water Expansion Fund - Wallace	19,133.03	509.95	19,642.98
400	Hydro Fund	460,681.99	(95,526.79)	365,155.20
408	Hydropower - Interest Reserve	2,457,053.78	65,486.30	2,522,540.08
500	Sewer Fund	(613,190.16)	(122,313.27)	(735,503.43)
506	Sewer - Admin Replacement	8,897.52	3,436.57	12,334.09
508	Sewer - Interest Reserve	2,055,889.36	175,720.33	2,231,609.69
520	CIP - Sewer	1,679,804.35	(751,046.82)	928,757.53
523	CIP Loan - Sewer	2,688,973.59	(991,685.91)	1,697,287.68
525	Capital R&R - Sewer	3,686,826.95	1,364,544.20	5,051,371.15
527	USDA Loan Arnold WWTP Improvements	-	10,004,965.34	10,004,965.34
540	Sewer Expansion Fund - Forest Meadows	436,061.98	11,622.08	447,684.06
542	Sewer Expansion Fund - Big Trees Village	12,672.87	337.77	13,010.64
544	Sewer Expansion Fund - Arnold	845,498.94	14,630.96	860,129.90
546	Sewer Expansion Fund - Vallecito	1,244,695.94	33,174.10	1,277,870.04
548	Sewer Expansion Fund - Six Mile Village	27,493.64	732.79	28,226.43
554	Sewer Expansion Fund - West Point	907,482.72	24,186.55	931,669.27
564	Sewer Expansion Fund - La Contenta	498,439.34	(9,714.63)	488,724.71
565	Sewer Expansion Fund - Southworth	294,436.28	7,847.44	302,283.72
584	Sewer Expansion Fund - Copper Cove	2,928,887.97	310,095.48	3,238,983.45
594	Sewer Expansion Fund - Wallace	19,133.03	509.95	19,642.98
722	Assessment District - West Point Acres	16,061.04	296.80	16,357.84
732	Assessment District - Wilseyville	5.57	0.11	5.68
752	Assessment District - Arnold	38,202.14	710.23	38,912.37
812	Assessment District - La Contenta (604)	87,934.74	21,045.69	108,980.43
832	Assessment District - Saddle Creek	123,156.25	5,107.37	128,263.62
842	Assessment District - DaLee/Cassidy	-	(5,363.55)	(5,363.55)
852	Assessment District - Fly In Acres	-	4,361.88	4,361.88
862	Assessment District - Wallace	59,344.05	(47,000.33)	12,343.72
915	CCWD PFA - Water	-	-	-
920	Advance Grant Fund	4,819.64	128.45	4,948.09
	TOTAL	53,079,393.53	15,293,536.90	68,372,930.43

Fund Activity Report as of 04.30.26

	Water Fund	Hydro Fund	Sewer Fund
Revenue	18,534,082.42	1,032,620.68	8,538,295.57
Expenditure	(19,659,353.41)	(1,086,978.94)	(8,448,066.48)
Net Fund Activity	(1,125,270.99)	(54,358.26)	90,229.09

Capital Improvement Program
Schedule of Cash Flow - Water Projects
FY 2025-26 thru FY 2029-30

Project No	Fund	Water Projects Project Description	Project Budget	Expenses to Date	Projected Balance	FY 25-26 YTD Expenditures	FY 25-26 Remaining Balance	Cash Flow				
								FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
Copper Cove												
11083C	323	Copper Cove Tank B/Clearwell	8,600,000	7,907,399	692,601	816,980	183,020	1,000,000	-			
11104	321	Lake Tulloch Intertie Project	7,500,000	446,508	7,053,492	105,159	144,841	250,000	-	2,250,000	4,500,000	
11122	321	Copper C Tank Trans Pipeline	10,000,000	6,106,508	3,893,492	5,530,000	1,770,000	7,300,000	4,500,000			
11136	325	CC WTP Filter Rehabilitation Project	600,000	-	600,000	-	726,270	726,270				
Ebbetts Pass												
11083S	321	Ebbetts Pass Sawmill Tank	3,560,000	954,386	2,605,614	657,077	(532,077)	125,000	3,000,000			
11103	325/Grant	Hunters Raw Water Pumps (Hazard Mitigation)	3,600,000	213,787	3,386,213	488	3,249,512	3,250,000	-			
11108	354/325	Big Trees Pump Stations 4 & 5 Replacement	3,000,000	19,673	2,980,327	13,757	61,243	75,000	500,000	2,000,000	500,000	
11115		Ebbetts Pass Larkspur PS Rehab / Electrical	1,500,000	-	1,500,000	-	-		250,000	1,250,000		
11135	325/Grant	Timber Trails Redwood Water Storage Tank & P/S	3,500,000	2,664	3,497,336	-	500,000	500,000	1,500,000	1,500,000		
Jenny Lind / Wallace												
11088	323	Jenny Lind A-B Transmission Main	13,500,000	9,882,773	3,617,227	3,276,112	1,859,998	5,136,110	-			
11119		Jenny Lind Tanks A Replacement	3,000,000	-	3,000,000	-	-	-	500,000	2,500,000		
11083W	323	Wallace Tanks	1,700,000	581,448	1,500,000	353,549	(328,549)	25,000	1,350,000			
West Point / Wilseyville / Vallecito												
11106		West Point Backup Filter	3,000,000	2,960,566	39,434	97,813	(97,813)	-	-			
11134	325	West Point Regulator Repair/Tule Removal	200,000	-	200,000	-	200,000	200,000	-			
11129	325/Grant	West Point Drought Water Supply	4,700,000	435,837	4,264,163	121,576	2,378,424	2,500,000	5,000,000	900,000		
		Total Water Projects	\$ 67,960,000	\$ 29,511,549	\$ 38,829,898	\$ 10,972,512	\$ 10,114,868	\$ 21,087,380	\$ 16,600,000	\$ 10,400,000	\$ 5,000,000	\$ -

Capital Improvement Program
Schedule of Cash Flow - Wastewater Projects
FY 2025-26 thru FY 2029-30

Project No.	Fund	Wastewater Projects Project Description	Project Budget	Expenses to Date	Project Balance	FY 25-26 YTD Expenditures	FY 25-26 Remaining Balance	Cash Flow				
								FY 25-26	FY 26-27	FY 27-28	FY 28-29	FY 29-30
Arnold / Forest Meadows												
15095	527	Arnold Secondary Clarifier/WWTP Improvements	10,300,000	960,112	9,339,888	159,136	2,015,864	2,175,000	5,735,000	1,500,000		
Copper Cove												
15094T	523	CC SAF, Tertiary	2,247,410	2,817,955	(570,545)	1,038,229	249,181	1,287,410	-			
15112	584/525	CC Pond 6 Enlargement	4,543,810	179,032	4,364,779	36,732	1,801,364	1,838,096	1,838,096			
15116		CC Lower/Upper X-Country Gravity/Force Main	3,250,000	-	3,250,000	-	-		-	500,000	2,750,000	
La Contenta/Wallace												
15097	525	LC Biolac, Clarifier	15,000,000	799,880	14,200,120	231,622	63,878	295,500				
15092B	564/525	Huckleberry Lift Station Improvements	6,000,000	346,340	5,653,660	17,991	42,009	60,000	2,000,000	3,600,000		
TBD		Southworth Treatment Plant Improvements	180,000	-	180,000	-	-				180,000	
West Point / Wilseyville / Vallecito												
15091	Grant	West Point/Wilseyville Consolidation Project	10,000,000	9,406,561	593,439	944,534	(244,534)	700,000	-			
TBD		West Point Septic Tank Replacements	500,000	-	500,000	-	-	-			300,000	200,000
Other												
15109	525	Collections System Rehab and I&I Mitigation	900,000	212,074	687,926	732	149,268	150,000	150,000	150,000	150,000	150,000
Total Wastewater Projects			\$ 56,921,220	\$ 15,174,183	\$ 41,747,037	\$ 2,428,976	\$ 4,077,030	\$ 6,506,006	\$ 9,723,096	\$ 5,750,000	\$ 4,180,000	\$ 1,850,000
TOTAL WATER & WASTEWATER PROJECTS			\$ 124,881,220	\$ 44,685,732	\$ 80,576,935	\$ 13,401,488	\$ 14,191,898	\$ 27,593,386	\$ 26,323,096	\$ 16,150,000	\$ 9,180,000	\$ 1,850,000