

Calaveras County Water District

FY 2025-26

Operating and CIP Mid-Year Budget Review and Proposed Amendments

February 11, 2026



Mid-Year Review Summary - Revenues

- As of Dec 31, total revenues were \$15,935,515, 45% of budget
- Year-end revenues are projected to be over budget by \$530,665
 - Property Taxes, which is the third largest source of operating revenues, are not included in the Dec 31 totals as they are distributed in January and May, with a supplemental issued in August
 - Water and Sewer rate revenues are projected to be within 1% of budget
 - Combined Hydro revenues are projected to be within 1.2% of budget
 - Budget amendments are proposed for Water Sales – Fire Hydrant, Delinquent Account Charges, Reimbursable Expenses, Interest Income, and Federal Grant Revenue based on projected ending balances exceeding 10% of budget and more than \$40,000 variance



Mid-Year Review Summary - Expenditures

- Operating expenditures through December 31 are \$17,295,455, or 53% of budget
- Year-end expenditures are projected to be \$1.17 million under budget
 - Multiple vacancies resulted in projected salary and benefit savings of ~\$1 million, offset by increases in other categories
 - Power projected to be over budget by \$298,716
 - Chemicals projected to be over budget by \$109,694
 - Professional services projected to be over budget by \$194,080
 - Mandated plans projected to be over budget by \$40,000
 - Third-party payment processing projected to be over budget by \$95,143



Funds Summary

Schedule A.1 District Budget Summary	Water	Wastewater	Hydro	Total		Projected Variance Over/(Under) \$
	FY 2025-26 Proposed Amended Budget	FY 2025-26 Proposed Amended Budget	FY 2025-26 Proposed Amended Budget	FY 2025-26 Proposed Amended Budget	FY 2025-26 Projected Year- End Total	
1 Sources						
2 Operating Revenue	\$ 19,760,468	\$ 9,735,360	\$ -	\$ 29,495,828	\$ 29,468,488	\$ (27,340)
3 Non-Operating Revenue	3,944,038	927,192	1,803,826	6,675,056	6,587,462	(87,594)
4 Transfers In	2,782,204	1,080,113	-	3,862,317	3,862,317	-
5 Total Sources	26,486,710	11,742,665	1,803,826	40,033,201	39,918,268	(114,934)
6 Uses						
7 Salaries and Benefits	10,037,099	3,712,352	299,150	14,048,601	12,985,297	(1,063,304)
8 Services and Supplies	8,362,056	3,309,350	1,350,033	13,021,439	12,171,015	(850,423)
9 Capital Outlay	1,284,249	682,133	-	1,966,382	1,973,843	7,461
10 Debt Service	3,033,015	1,217,225	-	4,250,240	4,246,145	(4,094)
11 Transfers Out - Capital Projects	3,400,000	2,000,000	-	5,400,000	5,400,000	-
12 Transfers Out - Reserves	352,882	-	-	352,882	352,882	-
13 Total Uses	26,469,301	10,921,059	1,649,183	39,039,544	37,129,183	(1,910,361)
14 Net Addition to/(Use of) Reserves	\$ 17,409	\$ 821,605	\$ 154,643	\$ 993,658	\$ 2,789,085	\$ 1,795,427



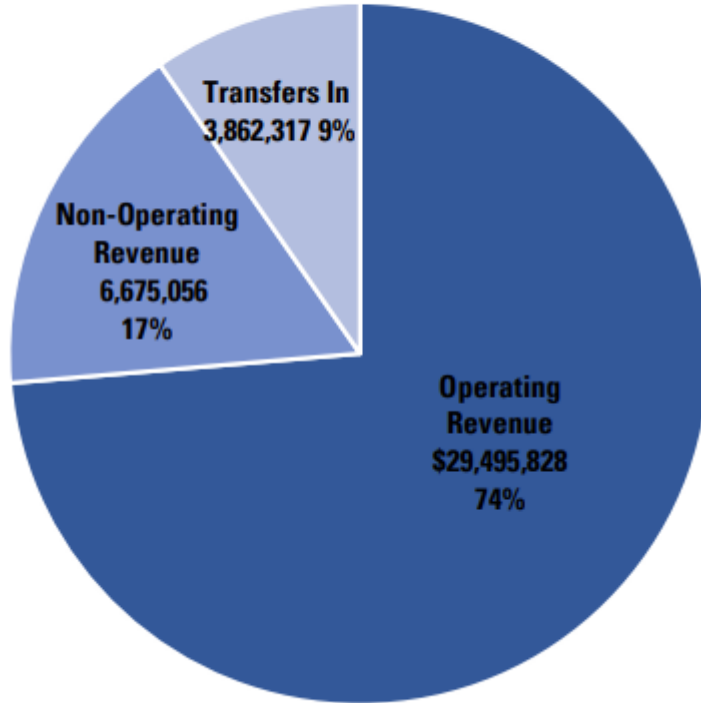
Water Fund Summary

Schedule B.1 Water Budget Summary		FY 2025-26 Adopted Budget	FY 2025-26 Proposed Amendments	FY 2025-26 Proposed Amended Budget	FY 2025-26 Projected Year-End	Projected Variance Over/(Under) \$
1	Sources					
2	Operating Revenue	\$ 19,409,240	\$ 351,228	\$ 19,760,468	\$ 19,950,239	\$ 189,771
3	Non-Operating Revenue	3,694,494	249,544	3,944,038	3,963,935	19,896
4	Transfers In	2,782,204	-	2,782,204	2,782,204	-
5	Total Sources	25,885,938	600,772	26,486,710	26,696,378	209,668
6	Uses					
7	Salaries and Benefits	10,037,099	-	10,037,099	9,063,580	(973,519)
8	Services and Supplies	7,853,842	508,214	8,362,056	7,790,534	(571,522)
9	Capital Outlay	1,284,249	-	1,284,249	1,369,111	84,862
10	Debt Service	3,033,015	-	3,033,015	3,028,921	(4,093)
11	Transfers Out - Capital Projects	3,400,000	-	3,400,000	3,400,000	-
12	Transfers Out - Reserves	352,882	-	352,882	352,882	-
13	Total Uses	25,961,087	508,214	26,469,301	25,005,029	(1,464,272)
14	Net Addition to/(Use of) Reserves	\$ (75,149)	\$ 92,558	\$ 17,409	\$ 1,691,349	\$ 1,673,940

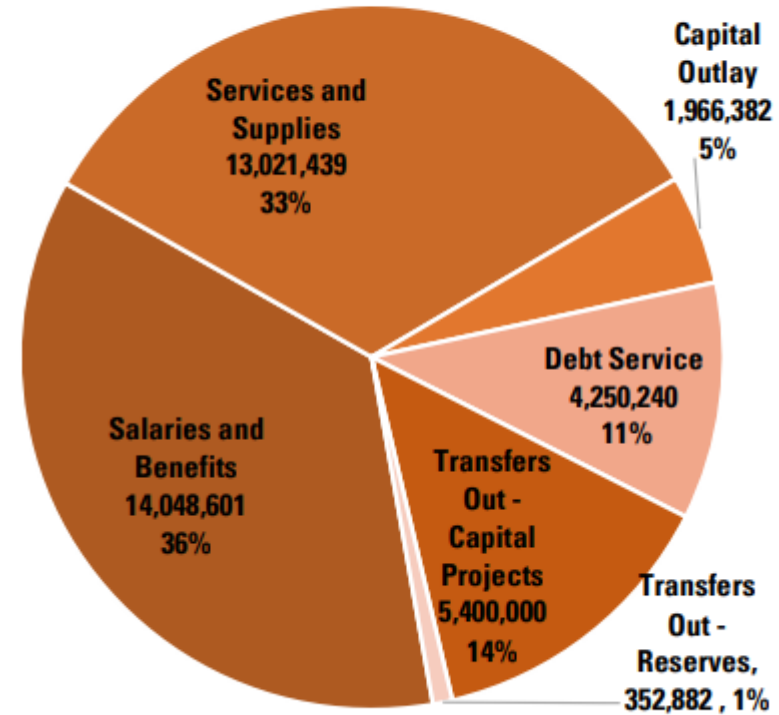


Water Fund Summary

TOTAL DISTRICT INFLOWS: \$40,033,201



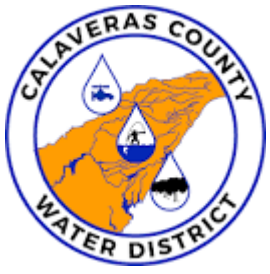
TOTAL DISTRICT OUTFLOWS: \$39,039,544





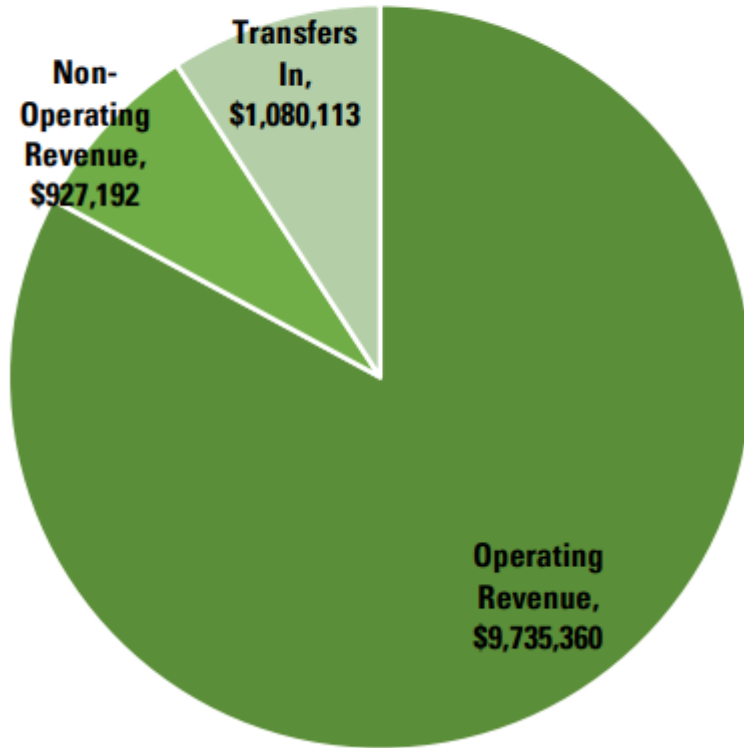
Wastewater Fund Summary

Schedule C.1 Wastewater Budget Summary		FY 2025-26 Adopted Budget	FY 2025-26 Proposed Amendments	FY 2025-26 Proposed Amended Budget	FY 2025-26 Projected Year-End	Projected Variance Over/(Under) \$
1	Sources					
2	Operating Revenue	\$ 9,735,360	\$ -	\$ 9,735,360	\$ 9,518,249	\$ (217,111)
3	Non-Operating Revenue	882,365	44,827	927,192	841,172	(86,019)
4	Transfers In	1,080,113	-	1,080,113	1,080,113	-
5	Total Sources	11,697,838	44,827	11,742,665	11,439,534	(303,131)
6	Uses					
7	Salaries and Benefits	3,712,352	-	3,712,352	3,655,241	(57,111)
8	Services and Supplies	3,079,932	229,418	3,309,350	3,019,508	(289,842)
9	Capital Outlay	682,133	-	682,133	617,667	(64,466)
10	Debt Service	1,217,225	-	1,217,225	1,217,224	(1)
11	Transfers Out - Capital Projects	2,000,000	-	2,000,000	2,000,000	-
12	Transfers Out - Reserves	-	-	-	-	-
13	Total Uses	10,691,642	229,418	10,921,059	10,509,640	(411,419)
14	Net Addition to/(Use of) Reserves	\$ 1,006,196	\$ (184,591)	\$ 821,605	\$ 929,894	\$ 108,289

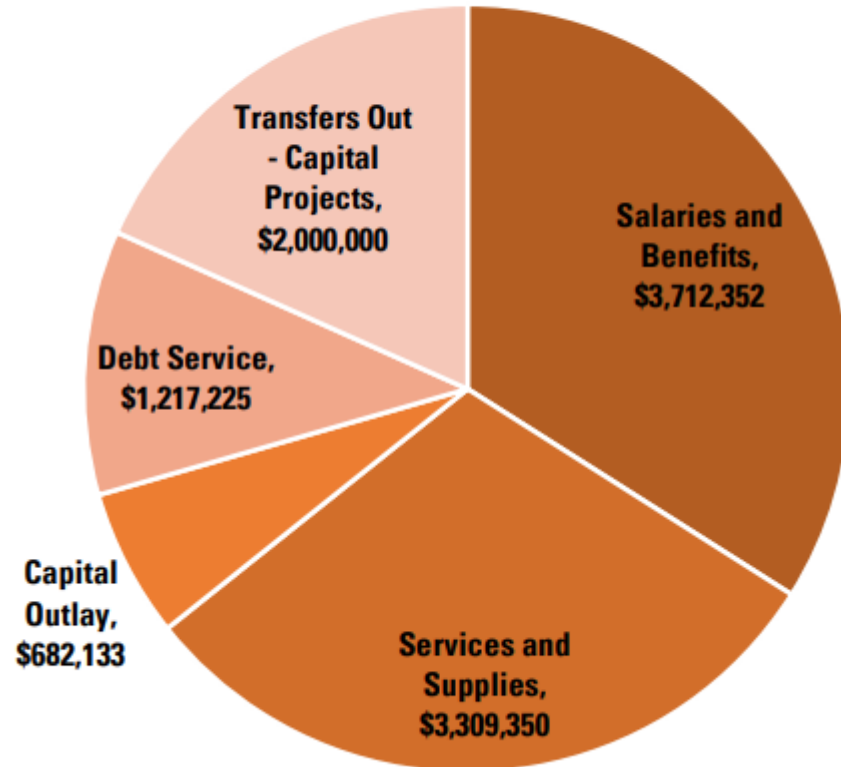


Wastewater Fund Summary

TOTAL WASTEWATER INFLOWS: \$11,742,665



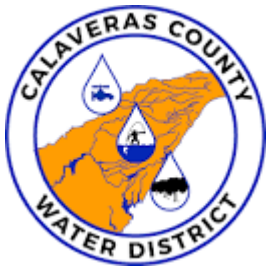
TOTAL WASTEWATER OUTFLOWS: \$10,921,059





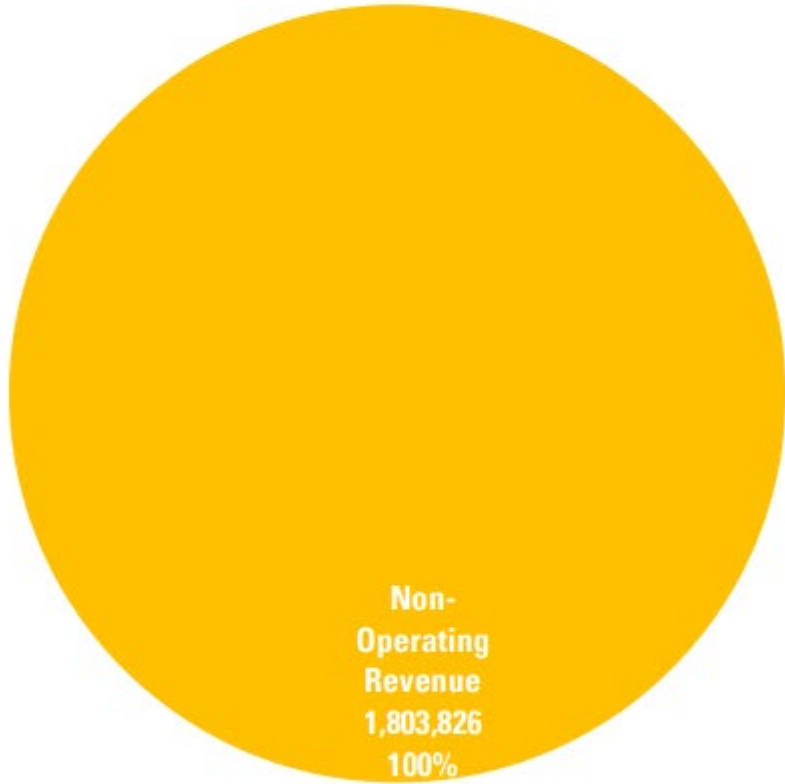
Hydropower Fund Summary

Schedule D.1 Hydropower Budget Summary		FY 2025-26 Adopted Budget	FY 2025-26 Proposed Amendments	FY 2025-26 Proposed Amended Budget	FY 2025-26 Projected Year-End	Projected Variance Over/(Under) \$
1	Sources					
2	Operating Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
3	Non-Operating Revenue	1,803,826	-	1,803,826	1,782,355	(21,471)
4	Transfers In	-	-	-	-	-
5	Total Sources	1,803,826	-	1,803,826	1,782,355	(21,471)
6	Uses					
7	Salaries and Benefits	299,150	-	299,150	266,475	(32,675)
8	Services and Supplies	1,350,033	-	1,350,033	1,351,493	1,460
9	Capital Outlay	-	-	-	-	-
10	Debt Service	-	-	-	-	-
11	Transfers Out - Reserves	-	-	-	-	-
12	Total Uses	1,649,183	-	1,649,183	1,617,968	(31,215)
13	Net Addition to/(Use of) Reserves	\$ 154,643	\$ -	\$ 154,643	\$ 164,387	\$ 9,744

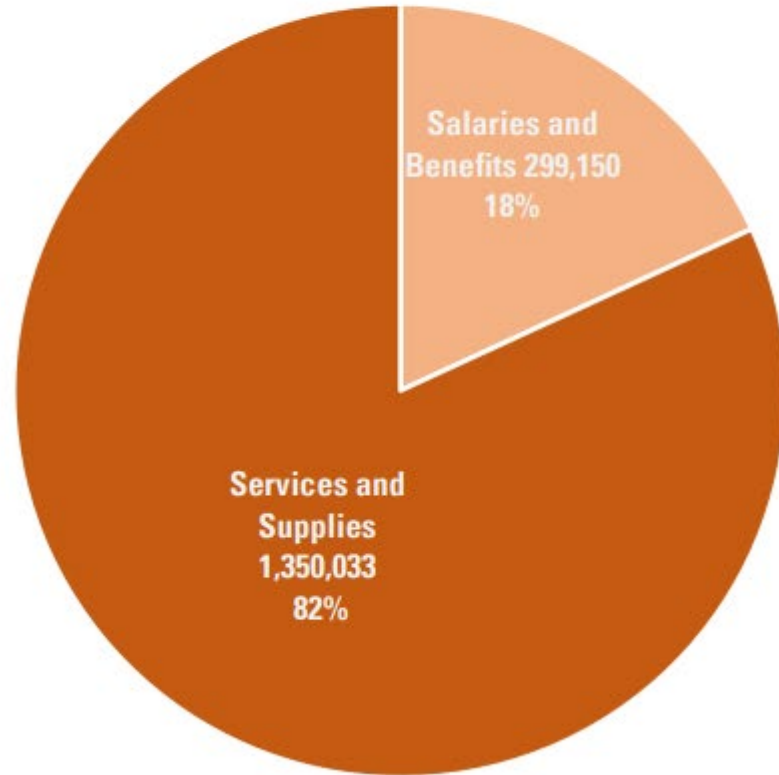


Hydropower Fund Summary

TOTAL HYDRO INFLOWS: \$1,803,826



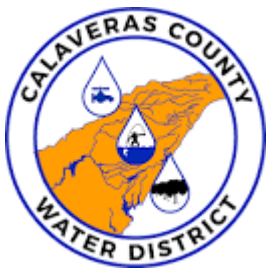
TOTAL HYDRO OUTFLOWS: \$1,649,183





Department Summary

Department	Salaries and Benefits	Services and Supplies	Capital Outlay	Debt Service	Department Total	FY 2025-26 Proposed Amended Budget	Projected Variance Over/(Under) \$
Board of Directors	\$ 199,298	\$ 46,264	\$ -	\$ -	\$ 245,562	\$ 261,353	\$ (15,791)
General Management	1,086,202	444,558	-	-	1,530,760	1,609,412	(78,652)
Administrative Services	1,462,735	1,192,964	32,133	-	2,687,832	2,862,449	(174,617)
Engineering	933,284	678,020	-	-	1,611,305	2,364,584	(753,280)
Utilities	8,381,434	5,497,560	1,896,710	-	15,775,704	16,695,941	(920,237)
Water Resources	410,332	2,511,638	-	-	2,921,970	2,727,277	194,693
Non Departmental	512,012	1,800,011	45,000	-	2,357,023	2,515,407	(158,384)
Debt Service	-	-	-	4,246,145	4,246,145	4,250,240	(4,094)
Total Operating Expenditures	\$ 12,985,297	\$ 12,171,015	\$ 1,973,843	\$ 4,246,145	\$ 31,376,301	\$ 33,286,663	\$ (1,910,362)



Budget Detail

		A	B	C	D = A + C	E = B - D	F = B / D
Schedule A.2 Total Budget Detail		FY 2025-26 Adopted Budget	FY 2025-26 Projected Year-End	FY 2025-26 Proposed Amendments	FY 2025-26 Proposed Amended Budget	Projected Variance Over/(Under) \$	Projected Budget %
1	Revenues						
2	Operating Revenue						
3	Water/Sewer Sales/Resid	\$ 28,431,800	\$ 28,422,281	\$ -	\$ 28,431,800	\$ (9,519)	99.97%
4	Irrigation Water Sales	12,800	12,800	-	12,800	-	100.00%
5	Water Sales - Fire Hydrant	183,900	319,254	135,354	319,254	-	100.00%
6	Inspection Fees	4,000	5,024	-	4,000	1,024	125.60%
7	Account Establishment Fees	37,900	42,534	-	37,900	4,634	112.23%
8	Delinquent Account Charge	71,000	174,794	103,794	174,794	-	100.00%
9	Termination of Services	-	944	-	-	944	0.00%
10	Backflow Certification Testing	3,500	2,000	-	3,500	(1,500)	57.14%
11	Install Water Meter	26,700	46,974	-	26,700	20,274	175.93%
12	Repair Labor/Materials	5,000	1,199	-	5,000	(3,801)	23.99%
13	Reimbursable Expense	118,000	230,080	112,080	230,080	-	100.00%
14	Other Water/Sewer Charges	-	100	-	-	100	0.00%
15	Concept Approval Fees	-	878	-	-	878	0.00%
16	Miscellaneous Operating Revenue	250,000	209,626	-	250,000	(40,374)	83.85%
17	Total Operating Revenue	29,144,600	29,468,488	351,228	29,495,828	(27,340)	99.91%



Budget Detail Continued

		A	B	C	D = A + C	E = B - D	F = B / D
Schedule A.2 Total Budget Detail		FY 2025-26 Adopted Budget	FY 2025-26 Projected Year-End	FY 2025-26 Proposed Amendments	FY 2025-26 Proposed Amended Budget	Projected Variance Over/(Under) \$	Projected Budget %
18	Non-Operating Revenue						
19	Rental Revenue	83,000	83,000	-	83,000	-	100.0%
20	Interest Income/CCWD Investments	19,200	87,846	61,165	80,365	7,481	109.3%
21	Lease Interest Revenue	-	-	-	-	-	0.0%
22	Property Taxes	3,904,659	3,904,659	-	3,904,659	-	100.0%
23	Standby Fees	131,000	131,000	-	131,000	-	100.0%
24	Power Sales - North Fork	828,700	785,514	-	828,700	(43,186)	94.8%
25	Power Sales - New Hogan	153,000	167,234	-	153,000	14,234	109.3%
26	Grant Revenue/Federal Agencies	50,000	283,206	233,206	283,206	-	100.0%
27	Grant Revenue/State Agencies	-	22,640	-	-	22,640	0.0%
28	Other Non-Operating Revenue	1,197,126	1,103,376	-	1,197,126	(93,750)	92.2%
29	Miscellaneous Income	14,000	18,987		14,000	4,987	135.6%
30	Total Non-Operating Revenues	6,380,685	6,587,462	294,371	6,675,056	(87,594)	98.7%
31	Total Revenues	35,525,285	36,055,950	645,599	36,170,884	(114,934)	99.7%



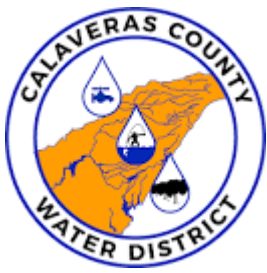
Budget Detail Continued

		A	B	C	D = A + C	E = B - D	F = B / D
Schedule A.2 Total Budget Detail		FY 2025-26 Adopted Budget	FY 2025-26 Projected Year-End	FY 2025-26 Proposed Amendments	FY 2025-26 Proposed Amended Budget	Projected Variance Over/(Under) \$	Projected Budget %
1	Services and Supplies						
2	Power	1,773,500	2,072,216	298,716	2,072,216	-	100.0%
3	Chemicals	525,000	634,694	109,694	634,694	-	100.0%
4	Professional Services	1,558,850	1,684,084	194,080	1,752,930	(68,846)	96.1%
5	Mandated Plans	50,000	90,000	40,000	90,000	-	100.0%
6	Third Party Payment Processing	427,600	522,743	95,143	522,743	-	100.0%



Capital Outlay

Capital Type	Dept	Qty	Location	Description	Water	Sewer	Total Cost
Capital Lease	54	29	District Wide	Vehicle Lease to Own - Current	\$ 380,484	\$ 140,727	\$ 521,211
Equipment	54	1	District Wide	CCTV Truck and System - Replacement	-	333,506	333,506
Equipment	54	1	Copper Cove	Backhoe	94,900	35,100	130,000
Equipment	54	3	District Wide	Line Locators - Replacement	9,931	-	9,931
Equipment	54	3	District Wide	Leak Detectors - Replacement	12,854	-	12,854
Equipment	50		Operations HQ	Server Room Network Equipment Replacement	21,900	8,100	30,000
Projects	54	10	District-Wide	Hydrant Replacements	50,000	-	50,000
Projects	54		Ebbetts Pass	WTP SCADA System Upgrade	68,880	-	68,880
Projects	54		Copper Cove	Demo Old Copper WTP and Raw Building	200,000	-	200,000
Projects	54		District-Wide	FEMA Critical Facility Generator Project	365,000	135,000	500,000
Projects	54		Corp Yard	Corp Yard Improvements Project	36,500	13,500	50,000
Projects	50		Operations HQ	Office Buildout	43,800	16,200	60,000
Total					\$ 1,284,249	\$ 682,133	\$ 1,966,382



Budget Amendments

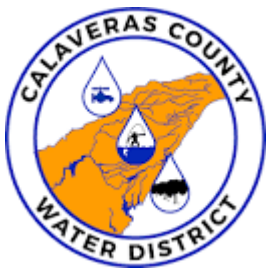
- Proposed amendments increase revenue by \$645,599 and increase expenditures by \$737,633, a net change of \$92,034

- Revenue:

- Water Sales – Fire Hydrant: \$135,354
- Delinquent Account Charges: \$103,794
- Reimbursable Expenses: \$112,080
- Interest Income: \$61,165
- Federal Grant Revenue: \$233,206

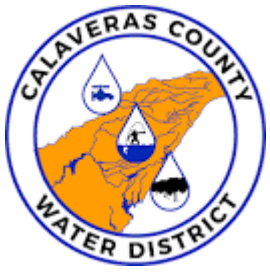
- Expenditures:

- Power: \$298,716
- Chemicals: \$109,694
- Professional Services: \$194,080
- Mandated Plans: \$40,000
- Third-Party Payment Processing: \$95,143



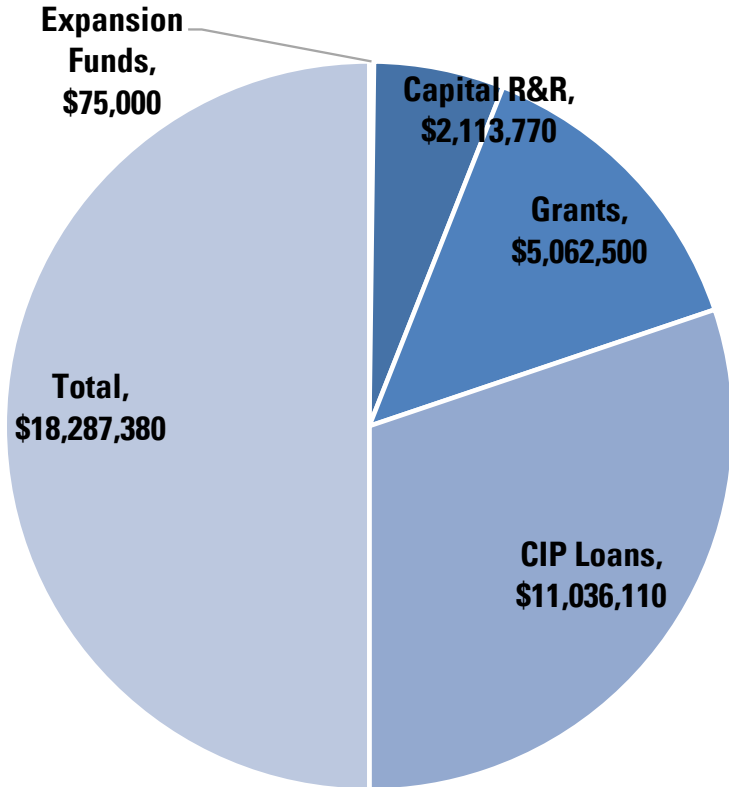
FY 2025-26 CIP Budget

- Budget is based on the Five-Year CIP approved by the Board, with the addition of the October 2025 budget amendments
- The water and wastewater CIP budget is \$24,793,386
 - Water projects are \$18,287,380
 - Wastewater projects are \$6,506,006
- The projects are funded with:
 - Expansion funds - \$623,096
 - Capital R&R - \$3,909,270
 - Grants - \$8,524,910
 - CIP Loans - \$11,736,110

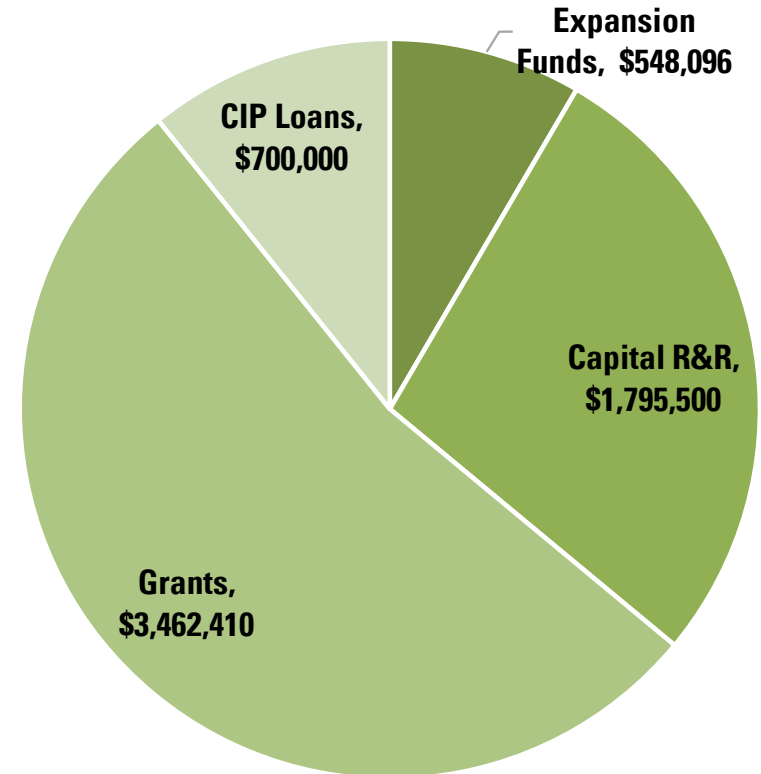


Capital Improvement Program Funding

TOTAL WATER INFLOWS: \$18,287,380



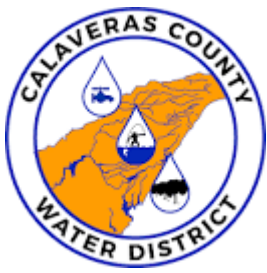
TOTAL WASTEWATER INFLOWS: \$9,690,657





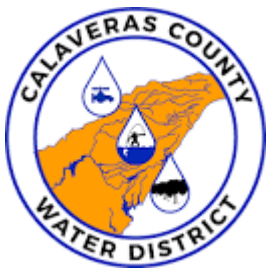
CIP Budget - Water

Project No	Water Projects Project Description	Project Budget	Expenses to Date	Project Balance	FY 25-26 YTD Expenditures	Cash Flow			Funding FY 25-26			
						FY 25-26	FY 26-27	FY 27-28	Expansion Funds	Capital R & R	CIP Loan	Grants
Copper Cove												
11083C	Copper Cove Tank B/Clearwell	8,600,000	7,900,687	699,313	810,268	1,000,000	-		-	-	1,000,000	-
11104	Lake Tulloch Intertie Project	7,500,000	425,229	7,074,771	83,881	250,000	-	2,250,000	-	-	250,000	-
11122	CC Zone B-C Trans Pipeline & Pump Station	10,000,000	4,223,036	5,776,964	3,646,528	4,500,000	4,500,000		-	-	4,500,000	-
TBD	CC WTP Filter Rehabilitation Project	600,000	-	600,000		726,270	-		-	726,270	-	-
Ebbetts Pass												
11083S	Ebbetts Pass Sawmill Tank	3,560,000	347,177	3,212,823	49,868	125,000	3,000,000		-	-	125,000	-
11103	Hunters Raw Water Pumps (Hazard Mitigation)	3,600,000	213,787	3,386,213	488	3,250,000	-		-	812,500	-	2,437,500
11108	Big Trees Pump Stations 4 & 5 Replacement	3,000,000	15,892	2,984,108	9,976	75,000	500,000	2,000,000	75,000	-	-	-
11115	Ebbetts Pass Larkspur PS Rehab / Electrical	1,500,000	-	1,500,000	-	-	250,000	1,250,000	-	-	-	-
11135	Timber Trails Redwood Water Storage Tank & P/S	3,500,000	2,664	3,497,336	-	500,000	1,500,000	1,500,000	-	125,000	-	375,000
11083H	Hunters WTP Clearwell Replacement	3,000,000	244	2,999,756	244	-						
Jenny Lind / Wallace												
11083J	Jenny Lind Clearwell #2	700,000	780,037	(80,037)	-							
11088	Jenny Lind A-B Transmission Main	13,500,000	8,744,150	4,755,850	2,137,489	5,136,110	-		-	-	5,136,110	-
11119	Jenny Lind Tanks A Replacement	3,000,000	-	3,000,000	-	-	500,000	2,500,000	-	-	-	-
11083W	Wallace Tanks	1,700,000	252,336	1,500,000	24,437	25,000	1,350,000		-	-	25,000	-
West Point / Wilseyville / Vallecito												
11106	West Point Backup Filter	3,000,000	2,960,566	39,434	97,813	-	-		-	-	-	-
11134	West Point Regulator Repair/Tule Removal	200,000	-	200,000	-	200,000	-		-	200,000	-	-
11129	West Point Drought Water Supply	4,700,000	420,674	4,279,326	106,414	2,500,000	5,000,000	900,000	-	250,000	-	2,250,000
Total Water Projects		\$ 71,660,000	\$ 26,286,480	\$ 45,425,856	\$ 6,967,405	\$ 18,287,380	\$ 16,600,000	\$ 10,400,000	\$ 75,000	\$ 2,113,770	\$ 11,036,110	\$ 5,062,500



CIP Budget - Wastewater

Project No.	Wastewater Projects Project Description	Project Budget	Expenses to Date	Current Balance	FY 25-26 YTD Expenditures	Cash Flow			Funding FY 25-26			
						FY 25-26	FY 26-27	FY 27-28	Expansion Funds	Capital R & R	CIP / USDA Loan	Grants
						Arnold / Forest Meadows						
15095	Arnold Secondary Clarifier/WWTP Improvements	10,300,000	844,264	9,455,736	43,288	2,175,000	5,735,000	1,500,000	-	-	2,175,000	-
15106	FM UV Disinfection System Replacement	500,000	452,230	47,770	-	-	-	-	-	-	-	-
15115	Arnold Lift Station 2 & 3 Rehabilitation	3,500,000	-	3,500,000	-	-	-	-	-	-	-	-
Copper Cove												
15094T	CC SAF, Tertiary Improvements	1,996,190	2,282,859	(286,669)	503,133	1,287,410	-	-	-	-	1,287,410	-
15112	CC Pond 6 Dam Enlargement	4,543,810	148,500	4,395,310	6,200	1,838,096	1,838,096	-	488,096	1,350,000	-	-
15116	CC Lower/Upper X-Country Gravity/Force Main	3,250,000	-	3,250,000	-	-	-	500,000	-	-	-	-
La Contenta / Wallace												
15097	LC Biolac, Clarifier, & UV Improvements	15,000,000	703,670	14,296,330	135,412	295,500	-	-	-	295,500	-	-
15092B	Huckleberry Lift Station Improvements	6,000,000	343,958	5,656,042	-	60,000	2,000,000	3,600,000	60,000	-	-	-
TBD	Southworth Treatment Plant Improvements	180,000	-	180,000	-	-	-	-	-	-	-	-
West Point / Wilseyville / Vallecito												
15091	West Point/Wilseyville Consolidation Project	10,000,000	8,610,937	1,389,063	148,910	700,000	-	-	-	-	-	700,000
TBD	West Point Septic Tank Replacements	500,000	-	500,000	-	-	-	-	-	-	-	-
Other												
15109	Collections System Rehab and I&I Mitigation	900,000	212,074	687,926	732	150,000	150,000	150,000	-	150,000	-	-
Total Wastewater Projects		\$ 56,670,000	\$ 13,598,492	\$ 43,071,508	\$ 853,285	\$ 6,506,006	\$ 9,723,096	\$ 5,750,000	\$ 548,096	\$ 1,795,500	\$ 3,462,410	\$ 700,000
TOTAL WATER & WASTEWATER PROJECTS		\$ 128,330,000	\$ 39,884,972	\$ 88,497,364	\$ 7,820,690	\$ 24,793,386	\$ 26,323,096	\$ 16,150,000	\$ 623,096	\$ 3,909,270	\$ 14,498,520	\$ 5,762,500



Next Steps

- Review and adopt the FY 2025-26 Mid-Year Operating Budget
- Finance has distributed a FY 2026-27 budget calendar with key milestones and dates
- Budget development will include an analysis of the proposed Operating and CIP budgets and how they compare to the Water and Sewer Rate Models
- Draft budget completed and to the Board at the second meeting in May 2026