

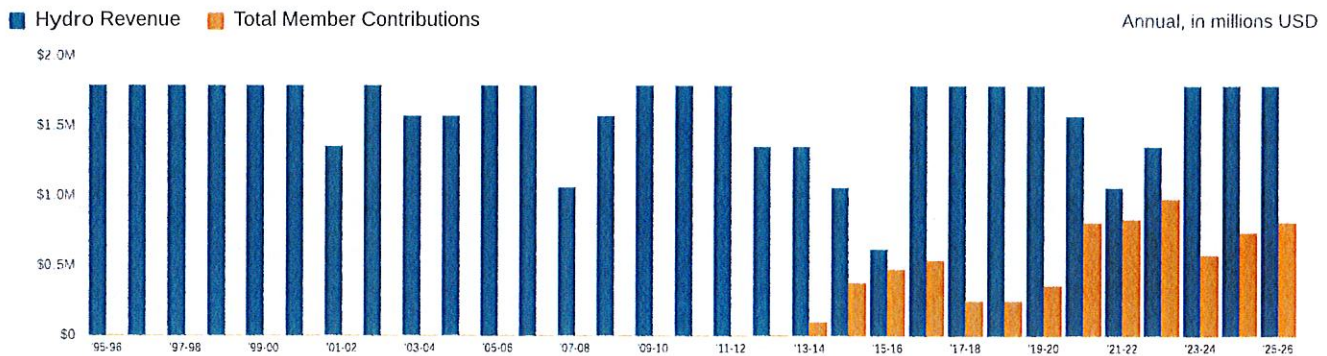
Member Contributions vs. Hydroelectric Revenue

A historical analysis of UPUD and Angels Camp contributions against hydro revenues (1995–2026)

<p>TOTAL HYDRO REVENUE</p> <h2 style="color: #0056b3;">\$50.8M</h2> <p>1995–2026 (at today's ReMAT rates)</p>	<p>TOTAL MEMBER CONTRIBUTIONS</p> <h2 style="color: #e67e22;">\$7.1M</h2> <p>Combined UPUD + Angels Camp</p>	<p>NET SUBSIDY TO MEMBERS</p> <h2 style="color: #0056b3;">\$43.6M</h2> <p>Hydro revenue beyond contributions</p>
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THE COMPARISON

Without hydro revenues subsidizing costs, these costs would be passed on per the JPA agreement



TWO DISTINCT ERAS

How the relationship has evolved

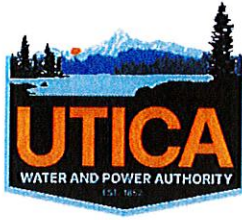
ERA 1 · 1995–2013 · NON-CONTRIBUTION PERIOD		ERA 2 · 2013–2026 · COST-SHARING PERIOD	
Hydro revenue	\$29.9M	Hydro revenue	\$19.5M
UPUD contributions	\$4,488	UPUD contributions	\$3.56M
Angels Camp contributions	\$26,488	Angels Camp contributions	\$3.56M
Net subsidy	\$29.9M	Net subsidy	\$12.4M
<i>Hydro effectively covered nearly 100% of operations.</i>		<i>Even with cost-sharing, hydro still covers ~64% of operations.</i>	

<p>LOOKING FORWARD Projected revenue at current ReMAT rates</p>	<p>50 YEARS</p> <h2 style="color: #0056b3;">\$78.5M</h2> <p><i>Conservative</i></p>	<p>75 YEARS</p> <h2 style="color: #0056b3;">\$117.7M</h2> <p><i>Aligned with infrastructure lifespan</i></p>	<p>100 YEARS</p> <h2 style="color: #0056b3;">\$157.0M</h2> <p><i>Long-horizon</i></p>
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THE BOTTOM LINE — WITHOUT HYDRO REVENUE

\$784,944

per entity, per year, for 75 years — at minimum, to make up the difference. UPUD and Angels Camp would each need this additional contribution to replace hydroelectric revenue. Hydro facilities are generational assets — not year-over-year planning. MPH facilities are 73 years old and APH is 86 years old, both with significant useful life remaining.



RESOLUTION NO. 2026-05

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE UTICA WATER AND POWER AUTHORITY ADOPTING THE FISCAL YEAR 2026-2027 BUDGET

WHEREAS, the Utica Water and Power Authority (Utica) Board of Directors (Board) is committed to adopting a balanced budget each year to support prudent and responsible management of the Authority's operations; and

WHEREAS, the Budget Committee and Board conducted meetings in 2026 for the purpose of reviewing and refining the draft Fiscal Year (FY) 2026-2027 Budget and evaluating projected revenues, expenditures, and operational needs; and

WHEREAS, the Board held a public meeting on May 20, 2026, with an agenda item regarding the proposed FY 2026-2027 Budget; and

WHEREAS, all persons, including members of the public, were given an opportunity to review and comment on the proposed FY 2026-2027 Budget; and

WHEREAS, the Board has deliberated on comments received on the budget and reviewed the budget documents prepared and presented by staff.

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Utica Water and Power Authority hereby approves and adopts the attached Fiscal Year 2026-2027 Budget – see Exhibit 1 – as the official budget, and the attached Wage Table – see Exhibit 2 – for Utica Water and Power Authority for the fiscal year beginning July 1, 2026, and ending June 30, 2027.

ON A MOTION by Director xxx and seconded by Director xxx, the foregoing resolution was duly passed and adopted by the Board of Directors of the Utica Water and Power Authority, on the 20th day of May, 2026, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Caroline Schirato, Board Chair

ATTEST:

Stacie Walker, Clerk of the Board

- Exhibit 1 -

Consolidated	
Accounts	Budget totals WY3
Income	
1200 Operating Income	
1200-01 NCPA Water Sales	\$ -
1200-02 COA Water Agreement	\$ 447,500.00
1200-03 UPUD Water Agreement	\$ 447,500.00
1200-04 Irrigation Water Contractors	\$ 54,000.00
1200-05 1200-05 Slurry Line / CCWD Wheeling Fees	\$ 1,000.00
1210 Power Sales	
1210-01 Angels Powerhouse - Power Sales	\$ 428,091.00
1210-02 Murphys Powerhouse - Power Sales	\$ 922,892.00
1220 Other Income	
1220-01 Other Income	\$ -
1300 Interest Income	
1300-01 Interest Income	\$ 40,000.00
1310 Rent Income	
1310-01 Sierra HOPE Lease Agreement	\$ -
1310-02 Crown Castle MFB Tower Lease Agreement	\$ 40,000.00
1310-03 Hunter Reservoir Rental House	\$ 14,169.00
1310-04 Cal.Net MFB Tower Lease Agreement	\$ 3,436.00
1320 Member Contributions	
1320-01 Member Contributions	
1340 Other Non-Operating Income	
1340-01 COA Sierra Hydrographics Pass Through	\$ 4,800.00
1340-02 Other Income	\$ -
1350 Reserve Income	
1350-01 FERC Relicensing / Exemption Reserve (transfer in)	
1350-02 Operating Reserve (transfer in)	
1350-03 FERC Five Year Plan Reserve	
1350-04 FERC 10 Year Plan Reserve	
1350-05 Budget Balancing Reserve	
1400 Grant Funding	
1400-01 Hunter Reservoir Fuels Reduction Project	
1400-02 Lower Utica Canal Wastegates and Gaging Stations Project	
1400-03 ACWA JPIA Risk Control Grant	
1400-06 Utica and Angels Canal Lining (USBR WaterSMART)	\$ 28,000.00
1400-10 Utica Grants Administration (% of grant award)	
1500 Disaster Relief Reimbursements	
1500-01 FEMA 75% (New Year's Storm)	
1500-02 Cal OES 75% of 25% Remainder (New Year's Storm)	
Total Income	\$ 2,431,388.00
Expense	
3000 Wages, Benefits & Burden	
3100 Power	
3101 Power Wages	
3101-01 Operations & Maintenance Superintendent	\$ 132,412.80
3101-02 Hydroelectric Operator	\$ 84,905.60
3101-03 Hydroelectric Operations Technician	\$ 91,436.80

3101-04 On-Call	\$	18,450.00
3101-05 Hydro Management Leave	\$	5,092.80
3101-06 Obsolete - One-Time 457 Contrib		
3101-10 Overtime	\$	12,000.00
3101-11 One-Time Bonus	\$	5,000.00
3102 Power Burden		
3102-01 Social Security, Medicare, State Unemployment Ins.	\$	31,331.12
3102-03 Workers Comp	\$	19,224.28
3103 Power Benefits		
3103-01 Health Insurance - SDRMA	\$	74,382.48
3103-02 Health Reimbursement Account - EDIS	\$	13,548.00
3103-03 Dental/Vision/Chiro/Life Insurance - Choice Builder	\$	4,291.56
3103-04 CalPERS Pension	\$	24,484.29
3103-06 CalPERS Pension Unfunded Liability	\$	8,956.40
3103-07 One-Time 457 Contribution		
3200 Water		
3201 Water Wages		
3201-01 Water Conveyance Supervisor	\$	111,404.80
3201-02 Senior Water Conveyance Operator	\$	90,979.20
3201-03 General Manager	\$	155,000.00
3201-04 Administrative Compliance Specialist	\$	71,427.20
3201-05 Administrative Specialist, Clerk of the Board	\$	73,216.00
3201-06 Hydroelectric Relief Operator and Conveyance Operator	\$	67,974.40
3201-07 Temp. Hire for Admin Support	\$	-
3201-08 Temp. Hire for Operations	\$	25,000.00
3201-09 IT Administrator	\$	29,540.16
3201-10 Overtime	\$	10,000.00
3201-11 Conveyance Management Leave	\$	4,284.80
3201-12 Administration Management Leave	\$	-
3201-13 One-Time Bonus	\$	5,000.00
3202 Water Burden		
3202-01 Social Security, Medicare, State Unemployment Ins.	\$	49,561.73
3202-03 Workers Comp - Ops, GM, and Office Staff	\$	24,059.74
3203 Water Benefits		
3203-01 Health Insurance - SDRMA	\$	117,574.50
3203-02 Health Reimbursement Account - EDIS	\$	21,264.00
3203-03 Dental/Vision/Chiro/Life Insurance - ChoiceBuilder	\$	5,151.84
3203-04 CalPERS Pension	\$	47,543.66
3203-06 CalPERS Pension Unfunded Liability	\$	13,434.60
3203-07 One-Time 457 Contribution	\$	-
4000 Conveyance Maintenance and Supplies	\$	15,000.00
4000-01 Angels Flume 1		
4000-02 Angels Flume 2		
4000-03 Angels Flume 3		
4000-04 Angels Flume 4		
4000-05 Angels Flume 5		
4000-06 Utica Hunters Bypass Flume		
4000-07 Utica Flume 1		
4000-08 Utica Flume 2		
4000-09 Utica Flume 3		

4000-10 Utica Flume 4	
4000-11 Utica Flume 5	
4000-12 Utica Flume 6	
4000-13 Utica Flume 7	
4000-14 Utica Flume 8	
4000-15 Utica Flume 9	
4000-16 Utica Flume 10	
4000-17 Utica Flume 11	
4000-18 Utica Flume 12	
4000-19 Utica Flume 13	
4000-20 Utica Flume 14	
4000-21 Utica Flume 15	
4000-22 Utica Flume 16	
4000-23 Utica Flume 17	
4000-24 Utica Flume 18	
4000-25 Utica Flume 19	
4000-26 Angels Canal Maintenance and Supplies	
4000-27 Utica Canal Maintenance and Supplies	
4100 Maintenance & Repair	
4100-01 Road Maintenance	\$ 5,500.00
4100-02 Flume Maintenance and Supplies	\$ -
4100-05 Property Maintenance	\$ 5,500.00
4100-06 Fuel for Vehicles and Equipment	\$ 18,000.00
4100-07 Maintenance for Vehicles and Equipment	\$ 7,500.00
4100-08 Temporary Labor	\$ -
4100-09 Powerhouses Maintenance and Supplies	\$ 15,000.00
4100-10 Gaging Station Maintenance	\$ 6,000.00
4100-11 Misc Supplies and Repairs	\$ 12,000.00
4100-12 FERC/DSOD Mandated System Maintenance	
4100-13 Revenue Meter Maintenance	
4100-14 Dam and Spillway Maintenance	\$ 15,000.00
4100-15 Owners Dam Safety Plan Audit - Mandated Actions	\$ -
4100-16 Irrigation Maintenance (Not Meter Replacement)	\$ 2,500.00
4100-17 Cal Fire	\$ 18,000.00
4110 Misc. Supplies & Services	
4110-01 Office Services, Supplies, Equipment, Misc.	\$ 12,000.00
4110-02 Employee Uniforms, Boots, PPE	\$ 5,000.00
4110-04 Headquarters Cleaning	\$ 2,000.00
4120 Leases & Subscriptions	
4120-02 Sierra Pacific Industries Lease	\$ 250.00
4120-03 Office Toshiba Copier Lease	\$ 3,000.00
4120-04 Software Subscriptions	\$ 9,000.00
4120-06 Wylderidge Tower Lease NCPA	\$ -
4200 Property & Liability Insurance	
4200-01 ACWA/JPIA Auto & General Liability	\$ 38,367.50
4200-02 ACWA/JPIA Property Insurance	\$ 74,000.00
4200-03 ACWA / JPIA Cyber Liability	\$ 1,200.00
4300 Memberships	
4300-01 Association California Water Agencies	\$ 14,663.00
4300-02 Tuolumne-Stanislaus Integrated Regional Water Management WAC	\$ 220.00
4300-03 Mountain Counties Water Resources Association	\$ 1,500.00
4300-04 Calaveras Historical Society	\$ 50.00


4300-05 California Special District Association	\$	2,000.00
4300-06 Amazon Prime	\$	200.00
4300-07 Farm Bureau - Calaveras Chapter	\$	200.00
4300-08 Murphys Community Park Association	\$	75.00
4310 Legal - Claims		
4400 Professional/Special. Services		
4400-03 Chief Dam Safety Engineer	\$	20,000.00
4400-05 Murphys/Angels Powerhouse Inspection Reports	\$	10,400.00
4400-07 SCADA and PLC Programming	\$	7,000.00
4400-08 Certified Public Accountant	\$	2,808.00
4400-09 Annual Audit	\$	15,000.00
4400-10 General Legal Counsel	\$	5,000.00
4400-11 FERC Exemption Legal Counsel	\$	-
4400-12 FERC Exemption General Services	\$	-
4400-14 FERC Regulatory Compliance	\$	-
4400-16 FERC Exemption Consultants	\$	25,000.00
4400-20 Hydrology Analysis Services	\$	25,380.00
4400-21 Community Education/Outreach	\$	2,000.00
4400-24 Grant Writing/Eng./Finance/Mgmt	\$	5,000.00
4400-28 Website Maintenance and Support	\$	7,000.00
4400-29 GIS Mapping	\$	2,000.00
4400-31 Recruitment	\$	-
4400-32 Water Rights Protection & Reporting	\$	15,000.00
4400-33 Human Resources Consulting Support	\$	2,400.00
4400-34 Revenue Meter Maintenance - CAISO	\$	5,990.00
4400-36 Water Rights Legal Counsel	\$	17,000.00
4500 Governmental & Other Fees		
4500-02 FERC Annual Admin & Land Charge	\$	11,000.00
4500-03 Dept Water Resources Dam Fees	\$	75,920.00
4500-04 WREGIS Annual Fee	\$	75.00
4500-05 Powersoft Billing Software (MPH & APH)	\$	500.00
4500-06 County Taxes (Booster, Hunters)	\$	1,631.60
4500-07 USA North 811 Annual Fee	\$	300.00
4500-08 County Environmental Health Hazardous Waste	\$	675.00
4500-09 CA Dept of Tax & Fee Admin - State Water Rights	\$	2,500.00
4500-11 United States Geological Service Fees	\$	10,000.00
4500-12 Bank Charges	\$	100.00
4500-13 Miscellaneous Fees and Expenses	\$	1,000.00
4500-16 Wylderidge Road Fee	\$	470.00
4600 Communications		
4600-01 Comcast	\$	11,000.00
4600-04 Verizon	\$	11,000.00
4600-05 Columbia Communications	\$	975.00
4600-06 Cal.Net	\$	2,912.00
4600-12 Starlink	\$	4,320.00
4600-13 ADT Security	\$	1,600.00
4700 Utilities		
4700-01 Calaveras Public Power Agency	\$	8,000.00
4700-02 PG&E	\$	15,000.00
4700-04 UPUD Water Service	\$	1,000.00
4700-05 City of Angels Water Service	\$	5,100.00
4700-06 CCWD Water Service	\$	-

4700-07 Cal Waste Garbage & Recycling	\$	2,700.00
4700-08 Mountain Oasis Bottled Water	\$	1,000.00
4700-09 Ebbetts Pass Gas Propane	\$	2,500.00
4700-10 COA & UPUD Irrigation Contractor 10% Payments		
4800 Travel & Training		
4800-01 Travel and Training	\$	20,000.00
4800-03 Mileage Reimbursement	\$	1,500.00
4900 Information Technology		
4900-02 Computers, Software, Hardware, and Equipment	\$	5,000.00
5000 Powerhouses		
5000-01 MPH Relay Protection Upgrade	\$	250,000.00
5000-02 Jet Control Replacement		
5000-04 Feasibility & Facility Assessments	\$	175,000.00
5000-05 Murphys Governor Retrofit		
5000-06 Replace APH Panel & Wiring		
5000-07 APH DC/AC Invertor Upgrade		
5000-08 APH Deflector Valve and Hydraulic Control Replacement		
5000-09 MPH Replace 17kV Gen. Recl Brkr		
5000-10 MPH Replace 17kV Line Breaker		
5000-11 Backup MPH Transformer		
5000-12 MPH Static Exciter		
5000-14 Replace Hydraulic Deflector AC/DC Solenoid Control Process		
5000-15 Angels Governor Retrofit		
5000-16 MPH Emergency Sphere Valve Repair		
5100 Conveyance		
5100-01 Flume Repair and Replacement		
5100-02 Feasibility & Facility Assessments		
5100-03 Canal Repairs and Improvements		
5100-04 Sediment Removal from Reservoirs		
5100-06 Murphys Forebay Trash Rake Replacements		
5100-07 Dam and Spillway Improvements		
5100-08 Angels Penstock Repairs/Replacement		
5100-09 Build New Weirs Mill Creek and French Gulch		
5100-10 New Gaging Stations at the end of Each of Angels Canals		
5200 General Projects		
5200-02 SCADA and PLC Upgrades		
5200-03 General Facilities		
5200-04 Feasibility Assessments		
5300 Regulatory Compliance		
5300-01 Angels Penstock Assessment		
5300-02 ODSP		
5300-03 Slope Stability Condition Assessment		
5300-04 Innundation Mapping		
5300-05 Emergency Action Plan (EAP)		
5300-06 Noxious Weed Survey		
5300-07 DSSMR/DSSMP		
5300-08 Turbidity Samples		
5300-09 Part 12D		
5300-10 FERC		
5300-11 DSOD		
5400 IT Outside Services		
5500 Other Miscellaneous		

6000 Capital Outlay \$50,000 or Less	
6000-01 Vehicle Purchase / Replacement	
6100 Equipment & Material Purchases	
6100-01 Light Equipment & Attachments	
6100-02 Heavy Equipment & Attachments	
6100-03 Irrigation Meter Purch./Install	
6100-04 Tools and Equipment	
6151 Pension Contribution	
6200 Information/Technology	
6200-01 Computers, software, etc.	
6200-02 Misc Equipment	
6200-03 Stephens Tower Grant	
7000 Reserve Contributions	\$ 300,000.00
7000-01 FERC Relicensing/Exemption	
7200 Operating Reserve Fund	
7200-01 Operating Reserve	
7400 FERC 5 Year Plan Reserve Fund	
7400-01 Five Year/Emergency Action Plan Re-Write	
7400-02 Five Year/Tabletop Functional	
7400-03 Part 12 Inspection and Potential Failure Mode Analysis	
7400-04 Supporting Technical Information Documents	
7400-05 Security Plan Rewrite	
7400-06 Environmental & Public Use Inspections	
7400-07 Dam Safety/Surveillance Monitoring Plans	
7400-08 Owners Dam Safety Plan/Ext Audt	
7500 FERC 10 Year Plan Reserve Fund	
7500-01 Murphys Afterbay Low Level Outlet ROV Inspec	
7500-02 Murphys Afterbay Radial Gate Inspection	
7500-03 Murphys Powerhouse Penstock ROV Inspection	
7600 JPA Member Contribution Reserve	
7600-01 COA Contributions	
7600-02 UPUD Contributions	
7600-03 Utica Contributions	
7600-04 7600-04 Potential GEP Penalties	
7700 Member Contri. Balancing Fund	
7700-01 UPUD contri. WY 2-FY '20-'21	
7700-02 COA contri. WY 2-FY '20-'21	
8000 Grants Expenditures	
8000-01 Community Power Resiliency	
8000-02 Stephens Tower	
8000-03 Hunter Reservoir Fuel Reduction Project	
8000-04 Community Water Supply Resiliency Project	
8000-05 CPPA Energy Efficiency	
8000-06 Local Hazard Mitigation Plan	
8000-07 Darby Apple Fuels Reduction	
8000-08 Automated Wastegates and Crossgates	
8000-09 Sierra Nevada Conservancy	
8000-10 Utica Canal Lining Project (USBR)	\$ 56,000.00
Total Expense	\$ 2,877,414.86

Other Income	
9100 Operating Reserve Contra Income	
9300 Fixed Assets Contra Account	
Total Other Income	\$ -
Other Expense	
9200 Operating Reserve Contra Expense	
9400 Asset Contra Account - Expense	
Reconciliation Discrepancies	
Total Other Expense	\$ -
Total Net Income	\$ (446,026.86)

Exhibit 2

 Utica Water and Power Authority 2026-2027 SALARY SCHEDULE Approved: April 28, 2026 Effective: July 5, 2026																					
Position	Range	Step A		Step B		Step C		Step D		Step E		Step F		Step G		Step H		Step I		Step J	
		Hourly	Annual	Hourly	Annual	Hourly	Annual	Hourly	Annual	Hourly	Annual	Hourly	Annual	Hourly	Annual	Hourly	Annual	Hourly	Annual	Hourly	Annual
Administrative Compliance Specialist	22	\$30.35	\$63,128	\$31.11	\$64,706	\$31.89	\$66,324	\$32.68	\$67,982	\$33.50	\$69,682	\$34.34	\$71,424	\$35.20	\$73,209	\$36.08	\$75,039	\$36.98	\$76,915	\$37.90	\$78,838
Administrative Specialist and Board Clerk	22	\$30.35	\$63,128	\$31.11	\$64,706	\$31.89	\$66,324	\$32.68	\$67,982	\$33.50	\$69,682	\$34.34	\$71,424	\$35.20	\$73,209	\$36.08	\$75,039	\$36.98	\$76,915	\$37.90	\$78,838
Hydroelectric Relief and Conveyance Operator	22	\$30.35	\$63,128	\$31.11	\$64,706	\$31.89	\$66,324	\$32.68	\$67,982	\$33.50	\$69,682	\$34.34	\$71,424	\$35.20	\$73,209	\$36.08	\$75,039	\$36.98	\$76,915	\$37.90	\$78,838
Hydroelectric Operator	26	\$33.50	\$69,680	\$34.34	\$71,422	\$35.20	\$73,208	\$36.08	\$75,038	\$36.98	\$76,914	\$37.90	\$78,837	\$38.85	\$80,807	\$39.82	\$82,828	\$40.82	\$84,898	\$41.84	\$87,021
Senior Conveyance Operator	27	\$34.34	\$71,427	\$35.20	\$73,213	\$36.08	\$75,043	\$36.98	\$76,919	\$37.90	\$78,842	\$38.85	\$80,813	\$39.82	\$82,834	\$40.82	\$84,904	\$41.84	\$87,027	\$42.89	\$89,203
IT Administrator	31	\$37.90	\$78,832	\$38.85	\$80,803	\$39.82	\$82,823	\$40.81	\$84,893	\$41.83	\$87,016	\$42.88	\$89,191	\$43.95	\$91,421	\$45.05	\$93,706	\$46.18	\$96,049	\$47.33	\$98,450
Hydroelectric Operations Technician	32	\$38.85	\$80,808	\$39.82	\$82,828	\$40.82	\$84,899	\$41.84	\$87,021	\$42.88	\$89,197	\$43.96	\$91,427	\$45.05	\$93,713	\$46.18	\$96,055	\$47.33	\$98,457	\$48.52	\$100,918
Conveyance Supervisor	37	\$43.96	\$91,437	\$45.06	\$93,723	\$46.19	\$96,066	\$47.34	\$98,467	\$48.52	\$100,929	\$49.74	\$103,452	\$50.98	\$106,039	\$52.25	\$108,690	\$53.56	\$111,407	\$54.90	\$114,192
Operations and Maintenance Superintendent	44	\$52.25	\$108,680	\$53.56	\$111,397	\$54.90	\$114,182	\$56.27	\$117,036	\$57.67	\$119,962	\$59.12	\$122,961	\$60.59	\$126,035	\$62.11	\$129,186	\$63.66	\$132,416	\$65.25	\$135,726
General Manager	Paid Per Contract																				

* 2.5% Annual step increase on anniversary date with satisfactory performance

* COLAs are considered by the Board annually

* Longevity Pay - 10 years - 2.5%, 15 years - 2.5%, 20 years - 2.5%, 25 years - 2.5%