

Calaveras Public Utility District

Operating and Capital Outlay Budget

Fiscal Year 2024-2025

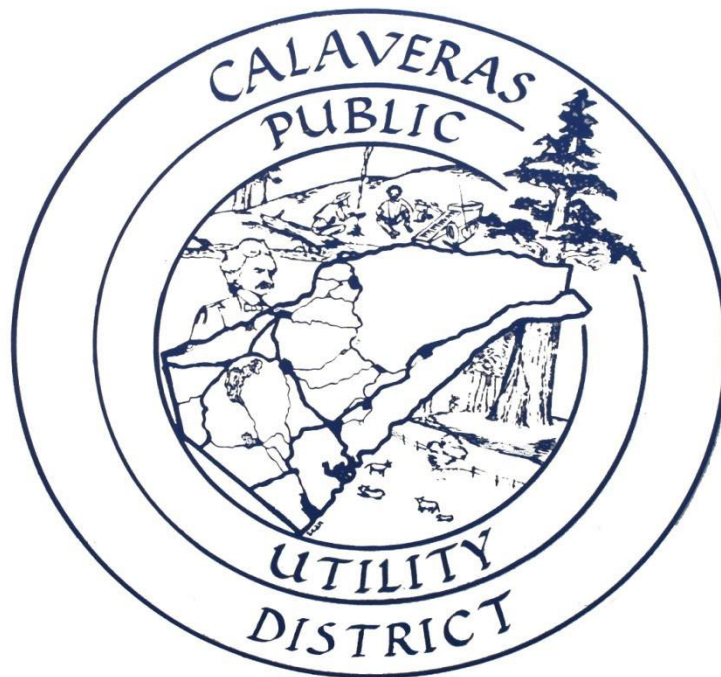


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**RESOLUTION 2024-09
BUDGET FOR FISCAL YEAR 2024/25**

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

WHEREAS, the General Manager has prepared a final budget for Fiscal Year 2024/25 for consideration and approval by the Board of Directors, addressing both operating expenses and capital improvement projects; and

WHEREAS, the budget for Fiscal Year 2024/25 outlines projected revenues, expenses and spending plan for the District consistent with the directive of Policy No. 2110; and

NOW, THEREFORE, BE IT RESOLVED that the Calaveras Public Utility District Board of Directors hereby approves and adopts the attached Final Budget for Fiscal Year 2024/25.

PASSED AND ADOPTED by the Calaveras Public Utility District at a Regular Meeting of the Board of Directors on June 18, 2024, by the following vote:

AYES: Directors: Dell'Orto, McCartney, and Sparks

NOES: Directors: None


ABSENT: Directors: Tressler and Blood

ABSTAIN: Directors: None



J.W. Dell'Orto, Acting President of the Board of Directors

ATTEST:



Carissa Bear, Secretary/Clerk of the Board

CALAVERAS PUBLIC UTILITY DISTRICT

MEMORANDUM

June 10, 2024

TO: BOARD OF DIRECTORS

FROM: TRAVIS SMALL, GENERAL MANAGER

SUBJECT: FISCAL YEAR 2024/2025 Operations and Capital Outlay Budget

For your consideration, I respectfully submit the annual Calaveras Public Utility District (CPUD) proposed Operating Budget for the fiscal year ending June 30, 2025. This proposed operating budget reflects the commitment of the Board of Directors and staff to provide transparency and accountability to our ratepayers and the public.

The District will be moving into year 2 of the current 5-year financial plan, the proposed budget will keep the District's operational expenditures within that plan and expects that Income will also keep trending with the plan that was adopted as part of the last water rate study.

The District is in the process of finalizing the new Water Master Plan, which will include a 5-year Capital Improvement Plan, as well as a 20-year Asset Management Plan. The Capital Outlay for this next fiscal year has projects that will be from the 5-year Capital Improvement Plan, however the 5-year Capital Improvement Plan is still pending and expected to be completed within the first few months of this next fiscal year.

Respectfully Submitted,

Travis Small

General Manager

Calaveras Public Utility District

Budget Highlights

For the Fiscal Year 2024/2025

The District's Budget for FY 2024/25 projects total operating revenues of approximately \$4.15 million and total expenditures of approximately \$4.09 million which includes Capital Outlay and Debt Service Payment. The projected Income is greater than expenses by approximately \$0.06 million, which will be applied to District Reserves for future capital.

In FY 2024/25 many non-discretionary costs will increase, staff will undertake efforts to find cost reductions as well as attempt to minimize increases which will be reflected in future operating budgets. This fiscal budget has increased expenditures in Salaries and Benefits due bargaining agreements and increased required payments for employee pension obligations and insurance.

- ^ Revenues for FY 2023/24 is budgeted at \$4.15 million, which is an increase of \$440,000 (11.9%) compared to the FY 2022/23 budgeted revenue based on the following assumptions:
 - o Revenue rate adjustment of 13% Effective July 1st, 2024
 - o No Changes in consumption levels.
- ^ The budget, as recommended, will meet loan covenant requirements as follows:
 - o Loan Covenant of 4.88– will be above 1.20 as required by loan agreement.
- ^ Highlighted Capital Outlay as follows (\$600,000):
 - o Equipment and Vehicles (\$150,000)
 - \$150,000 for Carb Compliant 10-Wheel Dump Truck (New or Used)
 - o Water Treatment Plant (\$325,000)
 - Backwash Reclaim Project (District Contributions above Grant Amounts)
 - ^ PG&E Electrical Service Upsize.
 - o Mokelumne Hill and San Andreas Distribution Systems (\$50,000)
 - Design System Upgrades
 - o Golden Hills Tank and Glencoe Pump Station (\$30,000)
 - Design System Upgrades
 - o San Andreas and Mokelumne Hill Radio Telemetry (\$45,000)
 - AMI Meter Infrastructure

Calaveras Public Utility District
Budgeted Revenues and Expenditures by
Category For Fiscal Year Ending June 30, 2025
Accrual Basis

	Division	FY 2024-25
Income		\$ 4,016,189
Loan Payment Surcharge		\$ 133,000
Total Revenues		\$ 4,149,189
Operational Expenses		
Salaries	100	\$ 1,037,064
Benefits	200	\$ 823,655
Conferences, Meetings and Training	300	\$ 51,250
Administration Expenses	400	\$ 326,124
Operations Expense	500	\$ 332,063
Outside Services	600	\$ 434,844
Equipment Rent, Taxes, and Utilities	700	\$ 313,602
Subtotal Operational Expenditures		\$ 3,318,602
Less: Capitalized Labor		\$ -
Total Operational Expenses		\$ 3,318,602
Capital Equipment and Expenditures	800	\$ 600,000
Non-Operating Expenses - Debt Payment	900	\$ 170,064
Total Net Expenses		\$ 4,088,666
Revenues in Excess of Total Net Expenses		\$ 60,523
Transfers (to)/from Reserves		\$ (60,523)
Net Budget Excess/(Deficiency)		\$ -

Calaveras Public Utility District
Capital Outlay Fiscal Year 2024/2025

<u>Water Treatment Improvements</u>	Budgeted
Backwash Reclaim Project	
- Environmental	\$ 65,000
- Design	\$ 188,000
- Construction	\$ 974,531
- Construction Management	\$ 155,925
- Grant Offsets	\$ 1,058,456
	\$ 325,000
<u>Equipment/Vehicles</u>	
New Equipment:	
10 Yard Dump Truck	\$ 150,000
Total Equipment/Vehicles	\$ 150,000
<u>Meter Reading Infrastructure</u>	
Radio Telemetry (SA Tank and MH Tank)	\$ 45,000
Total Meter Infrastructure	\$ 45,000
<u>Building Improvements</u>	
Business Server (Leftover from Previous Capital Outaly)	\$ 12,500
Total Office Improvements	\$ 12,500
<u>Water Distribution Improvements</u>	
Mokelumne Hill Distribution Design	\$ 25,000
San Andreas Distribution Design	\$ 25,000
Golden Hills Tank and System Improvements Design	\$ 15,000
Glencoe Pump Station Improvements Design	\$ 15,000
Total Water Distribution Improvements	\$ 80,000
Total Capital Overlay	\$ 612,500

Calaveras Public Utility District
Summary of Net Position Activity
For the Fiscal Year Ending on June 30, 2025

	FY 2022-23	FY23-24	Proposed
	<u>Audited</u>	<u>Projected</u>	<u>FY 2024-25</u>
Beginning Net Position	\$ 4,800,729	\$ 2,700,397	\$3,011,713
Income	\$ 2,852,031	\$ 3,282,200	\$ 3,793,189
Grants	\$ 92,655	\$ 223,000	\$ 223,000
Loan Payment Surcharge		\$ 133,000	\$ 133,000
Total Revenues	\$ 2,944,686	\$ 3,638,200	\$ 4,149,189
Operational Expenses			
Salaries	\$ 866,285	\$ 925,000	\$ 1,037,064
Benefits	\$ 839,547	\$ 875,000	\$ 823,655
Conferences, Meetings and Training	\$ 22,000	\$ 37,300	\$ 51,250
Administration Expenses	\$ 297,114	\$ 331,837	\$ 326,124
Operations Expense	\$ 375,353	\$ 332,110	\$ 332,063
Outside Services	\$ 206,051	\$ 281,800	\$ 434,844
Equipment Rent, Taxes, and Utilities	\$ 250,817	\$ 314,802	\$ 313,602
Total Operational Expenditures	\$ 2,857,167	\$ 3,097,849	\$ 3,318,602
Nonoperational Expenditures			
Capitalized Labor			
Capital Equipment and Expenditure	\$ 2,051,721	\$ 58,971	\$ 600,000
Non-Operating Expenses - Debt Payment	\$ 136,130	\$ 170,064	\$ 170,064
Total Nonoperational Expenditures	\$ 2,187,851	\$ 229,035	\$ 770,064
Revenues in Excess of	\$ (2,100,332)	\$ 311,316	\$ 60,523
Estimated Ending Net Position	\$ 2,700,397	\$ 3,011,713	\$ 3,072,236

Calaveras Public Utility District
Debt Service Ratio
(Loan Covenant 1.20)
For the Fiscal Year Ending June 30, 2025
Accrual Basis

	<u>Division</u>	<u>FY 2024-25</u>
Income	\$	3,778,451
Grants	\$	223,000
Loan Payment Surcharge (\$147737.87/yr)	\$	147,738
To be Paid over 18 yrs		
Operating - Reserves (For Covenant Ratio)		
Rate Stabilization Reserves (To Balance Budget)		
Total Income	\$	4,149,189

Expense Categories

	<u>Division</u>	<u>FY 2024-25</u>
Salaries	100	\$ 1,037,064
Benefits	200	\$ 823,655
Conferences, Meetings and Training	300	\$ 51,250
Administration Expenses	400	\$ 326,124
Operations Expense	500	\$ 332,063
Outside Services	600	\$ 434,844
Equipment Rent, Taxes, and Utilities	700	\$ 313,602
Total Operational Expenses		\$ 3,318,602
Net Operational Income		\$ 830,587
Debt Payments	900	\$ 170,064

Loan Covenant Ratio must be above 1.20
as required in loan documents 4.88
Ratio = Net Operational Income/Debt
Payment

**Calaveras Public Utility District
 Budgeted Revenue Account Detail For
 the Fiscal Year Ending June 30, 2025
 Cash Basis**

Revenue	GL CODE	Budgeted FY 23-24	Budgeted FY 24-25
Water Sales- Res	4110	\$ 2,565,119	\$ 2,924,236
Water Sales - Comm	4112	\$ 470,151	\$ 535,972
Water Sales - AG	4170	\$ 6,776	\$ 7,657
Water Sales - MISC	4180	\$ 60,154	\$ 67,974
Pipeline Hydro	4200	\$ 57,000	\$ 57,000
Schaads Hydro	4210	\$ 45,000	\$ 45,000
RRF -Surcharge	4211		\$ -
Install Fees	4230	\$ 15,000	\$ 15,000
Turn On Fees	4231		\$ -
Connection Fees	4232	\$ 35,000	\$ 35,000
Cell Site Leases	4240	\$ 29,000	\$ 35,000
Investment Interest	4800	\$ 2,500	\$ 4,850
CERBT Interest Distribution	4805		\$ 52,000
LAIF Interest	4923	\$ 4,500	\$ 26,500
County Taxes	4932	\$ 120,000	\$ 120,000
MHSD Revenue	4975		\$ -
Grant Revenue	4994	\$ 483,000	\$ 223,000
MISC Revenue	4995		\$ -
Work Done for Others	4996	\$ 5,000	
Total Income		\$ 3,898,200	\$ 4,149,189

Calaveras Public Utility District
Salaries and Benefit Expenditure Account Detail
For the Fiscal Year Ending June 30, 2025
Accrual Basis

Salaries	Division		100	\$	1,037,064
Benefits	Division		200	\$	823,655

Division	GL	Description	Budget
			FY 24-25
100	5100	Executive Salary	\$ 150,000
100	5110	Administration Salaries	\$ 198,500
100	5120	Operations Salaries	\$ 606,195
100	5130	Overtime Compensation	\$ 24,972
100	5140	On Call Pay	\$ 57,397
100	5150	Holiday Pay	\$ 59,905
100	5160	Vacation Pay	\$ 61,278
100	5170	Sick Pay	\$ 43,295
200	5200	Medical Benefits	\$ 396,855
200	5205	Executive Car Allowance	\$ 3,600
200	5210	Medical Benefits - Retiree (Pay as you Go)	\$ 52,000
200	5220	Dental/Vision/ Life Insurance	\$ 24,320
200	5230	Retirement Benefits - Calpers	\$ 241,180
200	5240	Other Post Employment Benefits (OPEB)	
200	5250	Medical Tax, Social Security and SUI	\$ 76,500
200	5260	Worker's Compensation Insurance	\$ 26,500
200	5270	Education Assistance	
200	5280	Employee Overtime Meals	\$ 1,200
200	5290	Employee Recognition	\$ 1,500
Salaries			\$ 1,201,543
Salaries (Reduced Sick, Holiday and Vacation)			\$ 1,037,064
Benefits			\$ 823,655

**Calaveras Public Utility District
 Conferences, Meetings, and Training
 Expenditure Account Detail
 For the Fiscal Year Ending June 30, 2025
 Accrual Basis**

Conferences, Meetings and Training	Division	300	\$	51,250
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Division	GL	Description	Budget FY 24-25
300	5310	Board Meetings - Director Fees	\$ 9,000
300	5315	Seminars & Conferences - Board	\$ 5,000
300	5320	Seminars & Conferences - Staff	\$ 7,500
300	5325	Mileage Reimbursement, Parking, Tolls, Conference or Training Meals	\$ 1,500
300	5330	Auto Rental	\$ 1,200
300	5335	Training	\$ 27,050

**Calaveras Public Utility District
Operations Expenditure Account Detail
For the Fiscal Year Ending June 30, 2025
Accrual Basis**

Operations Expense	Division		500	\$	332,063
					Budget FY 24-25
<u>Division</u>	<u>GL</u>	<u>Description</u>			
500	5520	Water Supply			
500	5532	Repairs & Maintenance - Automotive	\$		22,000
		Repairs & Maintenance -Dams and			
500	5533	Hydros	\$		11,130
500	5534	Repairs & Maintenance -Pumping	\$		3,500
500	5535	Repairs & Maintenance -Treatment	\$		10,500
500	5536	Repairs & Maintenance -T&D	\$		72,500
500	5540	Fuel	\$		38,000
500	5545	Materials and Supplies-Pumping	\$		5,084
500	5546	Materials and Supplies-Hydros	\$		4,000
500	5547	Materials and Supplies-Treatment	\$		48,000
500	5548	Materials & Supplies-T&D	\$		50,000
500	5549	Emergency Response	\$		-
500	5550	Chemicals	\$		15,026
500	5555	Meters - Meter Repairs	\$		34,000
500	5566	Safety Equipment	\$		3,330
500	5585	Tools	\$		5,843
500	5590	Clothing & Boot Allowance	\$		4,500
500	5592	CPUD- Other Clothing	\$		4,650

Calaveras Public Utility District
Equipment Rent, Taxes and Utilities Expenditure Account
Detail For the Fiscal Year Ending June 30, 2025
Accrual Basis

Equipment Rent, Taxes, and Utilities	Division	700	\$	313,602
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Division	GL	Description	Budget FY 24-25
700	5710	Occupancy (rent)	
700	5720	Equipment Rental	\$ 9,056
700	5730	Property Taxes	
700	5740	Electricity-Pumping	\$ 260,395
700	5741	Electricity-Hydros	\$ 5,174
700	5742	Electricity-Treatment	\$ 22,137
700	5743	Electricity-Office	\$ 5,425
700	5750	Natural Gas	\$ -
700	5760	Sewer and Garbage	\$ 11,416

**Calaveras Public Utility District
 Capital Projects Expenditure Account
 Detail For the Fiscal Year Ending June 30,
 2025 Accrual Basis**

Capital Projects	Division	800	\$	600,000
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Division	GL	Description		
800	5810	Land Purchases	\$	-
800	5820	Easements and Water Rights	\$	-
800	5830	Buildings	\$	12,500
800	5840	Equipment-Capital	\$	150,000
800	5850	Engineering-Capital	\$	200,000
800	5860	Construction-Capital	\$	212,500
800	5870	Materials for Capital Projects	\$	25,000
800	5880	District Personnel-Capital		

**Calaveras Public Utility District
Reserve Funds (Minimum Fund Policy)
For the Fiscal Year Ending June 30, 2025
Accrual Basis**

	FY 2024-25
Minimum Reserve Policy	
Operating Reserves	\$ 1,659,301
Capital Reserves	\$ 590,000
Self-Insurance Reserves	\$ 200,000
Rate Stabilization Reserve	\$ 1,060,752
Vehicle Fleet Reserve	\$ 10,000
Equipment Reserve	\$ 10,000
Technology Reserve	\$ 4,000
Designated Project/Special Use Reserve	<u>\$ 20,000</u>
Minimum Reserves by Policy	\$ 3,554,053

Account Balances as of 5/16/2024	
LAIF	\$ 1,247,584
UBS	\$ 807,184
El Dorado 1	\$ 301,511
El Dorado 2	\$ 291,043
CERBT Trust Fund OPEB	\$ 1,232,914
Checking Account	<u>\$ 380,542</u>
Cash & Investments	\$ 4,260,778

CERBT Trust only used for Self-Insurance Reserve and Retiree Health Expense for Operating Reserves.
Retiree Health Costs estimate \$ 52,000

Calaveras Public Utility District

Reserve Funds

	<u>FY 2023-24</u>	<u>FY 2024-25</u>	<u>FY 2025-26</u>	<u>FY 2025-27</u>	<u>FY 2027-28</u>
Beginning Reserve Balance	\$ 2,700,397	\$ 3,011,713	\$ 3,072,236	\$ 3,293,444	\$ 3,473,253
Operating Reserves	\$ 1,373,326	\$ 1,659,301	\$ 1,734,301	\$ 1,800,673	\$ 1,846,745
Capital Reserves	\$ 300,420	\$ 325,761	\$ 386,284	\$ 452,839	\$ 517,290
Self-Insurance Reserves	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
Rate Stabilization Reserve	\$ 656,651	\$ 656,651	\$ 656,651	\$ 744,932	\$ 814,218
Vehicle Fleet Reserve	\$ 150,000	\$ 150,000	\$ 75,000	\$ 75,000	\$ 75,000
Equipment Reserve	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Technology Reserve	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Designated Project/Special Use Reserve	\$ -	\$ -	\$ -	\$ -	\$ -
Total Reserve Fund Balances	\$ 2,700,397	\$ 3,011,713	\$ 3,072,236	\$ 3,293,444	\$ 3,473,253
Minimum Reserve Balance by Policy	\$ 3,347,977	\$ 3,554,053	\$ 3,625,134	\$ 3,697,637	\$ 3,771,589
Minimum Reserve Balance (Defecit)	\$ (647,580)	\$ (542,340)	\$ (552,898)	\$ (404,193)	\$ (298,336)
Beginning Reserve Fund Balance Sheet	\$ -	\$ -	\$ -	\$ -	\$ -
Increase or Decrease Reserve Funds	\$ 311,316	\$ 60,523	\$ 221,208	\$ 179,809	\$ 140,457
CIP Reserve Expenditures	\$ (58,971)	\$ (600,000)	\$ (400,000)	\$ (400,000)	\$ (350,000)
Net Income (Minus 800 expenses)	\$ 370,287	\$ 660,523	\$ 621,208	\$ 579,809	\$ 490,457
Ending Reserve Balance	\$ 3,011,713	\$ 3,072,236	\$ 3,293,444	\$ 3,473,253	\$ 3,613,710
Increase or Decrease to Reserve Fund	\$ 285,975	\$ 75,000	\$ 66,372	\$ 46,072	\$ 70,000
Operating Reserves	\$ 25,341	\$ 60,523	\$ 66,555	\$ 64,451	\$ 70,457
Capital Reserves					
Self-Insurance Reserves					
Rate Stabilization Reserve			\$ 88,281	\$ 69,286	
Vehicle Fleet Reserve		\$ (75,000)			
Equipment Reserve					
Technology Reserve					

Calaveras Public Utility District

Budgeted Revenues and Expenditures by Category

5 Year Projection

Division	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29
Income	\$ 4,016,189	\$ 4,076,432	\$ 4,137,578	\$ 4,199,642	\$ 4,262,637
Loan Payment Surcharge	\$ 133,000	\$ 133,000	\$ 133,000	\$ 133,000	\$ 133,000
Total Revenues	\$ 4,149,189	\$ 4,209,432	\$ 4,270,578	\$ 4,332,642	\$ 4,395,637
Operational Expenses					
Salaries	\$ 1,037,064	\$ 1,068,176	\$ 1,100,221	\$ 1,133,228	\$ 1,167,225
Benefits	\$ 823,655	\$ 848,365	\$ 873,816	\$ 900,030	\$ 927,031
Conferences, Meetings and Training	\$ 51,250	\$ 52,788	\$ 54,371	\$ 56,002	\$ 57,682
Administration Expenses	\$ 326,124	\$ 335,908	\$ 345,985	\$ 356,365	\$ 367,056
Operations Expense	\$ 332,063	\$ 342,025	\$ 352,286	\$ 362,854	\$ 373,740
Outside Services	\$ 434,844	\$ 447,890	\$ 461,326	\$ 475,166	\$ 489,421
Equipment Rent, Taxes, and Utilities	\$ 313,602	\$ 323,010	\$ 332,700	\$ 342,681	\$ 352,962
Subtotal Operational Expenditures	\$ 3,318,602	\$ 3,418,160	\$ 3,520,705	\$ 3,626,326	\$ 3,735,116
Less: Capitalized Labor	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operational Expenses	\$ 3,318,602	\$ 3,418,160	\$ 3,520,705	\$ 3,626,326	\$ 3,735,116
Capital Equipment and Expenditure	\$ 600,000	\$ 400,000	\$ 400,000	\$ 350,000	\$ 350,000
Non-Operating Expenses - Debt Pay	\$ 170,064	\$ 170,064	\$ 170,064	\$ 170,064	\$ 170,064
Total Net Expenses	\$ 4,088,666	\$ 3,988,224	\$ 4,090,769	\$ 4,146,390	\$ 4,255,180
Revenues in Excess of Total Net	\$ 60,523	\$ 221,208	\$ 179,809	\$ 186,252	\$ 140,457
Transfers (to)/from Reserves	\$ (60,523)	\$ (221,208)	\$ (179,809)	\$ (186,252)	\$ (140,457)
Net Budget Excess/(Deficiency)	\$ -	\$ -	\$ -	\$ -	\$ -

REGIONAL WATER RATE COMPARISON

How We Compare (Fiscal Year Ending June 30, 2025)

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

1. Calaveras County Water District:

a. Fixed Charge:	\$ 76.18
b. Tier 1 Charges: 7.5@ \$2.32=	\$ 17.40
c. Tier 2 Charges: 3.9@\$2.52 =	<u>\$ 9.83</u>
d. Total	<u>\$ 103.41</u>

2. Amador Water Agency:

a. Fixed Charge:	\$ 48.74
b. Tier 1 Charges: 11.4@ \$5.00=	\$ 57.00
c. Debt Service Surcharge:	<u>\$ 25.41</u>
d. Total	<u>\$ 131.15</u>

3. Tuolumne Utilities District:

a. Fixed Charge:	\$ 84.69
b. Tier 1 Charges: 4 @ \$0.00 =	\$ 0.00
c. Tier 2 Charges: 11 @ \$4.57 =	<u>\$ 50.27</u>
d. Total	<u>\$134.96</u>

4. El Dorado Irrigation District:

a. Fixed Charge:	\$ 77.88
b. Tier 1 Charges: 15@\$2.3293=\$	<u>26.55</u>
c. Total	<u>\$ 104.43</u>

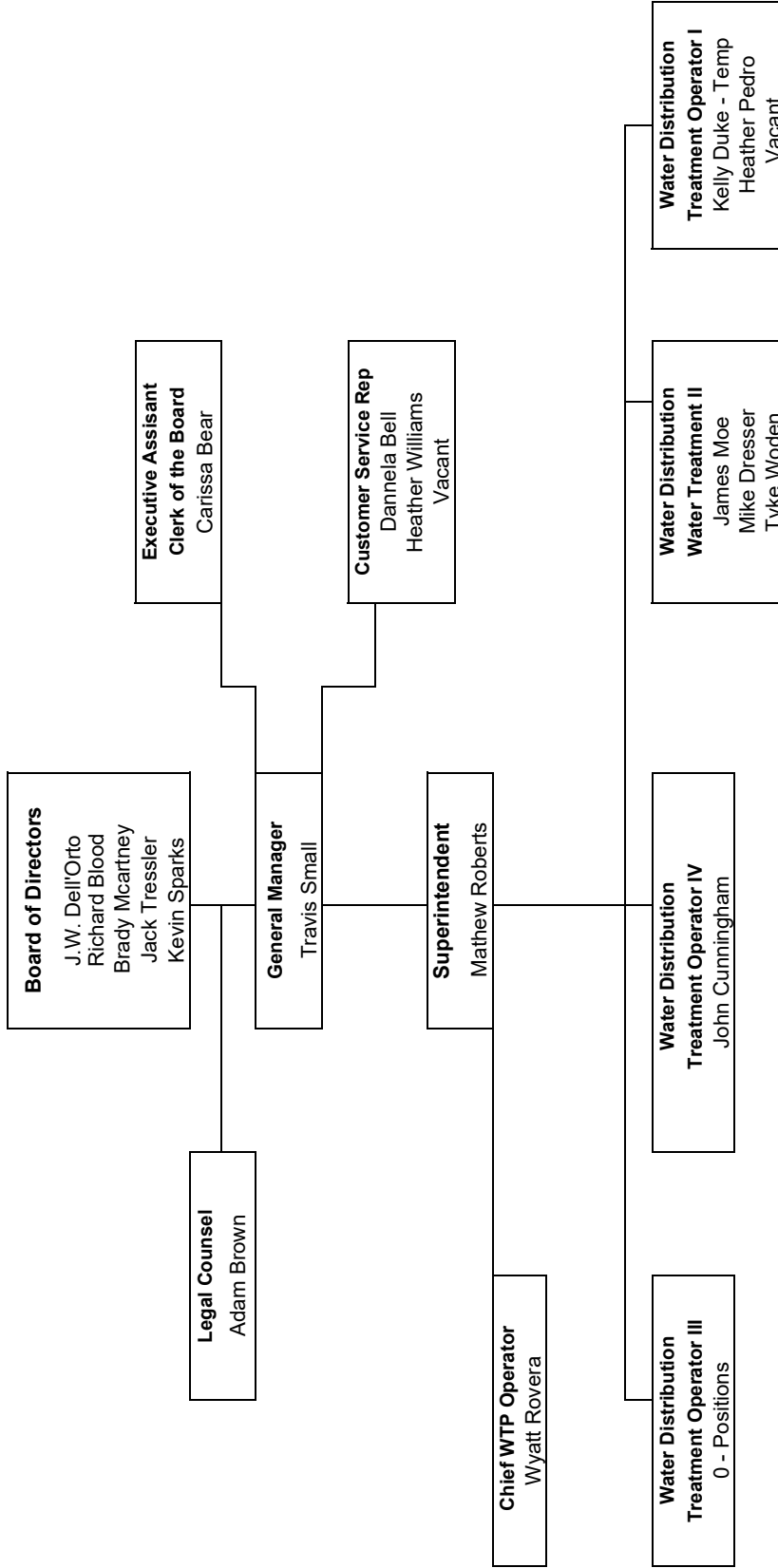
5. Calaveras Public Utility District:

a. Fixed Charge:	\$ 70.85
b. Tier 1 Charges: 8.5 @ \$4.92 =	\$ 41.82
c. Debt Service Charge	= <u>\$ 4.73</u>
d. Total	<u>\$117.78</u>

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

CURRENT		PROPOSED											
		July 1, 2023		July 1, 2024		July 1, 2025		July 1, 2026		July 1, 2027			
<u>Meter Size</u>	<u>Usage Covered by Minimum (Gallons)</u>	Meter Size - All customers; no water use is included in the base rate											
BASE RATE		Meter Fee	+Debt Fee	Meter Fee	+Debt Fee	Meter Fee	+Debt Fee	Meter Fee	+Debt Fee	Meter Fee	+Debt Fee		
5/8" x 3/4"	\$64.75 5,000	\$61.57	\$4.73	\$70.85	\$4.73	\$74.63	\$4.73	\$78.60	\$4.73	\$82.77	\$4.73		
1"	\$103.75 20,000	\$102.62	\$7.88	\$118.09	\$7.88	\$124.39	\$7.88	\$131.00	\$7.88	\$137.94	\$7.88		
1-1/2"	\$188.46 40,000	\$205.23	\$15.77	\$236.17	\$15.77	\$248.77	\$15.77	\$262.00	\$15.77	\$275.89	\$15.77		
2"	\$357.83 80,000	\$328.37	\$25.23	\$377.87	\$25.23	\$398.03	\$25.23	\$419.19	\$25.23	\$441.41	\$25.23		
4"	\$654.24 150,000	\$1,026.17	\$78.83	\$1,180.87	\$78.83	\$1,243.86	\$78.83	\$1,309.99	\$78.83	\$1,379.43	\$78.83		
6"	\$865.97 200,000	\$2,052.33	\$157.67	\$2,361.73	\$157.67	\$2,487.70	\$157.67	\$2,619.97	\$157.67	\$2,758.85	\$157.67		
8"	\$1,077.70 250,000	\$3,283.73	\$252.27	\$3,778.77	\$252.27	\$3,980.32	\$252.27	\$4,191.95	\$252.27	\$4,414.16	\$252.27		
Multi Unit*	\$38.68 3,000												
Agricultural	\$273.14 60,000												
Industrial	\$865.97 200,000												
*Multi unit usage 3,000 gallons or less/month avg/unit													
VOLUME RATES		July 1, 2023		July 1, 2024		July 1, 2025		July 1, 2026		July 1, 2027			
Treated Water (gallons) - Use over Minimum		VOLUME RATES (\$/thousand gallons applied to all use) - Normal Water Year											
3,001 to 5,000	\$1.24 \$/hundred gal.		\$4.32	\$4.92	\$5.17	\$5.17	\$5.17	\$5.17	\$5.17	\$5.17	\$5.17		
5,001 to 20,000	\$2.47 \$/thousand gal.		\$3.48	\$3.97	\$4.17	\$4.17	\$4.17	\$4.17	\$4.17	\$4.17	\$4.17		
> 20,000	\$2.21 \$/thousand gal.												
Agricultural													
> 60,000	\$1.70 \$/thousand gal.												
DROUGHT SURCHARGE:		VOLUME RATES (\$/thousand gallons applied to all use) - Drought Conditions											
Water Supply Shortage	Conservation Level	20% Cutback											
Stage 1	20%		\$4.96	\$5.65	\$5.93	\$5.93	\$5.93	\$5.93	\$5.93	\$5.93	\$5.93		
Stage 2	40%		\$4.11	\$4.69	\$4.92	\$4.92	\$4.92	\$4.92	\$4.92	\$4.92	\$4.92		
Stage 3	75%		\$5.41	\$6.17	\$6.48	\$6.48	\$6.48	\$6.48	\$6.48	\$6.48	\$6.48		
			\$4.55	\$5.19	\$5.45	\$5.45	\$5.45	\$5.45	\$5.45	\$5.45	\$5.45		
			\$6.02	\$6.86	\$7.20	\$7.20	\$7.20	\$7.20	\$7.20	\$7.20	\$7.20		
			\$5.15	\$5.87	\$6.16	\$6.16	\$6.16	\$6.16	\$6.16	\$6.16	\$6.16		
			\$6.86	\$7.82	\$8.21	\$8.21	\$8.21	\$8.21	\$8.21	\$8.21	\$8.21		
			\$5.98	\$6.82	\$7.16	\$7.16	\$7.16	\$7.16	\$7.16	\$7.16	\$7.16		

**CALAVERAS PUBLIC UTILITY DISTRICT
ORGANIZATIONAL CHART**



District has 14 Approved FTE positions with 11 Active Employees and 1 Temp, 2 Vacancies as of April 2024

Revised 6/10/2024