

Calaveras County Water District

FY 2026-27

Operating and CIP Budget

Proposed

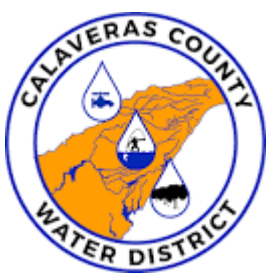
June 10, 2026



FY 26-27 Proposed Operating Budget

Presentation Outline

- Budget Challenges
- Review Changes from Preliminary to Proposed Budget
- Payroll
- Capital Outlay
- Next Steps – Recommend Adoption of Proposed Budget



Budget Challenges

Ongoing funding challenges include:

- Aging infrastructure and equipment
- Inflationary pressures
- Regulatory requirements
- Debt Service Coverage
- Unfunded Reserves



District Wide Operating Budget – Proposed

		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	4,016,790	1,302,670	1,717,000	7,036,460	6,675,056	361,404
4	Transfers In	1,722,329	753,144	387,270	2,862,743	3,862,317	(999,574)
5	Total Sources	26,643,419	12,335,814	2,104,270	41,083,503	40,033,201	1,050,302
6	Uses						
7	Salaries and Benefits	10,685,040	3,958,540	203,270	14,846,850	14,048,601	798,249
8	Services and Supplies	8,637,470	3,158,310	1,901,000	13,696,780	13,021,439	675,341
9	Capital Outlay	712,840	731,650	-	1,444,490	1,966,382	(521,892)
10	Debt Service	2,957,730	1,439,310	-	4,397,040	4,250,240	146,800
11	Transfers Out - Capital Projects	3,600,000	2,186,420	-	5,786,420	5,400,000	386,420
12	Transfers Out - Reserves	23,559	78,035	-	101,593	352,882	(251,289)
13	Total Uses	26,616,639	11,552,265	2,104,270	40,273,173	39,039,544	1,233,629
14	Net Addition to/(Use of) Operations	\$ 26,781	\$ 783,549	\$ -	\$ 810,329	\$ 993,657	\$ (183,328)
	Debt Service Coverage	1.65	2.59		1.87		



District Wide – Budget Changes

Category	Proposed Budget	Change from Preliminary	Reason
Sources			
Operating Revenue	\$31.2M	\$0	No Change
Non-Operating Revenue	\$7.0M	(\$1.1M)	Reduced grant funding assumptions
Transfers In	\$2.9M	(\$22.6K)	Balancing adjustment
Uses			
Salaries and Benefits	\$14.8M	(\$35.8K)	Minor decrease to overall Salaries and Benefits
Services & Supplies	\$13.7M	\$449K	Misc increases to individual line items
Capital Outlay	\$1.4M	\$48K	Board Room Audio Refresh -- \$20K Office Remodel -- \$60K (re-budget from 25/26)
Debt Service	\$4.4M	\$0	No Change
Transfers Out - Capital Projects	\$5.79M	(\$1.1M)	Adjusted methodology for recognizing grant funding.
Transfers Out - Reserve	\$102K	\$0	No Change



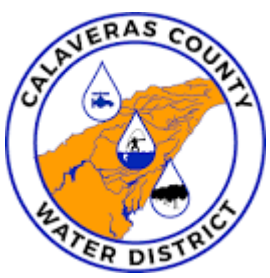
Water Operating Budget – Proposed

Schedule B.1 Water Budget Summary		FY 2025-26 Adopted Budget	FY 2026-27 Proposed Budget	Increase / (Decrease) \$	Increase / (Decrease) %
1	Sources				
2	Operating Revenue	\$ 19,760,468	\$ 20,904,300	\$ 1,143,832	5.8%
3	Non-Operating Revenue	3,944,039	4,016,790	72,751	1.8%
4	Transfers In	2,782,204	1,722,329	(1,059,875)	-38.1%
5	Total Sources	26,486,711	26,643,419	156,708	0.6%
6	Uses				
7	Salaries and Benefits	10,037,101	10,685,040	647,939	6.5%
8	Services and Supplies	8,556,142	8,637,470	81,328	1.0%
9	Capital Outlay	1,284,249	712,840	(571,409)	-44.5%
10	Debt Service	3,033,014	2,957,730	(75,284)	-2.5%
11	Transfers Out - Capital Projects	3,400,000	3,600,000	200,000	5.9%
12	Transfers Out - Reserves	352,882	23,559	(329,323)	-93.3%
13	Total Uses	26,663,388	26,616,639	(46,749)	-0.2%
14	Net Addition to/(Use of) Water Operations	\$ (176,677)	\$ 26,781	\$ 203,457	



Water – Budget Changes

Category	Proposed Budget	Change from Preliminary	Reason
Sources			
Grant Revenues (Fed)	\$180K	(\$795K)	Remaining Fedeaal Grant is for Forest Thinning at Douds Landing.
Grant Revenues (State)	\$0	(\$307K)	Future secured grants will be added to budget through budget amendments.
Uses			
Capital Outlay	\$713K	\$35K	Board Room Audio Refresh Office Remodel (re-budget)
Services & Supplies	\$8.6M	\$281K	Miscellaneous adjustments
Capital Outlay	\$713K	\$35K	Board Room Audio Refresh -- \$20K Office Remodel -- \$60K (re-budget from 25/26)
Transfers Out - Capital Projects	\$3.6M	(\$1.1M)	Reduced by unsecured grants
Salaries Wages	\$6.1M	(\$173K)	Staffing costs revised
Benefits	\$2.7M	\$158K	Staffing costs revised
Professional Services	\$1.12M	\$239K	Adjusted to align with revised estimates



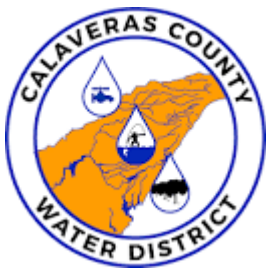
Wastewater Operating Budget - Proposed

Schedule C.1 Wastewater Budget Summary		FY 2025-26 Adopted Budget	FY 2026-27 Proposed Budget	Increase / (Decrease) \$	Increase / (Decrease) %
1	Sources				
2	Operating Revenue	\$ 9,735,360	\$ 10,280,000	\$ 544,640	5.6%
3	Non-Operating Revenue	927,192	1,302,670	375,478	40.5%
4	Transfers In	1,080,113	753,144	(326,969)	-30.3%
5	Total Sources	11,742,665	12,335,814	593,149	5.1%
6	Uses				
7	Salaries and Benefits	3,712,351	3,958,540	246,189	6.6%
8	Services and Supplies	3,309,358	3,158,310	(151,048)	-4.6%
9	Capital Outlay	682,133	731,650	49,517	7.3%
10	Debt Service	1,217,224	1,439,310	222,086	18.2%
11	Transfers Out - Capital Projects	2,000,000	2,186,420	186,420	9.3%
12	Transfers Out - Reserves	-	78,035	78,035	0.0%
13	Total Uses	10,921,066	11,552,265	631,199	5.8%
14	Net Addition to/(Use of) Wastewater Operations	\$ 821,599	\$ 783,549	\$ (38,050)	



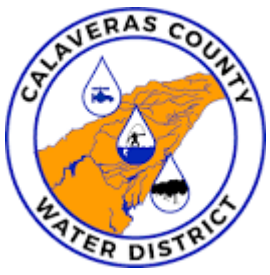
Wastewater – Budget Changes

Category	Proposed Budget	Change from Preliminary	Reason
Uses			
Capital Outlay	\$732K	\$13K	Board Room Audio Refresh Office Remodel (re-budget)
Salaries Wages	\$2.3M	(\$64K)	Staffing costs revised
Benefits	\$986K	\$58K	Staffing costs revised
UV Bulb/MBR Replacement	\$110K	\$80K	Corrections due to formatting issue in new budget workbook
Septic Tanks, Repair & New	\$3K	\$9K	
Controls Sys Pressure Transducer	\$9K	\$7K	
Solids Handling Eq Repair	\$5K	\$4K	
Groundwater Monitoring	\$40K	\$29.2K	
Septic Hauling Bio-Solids Hauling	\$50K	\$36.5K	
Public Outreach	\$3.6K	\$3.6K	
Professional Services	\$237K	\$21.7K	



Hydropower Operating Budget - Proposed

Schedule D.1 Hydropower Budget Summary		FY 2025-26 Adopted Budget	FY 2026-27 Proposed Budget	Increase / (Decrease) \$	Increase / (Decrease) %
1	Sources				
2	Operating Revenue	\$ -	\$ -	\$ -	0.0%
3	Non-Operating Revenue	1,803,826	1,717,000	(86,826)	-4.8%
4	Transfers In	-	387,270	387,270	0.0%
5	Total Sources	1,803,826	2,104,270	300,444	16.7%
6	Uses				
7	Salaries and Benefits	299,151	203,270	(95,881)	-32.1%
8	Services and Supplies	1,350,033	951,000	(399,033)	-29.6%
9	FERC Relicensing	-	950,000	950,000	0.0%
10	Capital Outlay	-	-	-	0.0%
11	Debt Service	-	-	-	0.0%
12	Transfers Out - Reserves	-	-	-	0.0%
13	Total Uses	1,649,184	2,104,270	455,086	27.6%
14	Net Addition to/(Use of) Hydro Operations	\$ 154,642	\$ -	\$ (154,643)	



Hydropower – Budget Changes

Category	Proposed Budget	Change from Preliminary	Reason
Transfer In - Reserves (408)	\$387K	(\$23K)	Corrections due to formatting issue in new budget workbook
Membership/Dues	\$0	(\$22K)	
Other Travel Costs	\$0	(473)	



Capital Outlay Budget

CAPITAL OUTLAY IN BUDGET

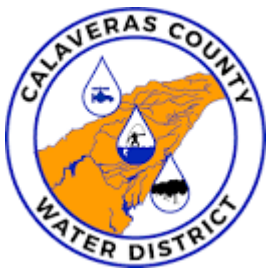
Capital Type	Dept	Qty	Location	Description	Water	Sewer	Total Cost
Capital Lease	54	29	District Wide	Vehicle Lease to Own - Current	\$ 474,785	\$ 175,605	\$ 650,390
Capital Lease	54	1	District Wide	Vehicle Lease to Own - New	11,753	4,347	16,100
Equipment	54		LC WWTP	LC WWTP Cameras	-	15,000	15,000
Equipment	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	14,600	5,400	20,000
Projects	50	1	Ops HQ	Office Buildout	43,800	16,200	60,000
Projects	54	1	V WWTP	SCADA Replacement	-	80,000	80,000
Projects	54	1	LC WWTP	UV System Improvements	-	196,000	196,000
				Total	\$ 712,838	\$ 731,652	\$ 1,444,490



Wastewater Capital Improvement Projects

Capital Improvement Program
 Schedule of Cash Flow - Wastewater Projects
 FY 2026-27 thru FY 2028-29

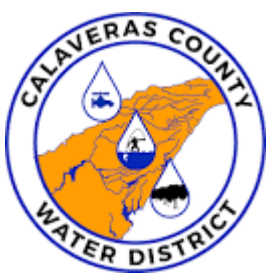
Project Number	Sewer Projects	Project Budget	Cash Flow			Funding FY 26-27			
			FY 26-27	FY 27-28	FY 28-29	Expansion/AD Funds	Capital R&R	CIP Loan	Grants
Arnold/Forest Meadows									
15095	Arnold Secondary Clarifier and WWTP Improvements	10,451,832	7,000,000	3,451,832	-	-	319,961	6,680,039	-
15115	Arnold Lift Station 2 & 3 Rehab	4,500,000	-	500,000	-	-	-	-	-
TBD	Azalea Ct/Sequoia woods/Mountain Retreat FM (Grant)	350,000	-	-	279,028	-	-	-	-
TBD	Forest Meadows Effluent PS and Sprayfield	750,000	-	750,000	-	-	-	-	-
Copper Cove									
15094T	Copper Cove SAF and Tertiary Improvements (In Kind Contribution)	1,900,000	1,500,000	400,000	-	-	366,452	1,133,548	-
15116	Copper Cove Lower and Upper X-Country Gravity Sewer and Force Main	5,250,000	-	500,000	2,279,620	-	-	-	-
La Contenta/Wallace									
15097	La Contenta Biolac, Clarifier and UV Improvements	700,000	200,000	-	500,000	-	200,000	-	-
15092B	Huckleberry Lift Station Improvements	500,000	200,000	-	300,000	-	200,000	-	-
TBD	Southworth Treatment Plant Improvements	250,000	-	-	250,000	-	-	-	-
West Point/Wilseyville/Vallecito									
TBD	West Point Septic Tank Replacement	300,000	-	-	300,000	-	-	-	-
Other									
15109	Collection System Rehab and I&I Mitigation	300,000	-	200,000	-	-	-	-	-
Wastewater Projects Total		25,251,832	8,900,000	5,801,832	3,908,648	-	1,086,413	7,813,587	-



Water Capital Improvement Projects

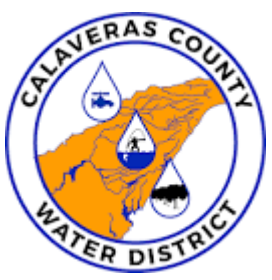
Capital Improvement Program
 Schedule of Cash Flow - Water Projects
 FY 2026-27 thru FY 2028-29

Project Number	Water Projects	Project Budget	Cash Flow			Funding FY 26-27			
			FY 26-27	FY 27-28	FY 28-29	Expansion/AD Funds	Capital R&R	CIP Loan	Grants
Copper Cove									
11104	Lake Tulloch Intertie Project	7,000,000	2,142,414	4,857,586	-	-	72,827	2,069,587	-
11122	Copper Cove Tank Transmission Pipeline	1,500,000	1,500,000	-	-	-	-	1,500,000	-
11136	Copper Cove WTP Filter Rehabilitation Project	300,000	300,000	-	-	152,327	147,673	-	-
Ebbetts Pass									
11083S	Ebbetts Pass Sawmill Tank	4,000,000	4,000,000	-	-	-	-	4,000,000	-
11103	Hunters Raw Water Pumps (Hazard Mitigation Grant 25/75 Split)	3,550,000	325,000	2,250,000	-	-	325,000	-	-
11108	Big Trees Pump Stations 1 & 4 Replacement	3,500,000	500,000	2,500,000	500,000	-	500,000	-	-
11135	Timber Trails Redwood Water Storage Tank & P/S	3,490,000	12,500	440,000	3,000,000	-	12,500	-	-
11115	Ebbetts Pass Larkspur Pump Station Rehab / Electrical	1,500,000	250,000	1,250,000	-	-	250,000	-	-
TBD	Hathaway Pines/Sunrise Point Distribution System Replacement	2,800,000	-	300,000	-	-	-	-	-
11083H	Hunters WTP Clearwell Replacement	500,000	-	-	-	-	-	-	-
TBD	Hunters Treatment Plant Water Quality Improvement	250,000	-	-	-	-	-	-	-
TBD	Moran Valve Automation and Replacement	200,000	-	-	-	-	-	-	-
Jenny Lind / Wallace									
11088	Jenny Lind Tank A-B Transmission Line	2,500,000	2,500,000	-	-	-	-	2,500,000	-
11083W	Wallace Tanks	1,700,000	1,700,000	-	-	38,000	1,662,000	-	-
TBD	Jenny Lind Raw Water Intake (In-Kind Cont USACE)	5,000,000	200,000	600,000	3,800,000	-	200,000	-	-
TBD	Jenny Lind Water Treatment Plant Filter 6 Rehabilitation	600,000	-	300,000	-	-	300,000	-	-
11119	Jenny Lind Tank A Replacement	500,000	-	-	-	-	-	-	-
West Point / Wilseyville									
11129	West Point Drought Water Supply	8,700,000	300,000	4,400,000	3,000,000	-	30,000	-	270,000
Water Projects Total		47,590,000	13,729,914	16,897,586	10,300,000	190,327	3,500,000	10,069,587	270,000
Total Water and Wastewater Projects Totals		72,841,832	22,629,914	22,699,418	14,208,648	190,327	4,586,413	17,883,174	270,000



Next Steps

- Questions/Discussion
- Budget adoption



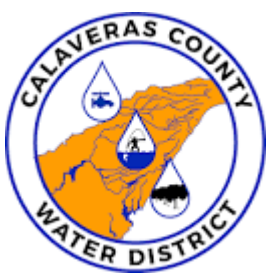
Reference Slides



Fund Balance – 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	\$ 3,388,350	\$ 24,921,090	\$ (22,993,080)	\$ 1,722,329	\$ (3,623,559)	\$ -	\$ 3,415,131
3 Reserves							
4 Interest Reserve Water							
5 Emergency Reserve	3,166,381	-	-	1,466,568	-	-	4,632,948
6 Debt Service	122,086	-	-	23,559	-	-	145,645
7 Rate Stabilization	520,464	-	-	-	-	-	520,464
8 Water Rights	3,000,000	-	-	-	-	-	3,000,000
9 CIP Cash Flow	1,241,000	-	-	-	-	-	1,241,000
10 Special Projects	1,466,568	-	-	-	(1,466,568)	-	-
11 Forest Thinning	25,814	-	-	-	-	-	25,814
12 CIP							
13 Capital R&R Water	7,275,367	-	-	3,600,000	(1,590,649)	(3,200,000)	6,084,718
14 CIP Loan I Water	5,269,587	-	-	-	-	(4,107,587)	1,162,000
15 CIP Loan II Water	9,657,586	-	-	-	-	(5,962,000)	3,695,586
16 Total Water Funds	\$ 35,133,203	\$ 24,921,090	\$ (22,993,080)	\$ 6,812,456	\$ (6,680,776)	\$ (13,269,587)	\$ 23,923,306

* Includes potential change to Special Projects



Water Fund Budget Projections

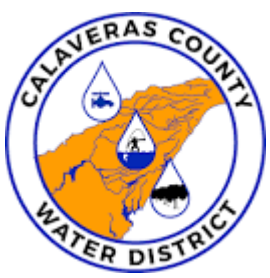
Schedule B.3 Water Budget Projections		FY 2025-26 Adopted Budget	FY 2026-27 Proposed Budget	FY 2027-28 Projected Budget	FY 2028-29 Projected Budget	FY 2029-30 Projected Budget	FY 2030-31 Projected Budget
1	Sources						
2	Operating Revenue ⁽¹⁾	\$ 19,760,468	\$ 20,904,300	\$ 22,343,520	\$ 22,376,912	\$ 22,411,640	\$ 22,447,757
3	Non-Operating Revenue ⁽²⁾	3,944,039	4,016,790	3,920,746	4,006,670	4,094,612	4,184,626
4	Transfers In ⁽³⁾	2,782,204	1,722,329	1,722,329	1,722,329	1,722,329	1,722,329
5	Total Sources	26,486,711	26,643,419	27,986,595	28,105,911	28,228,581	28,354,712
6	Uses						
7	Salaries and Benefits ⁽⁴⁾	10,037,101	10,685,040	11,219,292	11,780,257	12,369,269	12,987,733
8	Services and Supplies ⁽⁵⁾	8,556,142	8,637,470	8,939,781	9,252,674	9,576,517	9,911,695
9	Capital Outlay ⁽⁶⁾	1,284,249	712,840	737,789	763,612	790,338	818,000
10	Debt Service ⁽⁷⁾	3,033,014	2,957,730	2,883,288	2,883,078	2,882,552	2,881,391
11	Transfers Out - Capital Projects ⁽⁸⁾	3,400,000	3,600,000	3,800,000	4,075,000	3,200,000	3,200,000
12	Transfers Out - Reserves ⁽⁹⁾	352,882	23,559	23,559	23,559	23,559	23,559
13	Total Uses	26,663,388	26,616,639	27,603,710	28,778,179	28,842,236	29,822,379
14	Net Addition to/(Use of) Water Operations	\$ (176,677)	\$ 26,781	\$ 382,885	\$ (672,268)	\$ (613,655)	\$ (1,467,667)
	Debt Service Coverage		1.65	1.86	1.59	1.31	1.01



Fund Balance – Wastewater*

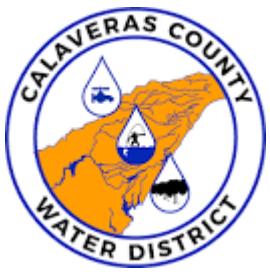
Wastewater Fund Balances	Projected Balance June 30, 2026	Budgeted Revenues	Budgeted Expenses	Transfers In	Transfers Out	Use of Funds - Capital	Projected Balance June 30, 2027
1 Operating Funds							
2 Operating Wastewater	\$ 131,564	\$ 11,582,670	\$ (9,287,810)	\$ 753,144	\$ (2,264,455)	\$ -	\$ 915,113
3 Reserves							
4 Interest Reserve Wastewater							-
5 Operating Reserve	1,164,323	-	-	533,348	-	-	1,697,671
6 Debt Service	-	-	-	78,035	-	-	78,035
7 Rate Stabilization	192,500	-	-	-	-	-	192,500
8 CIP Cash Flow	459,000	-	-	-	-	-	459,000
9 Special Projects	533,348	-	-	-	(533,348)	-	-
10 Forest Thinning	9,547	-	-	-	-	-	9,547
11 CIP							
12 Capital R&R Wastewater	5,029,702	-	-	2,186,420	(753,144)	(1,086,420)	5,376,558
13 CIP Loan I Wastewater	1,133,548	-	-	-	-	(1,133,548)	-
14 CIP Interim Loan Wastewater	10,131,871	-	-	-	-	(6,680,039)	3,451,832
15 Total Wastewater Funds	\$ 18,785,403	\$ 11,582,670	\$ (9,287,810)	\$ 3,550,947	\$ (3,550,946)	\$ (8,900,007)	\$ 12,180,256

* Includes potential change to Special Projects



Wastewater Fund Budget Projections

Schedule C.3 Wastewater Budget Projections		FY 2025-26 Adopted Budget	FY 2026-27 Preliminary Budget	FY 2027-28 Projected Budget	FY 2028-29 Projected Budget	FY 2029-30 Projected Budget	FY 2030-31 Projected Budget
1	Sources						
2	Operating Revenue ⁽¹⁾	\$ 9,735,360	\$ 10,280,000	\$ 10,895,680	\$ 10,898,010	\$ 10,900,432	\$ 10,902,952
3	Non-Operating Revenue ⁽²⁾	927,192	1,302,670	1,329,065	1,355,291	1,382,041	1,409,326
4	Transfers In ⁽³⁾	1,080,113	753,144	753,144	753,144	753,144	753,144
5	Total Sources	11,742,665	12,335,814	12,977,889	13,006,445	13,035,618	13,065,422
6	Uses						
7	Salaries and Benefits ⁽⁴⁾	3,712,351	3,968,390	4,166,810	4,375,150	4,593,907	4,823,603
8	Services and Supplies ⁽⁵⁾	3,309,358	2,967,910	3,071,787	3,179,299	3,290,575	3,405,745
9	Capital Outlay ⁽⁶⁾	682,133	718,700	743,855	769,889	796,836	824,725
10	Debt Service ⁽⁷⁾	1,217,224	1,439,310	1,373,181	1,155,477	1,151,516	1,147,811
11	Transfers Out - Capital Projects ⁽⁸⁾	2,000,000	2,186,420	1,200,000	1,200,000	1,200,000	1,200,000
12	Transfers Out - Reserves ⁽⁹⁾	-	78,035	78,035	78,035	78,035	78,035
13	Total Uses	10,921,066	11,358,765	10,633,667	10,757,850	11,110,869	11,479,918
14	Net Addition to/(Use of) Wastewater Operations	\$ 821,599	\$ 977,049	\$ 2,344,222	\$ 2,248,594	\$ 1,924,749	\$ 1,585,505
	Debt Service Coverage		2.73	3.09	3.40	3.13	2.84



Fund Balance - 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	\$ (1,154,270)	\$ 387,270	\$ -	\$ -	\$ 1,313,753
3 Reserves							
4 Interest Reserve Hydropower	2,445,795	-	-	-	(387,270)	-	2,058,526
5 Total Hydro Funds	\$ 2,809,548	\$ 1,717,000	\$ (1,154,270)	\$ 387,270	\$ (387,270)	\$ -	\$ 3,372,279