PCWA

2027 Annual Budget



Placer County Water Agency

Auburn, California

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MEMORANDUM

DATE: November 19, 2026

TO: Chair and Members of the Board of Directors

FROM: Carrie Parks, Director of Financial Services

RE: **Transmittal for the Proposed 2027 Placer County Water Agency Budget**

Overview

2027 Combined All-Inclusive Expense Budget

The Proposed 2027 Placer County Water Agency (Agency) Budget totals $183.7 million, which is comprised of:

Fund	Operating	Capital	Total
Agency Wide	$ 7.0	$ 1.6	$ 8.6
Power Division	37.8	43.6	81.4
Water Division	62.0	31.7	93.7
Total (in millions)	**$ 106.8**	**$ 76.9**	**$ 183.7**

Below is a comparison to the 2026 Adjusted Budget[1] which is comprised of a combined operating budget increase of $7.0 million and a decrease of $234.5 million in the capital improvement plan, as discussed later in the memo. The 2027 Combined Operating Budgets have increased over the 2026 Adjusted Budget which includes an increase of $4.9 million from the Water Division and $2.1 million from the Power Division and a $17,000 decrease in Agency Wide.

Fund	2026 Adjusted Budget	2027 Proposed Budget
Agency Wide Operating	$ 7.0	$ 7.0
Power Division Operating	35.7	37.8
Water Division Operating	57.1	62.0
Combined Capital	311.4	76.9
Total (in millions)	**$ 411.2**	**$ 183.7**

[1] *Adjusted Budget as of October 21, 2026.*

**Please note, the numbers throughout this memo are intentionally rounded to present a simplified overview.*

2027 Proposed Budget – Budget Unit Overview

Agency Wide

The 2027 Agency Wide Budget totals $8.6 million including $7.0 million in operating and $1.6 million in capital project appropriation. The revenue budget is increased $0.3 million or 7.4% over 2026, resulting from an increase in long-term water sales contracted prices, interest earnings and property tax.

The Operational Expense Budget is decreased from the 2026 Adjusted Budget by a net amount of $17,000 or 0.2%. The 2027 Proposed Budget includes a 3.5% cost of living adjustment (COLA) to labor in personnel services. The proposed changes are based on the following:

- General Manager's Office is a net increase of $90,000 resulting from increases in personnel services of $24,000, increase in contracted services of $50,000 for cost share partnerships, and an increase of $20,000 in legal costs.
- Administrative Services is a net increase of $388,000, largely attributed to retiree benefits increasing $244,000, personnel services increasing $113,000 and an increase of $32,000 in workers' compensation insurance costs.
- Customer Services - Public Affairs is a net increase of $54,000 resulting from an increase in personnel services.
- Financial Services is a net increase of $483,000 mostly attributed to an increase in property insurance of $298,000 due to rising industry costs, and an increase of $177,000 in personnel services.
- Information Technology is a net decrease of $35,000. Personnel services increased $177,000 and is largely offset by a $174,000 decrease in software licensing costs, as some license management responsibilities have shifted to the Water Division.
- Routine Capital increased $370,000 with computer replacement purchases, remote access improvements and security maintenance planned for 2027.

These overall changes in the 2027 Agency Wide departmental operating budgets are shared through the service level support by a detailed Cost Allocation Plan process whereby the indirect costs are allocated to the benefiting funds: Power Division, Water Division and capital projects are appropriately allocated support costs totaling $14.0 million.

Power Division

The 2027 Power Division Budget totals $81.4 million including $37.8 million in operating and $43.6 million in capital project appropriation. The Power Division budget is funded by the Middle Fork Project Finance Authority (Authority) appropriations, hence the Power Division revenue line is titled "MFPFA Appropriation" and consequently the Power Division budgeted revenue equals the combined 2027 operating and capital projects budgets. Pursuant to the Joint Powers Agreement between Placer County and the Agency, Middle Fork Project power sales revenues are directed to and recorded by the Authority.

The Operational Expense Budget is increased from the 2026 Adjusted Budget by a net amount of $2.1 million or 5.9%, which includes a 3.5% COLA in personnel services. The 2027 Proposed Budget changes are based on the following:

- Energy Marketing is an increase of $59,000 resulting from increases in personnel services and a new forecasting tool subscription.
- Financial Services is an increase of $34,000 resulting from increases in personnel services and cost share partnerships.
- Power System is a net increase of $1.2 million, driven primarily by a $1.2 million increase related to a proposed modification to the Memorandum of Agreement (MOA) between the Agency and the County of Placer, regarding public safety funding. Personnel services increase of $418,000 related to the COLA for labor, and an increase of $476,000 for powerhouse equipment maintenance needs. These increases are partially offset by a $974,000 decrease in consulting services following the completion of comprehensive maintenance assessments.
- Technical Services is a net increase of $413,000, primarily a result of FERC License Operating Implementation costs that are budgeted to increase in accordance with specific contracts as the focus is on required environmental studies including the Oxbow Acoustical Tag study, the initiation of water temperature monitoring, and various biological monitoring programs.
- Information Technology is a net increase of $331,000 resulting from an increase in personnel services of $138,000 related to the COLA for labor and the proposed new Information Systems Supervisor, with 50% of the position's labor and benefit costs being allocated to the Power Division. Additionally, software licensing costs increase by $162,000 for renewals and additional cybersecurity software.
- Service Level Support is increasing $107,000 based on the results of the cost allocation plan that allocates service level support costs to the benefiting funds in a rational methodical manner.

- Routine Capital is decreasing by $259,000 with less technology and furniture needs. The 2027 routine capital budget includes two vehicles and the replacement of two aging compressors and a bandsaw.

Water Division

The 2027 Water Division Budget totals $93.7 million, which is comprised of a $62.0 million operating budget, $31.7 million capital project budget (which includes the Water Connection Charge capital component that totals $1.4 million), and $8.1 million capital related debt service costs.

The Water Division is user charge based, which means those benefiting from the service pay the cost to provide that service. The Water Division does not receive property tax revenue. The 2027 Proposed water sales revenue includes a 6.0% revenue adjustment from the most recent Cost of Service Study and Board approved five-year water rate adjustment. The adopted rate adjustment provides for annual water rate adjustments for years 2023-2027 which provide for fixed rate increases annually. The 2027 proposed water rate increase is capped at 6% and is supported based on the current cost of service needs.

The Operational Expense Budget is increased from the 2026 Adjusted Budget by a net amount of $4.9 million or 8.6%, which includes a 3.5% COLA in personnel services. The 2027 Proposed Budget changes are based on the following:

- Customer Services is a net decrease of $842,000, resulting from decreases in personnel services of $350,000 with an organizational change which relocated meter services to Field Services. In addition, an overall decrease of $397,000 in operating supplies as meter and meter set related costs shifted to Field Services, decrease of $68,000 in meter subscription costs, and a decrease of $50,000 in software licensing.
- Field Services is a net increase of $3.5 million. Personnel services are increasing by $1.6 million. The increases include the COLA adjustment for labor; the reorganization of meter services from Customer Services; additional temporary labor for meter services; a Limited Term Mechanic for preventative maintenance and an increase in smog requirements; and two proposed new Maintenance Worker positions. Purchased water costs are increasing $400,000 due to a 3.2% CPI price increase in the PG&E water supply contract, and $274,000 for additional water purchased from Nevada Irrigation District. Other increases include $411,000 for meter related inventory, $152,000 for general repairs and maintenance of pumps, motors and gear boxes, $150,000 in meter subscriptions, $130,000 for pump station equipment repair and maintenance, $65,000

in motor vehicle parts, $54,000 for small tools and equipment for the proposed Limited Term Mechanic, and $50,000 increase for paving.

- Technical Services is a net increase of $897,000. The increases include $235,000 for general and safety consulting to meet compliance requirements, $89,000 in personnel services, and a $24,000 increase in compliance costs for Division of Drinking Water connections and permitting. Additionally, pumping costs are increasing by $500,000, with the increase related to higher electricity costs.
- Information Technology is a net increase of $910,000, primarily resulting from a $723,000 increase in software licensing, which includes Spry Point and cybersecurity costs. Additionally, an increase of $131,000 in personnel services related to the COLA for labor and the proposed new Information Systems Supervisor, with 50% of the position's labor and benefit costs being allocated to the Water Division.
- Service Level Support is increasing $353,000 based on the results of the cost allocation plan that allocates service level support costs to the benefiting funds in a rational methodical manner.
- Routine Capital is increasing $198,000 compared to the 2026 adjusted budget. The 2027 routine capital budget includes computer replacements, a mini excavator for raw water maintenance crews, a new dump truck, an additional service truck, and two Zero Emission Vehicles (ZEV) required under the Advanced Clean Fleet Compliance (ACF) Regulation.

Capital Improvement Plan Budget – 2027 and Five Year (2027 – 2031)

The Agency's Five Year (2027 – 2031) Capital Improvement Plan (CIP) totals $427.2 million and is comprised of the following: Agency Wide totals $3.3 million, Power Division totals $183.7 million and Water Division totals $240.2 million. The Agency's CIP varies annually depending on the extent and magnitude of projects being implemented.

The 2027 CIP totals $68.8 million, excluding debt service costs, and is detailed as follows:

Agency Wide

The 2027 Agency Wide CIP Budget totals $1.6 million, which includes funding for the Alta Main Replacement – East Towle Road for $1 million, which is the portion of the project anticipated to be reimbursed with grant funding, the Financial Assistance Program for $275,000, and $150,000 for the Wildfire Vulnerability Assessment project. The Five-Year CIP Budget includes

the Heather Glen Consolidation project for $840,000 and the Auburn Campus Generator Replacement for $500,000.

Power Division

The 2027 Power Division CIP Budget totals $43.6 million with the largest projects being the Hell Hole Recreation Work Station & Storage Facility for USFS totaling $5.0 million, the 12kV Overhead Powerline Replacement $4.0 million, the Long Canyon Project $2.75 million, the Interbay Sediment Removal project $2.5 million, and the Critical Spare Parts program totaling $2.5 million.

Over the past 15 years, significant capital improvements have been accomplished, however, as with any utility's infrastructure, continual renewal and replacement and reliability projects are required as evidence by the 2027 Five-Year CIP. The upgrades and renewal and replacement projects total $143.7 million with the largest of these capital projects being the French Meadows Powerhouse Repowering totaling $22.0 million, the Hell Hole Tunnel Access and Pipe Improvements totaling $13.5 million, the Long Canyon Project totaling $12.75 million, the Critical Spare Parts program totaling $10.5 million, LL Anderson Dam Crest Improvements totaling $10.5 million, and Interbay Sediment Removal totaling $7.5 million.

In June 2020, the Agency received a new 40-year FERC License for the operation of the Middle Fork Project (MFP) and along with the new FERC license came new operating conditions and significant capital projects for both infrastructure and recreation. These FERC License capital projects have specified implementation timing with a significant portion of the estimated FERC License capital projects requiring completion over the next three years and beyond, which have an estimated cost of $39.5 million. The significant FERC License capital projects of the Five-Year CIP are the Hell Hole Recreation Work Station and Storage Facility for USFS totaling $9.0 million, the French Meadows North Shore Water Supply totaling $4.5 million, the Big Meadows Campground totaling $3.5 million, and the French Meadows Boat Ramp Extension and Picnic Area totaling $2.75 million.

Water Division

The 2027 Water Division CIP Budget totals $23.6 million which is comprised of $1.4 million in expansion (Water Connection Charge (WCC) funded) capital projects and $22.2 million in renewal, replacement and reliability (rate funded) capital projects.

The primary variance between the 2027 and 2026 CIP budgets is the $227.0 million in WCC funding in 2026 for construction of the first phase of the Ophir Water Treatment Plant. In the 2027 CIP Budget, the WCC funded capital projects include the remaining construction closeout

activities for the Colfax WTP for $848,000, Lower Zone 6 WCC Modeling for $410,000 and RiverArc at $90,000. The largest Five-Year CIP WCC funded capital projects include RiverArc totaling $5.1 million and Industrial Avenue Pipeline totaling $1.6 million.

In the 2027 CIP Budget, the largest renewal, replacement and reliability capital projects are Treatment projects totaling $9.9 million which includes the Foothill WTP Rehabilitation project for $7.8 million, and Treated Water Transmission and Distribution projects totaling $6.2 million with the Sunset Boulevard Pipeline Replacement (Whitney Boulevard to 3rd Street) project for $3.6 million. Significant Five-Year CIP renewal, replacement and reliability projects include the Auburn/Bowman System main Replacement project totaling $38.5 million, the I-80 Raw Water Crossings Replacement project totaling $32.6 million, the Foothill WTP Rehabilitation project totaling $30.4 million, Field Services Gunite totaling $21.2 million, and the Rocklin Pipeline Replacement Program totaling $13.7 million.

There continues to be a substantial demand for water system infrastructure improvements. Projects are prioritized based on renewal, replacement, and reliability needs while also considering opportunities to gain operational, maintenance, and water use efficiencies.

Staffing

The number of authorized full-time equivalents (FTE) is proposed to increase to 245 with the adoption of the 2027 budget. This includes the addition of one Information Systems Supervisor in the Information Technology Department split 50/50 between the Water Division and Power Division, and two Maintenance Workers in Field Services within the Water Division.

The table below shows the number of FTE's for a five-year period, as amended or proposed by Board actions:

Department Division	2023 Adjusted Budget	2024 Adjusted Budget	2025 Adjusted Budget	2026 Adjusted Budget	2027 Proposed Budget
General Manager's Office	**8**	**8**	**9**	**9**	**9**
General Manager	*4*	*4*	*4*	*4*	*4*
Strategic Affairs	*2*	*2*	*3*	*3*	*3*
Legal Office	*2*	*2*	*2*	*2*	*2*
Administrative Services	**7**	**7**	**7**	**7**	**7**
Human Resources	*7*	*7*	*7*	*7*	*7*
Financial Services	**15**	**15**	**15**	**15**	**15**
Accounting & Budget	*10*	*10*	*10*	*10*	*10*
Procurement & Risk	*4*	*4*	*4*	*4*	*4*
Energy Risk Administration	*1*	*1*	*1*	*1*	*1*
Customer Services	**30**	**30**	**30**	**24**	**24**
Public Affairs	*2*	*2*	*2*	*2*	*2*
Customer Service	*18*	*18*	*18*	*18*	*18*
Water Efficiency	*10*	*10*	*10*	*4*	*4*
Field Services	**60**	**70**	**70**	**79**	**81**
Treated & Untreated Water	*49*	*59*	*59*	*68*	*70*
Vehicle & Equipment Maintenance	*4*	*4*	*4*	*4*	*4*
Support	*5*	*5*	*5*	*5*	*5*
Facility Maintenance	*2*	*2*	*2*	*2*	*2*
Technical Services	**58**	**49**	**49**	**49**	**49**
Engineering	*26*	*26*	*26*	*26*	*26*
Drinking Water Operations	*32*	*23*	*23*	*23*	*23*
Energy Marketing	**4**	**4**	**4**	**4**	**4**
Power System*	**35**	**36**	**36**	**37**	**37**
Information Technology	**18**	**18**	**18**	**18**	**19**
Total Authorized FTE's:	**235**	**237**	**238**	**242**	**245**
Change From Previous Year	**3**	**2**	**1**	**4**	**3**

**2023-2024, 4 FTE's are authorized but not budgeted, in 2025-2027 there are 3 FTE's.*

Historical Staffing Narrative:

- For 2026, the Board authorized the addition of one Hydro Engineer in Power Systems in the Power Division, and two Maintenance Workers and one Electrician in Field Services within the Water Division. During 2026, within the Water Division, meter services staff relocated from Customer Services - Water Efficiency to the Treated Water Division of the Field Services Department.

- For 2025, the Board authorized the addition of one mid-management position in the Strategic Affairs Division in the Office of the General Manager.

- For 2024, the Board authorized the addition of one Manager position in the Field Services Department and one Inspector position in the Engineering Division of the Technical Services Department. During 2024, an organizational change relocated the Drinking Water Operations maintenance staff of nine to the Raw Water Division of the Field Services Department. Also, an Inspector position in the Technical Services Department in the Water Division was transferred to Power Systems.

- For 2023, the Board authorized the addition of two Service Workers in the Treated Water Division of Field Services, one Water Treatment Plant Operator in the Drinking Water Operations Division of the Technical Services Department, and the Engineering Division eliminated one Assistant Engineer position. During 2023, the retirement of the Agency's Risk and Safety Manager provided an opportunity to strategically realign key risk management and safety programs. One element of the realignment involved centralizing risk management responsibilities within the Financial Services Department, therefore the Risk and Safety Manager position was reclassified to Procurement and Risk Manager and was reallocated to the Financial Services Department. The second element was to centralize the Agency-wide occupational health and safety program within the Technical Services Department. With safety regulations and compliance requirements becoming more complex and the Agency would benefit by establishing a managerial position dedicated to the centralized safety function. The Board of Directors authorized one additional management FTE to be allocated to the Technical Services Department to establish a Safety Manager. Additionally, the Safety Technician position was reclassified to accommodate a full-time Administrative Aide in the GM Office. Lastly in September 2023, one FTE in the Field Services Department in the Water Division was reallocated to the Information Technologies Department in Agency Wide for a Physical Security Technician position.

Personnel Services

Personnel Services is comprised of labor and benefits. Budgeted labor includes all compensation such as wages, salaries, cost of living adjustments, temporary labor and overtime. Benefits include the Agency's costs associated with retirement, health care, Social Security, and other programs such as disability, standby and other contractually negotiated benefits. The Agency does not pay the employees' share of retirement contributions.

Depending upon the work being performed, labor and benefits are allocated to either operations or capital. Typical duties performed by employees that charge to operations include pipeline system maintenance, meter maintenance, customer contact support, meter reading, finance, human resources, information systems and treatment plant operations. Duties of employees that charge to capital include pipeline replacements, water treatment plant upgrades, Middle Fork Project capital projects, engineering support and project management of capital projects. Because the capital improvement plan fluctuates annually, the allocation of labor to capital can fluctuate annually by Division and by Department.

The table below shows personnel services allocated between the operations and capital budgets. Of the total 2027 Proposed Agency Budget, approximately 92% of the Agency's personnel services budget is attributable to operations and 8% to capital. Overall, personnel services are budgeted to increase 7.3% in 2027, which is primarily driven by the 3.5% COLA, netted with various benefit expense changes and the three proposed new FTE's.

Personnel Services by Operations and Capital				
	2026 Adjusted Budget	2027 Proposed Budget	$ Change	% Change
Agency Wide	$11,446,444	12,370,778	924,334	8.1%
Power	10,622,983	11,539,797	916,814	8.6%
Water	25,264,564	26,726,576	1,462,012	5.8%
Capital	3,765,491	4,182,028	416,537	11.1%
Grand Total	**$ 51,099,482**	**54,819,179**	**3,719,697**	**7.3%**

The 2027 Combined Budget is a team effort as each budget unit is built on the departmental staff level developed and compiled budgets. Each department utilizes a cost/benefit approach to develop their budget in an effort to minimize expenses and implement cost saving efficiencies while maintaining our high service levels.

Supplemental Information Relevant to the Proposed 2027 Budget

Budget Policy, Process and Format

The Agency's Budget Policy, [Agency Personnel and Administrative Manual, Chapter 6], sets forth the budget process and format. The operating budgets shall serve as a financial plan for the three budget units or funds: Agency Wide, Power Division and Water Division. The Capital Improvement Plan (CIP) is presented by budget unit, in two configurations: annual and five-year plans. These documents comprise the Agency's Annual Budget.

Per Policy, annually the General Manager and Director of Financial Services will prepare or have prepared the Agency Budgets, which shall be recommended by the General Manager and Director of Financial Services to the Board of Directors no later than the first regular meeting in December of each year.

The Agency's annual budget process commences in the spring and concludes in the fall with the combined three budget unit Agency Budget considered and approved by the Board. Historically, the Power Division budget follows an accelerated schedule to meet the timing established by the Middle Fork Project Finance Authority for appropriating the funds for the Agency's Power Division needs.

Power Division Budget Process

The Power Division budget process commences in April. Staff prepare a draft Power Division Budget in June for refinement in July, with a draft to the Finance Committee and Board in July or early August. A draft budget is provided to the County staff and in consultation of Placer County staff, refinements are made to the Power Division Budget, which is then incorporated in the Authority Budget. The Middle Fork Project Finance Authority Budget is considered by the Authority Board in October, which provides the appropriation to the Agency's Power Division Budget.

Agency Wide and Water Division Budget Process

The Agency Wide and Water Division budget process commences in April with a current year budget performance assessment and initial discussion of the following year's budget. This is followed by various staff meetings to discuss the budgeting process, operating budget needs, potential new personnel positions, routine capital and project needs, rate setting and financial outlook.

Agency Finance Committee and Board Consideration

The Board's Finance Committee typically meets in the summer (June or July) to review the Budget Timeline and draft Power Division Budget. Depending on the needs of the Agency Wide and Water Division funds, various meetings may be held in the late summer and fall. Typically, the next year's Budget is ready for the Board's consideration sometime in October, November or early December.

For the 2027 budget process, in 2026 the Board's Finance Committee, consisting of Directors Alpine and Santini, met on July 2nd to review the 2026 Budget Timeline and the Proposed 2027 Power Division Budget. The Committee met again on August 6th and September 3rd to discuss the Proposed 2027 Agency Wide and Water Division Budgets and September 21st to discuss the Proposed 2027 Combined Agency Budget. Comments and suggestions from those meetings have been incorporated into the final budget document.

Annual Budget



Virginia Street Pipeline, Auburn

Placer County Water Agency
2027 Combined All-Inclusive Expense Budget

	2027 Proposed			
	Agency Wide	Power Division	Water Division	Total
Operating Expenses				
Total Operating Expenses	**$ 7,003,315**	**37,826,112**	**61,942,158**	**106,771,585**
Total Operating Expenses	**7,003,315**	**37,826,112**	**61,942,158**	**106,771,585**
Capital Improvement Plan				
Middle Fork Project Infrastructure Projects	-	43,630,000	-	43,630,000
Reserves Funded Projects	1,620,000	-	-	1,620,000
Rates Funded Projects	-	-	22,217,426	22,217,426
Expansion Projects	-	-	1,348,000	1,348,000
Project Debt Service Costs (Rates and Expansion)	-	-	8,110,000	8,110,000
Total Capital Improvement Plan	**1,620,000**	**43,630,000**	**31,675,426**	**76,925,426**
Total Expense Budget*	**$ 8,623,315**	**81,456,112**	**93,617,584**	**183,697,011**

* Includes Operating and Capital Appropriations, as well as Water Connection Charge (Expansion) Appropriations.

Placer County Water Agency
2027 Combining Budget Schedule

	2027 Proposed			
	Agency Wide	Power Division	Water Division	Combined Total
Revenue				
Water Sales	$ 1,500,000	-	83,460,964	84,960,964
MFPFA Appropriation	-	81,456,112	-	81,456,112
Other Revenue	3,324,000	-	4,556,500	7,880,500
Total Revenue	**4,824,000**	**81,456,112**	**88,017,464**	**174,297,576**
Operations				
Board of Directors	223,812	-	-	223,812
General Manager's Office:				
General Manager	947,476	-	-	947,476
Legal Services	299,465	252,028	252,057	803,550
Strategic Affairs - Resource Management	2,312,717	862,716	-	3,175,433
Administrative Services	4,010,100	-	-	4,010,100
Customer Services	695,013	-	4,587,797	5,282,810
Field Services	-	-	26,296,818	26,296,818
Financial Services	5,296,050	4,042,986	-	9,339,036
Power System	-	20,722,700	-	20,722,700
Energy Marketing	-	1,766,434	-	1,766,434
Technical Services	644,020	3,772,487	16,289,248	20,705,755
Information Technology	5,216,887	1,338,721	2,348,730	8,904,338
Non-departmental Expenses	711,275	1,722,740	2,492,700	4,926,715
Service Level Support **(Note 1)**	(14,020,000)	2,957,000	7,913,000	(3,150,000)
Routine Capital	666,500	388,300	1,761,808	2,816,608
Total Operations	**7,003,315**	**37,826,112**	**61,942,158**	**106,771,585**
Capital Projects				
Capital Improvement Plan Appropriation	1,620,000	43,630,000	22,217,426	67,467,426
Project Debt Service	-	-	3,922,000	3,922,000
Total Capital Uses (Note 2)	**1,620,000**	**43,630,000**	**26,139,426**	**71,389,426**
Summary				
Total Revenue	4,824,000	81,456,112	88,017,464	174,297,576
Total Operations	7,003,315	37,826,112	61,942,158	106,771,585
Total Capital Projects	1,620,000	43,630,000	26,139,426	71,389,426
Revenue Under Expenses	(3,799,315)	-	(64,120)	(3,863,435)
(To) From Reserves	**3,799,315**	**-**	**64,120**	**3,863,435**
Net	**$ -**	**-**	**-**	**-**

Note 1 - Service Level Support - Based on the 2027 Cost Allocation Plan, $10,870,000 of **service level support** is attributed to **operating** divisions ($2,957,000 to the Power Division and $7,913,000 to the Water Division) and $3,150,000 is attributed to capital projects.

Note 2 - Water Connection Charge (WCC) funds are restricted, therefore, the **2027 Water Connection Charge Capital Projects and Debt Service** totaling $5,536,000 are not included on this Combining Budget Schedule, and are shown separately on page 35. WCC Capital Projects and Debt Service are included on the Combined All-Inclusive Expense Budget on page 13.

Placer County Water Agency
Summary Routine Capital
Agency Wide, Power Division and Water Division
2027 Budget Schedule

	2022 Adopted Budget	2023 Adopted Budget	2024 Adopted Budget	2025 Adopted Budget	2026 Adopted Budget	2027 Proposed Budget			
						Total	Agency Wide	Power	Water
Vehicles	$ 856,000	160,000	645,000	1,001,000	231,000	686,000	-	130,000	556,000
Equipment and Tools	585,000	566,350	923,175	1,157,285	1,078,127	632,196	-	90,000	542,196
Office Furniture and Equipment	70,000	15,000	125,000	18,000	120,000	50,000	50,000	-	-
Computer Software and Hardware	705,300	222,000	539,200	637,100	1,078,600	1,448,412	616,500	168,300	663,612
Total Routine Capital	**$ 2,216,300**	**963,350**	**2,232,375**	**2,813,385**	**2,507,727**	**2,816,608**	**666,500**	**388,300**	**1,761,808**

General Note - For budgeting purposes, routine capital is shown as a separate line item in the respective budget units.

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Agency Wide



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Placer County Water Agency
Agency Wide
2027 Budget Schedule

	2026 Adjusted Budget	2027 Proposed Budget
Revenue		
Water Sales (Long-term Contracted)	$ 1,300,000	1,500,000
Interest Earnings	800,000	850,000
Property Tax	1,450,000	1,500,000
Rental Income	878,000	909,000
Other	65,000	65,000
Total Revenue	**4,493,000**	**4,824,000**
Operations		
Board of Directors **(Note 1)**	204,995	223,812
General Manager's Office:		
General Manager	993,815	947,476
Legal Services **(Note 2)**	254,510	299,465
Strategic Affairs - Resource Management	2,221,211	2,312,717
Administrative Services	3,621,997	4,010,100
Customer Services - Public Affairs	641,151	695,013
Financial Services	4,813,008	5,296,050
Technical Services:		
Engineering	146,977	100,337
Safety	372,866	543,683
Information Technology	5,251,930	5,216,887
Non-departmental Expenses	711,275	711,275
Service Level Support **(Note 3)**	(12,510,000)	(14,020,000)
Routine Capital	297,000	666,500
Total Operations	**7,020,735**	**7,003,315**
Capital Projects		
Capital Improvement Plan	5,930,000	1,345,000
County Wide Master Plan - FAP	337,452	275,000
Total Capital Projects	**6,267,452**	**1,620,000**
Summary		
Total Revenue	4,493,000	4,824,000
Total Operations	7,020,735	7,003,315
Total Capital Projects	6,267,452	1,620,000
Revenue Under Expenses	(8,795,187)	(3,799,315)
(To) From Reserves	**8,795,187**	**3,799,315**
Net	$ -	-

Note References for Page 17

Note 1 - **Board of Directors** operations budget includes half of the biennial general election expenses estimated at $140,000.

Note 2 - **Legal Services'** labor and benefits are budgeted one-third to each budget unit. Other operating expenses for Legal are budgeted 100% to Agency Wide and allocated annually through service level support.

Note 3 - **Service Level Support** is allocated to benefiting budget units and recovers the Agency's indirect costs that support the Agency Wide, Power and Water Divisions which cannot be directly attributed to individual projects, departments or activities. Since 2005, the Agency has used a Cost Allocation Plan (CAP) model for indirect cost allocation, which uses allocation factors to spread the indirect costs to the budget units. In 2021, the Agency engaged a consultant to revise and update the CAP model to utilize actual expenses from the most recent past completed year for the allocation base, instead of the proposed budget amounts. The allocated amounts below reflects allocation portions associated with 2025 Agency Wide actual amounts. Based on this lookback approach the 2027 Cost Allocation Plan model results in $10,870,000 of service level support attributed to operating divisions and $3,150,000 attributed to capital projects as follows:

	2026 Adjusted Budget	2027 Proposed Budget
Service Level Support:		
Power Division (Operations)	$ (2,850,000)	(2,957,000)
Water Division (Operations)	(7,560,000)	(7,913,000)
Capital Projects	(2,100,000)	(3,150,000)
	$ (12,510,000)	(14,020,000)

Placer County Water Agency
Agency Wide
Statement of Expenses by Department and Category
2027 Budget Schedule

Operating Expenses		2026 Adjusted Budget	2027 Proposed Budget
Expenses by Department:			
Board of Directors	$	204,995	223,812
General Manager's Office		3,469,536	3,559,658
Administrative Services		3,621,997	4,010,100
Customer Services - Public Affairs		641,151	695,013
Financial Services		4,813,008	5,296,050
Technical Services		519,843	644,020
Information Technology		5,251,930	5,216,887
Non-departmental Expenses **(Note 1)**		711,275	711,275
Service Level Support		(12,510,000)	(14,020,000)
Routine Capital		297,000	666,500
Total Departmental Expenses	**$**	**7,020,735**	**7,003,315**
Expenses by Category:			
Personnel Services (Salary & Benefits)	$	11,446,444	12,370,778
Operating Supplies		207,725	224,222
Operating Services		3,397,667	3,208,275
Insurance **(Note 2)**		2,221,734	2,551,940
Contracted Services		1,960,165	2,001,600
Service Level Support		(12,510,000)	(14,020,000)
Routine Capital		297,000	666,500
Total Expenses by Category	**$**	**7,020,735**	**7,003,315**

Note 1 - Non-departmental Expenses

		2026	2027
Other Post Employment Benefits (Retiree Health) Pre-Funding	$	110,000	110,000
CalPERS Unfunded Actuarial Liability Required Contribution		458,507	471,240
CalPERS Unfunded Actuarial Liability Discretionary Contribution		137,768	125,035
Workers' Compensation Claim Allowance		5,000	5,000
	$	711,275	711,275

Note 2 - Insurance for Agency Wide and Water Division is budgeted in Agency Wide and allocated through Service Level Support. Insurance for the Power Division is budgeted directly in the Power Division budget.

Placer County Water Agency

Agency Wide

Statement of Revenues, Expenses and Changes in Net Position - Actual and Budget

[Financial Statement Format]

Years 2022 - 2027

	Audited 2022	Audited 2023	Audited 2024	Audited 2025	2026 Adjusted Budget	2027 Proposed Budget
Operating Revenue:						
Water Sales (Long-term Contracted)	$ 1,752,638	2,289,419	2,723,046	2,102,059	1,300,000	1,500,000
Other	39,529	13,763	175	7,455	65,000	65,000
Total Operating Revenue	**1,792,167**	**2,303,182**	**2,723,221**	**2,109,514**	**1,365,000**	**1,565,000**
Operating Expenses:						
General and Administrative **(Note 1)**	3,886,536	4,658,453	4,231,782	4,480,004	6,723,735	6,336,815
Depreciation (**Note 2**)	1,005,524	702,501	1,054,136	1,208,409	-	-
Total Operating Expenses	**4,892,060**	**5,360,954**	**5,285,918**	**5,688,413**	**6,723,735**	**6,336,815**
Operating Income (Loss)	**(3,099,893)**	**(3,057,772)**	**(2,562,697)**	**(3,578,899)**	**(5,358,735)**	**(4,771,815)**
Non-Operating Revenue:						
Out of County Water Sales **(Note 3)**	14,400,000	-	-	-	-	-
Costs Recovered from Other Agencies	183,906	183,388	226,628	174,399	-	-
Investment Income **(Note 4)**	(1,429,496)	2,672,737	3,047,740	2,481,599	800,000	850,000
Property Taxes	1,343,615	1,367,849	1,463,437	1,558,554	1,450,000	1,500,000
Rental Income	728,000	790,000	829,000	860,000	878,000	909,000
Other **(Note 5)**	(55,957)	(7,336)	304,828	2,528,661	-	-
Total Non-Operating Revenue	**15,170,068**	**5,006,638**	**5,871,633**	**7,603,213**	**3,128,000**	**3,259,000**
Transfers	190,772	(21,405,839)	3,817,947	1,859,105	-	-
Net	**12,260,947**	**(19,456,973)**	**7,126,883**	**5,883,419**	**(2,230,735)**	**(1,512,815)**
Beginning Net Position	66,312,400	78,573,347	59,116,374	66,243,257	72,126,676	69,895,941
Ending Net Position	**$ 78,573,347**	**59,116,374**	**66,243,257**	**72,126,676**	**69,895,941**	**68,383,126**

Note 1 - The **General and Administrative** operating expense budget does not include depreciation and excludes routine capital as these items are capitalized.

Note 2 - Depreciation - Included in the audited Financial Statement but it is not budgeted because it is not a cash outlay.

Note 3 - Out of County Water Sales revenue will be shown on the Financial Statement at time of receipt, whereas the Budget schedule shows the revenue when it is allocated.

Note 4 - Investment Income - Includes interest earnings and mark to market adjustment on investments.

Note 5 - Included in **Other** are bank fees and non-operating revenue for miscellaneous items.

Placer County Water Agency

Agency Wide

Reserves

2027 Budget Schedule

	January 1, 2026	2026 Activity: Budget Sources/(Uses)	2026 Activity: Current Year Board Approved (Uses)	2026 Activity: Current Year Sources (Note 2)	2026 Year-end Estimated Balance	2027 Proposed Sources/(Uses)	2027 Year-end Estimated Balance	2027 Proposed Minimum Target
Operating Reserve:								
Operational	$ 2,777,933	(275,000)	-	-	2,502,933	**(1,102,850)**	1,400,083	2,810,000
General Elections **(Note 1)**	70,000	(70,000)	-	-	-	**70,000**	70,000	70,000
Total Operating Reserve	2,847,933	(345,000)	-	-	2,502,933	**(1,032,850)**	1,470,083	**2,880,000**
Capital Reserve:								
Vehicles, Equipment and Other Routine Capital Replacement	700,000	(297,000)	-	-	403,000	**(250,000)**	153,000	1,000,000
Renewable Energy Facilities	3,261,815	(850,000)	-	41,855	2,453,670	**(400,000)**	2,053,670	8,200,000
IT Infrastructure and Cybersecurity	533,178	(150,000)	-	-	383,178	**(80,000)**	303,178	1,500,000
Agency Wide Building Maintenance, New Facilities, and Improvements	786,917	(280,000)	-	150,885	657,802	**(396,500)**	261,302	1,500,000
Total Capital Reserve	5,281,910	(1,577,000)	-	192,740	3,897,650	**(1,126,500)**	2,771,150	**12,200,000**
Liabilities Reserve:								
Compensated Absences (current portion)	934,423	-	-	-	934,423	-	934,423	1,100,000
Insurance Claim Liability/Deductible	918,790	-	-	-	918,790	-	918,790	1,500,000
Pension Liability Funding Program (Note 3)	2,675,202	137,768	-	-	2,812,970	**125,035**	2,938,005	5,000,000
Total Liabilities Reserve	4,528,415	137,768	-	-	4,666,183	**125,035**	4,791,218	**7,600,000**
Specific Activities, Programs and Special Projects Reserve:								
MFP Water Rights Permit Extension	2,079,695	(850,000)	-	-	1,229,695	**(215,000)**	1,014,695	1,500,000
Financial Assistance Program (Grant/Loan Program)	79,440	-	(62,452)	-	16,988	-	16,988	-
Legal Defense Reserve Fund	3,115,078	(750,000)	-	-	2,365,078	**(800,000)**	1,565,078	3,000,000
Stewardship Matters	4,625,950	-	(4,000,000)	4,130,446	4,756,396	**(400,000)**	4,356,396	5,000,000
Yuba/Bear River Water Supply Reliability	990,173	-	-	-	990,173	-	990,173	4,500,000
Regional Water Supply Reliability Program	1,369,645	(650,000)	-	-	719,645	**(100,000)**	619,645	10,000,000
Regulatory Mandates	404,593	-	-	373,234	777,827	-	777,827	650,000
Catastrophic Events and Disaster Recovery	3,246,341	(698,503)	-	-	2,547,838	**(250,000)**	2,297,838	5,000,000
Total Specific Activities, Programs and Special Projects Reserve	15,910,915	(2,948,503)	(4,062,452)	4,503,680	13,403,640	**(1,765,000)**	11,638,640	**29,650,000**
Total Agency Wide Reserves	$ 28,569,173	(4,732,735)	(4,062,452)	4,696,420	**24,470,406**	**(3,799,315)**	**20,671,091**	**52,330,000**

Note 1 - Operating Reserve for General Election - This account is to fund off election year's budget amount to smooth the budgeting for election cost to each year.

Note 2 - Sources - Includes grant reimbursements and project closes**.**

Note 3 - Pension Liability Funding Program - CalPERS Unfunded Actuarial Liability Discretionary Contribution will be adjusted if a discretionary payment is made; otherwise, the account will be funded with the full budgeted amount.

Agency Wide Division
Reserve Descriptions and Target Methodology

Operating Reserves

Policy: The operating reserve target balance shall be between one hundred days (3.5 months) and one hundred fifty days (5 months) of budgeted operating expenses excluding depreciation, calculated by dividing the total budgeted operating expenses by three hundred and sixty-five and multiplying one hundred fifty (upper range) and one hundred (lower range).

Operational

Description: To provide readily available funds to operate the Agency under conditions of significantly reduced revenue, unforeseen or unanticipated variations in expenses.

Target Methodology/Rationale/Considerations: Target balance shall be between one hundred days (3.5 months) and one hundred fifty days (5 months) of budgeted operating expenses excluding depreciation.

General Elections

Description: To provide annual budgeting for the biennial election costs (off cycle election).

Target Methodology/Rationale/Considerations: 1/2 of the biennial estimated election costs.

Capital Reserves

Policy: Based on the existing and future capital needs, the capital reserve target balance shall be determined by the Board of Directors during the budget process.

Vehicles, Equipment and Other Routine Capital Replacement

Description: To provide readily available funds for vehicle and equipment purchases.

Target Methodology/Rationale/Considerations: 2 year estimated equipment replacement needs.

Renewable Energy Facilities

Description: For the development and maintenance of renewable energy facilities, such as biomass or electrification infrastructure, and initiatives not related to the Middle Fork Project, but that benefit the Agency's county-wide stewardship mission.

Target Methodology/Rationale/Considerations: Percentage of Agency Wide Share of Ophir Biomass Center.

IT Infrastructure and Cybersecurity

Description: To provide readily available funds for IT infrastructure and cybersecurity needs as potential regulatory requirements or other matters dictate.

Target Methodology/Rationale/Considerations: Initial target set based on unknown, yet potential vulnerabilities will refine with the new Deputy Director of Information Technologies. Including Disaster Recovery efforts in support of the Strategic Plan.

Agency Wide Building Maintenance, New Facilities, and Improvements

Description: To provide funds for capital needs of PCWA's Agency Wide buildings and building maintenance.

Target Methodology/Rationale/Considerations: 2 years estimated CIP needs related to Agency Wide Facilities plus funds for future building needs.

Liability Reserves

Policy: The Director of Financial Services and/or General Manager shall recommend reserve funding levels for insurance deductibles and other liabilities based on an assessment of risk and available funding.

Compensated Absences (current portion)

Description: For the current portion of the compensated absences liability.

Policy: Between 50% and 100% of accumulated employee leave balance, adjusted annual for current amount.

Insurance Claim Liability/Deductible

Description: For anticipated future costs of insurance deductibles or claim liabilities.

Target Methodology/Rationale/Considerations: Agency Wide Self Insured Worker's Compensation liability & other deductibles plus consideration as the Agency continues to analyze risk and coverage in a hard Insurance market.

Pension Liability Funding Program

Description: For anticipated future costs related to the Agency Wide portion of the Agency's Unfunded Pension Liability, post 90% funding target level.

Target Methodology/Rationale/Considerations: The current target is based on the June 30, 2024 Actuarial Evaluation and post 90% funded level. If a Section 115 Trust is established for the Agency Wide Division, this target amount would diminish. The target amount will be revised annually based on the unfunded accrued liability as provided by CalPERS.

Specific Activities, Programs and Special Projects Reserves

Policy: The Director of Financial Services and/or General Manager shall recommend reserve funding levels for specific activities, programs and special projects based on an assessment of need and available funding.

One-time County Water Sales (To Be Allocated)

Description: Agency Wide one-time water sales based on voluntary agreements to transfer water in dry year conditions. This reserve account is intended as a temporary account until such time as those funds are allocated or appropriated by the Board.

Target Methodology/Rationale/Considerations: No Target.

MFPFA Net Revenue Distributions (To Be Allocated)

Description: Cash distributions of the Middle Fork Project Finance Authority to the Agency. This reserve account is intended as a temporary account for MFP distributions to the Agency until such time as those funds are allocated or appropriated by the Board.

Target Methodology/Rationale/Considerations: No Target.

MFP Water Rights Permit Extension

Description: To fund the right of Placer County Water Agency to direct and to utilize 120,000 acre-feet of American River Water, pursuant to Placer County Water Agency's water right permits from the State of California. The complexities of this process, and the intermittent regulatory process requires setting aside funds to account for unforeseen delays, regulatory and legal defense.

Target Methodology/Rationale/Considerations: Reclamation Water Modeling and Water Forum Commitments.

Financial Assistance Program (FAP)

Description: To provide financial assistance to local districts (as defined by Board policy) for the development of eligible water supplies and facilities.

Target Methodology/Rationale/Considerations: Returned unspent FAP awards. No Target.

Legal Defense Reserve Fund

Description: To provide readily available resources for legal defense against claims arising against the Agency and litigation related to the defense of Placer County's water rights.

Target Methodology/Rationale/Considerations: Estimate based on litigating matters through State or Federal Court.

Stewardship Matters

Description: To provide readily available resources for programs and activities related to the stewardship of the County's water resources, including the consolidation, regionalization, or purchase of existing water systems.

Target Methodology/Rationale/Considerations: Consolidation Support and County's water resource needs.

Yuba/Bear River Water Supply Reliability

Description: Resources for Yuba and Bear River water supply reliability. Including Agency-wide share of the planning for potential purchase of all or part of the Drum Spaulding project.

Target Methodology/Rationale/Considerations: Purchase Planning, Estimated percentage of Drum Spaulding Project, Advocacy, Environmental, FERC Relicensing Monitoring (NID/PG&E).

Regional Water Supply Reliability Program

Description: Projects and activities that support diversification of the Agency's water supplies.

Target Methodology/Rationale/Considerations: Current needs are related to the Sacramento RiverArc Project.

Regulatory Mandates

Description: For the fiscal impact of compliance with new Federal, State and county regulations that arise periodically.

Target Methodology/Rationale/Considerations: Voluntary Agreements, Other Delta Issues, Climate Change, Water Bank.

Catastrophic Events and Disaster Recovery

Description: To provide interim appropriations and immediate funding for unforeseen needs or events that impact water resources throughout the County.

Target Methodology/Rationale/Considerations: Wildfire or other natural disasters could threaten Agency water supplies, facilities, or other infrastructure.

Power Division



water • energy • stewardship

Placer County Water Agency
Power Division
2027 Budget Schedule

	2026 Adjusted Budget	2027 Proposed Budget
Revenue		
MFPFA Appropriation **(Note 1)**	$ 81,700,849	81,456,112
Total Revenue	**81,700,849**	**81,456,112**
Operations		
General Manager's Office:		
Legal Services	231,122	252,028
Strategic Affairs Resource Management	879,721	862,716
Energy Marketing	1,707,479	1,766,434
Financial Services	4,009,052	4,042,986
Power System	19,481,874	20,722,700
Technical Services	3,359,569	3,772,487
Information Technology	1,007,269	1,338,721
Non-departmental Expenses **(Note 2)**	1,537,263	1,722,740
Service Level Support	2,850,000	2,957,000
Routine Capital	647,500	388,300
Total Operations	**35,710,849**	**37,826,112**
Capital Projects		
Capital Improvement Plan	45,990,000	43,630,000
Total Capital Projects	**45,990,000**	**43,630,000**
Summary		
Total Revenue	81,700,849	81,456,112
Total Operations	35,710,849	37,826,112
Total Capital Projects	45,990,000	43,630,000
Revenue Under Expenses	-	-
(To) From Reserves (Note 3)	-	-
Net	**$ -**	-

Note 1 - **MFPFA Appropriation**, the budgeted amount varies based on the annual operating and capital projects budgets. The Power Division budget includes MFPFA appropriations as revenue, because pursuant to the Joint Powers Agreement between the County and the Agency, the Middle Fork Project power sales are directed to and realized by the Authority. Additional appropriations approved during the year to increase the Capital Projects budget also increases the Revenue budget.

Note 2 - **Non-departmental Expenses**

	2026	2027
Other Post Employment Benefits (Retiree Health) Pre-Funding	$ 110,000	110,000
CalPERS Unfunded Actuarial Liability Required Contribution	1,277,263	1,312,740
CalPERS Unfunded Actuarial Liability Discretionary Contribution	100,000	250,000
Workers' Compensation Claim Allowance	50,000	50,000
	$ 1,537,263	1,722,740

Note 3 - Per Authority Policy, the **Reserves** for the Middle Fork Project are held by the MFPFA not the Agency, hence, no reserves are held by the Agency or presented in the Agency's Budget. The Authority's reserve amount held by MFPFA were $92.7 million at September 30, 2025.

Placer County Water Agency
Power Division
Statement of Expenses by Department and Category
2027 Budget Schedule

Operating Expenses		2026 Adjusted Budget	2027 Proposed Budget
Expenses by Department:			
General Manager's Office	$	1,110,843	1,114,744
Energy Marketing		1,707,479	1,766,434
Financial Services **(Note 1)**		4,009,052	4,042,986
Power System		19,481,874	20,722,700
Technical Services		3,359,569	3,772,487
Information Technology		1,007,269	1,338,721
Non-departmental Expenses		1,537,263	1,722,740
Service Level Support		2,850,000	2,957,000
Routine Capital		647,500	388,300
Total Departmental Expenses	**$**	**35,710,849**	**37,826,112**
Expenses by Category:			
Personnel Services (Salary & Benefits)	$	10,622,983	11,539,797
Operating Supplies		1,425,000	1,176,500
Operating Services		6,180,466	6,907,455
Insurance		2,730,000	2,730,000
Contracted Services		4,471,143	3,574,700
Cost Share Partnerships **(Note 2)**		3,760,000	5,087,000
FERC License Condition Implementation		3,023,757	3,465,360
Service Level Support		2,850,000	2,957,000
Routine Capital		647,500	388,300
Total Expenses by Category	**$**	**35,710,849**	**37,826,112**

Note 1 - The **Financial Services** budget is comprised primarily of insurance, cost share partnerships, and middle and back office support functions of Energy Marketing.

Note 2 - **Cost Share Partnerships**

		2027
US Forest Service:		
Operations and Maintenance	$	500,000
Heavy Maintenance		100,000
Technical Services		100,000
Subtotal US Forest Service		700,000
Bureau of Land Management		310,000
Bureau of Reclamation		228,000
Placer County:		
Public Safety		2,363,000
Public Accessibility		750,000
Impact on County Revenues		426,000
Administration		310,000
Subtotal Placer County		3,849,000
Total Cost Share Partnerships	**$**	**5,087,000**

All **Cost Share Partnerships** expenses are budgeted in the Power System budget with the exception of Impact on County Revenues and Administration which is included in the Financial Services budget.

Placer County Water Agency

Power Division

Statement of Revenues, Expenses and Changes in Net Position - Actual and Budget

[Financial Statement Format]

Years 2022 - 2027

	Audited 2022	Audited 2023	Audited 2024	Audited 2025	Adjusted 2026 Budget	2027 Proposed Budget
Revenue:						
MFPFA Appropriation (Power Sales) **(Note 1)**	$ 29,336,660	34,121,756	40,833,965	69,130,109	81,700,849	81,456,112
Total Revenue	**29,336,660**	**34,121,756**	**40,833,965**	**69,130,109**	**81,700,849**	**81,456,112**
Operating Expenses:						
Electrical Operations & Maintenance	10,543,586	12,355,258	14,789,308	17,338,430	11,674,481	-
Recreation	2,658,915	2,299,454	2,778,017	2,831,933	3,035,000	-
Engineering	3,234,319	3,473,606	2,960,064	3,277,607	3,359,569	3,772,487
Information Technology	442,353	686,415	803,041	875,055	1,007,269	1,338,721
Power General and Administrative	2,821,305	2,918,244	3,114,206	3,105,954	6,309,656	22,445,440
Administrative Services	1,377,430	780,552	-	-	-	-
Financial Services	901,381	1,736,678	2,599,346	2,542,812	4,009,052	4,042,986
Legal Services	200,756	210,990	239,178	236,359	231,122	252,028
Strategic Affairs Resource Management	548,712	574,741	606,277	715,075	879,721	862,716
Energy Marketing	1,320,184	1,199,143	1,330,786	1,465,480	1,707,479	1,766,434
Service Level Support	2,691,000	2,465,000	2,674,000	2,747,000	2,850,000	2,957,000
Depreciation (**Note 2**)	6,725,322	6,260,563	6,527,018	6,489,580	-	-
Total Operating Expenses	**33,465,263**	**34,960,644**	**38,421,241**	**41,625,285**	**35,063,349**	**37,437,812**
Operating Income (Loss)	**(4,128,603)**	**(838,888)**	**2,412,724**	**27,504,824**	**46,637,500**	**44,018,300**
Non-Operating Revenue:						
Interest Earnings and Other	(8,538)	(4,205)	27,175	(176,993)	-	-
Total Non-Operating Revenue:	**(8,538)**	**(4,205)**	**27,175**	**(176,993)**	**-**	**-**
Transfers	-	(99,613)	(85,800)	-	-	-
Net	**(4,137,141)**	**(942,706)**	**2,354,099**	**27,327,831**	**46,637,500**	**44,018,300**
Beginning Net Position	192,257,849	188,120,708	187,178,002	189,532,101	216,859,932	263,497,432
Ending Net Position	**$ 188,120,708**	**187,178,002**	**189,532,101**	**216,859,932**	**263,497,432**	**307,515,732**

Note 1 - Power Sales - Since May 1, 2013, funds received from the sales of MFP power flow directly to MFPFA and the Agency's Power Division is funded by appropriation from MFPFA.

Note 2 - Depreciation - Included in the audited Financial Statement but it is not budgeted because it is not a cash outlay.

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Water Division



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Placer County Water Agency
Water Division
2027 Budget Schedule

	2026 Adjusted Budget	2027 Proposed Budget
Revenue		
Water Sales:		
Commodity	32,713,309	34,676,110
Fixed Charge	26,453,040	28,040,221
Renewal and Replacement	19,570,408	20,744,633
Total Water Sales	78,736,756	83,460,964
Other Revenue	3,438,750	4,556,500
Total Revenue	**82,175,506**	**88,017,464**
Operations		
Customer Services	5,430,019	4,587,797
GM Office: Legal Services	232,048	252,057
Field Services	22,742,864	26,296,818
Technical Services	15,391,822	16,289,248
Information Technology	1,438,815	2,348,730
Non-departmental Expenses	2,692,700	2,492,700
Service Level Support	7,560,000	7,913,000
Routine Capital	1,563,227	1,761,808
Total Operations	**57,051,495**	**61,942,158**
Capital Projects		
Capital Improvement Plan	21,920,008	22,217,426
Project Debt Service	3,788,000	3,922,000
Total Capital Projects - Rate & Reserve Funded	**25,708,008**	**26,139,426**
Summary		
Total Revenue	82,175,506	88,017,464
Total Operations	57,051,495	61,942,158
Total Capital Projects	25,708,008	26,139,426
Revenue Under Expenses	(583,997)	(64,120)
(To) From Reserves	**583,997**	**64,120**
Net	**$ -**	**-**

Placer County Water Agency
Water Division
2027 Revenue Budget Schedule

	2026 Adjusted Budget	2027 Proposed Budget
Revenue		
Water Sales - Treated Retail:		
Commodity	$ 24,132,310	25,580,250
Fixed Charge	17,640,748	18,699,192
Renewal and Replacement Charge	15,878,531	16,831,243
Subtotal Water Sales - Treated Retail	57,651,589	61,110,685
Water Sales - Treated Resale: (Note 1)		
Commodity	2,702,810	2,864,980
Fixed Charge	8,165,474	8,655,402
Renewal and Replacement Charge	3,352,266	3,553,402
Subtotal Water Sales - Treated Resale	14,220,550	15,073,784
Water Sales - Untreated:		
Commodity	5,603,176	5,939,367
Resale Commodity **(Note 2)**	275,012	291,513
Fixed Charge	646,818	685,627
Renewal and Replacement Charge	339,611	359,988
Subtotal Water Sales - Untreated	6,864,618	7,276,495
Total Water Sales	**78,736,756**	**83,460,964**
Other Revenue:		
Engineering Charges	1,191,500	1,221,500
Customer Service Charges	840,500	862,000
Contributions in Aid of Construction (Install Charges)	261,150	268,000
Interest Earnings	945,600	2,000,000
Other (Operating and Non-Operating)	200,000	205,000
Total Other Revenue	**3,438,750**	**4,556,500**
Total Revenue	**$ 82,175,506**	**88,017,464**

Note 1 - Treated Water Resale and Industrial Customers

California American Water
City of Lincoln
Folsom Lake Mutual Water Company
Golden Hills Mutual Water Company
Hidden Valley Community Association
Lakeview Hills Community Association
Midway Heights
Willo-Glen Water Company
Rio Bravo

Note 2 - Untreated Water Resale Customers

Alpine Meadows Water Association
Christian Valley Park Community Service District
Heather Glen Community Service District
Meadow Vista County Water District

Placer County Water Agency
Water Division
Statement of Expense by Department and Category
2027 Budget Schedule

Operating Expenses		2026 Adjusted Budget	2027 Proposed Budget
Expenses by Department:			
Customer Services	$	5,430,019	4,587,797
GM Office: Legal Services		232,048	252,057
Field Services		22,742,864	26,296,818
Technical Services		15,391,822	16,289,248
Information Technology		1,438,815	2,348,730
Non-departmental Expenses (**Note 1**)		2,692,700	2,492,700
Service Level Support		7,560,000	7,913,000
Routine Capital		1,563,227	1,761,808
Total Departmental Expenses	**$**	**57,051,495**	**61,942,158**
Expenses by Category:			
Personnel Services (Salary & Benefits)	$	25,264,564	26,726,576
Operating Supplies		2,837,390	3,191,675
Chemicals		1,841,700	1,841,700
Operating Services		5,978,114	7,163,929
Purchased Water		6,257,500	6,882,500
MFP Water Pumping		2,650,000	3,150,000
Contracted Services		2,899,000	3,310,970
Service Level Support		7,560,000	7,913,000
Reserve Funding		200,000	-
Routine Capital		1,563,227	1,761,808
Total Expenses by Category	**$**	**57,051,495**	**61,942,158**

Note 1 - **Non-departmental Expenses**

		2026	2027
Other Post Employment Benefits (Retiree Health) Pre-Funding	$	390,000	390,000
CalPERS Unfunded Actuarial Liability Required Contribution		1,539,268	1,582,020
CalPERS Unfunded Actuarial Liability Discretionary Contribution		513,432	470,680
Workers Compensation Claim Allowance		50,000	50,000
Reserve Funding (Vehicle Replacement Program)		200,000	-
	$	2,692,700	2,492,700

Placer County Water Agency

Water Division

Rate Funded Projects

Five Year Projected Capital Sources and Uses

		2026 Adjusted Budget		2027 Proposed Budget	2028 Projected Budget	2029 Projected Budget	2030 Projected Budget	2031 Projected Budget
Estimated Reserve Funds Available for Use, January 1	**$**	**28,276,451**		**27,692,454**	**27,628,334**	**(4,589,725)**	**(41,702,767)**	**(64,870,261)**
Capital Sources:								
Renewal & Replacement Charge Revenue **(Note 1)**		19,570,408		**20,744,633**	21,781,865	22,870,958	24,014,506	25,215,231
Water Sales Revenue to fund a portion of capital **(Note 2)**		5,396,003		**4,830,673**	-	-	-	-
Interest		157,600		**500,000**	500,000	500,000	500,000	500,000
Total Capital Sources		25,124,011		**26,075,306**	22,281,865	23,370,958	24,514,506	25,715,231
Capital Uses:								
Rate Funded Projects - in Capital Plan 5-yr Budget **(Note 3)**		21,920,008		**22,217,426**	50,114,923	56,723,000	44,818,000	57,898,000
Debt Service (paid in January & June)		3,788,000		**3,788,400**	3,784,467	3,160,467	2,263,467	2,266,467
Colfax WTP Debt Service **(Note 4)**		-		-	333,333	333,333	333,333	333,333
Ferguson Campus Solar Debt Service **(Note 5)**		-		**133,600**	267,200	267,200	267,200	267,200
Total Capital Uses		25,708,008		**26,139,426**	54,499,923	60,484,000	47,682,000	60,765,000
Estimated Reserve Funds Available for Use, December 31	**$**	**27,692,454**		**27,628,334**	**(4,589,725)**	**(41,702,767)**	**(64,870,261)**	**(99,920,030)**

General Note - The Agency's practice is to maintain approximately $5 million in this Renewal and Replacement reserve fund.

Note 1 - **Renewal & Replacement Charge Revenue** in year 2027 is proposed to increase based on the current Rate Study, 2028-2031 are projected at a 5% increase.

Note 2 - **Water Sales Revenue** funds the portion of the capital plan not covered by the annual Renewal & Replacement Charge Revenue.

Note 3 - **Rate Funded Projects** - The 5-year schedule outlines the capital replacement needs. For years 2028 through 2031, the needs are substantial and projected revenue is insufficient to cover them.

Note 4 - **Colfax WTP** - A portion of the project received incentive funding through the State Water Resource Control Board and was funded by Agency Wide (AW) Reserves. Proceeds go to AW Reserves and debt service to be paid by the Water System.

Note 5 - **Ferguson Campus Solar Loan -** This project funded by AW Reserves, proceeds go to AW Reserves and debt service to be paid by the Water System.

Placer County Water Agency
Water Division
Water Connection Charge (WCC) - Restricted
2027 Budget Schedule

Cash and Investments Balance - Beginning of Year				
		2026 Lower	2026 Upper	2026 Total
Zone 6 WCC Balance (Restricted)	$	96,134,109	4,252,399	100,386,508
Less: Rate Stabilization Reserve		10,000,000	-	10,000,000
Less: Projects Funded (amount available in construction fund)		36,628,562	-	36,628,562
Estimated Funds Available for Use, January 1, 2026	**$**	**49,505,547**	**4,252,399**	**53,757,946**

		2026 Adjusted Budget	2027 Proposed Budget
Estimated Funds Available for Use, January 1 (Lower and Upper Zone 6)	**$**	**53,757,946**	**8,253,946**
Capital Sources:			
Water Connection Charge Revenue		10,000,000	5,000,000
Ophir WTP Adopted Budget - Delayed Funding ***(Note 1)***		*130,000,000*	-
Projected Partnership Contribution		46,025,000	-
Projected Debt Proceeds		-	-
Projected Grant Proceeds		1,900,000	-
Total Capital Sources		187,925,000	5,000,000
Capital Uses - Appropriations:			
Capital Improvement Plan Appropriation		229,240,000	1,348,000
Debt Service (paid in January & June)		4,189,000	4,188,000
Total Capital Uses		233,429,000	5,536,000
Estimated Funds Available for Use, December 31	**$**	**8,253,946**	**7,717,946**
Estimated Units of Capacity (UOCs) paid - Lower Zone 6		**333**	**166**
Water Connection Charge Debt Outstanding (at January 1)	**$**	**22,189,350**	**18,830,200**

Note 1 - Ophir WTP project: Due to the size of the project and funding strategy, the $130 million is shown as a source and a use in 2028 aligned with a debt issuance.

Placer County Water Agency
Water Division
Water Connection Charge (WCC) - Restricted
Five Year Projected Capital and Resource Needs

		2026 Adjusted Budget	2027 Proposed Budget	2028 Projected Budget	2029 Projected Budget	2030 Projected Budget	2031 Projected Budget
Estimated Funds Available for Use, January 1*	**$**	**53,757,946**	**8,253,946**	**7,717,946**	**9,551,946**	**4,794,946**	**5,533,946**
Capital Sources:							
Water Connection Charge Revenue		10,000,000	5,000,000	10,000,000	10,000,000	10,000,000	10,000,000
Projected Partnership Contribution **(Note 1)**		46,025,000	-	-	-	-	-
Ophir WTP Adopted Budget - Delayed Funding ***(Note 2)***		*130,000,000*	-	*(130,000,000)*	-	-	-
Projected Debt Proceeds **(Note 3)**		-	-	130,000,000	-	-	-
Projected Grant Proceeds **(Note 4)**		1,900,000	-	-	-	-	-
Total Capital Sources		187,925,000	5,000,000	10,000,000	10,000,000	10,000,000	10,000,000
Capital Uses:							
Upper Zone 6 Capital Improvement Plan Appropriation		1,530,000	848,000	360,000	-	-	-
Lower Zone 6 Capital Improvement Plan Appropriation		710,000	500,000	3,650,000	2,696,000	280,000	100,000
Ophir WTP Capital Appropriation **(Note 2)**		227,000,000	-	-	-	-	-
Existing Debt Service (paid in January & June)		4,189,000	4,188,000	4,156,000	4,161,000	1,081,000	1,087,000
Projected New Debt Service (**Note 3)**		-	-	-	7,900,000	7,900,000	7,900,000
Total Capital Uses		233,429,000	5,536,000	8,166,000	14,757,000	9,261,000	9,087,000
Estimated Funds Available for Use, December 31	**$**	**8,253,946**	**7,717,946**	**9,551,946**	**4,794,946**	**5,533,946**	**6,446,946**
Estimated Units of Capacity (UOCs) paid - Lower Zone 6		**333**	**166**	**333**	**333**	**333**	**333**

Note 1 - City of Lincoln contribution of $40 million including projected interest.

Note 2 - Ophir WTP project: Due to the size of the project and funding strategy, the $130 million is shown as a source and a use in 2028 aligned with a debt issuance.

Note 3 - Projected New Debt Service for Ophir WTP of $130 million debt issuance in 2028 (30 years at ~4% interest).

Note 4 - Grant proceeds for the ARPS and ORPS Generators (2026 is the remaining amount due).

Placer County Water Agency
Water Division
Statement of Revenues, Expenses and Changes in Net Position - Actual and Budget
[Financial Statement Format] Years 2022 - 2027

	Audited 2022	Audited 2023	Audited 2024	Audited 2025	2026 Adjusted Budget	2027 Proposed Budget
Operating Revenue:						
Water Sales	61,122,086	65,061,753	72,627,242	78,011,565	78,736,756	83,460,964
Engineering Charges	1,022,697	1,343,343	1,113,579	1,050,551	1,191,500	1,221,500
Customer Service Charges	924,021	864,522	1,029,422	638,814	840,500	862,000
Other Revenue	85,835	88,207	69,755	29,367	200,000	205,000
Total Operating Revenue	**63,154,639**	**67,357,825**	**74,839,998**	**79,730,297**	**80,968,756**	**85,749,464**
Operating Expenses:						
Purchased Water	5,091,299	5,402,042	4,959,556	5,388,000	6,257,500	6,882,500
Water Treatment	9,589,507	11,636,593	10,948,568	8,727,335	9,061,719	9,622,364
Pumping Plants & Wells	1,813,446	1,787,897	3,515,218	3,018,590	2,650,000	3,150,000
Transmission and Distribution:						
Treated Water	3,752,244	4,761,861	4,120,165	4,458,432	4,014,341	4,111,109
Untreated Water	4,379,304	5,342,325	5,238,343	4,963,377	4,697,269	4,965,399
Operations Administration	1,252,614	1,329,850	1,461,930	1,590,613	2,674,583	5,372,159
Customer Service and Collection	5,041,927	5,531,098	5,172,084	5,344,340	5,430,019	4,587,797
Automotive & Equipment	1,234,641	1,304,711	1,332,523	3,980,161	4,061,974	4,941,538
Engineering	4,338,294	4,575,939	7,643,266	7,005,728	3,680,103	2,377,888
General and Administrative	7,556,995	8,187,544	9,963,850	10,104,465	12,760,760	14,169,596
Subtotal Operating Expenses	**44,050,271**	**49,859,860**	**54,355,503**	**54,581,041**	**55,288,268**	**60,180,350**
Depreciation **(Note 1)**	20,537,381	21,008,771	21,956,641	23,420,457	-	-
Total Operating Expenses	**64,587,652**	**70,868,631**	**76,312,144**	**78,001,498**	**55,288,268**	**60,180,350**
Operating Income (Loss)	**(1,433,013)**	**(3,510,806)**	**(1,472,146)**	**1,728,799**	**25,680,488**	**25,569,114**
Non-Operating Revenue:						
Contributions in Aid of Construction	88,442	60,159	260,574	712,697	261,150	268,000
Water Connection Charge	14,326,014	10,822,775	14,368,475	25,360,738	10,000,000	5,000,000
Investment Income **(Note 2)**	(2,755,661)	8,022,743	7,144,210	11,751,873	945,600	2,000,000
Gain (Loss) on Disposal of Assets	-	160,820	166,330	18,128	-	-
Grant	1,708,559	5,631,749	2,360,591	-	-	-
Other	(1,257,195)	681,219	1,653,691	(1,348,769)	-	-
Total Non-Operating Revenue	**12,110,159**	**25,379,465**	**25,953,871**	**36,494,667**	**11,206,750**	**7,268,000**
Non-Operating Expenses:						
Interest Expense	824,889	1,721,632	1,583,324	1,439,710	2,324,000	2,080,000
Total Non-Operating Expenses	**824,889**	**1,721,632**	**1,583,324**	**1,439,710**	**2,324,000**	**2,080,000**
Contributed Capital	2,735,248	1,520,500	685,459	22,510,338	-	-
Transfers	(190,772)	21,505,452	(3,732,147)	(1,859,105)	-	-
Net	**12,396,733**	**43,172,979**	**19,851,713**	**57,434,989**	**34,563,238**	**30,757,114**
Beginning Net Position	538,175,473	550,572,206	593,745,185	613,596,898	694,413,481	728,976,719
Restatement **(Note 3)**	-	-	-	23,381,594	-	-
Ending Net Position	**550,572,206**	**593,745,185**	**613,596,898**	**694,413,481**	**728,976,719**	**759,733,833**

Note 1 - Depreciation - Included in the audited Financial Statement but it is not budgeted because it is not a cash outlay.

Note 2 - Investment Income - Includes interest earnings and mark to market adjustment on investments.

Note 3 - Restatement - In 2025 the Agency discovered at total of 20 Facility Agreements in 2024 that were not recorded. As a result, the Agency's Net Position was understated, resulting in a prior period restatement.

Placer County Water Agency
Water Division
Reserves
2027 Budget Schedule

	January 1, 2026	2026 Activity: Budget Sources/(Uses)	2026 Activity: CY Board Approved Sources/(Uses) (Note 2)	2026 Year-end Estimated Balance	2027 Proposed Sources/(Uses)	2027 Year-End Estimated Balance	2027 Proposed Minimum Target
Operating Reserve:							
Operational	$ 18,393,794	-	-	18,393,794		18,393,794	25,460,000
Revenue Volatility (Note 1)	5,000,000	-	-	5,000,000		5,000,000	5,000,000
American River Water Pumping (Electricity)	1,500,000	-	-	1,500,000		1,500,000	1,500,000
Total Operating Reserve	24,893,794	-	-	24,893,794	-	24,893,794	**31,960,000**
Capital Reserve:							
Building and Facilities Maintenance and Improvements	2,000,000	-	-	2,000,000		2,000,000	2,000,000
IT Infrastructure and Cybersecurity	1,000,000	-	-	1,000,000		1,000,000	1,000,000
Vehicles, Equipment and Other Routine Capital Replacement	2,356,369	200,000	-	2,556,369		2,556,369	2,500,000
Revolving Grant Matching Funds	500,000	-	-	500,000		500,000	500,000
Renewal and Replacement	28,276,451	-	(583,997)	27,692,454	**(64,120)**	27,628,334	72,330,000
Total Capital Reserve	34,132,820	200,000	(583,997)	33,748,823	**(64,120)**	33,684,703	**78,330,000**
Liabilities Reserve:							
Compensated Absences (current portion)	2,550,000	-	-	2,550,000		2,550,000	2,550,000
Insurance Claim Liability/Deductible	1,500,001	-	-	1,500,001		1,500,001	1,500,000
Pension Liability Funding Program (Note 3)	3,643,543	513,432	-	4,156,975	**470,680**	4,627,655	15,000,000
Total Liabilities Reserve	7,693,544	513,432	-	8,206,976	**470,680**	8,677,656	**19,050,000**
Specific Activities, Programs and Special Projects Reserve:							
Legal Defense Reserve Fund	1,500,000	-	-	1,500,000		1,500,000	1,500,000
Regulatory Mandates	1,000,000	-	-	1,000,000		1,000,000	1,000,000
Catastrophic Events and Disaster Recovery	5,000,000	-	-	5,000,000		5,000,000	5,000,000
Total Specific Activities, Programs and Special Projects Reserve	7,500,000	-	-	7,500,000	-	7,500,000	**7,500,000**
Total Water Division Reserves	**$ 74,220,158**	**713,432**	**(583,997)**	**74,349,593**	**406,560**	**74,756,153**	**136,840,000**

Water Division Operations Debt

Operations Debt Outstanding (at January 1)	**$ 30,466,668**	**39,261,277**

Note 1 - Revenue Volatility reserve funds are available to offset potential water sales revenue shortfalls due to weather or other variances.

Note 2 - Current Year Board Approved Sources/(Uses) includes use totaling ($2.7M) to fund capital projects and a budget amendment for $2.1M to increase the 2026 Water Division Revenue Budget.

Note 3 - Pension Liability Funding Program - CalPERS Unfunded Actuarial Liability Discretionary Contribution will be adjusted if a discretionary payment is made; otherwise, the account will be funded with the full budgeted amount.

Water Division
Reserve Descriptions and Target Methodology

Operating Reserves

Policy: The operating reserve target balance shall be between one hundred days (3.5 months) and one hundred fifty days (5 months) of budgeted operating expenses excluding depreciation, calculated by dividing the total budgeted operating expenses by three hundred and sixty-five and multiplying one hundred fifty (upper range) and one hundred (lower range).

Operational

Description: To provide readily available funds to operate the Agency under conditions of significantly reduced revenue, unforeseen or unanticipated variations in expenses.

Target Methodology/Rationale/Considerations: Minimum 100 days of budgeted operating expenses.

Revenue Volatility

Description: To provide funds to offset potential water sales revenue shortfalls due to weather or other variances which can vary up to 20%.

Target Methodology/Rationale/Considerations: Up to 20% of the annual budgeted Water Sales commodity revenue. Minimum - Urban Water Management Plan Stage 3.

American River Water Pumping (Electricity)

Description: To provide funding for times of significant pumping or energy price volatility increasing water pumping expense.

Target Methodology/Rationale/Considerations: 2x the average electricity expense for MFP water pumping. Minimum - Urban Water Management Plan Stage 3.

Capital Reserves

Policy: Between the sum of the next two years of projected capital projects costs, excluding expansion (WCC) projects, as determined in the annual Capital Investment Program, and the next five years of projected capital project costs.

Building Maintenance, Facilities Maintenance, and Improvements

Description: To provide funds for building and facilities maintenance and improvements.

Target Methodology/Rationale/Considerations: Estimated costs of building and facility maintenance projects over next 5 years.

IT Infrastructure and Cybersecurity

Description: To provide readily available funds for IT infrastructure and cybersecurity needs as potential regulatory requirements or other matters dictate.

Target Methodology/Rationale/Considerations: Initial target set based on unknown, yet potential vulnerabilities will refine with the new Deputy Director of Information Technologies. Including Disaster Recovery efforts in support of the Strategic Plan.

Vehicles, Equipment and Other Routine Capital Replacement

Description: To provide readily available funds for vehicle and equipment purchases.

Target Methodology/Rationale/Considerations: 2 year estimated equipment replacement needs.

Revolving Grant Matching Funds

Description: To provide readily available funds, if needed, to fund grant expenses anticipated on being reimbursed.

Target Methodology/Rationale/Considerations: Based on anticipated grant matching requirements.

Renewal and Replacement

Description: This Reserve account is a sinking fund account whereby annual Renewal and Replacement Revenue is placed then used as approved by the budget. The Reserve is to fund renewal and replacement capital projects for the existing water system.

Target Methodology/Rationale/Considerations: Based on the asset management plan of replacement analysis, the minimum target should be $25 million.

Liability Reserves

Policy: The Director of Financial Services and/or General Manager shall recommend reserve funding levels for insurance deductibles and other liabilities based on an assessment of risk and available funding.

Compensated Absences (current portion)

Description: For the current portion of the compensated absences liability.

Policy: Between 50% and 100% of accumulated employee leave balance, adjusted annual for current amount.

Insurance Claim Liability/Deductible

Description: For anticipated future costs of insurance deductibles or claim liabilities.

Target Methodology/Rationale/Considerations: Self Insured Worker's Compensation liability & other deductibles plus consideration as the Agency continues to analyze risk and coverage in a hard Insurance market.

Pension Liability Funding Program

Description: For anticipated future costs related to the Water Division portion of the Agency's Unfunded Pension Liability, post 90% funding target level.

Target Methodology/Rationale/Considerations: The current target is based on the June 30, 2024 Actuarial Evaluation and post 90% funded level. If a Section 115 Trust is established for the Water Division, this target amount would diminish. The target amount will be revised annually based on the unfunded accrued liability as provided by CalPERS.

Specific Activities, Programs and Special Projects Reserves

Policy: The Director of Financial Services and/or General Manager shall recommend reserve funding levels for specific activities, programs and special projects based on an assessment of need and available funding.

Legal Defense Reserve Fund

Description: To provide readily available resources for legal defense against claims arising against the Agency and litigation related to the defense of Placer County's water rights.

Target Methodology/Rationale/Considerations: Amount based on estimate from legal counsel for Prop 218 defense, PG&E Water Rights Contract Protection.

Regulatory Mandates

Description: To provide resources for the fiscal impact of compliance with new Federal, State and County regulations between cost-of-service study cycles.

Target Methodology/Rationale/Considerations: New changes to water supplies, water sales, drought restrictions.

Catastrophic Events and Disaster Recovery

Description: To provide an immediate funding source for significant events or catastrophes.

Target Methodology/Rationale/Considerations: A minimum balance of 1-1.5% of water capital assets net of depreciation.

Capital Improvement Plan



French Meadows Campground, Foresthill



Secret Town Flume, Colfax

Capital Improvement Plan

This Capital Improvement Plan (CIP) consists of three sections: 1) 2027 Capital Improvement Plan detailing the various 2027 Agency Wide, Power Division and Water Division CIP budgeted projects, 2) 2027 Capital Improvement Plan – Five Year Plan and 3) 2027 Capital Improvement Plan Project Descriptions.

The first section is the ***2027 Capital Improvement Plan***, which details the budgeted 2027 project description, the administering department, the funding source (for example, Water Connection Charge, Water Rate Revenue or Middle Fork Project) and the 2027 budgeted amounts.

The second section is the ***2027 Capital Improvement Plan - Five Year Plan***, which details the project description, anticipated funding source, administering department, the 2027 budgeted amounts and the estimated annual funding appropriation requirements for the subsequent four years (2027 – 2031).

The third section is the ***2027 Capital Improvement Plan Project Descriptions***, which presents a brief description of each 2027 project nature and details.

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2027
Capital Improvement Plan



water • energy • stewardship

2027 Capital Improvement Plan

Project No.	Project Description	Project Lead	Phase of Project in 2027	Purpose	Project-to-Date Available Balance	WCC	Rates	Grants	Reserves	Middle Fork Project	2027 TOTAL
				AGENCY WIDE PROJECTS							
09018A	American River Water Rights Extension	ENG	Study	Water Rights	291,057	-	-	-	15,000	-	15,000
	Wildfire Vulnerability Assessment	NR	Study	Reliability	-	-	-	-	150,000	-	150,000
14056W	RiverArc	ENG	Planning	Water Rights	988,976	-	-	-	100,000	-	100,000
25041W	Alta Main Replacement- E Towle Road	FIELD	Construction	Grant	1,977	-	-	1,000,000	-	-	1,000,000
	Ferguson Campus Fiber Replacement	IT	Construction	Reliability	-	-	-	-	80,000	-	80,000
	Agency Wide Projects					**-**	**-**	**1,000,000**	**345,000**	**-**	**1,345,000**
				COUNTY-WIDE MASTER PLAN							
	Financial Assistance Program	CWMP	Miscellaneous	Stewardship	-	-	-	-	275,000	-	275,000
	County Wide Master Plan					**-**	**-**	**-**	**275,000**	**-**	**275,000**
	TOTAL AGENCY WIDE PROJECTS WIDE PROJECTS					**-**	**-**	**1,000,000**	**620,000**	**-**	**1,620,000**
				POWER DIVISION PROJECTS							
				POWER DIVISION PROJECTS (MINOR PROJECTS FOR MFP FINANCE AUTHORITY)							
	Switchyard Wildlife Protection	PWR	Planning	Reliability	-	-	-	-	-	**300,000**	**300,000**
	SUBTOTAL POWER DIVISION PROJECTS (MINOR PROJECTS FOR MFP FINANCE AUTHORITY)							**-**	**-**	**300,000**	**300,000**
				POWER DIVISION PROJECTS (MAJOR PROJECTS - AUTHORIZED FOR MFP FINANCE AUTHORITY)							
	Major Projects Stand-Alone										
17004P	French Meadows Forest Management	SARM	Implementation	Strategic Roadmap	2,507,141	-	-	-	-	**1,000,000**	**1,000,000**
22036P	Long Canyon Project	SARM	Planning	Strategic Roadmap	607,136	-	-	-	-	**2,750,000**	**2,750,000**
23043P	Hell Hole Worker Campground	ENG	Construction	Compliance Support	999,331	-	-	-	-	**1,500,000**	**1,500,000**
23027P	*Sediment Removal*				*4,000,000*						
20043P	Interbay Sediment Removal	PWR	Planning	Generation	2,511,031	-	-	-	-	2,500,000	2,500,000
	Sediment Removal	**PWR**			**6,511,031**	**-**	**-**	**-**	**-**	**2,500,000**	**2,500,000**

2027 Capital Improvement Plan

Project No.	Project Description	Project Lead	Phase of Project in 2027	Purpose	Project-to-Date Available Balance	WCC	Rates	Grants	Reserves	Middle Fork Project	2027 TOTAL
25051P	*Spare Parts Program*				*300,000*						
25051P	Critical Spare Parts	PWR	Planning	Generation	300,000	-	-	-	-	2,500,000	2,500,000
	Spare Parts Program	**PWR**			**300,000**	**-**	**-**	**-**	**-**	**2,500,000**	**2,500,000**
14007P	*French Meadows Powerhouse Reliability Upgrades*				*1,638,375*						
23041P	FMPH Main Transformer Replacement	PWR	Design	Generation	1,386,638	-	-	-	-	250,000	250,000
25029P	LL Anderson Dam - Log Boom Replacement	PWR	Design	Compliance	102,067	-	-	-	-	500,000	500,000
25053P	LL Anderson Dam - Crest Improvements	PWR	Planning	Compliance	49,823	-	-	-	-	250,000	250,000
26038P	French Meadows Powerhouse Repowering	PWR	Planning	Generation	250,000	-	-	-	-	1,000,000	1,000,000
26045P	12kV Overhead Powerline Replacement	PWR	Design	Generation	-	-	-	-	-	4,000,000	4,000,000
	French Meadows Powerhouse Reliability Upgrades	**PWR**			**3,426,903**	**-**	**-**	**-**	**-**	**6,000,000**	**6,000,000**
14003P	*Hell Hole Powerhouse Reliability Upgrades*				*1,234,151*						
	Hell Hole Tunnel Access and Pipe Improvements	PWR	Planning	Compliance, Safety	-	-	-	-	-	1,000,000	1,000,000
	Hell Hole Powerhouse Reliability Upgrades	**PWR**			**1,234,151**	**-**	**-**	**-**	**-**	**1,000,000**	**1,000,000**
14009P	*Middle Fork Powerhouse Reliability Upgrades*				*1,016,295*						
25062P	MF Penstock Drainage Improvements	PWR	Design	Compliance	1,200,000	-	-	-	-	1,000,000	1,000,000
25063P	MFPH Plant RTU Replacement	PWR	Planning	Reliability	450,000	-	-	-	-	150,000	150,000
26046P	Ibay Dam Radial Gate Painting	PWR	Planning	Renewal	-	-	-	-	-	500,000	500,000
26047P	Ibay Dam LLO Rack Modifications	PWR	Design	Compliance	-	-	-	-	-	1,000,000	1,000,000
	MF Tunnel Rock Trap Rehabilitation	PWR	Design	Reliability	-	-	-	-	-	1,000,000	1,000,000
	MFPH Unit Control Board Upgrade	PWR	Planning	Reliability	-	-	-	-	-	200,000	200,000
	Middle Fork Powerhouse Reliability Upgrades	**PWR**			**2,666,295**	**-**	**-**	**-**	**-**	**3,850,000**	**3,850,000**
14010P	*Oxbow Powerhouse Reliability Upgrades*				*277,996*						
24030P	Abay Dam LLO Rack Modifications	PWR	Construction	Compliance	1,196,839	-	-	-	-	500,000	500,000
25034P	Abay Log Boom Replacement	PWR	Design	Compliance	200,000	-	-	-	-	500,000	500,000

2027 Capital Improvement Plan

Project No.	Project Description	Project Lead	Phase of Project in 2027	Purpose	Project-to-Date Available Balance	WCC	Rates	Grants	Reserves	Middle Fork Project	2027 TOTAL
26028P	OXPH Intake Gate Upgrade	PWR	Planning	Reliability	399,384	-	-	-	-	1,500,000	1,500,000
	Abay Dam Radial Gate Painting	PWR	Planning	Renewal	-	-	-	-	-	750,000	750,000
	OXPH Circuit Breaker 42 Rehabilitation	PWR	Design	Renewal	-	-	-	-	-	200,000	200,000
	Oxbow Powerhouse Reliability Upgrades	**PWR**			**2,074,220**	**-**	**-**	**-**	**-**	**3,450,000**	**3,450,000**
14012P	*Ralston Powerhouse Reliability Upgrades*				*366,754*						
19032P	RA Penstock Access Improvements	PWR	Construction	Safety	312,272	-	-	-	-	2,500,000	2,500,000
25008P	RAPH Battery Monitoring System	PWR	Planning	Compliance	110,000	-	-	-	-	40,000	40,000
26036P	RAPH Deflector Servo Replacement	PWR	Planning	Generation	350,000	-	-	-	-	1,000,000	1,000,000
	RAPH Transformer Protection Relay Upgrade	PWR	Design	Reliability	-	-	-	-	-	350,000	350,000
	Ralston Powerhouse Reliability Upgrades	**PWR**			**1,139,026**	**-**	**-**	**-**	**-**	**3,890,000**	**3,890,000**
	SUBTOTAL POWER DIVISION UPGRADE AND RENEWAL, REPLACEMENT & RELIABILITY PROJECTS (MAJOR PROJECTS - AUTHORIZED FOR MFP FINANCE AUTHORITY)					**-**	**-**	**-**	**-**	**28,440,000**	**28,440,000**
14013P	*FERC License - Project Infrastructure*				*5,065*						
12018P	Duncan Creek Diversion Dam Upgrade & Recreation Trail	PWR	Closeout	Compliance	336,192	-	-	-	-	1,500,000	1,500,000
15016P	MFP Cooperative Road Management	PWR	Planning	Compliance	905,266	-	-	-	-	250,000	250,000
20005P	North Fork Long Canyon Diversion Upgrade	PWR	Closeout	Compliance	1,394	-	-	-	-	120,000	120,000
20006P	South Fork Long Canyon Diversion Upgrade	PWR	Closeout	Compliance	44,622	-	-	-	-	120,000	120,000
23044P	Ralston Afterbay Sediment Relocation Plan (FERC SMP)	PWR	Design	Compliance	798,817	-	-	-	-	1,000,000	1,000,000
26013P	French Meadows Dam Staging Area Rehabilitation	PWR	Construction	Compliance	1,508,061	-	-	-	-	200,000	200,000
	FERC License - Project Infrastructure	**PWR**			**3,599,416**	**-**	**-**	**-**	**-**	**3,190,000**	**3,190,000**
14014P	*FERC License - Project Recreation Facilities*				*2,079,065*						
14017P	HH Boat Ramp Extension	ENG	Design	Compliance	727,327	-	-	-	-	1,250,000	1,250,000
14020P	FM Boat Ramp Extension and Picnic Area	ENG	Design	Compliance	1,582,141	-	-	-	-	1,250,000	1,250,000
16012P	Hell Hole Recreation Work Station & Storage Facility for USFS	ENG	Design	Compliance	8,639,408	-	-	-	-	5,000,000	5,000,000

2027 Capital Improvement Plan

Project No.	Project Description	Project Lead	Phase of Project in 2027	Purpose	Project-to-Date Available Balance	WCC	Rates	Grants	Reserves	Middle Fork Project	2027 TOTAL
21048P	HH Parking Improvements	ENG	Construction	Compliance	391,358	-	-	-	-	100,000	100,000
22043P	HH Upper Campground	ENG	Design	Compliance	383,504	-	-	-	-	250,000	250,000
23032P	Lewis Campground	ENG	Design	Compliance	500,000	-	-	-	-	500,000	500,000
23033P	FM North Shore Water Supply	ENG	Design	Compliance	615,899	-	-	-	-	2,500,000	2,500,000
23034P	McGuire Picnic Area Conversion to Group Campground	ENG	Planning	Compliance	629,692	-	-	-	-	500,000	500,000
25065P	Ahart Campground	ENG	Planning	Compliance	65,000	-	-	-	-	100,000	100,000
25066P	Gates Group Campground	ENG	Planning	Compliance	65,000	-	-	-	-	100,000	100,000
25067P	Big Meadows Campground	ENG	Design	Compliance	294,187	-	-	-	-	150,000	150,000
	FERC License - Project Recreation Facilities	**ENG**			**15,972,581**	**-**	**-**	**-**	**-**	**11,700,000**	**11,700,000**
	SUBTOTAL POWER DIVISION FERC LICENSE PROJECTS (MAJOR PROJECTS - AUTHORIZED FOR MFP FINANCE AUTHORITY)						**-**	**-**	**-**	**14,890,000**	**14,890,000**
	SUBTOTAL POWER DIVISION PROJECTS (MAJOR PROJECTS - AUTHORIZED FOR MFP FINANCE AUTHORITY)						**-**	**-**	**-**	**43,330,000**	**43,330,000**
	TOTAL POWER DIVISION PROJECTS						**-**	**-**	**-**	**43,630,000**	**43,630,000**
	WATER DIVISION PROJECTS										
	WATER DIVISION - EXPANSION PROJECTS										
Upper Zone 6											
	Treatment Projects										
18005W	Colfax WTP	ENG	Construction	Expansion	370,398	848,000	-	-	-	-	848,000
	Treatment Projects	**ENG**	**Treatment**	**Treatment**	**Ongoing**	**848,000**	**-**	**-**	**-**	**-**	**848,000**
	SUBTOTAL UPPER ZONE 6 EXPANSION PROJECTS					**848,000**	**-**	**-**	**-**	**-**	**848,000**
Lower Zone 6											
	Planning Projects										
14056W	RiverArc	ENG	Planning	Expansion	988,976	90,000	-	-	-	-	90,000

2027 Capital Improvement Plan

Project No.	Project Description	Project Lead	Phase of Project in 2027	Purpose	Project-to-Date Available Balance	WCC	Rates	Grants	Reserves	Middle Fork Project	2027 TOTAL
	2027 WCC and Modeling - LZ6	ENG	Study	Expansion	-	410,000	-	-	-	-	410,000
	Planning Projects	**ENG**			**Ongoing**	**500,000**	**-**	**-**	**-**	**-**	**500,000**
	SUBTOTAL LOWER ZONE 6 EXPANSION PROJECTS					**500,000**	**-**	**-**	**-**	**-**	**500,000**
	TOTAL WATER DIVISION EXPANSION PROJECTS					**1,348,000**	**-**	**-**	**-**	**-**	**1,348,000**
	WATER DIVISION - RATES PROJECTS										
18032W	*Treatment Projects*				*248,243*						
18005W	Colfax WTP Replacement Project	ENG	Construction	Renewal	370,398	-	1,272,000	-	-	-	1,272,000
25042W	Treatment Facilities PDB (FH WTP Improvements)	ENG	Construction	Renewal	140,800	-	7,800,000	-	-	-	7,800,000
	Weimar Pumps and Electrical	ENG	Design	Compliance	-	-	200,000	-	-	-	200,000
	Bowman Chemical Feed Room Piping and Pump Replacement	ENG	Construction	Renewal	-	-	325,000	-	-	-	325,000
	WTP Laboratory and Bathroom Improvements	ENG	Construction	Renewal	-	-	110,000	-	-	-	110,000
	WTP Handrail Compliance	ENG	Construction	Compliance	-	-	231,000	-	-	-	231,000
	Treatment Projects	**ENG**			**759,441**	**-**	**9,938,000**	**-**	**-**	**-**	**9,938,000**
18033W	*Treated Water Transmission & Distribution Projects*				*269,206*						
25041W	Alta Main Replacement - E Towle Road	FIELD	Construction	Renewal	1,977	-	400,000	-	-	-	400,000
	Rocklin Pipeline Replacement Program	ENG	Planning	Renewal	-	-	200,000	-	-	-	200,000
23002W	Sunset Blvd Pipeline Replacement - Whitney to 3rd	ENG	Construction	Renewal	2,069	-	3,600,000	-	-	-	3,600,000
	Water Meter and Endpoint Replacement Program - CII	FIELD	Construction	Renewal	-	-	400,000	-	-	-	400,000
	Water Meter and Endpoint Replacement Program - Residential	FIELD	Construction	Renewal	-	-	1,180,000	-	-	-	1,180,000
	Stoneridge HVAC Replacement	FIELD	Construction	Renewal	-	-	35,000	-	-	-	35,000
	Washington Irving Pipeline Replacement	ENG	Design	Renewal	-	-	320,000	-	-	-	320,000
26007W	Lincoln Way PRV	ENG	Construction	Renewal	567	-	100,000	-	-	-	100,000
	Treated Water Transmission & Distribution	**ENG**			**273,819**	**-**	**6,235,000**	**-**	**-**	**-**	**6,235,000**
18034W	*Raw Water Transmission & Distribution Projects*				*81,954*						
21015W	I-80 RW Crossings Replacement	ENG	Design	Renewal	2,112,264	-	600,000	-	-	-	600,000

2027 Capital Improvement Plan

Project No.	Project Description	Project Lead	Phase of Project in 2027	Purpose	Project-to-Date Available Balance	WCC	Rates	Grants	Reserves	Middle Fork Project	2027 TOTAL
26010W	Ophir Road Pump Station R&R	FIELD	Construction	Renewal	231,979	-	200,000	-	-	-	200,000
	Moore Canal Fish Screen	ENG	Design	Compliance	-	-	100,000	-	-	-	100,000
26011W	American River Pump Station Pump R&R	FIELD	Construction	Renewal	133,962	-	200,000	-	-	-	200,000
	Raw Water Transmission & Distribution Projects	**ENG**			**2,560,159**	**-**	**1,100,000**	**-**	**-**	**-**	**1,100,000**
18035W	*Treated Water Storage Projects*				*1,468,574*						
	Bowman Tank (10 MG) Roof Recoating	ENG	Construction	Renewal	-	-	281,426	-	-	-	281,426
	Fall Protection Installation	ENG	Construction	Compliance	-	-	150,000	-	-	-	150,000
	Treated Water Storage Projects	**ENG**			**1,468,574**	**-**	**431,426**	**-**	**-**	**-**	**431,426**
18036W	*Raw Water Storage Projects*				*112,942*						
	Alta Forebay Raw Water Supply Restoration	ENG	Design	Renewal/ Compliance	-	-	100,000	-	-	-	100,000
	Raw Water Storage Projects	**ENG**			**112,942**	**-**	**100,000**	**-**	**-**	**-**	**100,000**
	Field Services Projects										
19001W	Field Services RWCIP	FIELD	Construction	Renewal	210,739	-	840,000	-	-	-	840,000
	Field Services Gunite CIP - Supply Canals	FIELD	Construction	Renewal	-	-	1,375,000	-	-	-	1,375,000
	Field Services Gunite CIP - Delivery Canals	FIELD	Construction	Renewal	-	-	375,000	-	-	-	375,000
19003W	Field Services TWCIP	FIELD	Construction	Renewal	243,988	-	1,523,000	-	-	-	1,523,000
	Field Services Projects	**FIELD**			**Ongoing**	**-**	**4,113,000**	**-**	**-**	**-**	**4,113,000**
25007W	*Planning Projects*				*90,000*						
26006W	Water Supply Reliability Assessment	NR	Study	Reliability	108,215	-	300,000	-	-	-	300,000
	Planning Projects	**ENG**			**198,215**	**-**	**300,000**	**-**	**-**	**-**	**300,000**
				SUBTOTAL WATER DIVISION - RATES PROJECTS		**-**	**22,217,426**	**-**	**-**	**-**	**22,217,426**
				TOTAL WATER DIVISION PROJECTS		**1,348,000**	**22,217,426**	**-**	**-**	**-**	**23,565,426**
				TOTAL CIP BUDGET		**1,348,000**	**22,217,426**	**1,000,000**	**620,000**	**43,630,000**	**68,815,426**

Five Year
Capital Improvement Plan



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2027 Capital Improvement Plan - Five Year Plan

Project No.	Project Description	Project Lead	Purpose	Project-to-Date Available Balance	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	TOTAL 2027-2031
				AGENCY WIDE PROJECTS						
09018A	American River Water Rights Extension	ENG	Water Rights	291,057	15,000	-	-	-	-	15,000
	Wildfire Vulnerability Assessment	NR	Reliability	-	150,000	-	-	-	-	150,000
14056W	RiverArc	ENG	Water Rights	988,976	100,000	70,000	35,000	30,000	20,000	255,000
25012W	Heather Glen Consolidation	ENG	Grant	4,253,011	-	840,000	-	-	-	840,000
25041W	Alta Main Replacement- E Towle Road	FIELD	Grant	1,977	1,000,000	-	-	-	-	1,000,000
	FFC Exterior Painting	FIELD	Renewal	-	-	200,000	-	-	-	200,000
	Ferguson Campus Fiber Replacement	IT	Reliability	-	80,000	-	-	-	-	80,000
	Facility Improvements			*86,989*						
	Auburn Campus Generator Replacement	FIELD	Replacement	-	-	500,000	-	-	-	500,000
23022A	**Facility Improvements**			**86,989**	**-**	**500,000**	**-**	**-**	**-**	**500,000**
	Agency Wide Projects				**1,345,000**	**1,610,000**	**35,000**	**30,000**	**20,000**	**3,040,000**
				COUNTY-WIDE MASTER PLAN						
	Financial Assistance Program	CWMP	Stewardship	-	275,000	-	-	-	-	275,000
	County Wide Master Plan				**275,000**	**-**	**-**	**-**	**-**	**275,000**
				TOTAL AGENCY WIDE PROJECTS	**1,620,000**	**1,610,000**	**35,000**	**30,000**	**20,000**	**3,315,000**
				POWER DIVISION PROJECTS						
				POWER DIVISION PROJECTS (MINOR PROJECTS FOR MFP FINANCE AUTHORITY)						
	Switchyard Wildlife Protection	PWR	Reliability	-	**300,000**	**-**	**-**	**-**	**-**	**300,000**
	Church Street Comm Bldg Fire Suppression System	PWR	Safety	-	**-**	**250,000**	**-**	**-**	**-**	**250,000**
				SUBTOTAL POWER DIVISION PROJECTS (MINOR PROJECTS FOR MFP FINANCE AUTHORITY)	**300,000**	**250,000**	**-**	**-**	**-**	**550,000**

2027 Capital Improvement Plan - Five Year Plan

Project No.	Project Description	Project Lead	Purpose	Project-to-Date Available Balance	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	TOTAL 2027-2031
POWER DIVISION PROJECTS (MAJOR PROJECTS - AUTHORIZED FOR MFP FINANCE AUTHORITY)										
	Major Projects Stand-Alone									
17004P	French Meadows Forest Management	SARM	Strategic Roadmap	2,507,141	**1,000,000**	**1,000,000**	**1,000,000**	**1,000,000**	**1,000,000**	**5,000,000**
22036P	Long Canyon Project	SARM	Strategic Roadmap	607,136	**2,750,000**	**2,500,000**	**2,500,000**	**2,500,000**	**2,500,000**	**12,750,000**
23043P	Hell Hole Worker Campground	ENG	Compliance Support	999,331	**1,500,000**	**-**	**-**	**-**	**-**	**1,500,000**
24074P	Backup Generator Upgrades	PWR	Reliability	247,974	**-**	**-**	**2,000,000**	**100,000**	**-**	**2,100,000**
23027P	*Sediment Removal*			*4,000,000*						
20043P	Interbay Sediment Removal	PWR	Generation	2,511,031	2,500,000	2,500,000	2,500,000	-	-	7,500,000
23045P	Afterbay Fire Sediment Remove	PWR	Generation	6,471,889	-	-	-	2,500,000	2,500,000	5,000,000
	Sediment Removal	**PWR**		**12,982,920**	**2,500,000**	**2,500,000**	**2,500,000**	**2,500,000**	**2,500,000**	**12,500,000**
25051P	*Spare Parts Program*			*300,000*						
25051P	Critical Spare Parts	PWR	Generation	300,000	2,500,000	2,000,000	2,000,000	2,000,000	2,000,000	10,500,000
	Spare Parts Program	**PWR**		**300,000**	**2,500,000**	**2,000,000**	**2,000,000**	**2,000,000**	**2,000,000**	**10,500,000**
14007P	*French Meadows Powerhouse Reliability Upgrades*			*1,638,375*						
20021P	FMPH Turbine PRV Conversion	PWR	Generation	2,835,366	-	250,000	-	-	-	250,000
23041P	FMPH Main Transformer Replacement	PWR	Generation	1,386,638	250,000	-	250,000	-	-	500,000
25027P	FM Penstock External Coating Inspection	PWR	Renewal	250,000	-	-	-	-	250,000	250,000
25029P	LL Anderson Dam - Log Boom Replacement	PWR	Compliance	102,067	500,000	-	-	1,500,000	-	2,000,000
25053P	LL Anderson Dam - Crest Improvements	PWR	Compliance	49,823	250,000	-	10,000,000	250,000	-	10,500,000
26038P	French Meadows Powerhouse Repowering	PWR	Generation	250,000	1,000,000	8,000,000	8,000,000	4,000,000	1,000,000	22,000,000
26045P	12kV Overhead Powerline Replacement	PWR	Generation	-	4,000,000	500,000	-	-	-	4,500,000

2027 Capital Improvement Plan - Five Year Plan

Project No.	Project Description	Project Lead	Purpose	Project-to-Date Available Balance	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	TOTAL 2027-2031
	FMPH Unit Control Board Upgrade	PWR	Reliability	-	-	200,000	200,000	-	-	400,000
	FMPH Station Service Modernization	PWR	Reliability	-	-	-	350,000	350,000	600,000	1,300,000
	LL Anderson Dam to Duncan Creek Comm	PWR	Reliability	-	-	50,000	100,000	600,000	-	750,000
	FMPH existing GSU XFMR Refurbish	PWR	Reliability	-	-	-	-	200,000	1,200,000	1,400,000
	French Meadows Powerhouse Reliability Upgrades	**PWR**		**6,512,269**	**6,000,000**	**9,000,000**	**18,900,000**	**6,900,000**	**3,050,000**	**43,850,000**
14003P	*Hell Hole Powerhouse Reliability Upgrades*			*1,234,151*						
	Hell Hole Tunnel Access and Pipe Improvements	PWR	Compliance, Safety	-	1,000,000	6,000,000	6,000,000	500,000	-	13,500,000
	Hell Hole Powerhouse Reliability Upgrades	**PWR**		**1,234,151**	**1,000,000**	**6,000,000**	**6,000,000**	**500,000**	**-**	**13,500,000**
14009P	*Middle Fork Powerhouse Reliability Upgrades*			*1,016,295*						
24031P	MF Penstock Internal Coating	PWR	Renewal	372,017	-	-	-	4,500,000	-	4,500,000
24069P	MFPH Transformer Replacement	PWR	Generation	13,700,000	-	-	-	-	2,000,000	2,000,000
25026P	MF Penstock External Coating Inspection	PWR	Renewal	178,752	-	-	-	-	3,000,000	3,000,000
25054P	Interbay Dam Radial Gate Retrofit	PWR	Compliance	50,000	-	500,000	200,000	200,000	-	900,000
25062P	MF Penstock Drainage Improvements	PWR	Compliance	1,200,000	1,000,000	75,000	-	-	-	1,075,000
25063P	MFPH Plant RTU Replacement	PWR	Reliability	450,000	150,000	-	-	-	-	150,000
26021P	MFPH Lubricating Oil Filtration System	PWR	Reliability	150,000	-	-	250,000	-	-	250,000
26046P	Ibay Dam Radial Gate Painting	PWR	Renewal	-	500,000	-	-	-	-	500,000
26047P	Ibay Dam LLO Rack Modifications	PWR	Compliance	-	1,000,000	-	-	-	-	1,000,000
	MF Tunnel Rock Trap Rehabilitation	PWR	Reliability	-	1,000,000	-	-	1,500,000	-	2,500,000
	MFPH Unit Control Board Upgrade	PWR	Reliability	-	200,000	-	-	-	-	200,000
	MFPH Transformer Protection Relay Upgrade	PWR	Reliability	-	-	350,000	-	-	-	350,000
	MFPH Station Service Modernization	PWR	Renewal	-	-	250,000	700,000	-	2,000,000	2,950,000

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Project No.	Project Description	Project Lead	Purpose	Project-to-Date Available Balance	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	TOTAL 2027-2031
	MFPH Unit 1 Overhaul & Generator Rewind	PWR	Generation	-	-	-	200,000	2,000,000	2,000,000	4,200,000
	Middle Fork Powerhouse Reliability Upgrades	**PWR**		**17,117,065**	**3,850,000**	**1,175,000**	**1,350,000**	**8,200,000**	**9,000,000**	**23,575,000**
14010P	*Oxbow Powerhouse Reliability Upgrades*			*277,996*						
22032P	Abay Dam Radial Gate Structural Retrofit	PWR	Compliance	158,065	-	200,000	-	-	-	200,000
24030P	Abay Dam LLO Rack Modifications	PWR	Compliance	1,196,839	500,000	-	-	-	-	500,000
24032P	Abay Dam Lift Joint "Body" Drains	PWR	Compliance	650,000	-	100,000	-	-	-	100,000
25034P	Abay Log Boom Replacement	PWR	Compliance	200,000	500,000	-	-	-	1,500,000	2,000,000
26028P	OXPH Intake Gate Upgrade	PWR	Reliability	399,384	1,500,000	350,000	150,000	-	-	2,000,000
26037P	OXPH Station Service Transformer #1 Replacement	PWR	Renewal	-	-	500,000	-	-	-	500,000
	OXPH Battery Storage for Generator Support	PWR	Generation	-	-	-	-	300,000	-	300,000
	Abay Dam Radial Gate Painting	PWR	Renewal	-	750,000	-	-	-	-	750,000
	OXPH Circuit Breaker 42 Rehabilitation	PWR	Renewal	-	200,000	-	-	-	-	200,000
	OXPH Unit Control Board Upgrades	PWR	Reliability	-	-	100,000	100,000	100,000	-	300,000
	OXPH Station Service Modernization	PWR	Renewal	-	-	-	350,000	350,000	-	700,000
	OXPH Unit Overhaul & Generator Rewind	PWR	Generation	-	-	-	200,000	200,000	2,000,000	2,400,000
	Oxbow Powerhouse Reliability Upgrades	**PWR**		**2,882,285**	**3,450,000**	**1,250,000**	**800,000**	**950,000**	**3,500,000**	**9,950,000**
14012P	*Ralston Powerhouse Reliability Upgrades*			*366,754*						
19032P	RA Penstock Access Improvements	PWR	Safety	312,272	2,500,000	500,000	-	-	-	3,000,000
25008P	RAPH Battery Monitoring System	PWR	Compliance	110,000	40,000	-	-	-	-	40,000
25025P	RA Penstock External Coating Inspection	PWR	Renewal	167,643	-	-	-	2,500,000	-	2,500,000
26036P	RAPH Deflector Servo Replacement	PWR	Generation	350,000	1,000,000	-	-	-	-	1,000,000

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Project No.	Project Description	Project Lead	Purpose	Project-to-Date Available Balance	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	TOTAL 2027-2031
	RAPH Transformer Protection Relay Upgrade	PWR	Reliability	-	350,000	-	-	-	-	350,000
	RAPH Unit Control Board Upgrade	PWR	Reliability	-	-	-	250,000	150,000	-	400,000
	RAPH Station Service Modernization	PWR	Reliability	-	-	-	-	600,000	600,000	1,200,000
	Ralston Powerhouse Reliability Upgrades	**PWR**		**1,306,669**	**3,890,000**	**500,000**	**250,000**	**3,250,000**	**600,000**	**8,490,000**
	SUBTOTAL POWER DIVISION UPGRADE AND RENEWAL, REPLACEMENT & RELIABILITY PROJECTS (MAJOR PROJECTS - AUTHORIZED FOR MFP FINANCE AUTHORITY)				**28,440,000**	**25,925,000**	**37,300,000**	**27,900,000**	**24,150,000**	**143,715,000**
14013P	*FERC License - Project Infrastructure*			*5,065*						
09009A	HH Dam Seasonal Storage	PWR	Compliance	1,618,485	-	150,000	150,000	-	-	300,000
12018P	Duncan Creek Diversion Dam Upgrade & Recreation Trail	PWR	Compliance	336,192	1,500,000	100,000	-	-	-	1,600,000
15016P	MFP Cooperative Road Management	PWR	Compliance	905,266	250,000	250,000	250,000	250,000	250,000	1,250,000
18043P	HH Outlet Works Upgrade	PWR	Compliance	1,942,924	-	500,000	100,000	-	-	600,000
20005P	North Fork Long Canyon Diversion Upgrade	PWR	Compliance	1,394	120,000	75,000	-	-	-	195,000
20006P	South Fork Long Canyon Diversion Upgrade	PWR	Compliance	44,622	120,000	75,000	-	-	-	195,000
23044P	Ralston Afterbay Sediment Relocation Plan (FERC SMP)	PWR	Compliance	798,817	1,000,000	-	1,000,000	-	300,000	2,300,000
26013P	French Meadows Dam Staging Area Rehabilitation	PWR	Compliance	1,508,061	200,000	-	-	-	-	200,000
26022P	MFP Facility Painting - Visual Resource Management Plan	PWR	Compliance	500,000	-	500,000	-	500,000	-	1,000,000
	FERC License - Project Infrastructure	**PWR**		**7,660,825**	**3,190,000**	**1,650,000**	**1,500,000**	**750,000**	**550,000**	**7,640,000**
14014P	*FERC License - Project Recreation Facilities*			*2,079,065*						
14017P	HH Boat Ramp Extension	ENG	Compliance	727,327	1,250,000	200,000	-	-	-	1,450,000
14020P	FM Boat Ramp Extension and Picnic Area	ENG	Compliance	1,582,141	1,250,000	1,500,000	-	-	-	2,750,000
16012P	Hell Hole Recreation Work Station & Storage Facility for USFS	ENG	Compliance	8,639,408	5,000,000	4,000,000	-	-	-	9,000,000
21022P	MFPH Pedestrian Bypass	ENG	Compliance	460,363	-	-	-	400,000	100,000	500,000

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Project No.	Project Description	Project Lead	Purpose	Project-to-Date Available Balance	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	TOTAL 2027-2031
21048P	HH Parking Improvements	ENG	Compliance	391,358	100,000	-	-	-	-	100,000
22043P	HH Upper Campground	ENG	Compliance	383,504	250,000	1,000,000	100,000	-	-	1,350,000
23032P	Lewis Campground	ENG	Compliance	500,000	500,000	1,500,000	-	-	-	2,000,000
23033P	FM North Shore Water Supply	ENG	Compliance	615,899	2,500,000	1,500,000	500,000	-	-	4,500,000
23034P	McGuire Picnic Area Conversion to Group Campground	ENG	Compliance	629,692	500,000	1,500,000	-	-	-	2,000,000
25065P	Ahart Campground	ENG	Compliance	65,000	100,000	125,000	125,000	-	-	350,000
25066P	Gates Group Campground	ENG	Compliance	65,000	100,000	125,000	125,000	-	-	350,000
25067P	Big Meadows Campground	ENG	Compliance	294,187	150,000	250,000	3,000,000	100,000	-	3,500,000
	Coyote Group Campground	ENG	Compliance	-	-	-	160,000	160,000	500,000	820,000
	HH Vista	ENG	Compliance	-	-	50,000	50,000	250,000	-	350,000
	McGuire Boat Ramp & Parking Area, Poppy Creek CG	ENG	Compliance	-	-	200,000	250,000	750,000	750,000	1,950,000
	Poppy Campground and Trail	ENG	Compliance	-	-	50,000	150,000	150,000	500,000	850,000
	FERC License - Project Recreation Facilities	**ENG**		**16,432,945**	**11,700,000**	**12,000,000**	**4,460,000**	**1,810,000**	**1,850,000**	**31,820,000**
	SUBTOTAL POWER DIVISION FERC LICENSE PROJECTS (MAJOR PROJECTS - AUTHORIZED FOR MFP FINANCE AUTHORITY)				**14,890,000**	**13,650,000**	**5,960,000**	**2,560,000**	**2,400,000**	**39,460,000**
	SUBTOTAL POWER DIVISION PROJECTS (MAJOR PROJECTS - AUTHORIZED FOR MFP FINANCE AUTHORITY)				**43,330,000**	**39,575,000**	**43,260,000**	**30,460,000**	**26,550,000**	**183,175,000**
	TOTAL POWER DIVISION PROJECTS				**43,630,000**	**39,825,000**	**43,260,000**	**30,460,000**	**26,550,000**	**183,725,000**

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Project No.	Project Description	Project Lead	Purpose	Project-to-Date Available Balance	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	TOTAL 2027-2031
WATER DIVISION PROJECTS										
WATER DIVISION - EXPANSION PROJECTS										
Upper Zone 6										
	Treatment Projects									
18005W	Colfax WTP	ENG	Expansion	370,398	848,000	-	-	-	-	848,000
25012W	Heather Glen Consolidation	ENG	Expansion	4,253,011	-	360,000	-	-	-	360,000
	Treatment Projects	**ENG**		**Ongoing**	**848,000**	**360,000**	**-**	**-**	**-**	**1,208,000**
SUBTOTAL UPPER ZONE 6 EXPANSION PROJECTS					**848,000**	**360,000**	**-**	**-**	**-**	**1,208,000**
Lower Zone 6										
	Treated Water Transmission & Distribution Projects									
	Industrial Ave. Pipeline	ENG	Expansion	-	-	200,000	1,446,000	-	-	1,646,000
	Treated Water Transmission & Distribution Projects	**ENG**		**Ongoing**	**-**	**200,000**	**1,446,000**	**-**	**-**	**1,646,000**
	Planning Projects									
14056W	RiverArc	ENG	Expansion	988,976	90,000	3,450,000	1,250,000	200,000	100,000	5,090,000
	2030 Urban Water Management Plan	ENG	Compliance	-	-	-	-	80,000	-	80,000
	2027 WCC and Modeling - LZ6	ENG	Expansion	-	410,000	-	-	-	-	410,000
	Planning Projects	**ENG**		**Ongoing**	**500,000**	**3,450,000**	**1,250,000**	**280,000**	**100,000**	**5,580,000**
SUBTOTAL LOWER ZONE 6 EXPANSION PROJECTS					**500,000**	**3,650,000**	**2,696,000**	**280,000**	**100,000**	**7,226,000**
TOTAL WATER DIVISION EXPANSION PROJECTS					**1,348,000**	**4,010,000**	**2,696,000**	**280,000**	**100,000**	**8,434,000**
WATER DIVISION - RATES PROJECTS										
18032W	*Treatment Projects*			*248,243*						

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Project No.	Project Description	Project Lead	Purpose	Project-to-Date Available Balance	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	TOTAL 2027-2031
	Bowman WTP Upgrades - Phase 4	ENG	Renewal	-	-	-	-	-	350,000	350,000
18005W	Colfax WTP Replacement Project	ENG	Renewal	370,398	1,272,000	-	-	-	-	1,272,000
25042W	Treatment Facilities PDB (FH WTP Improvements)	ENG	Renewal	140,800	7,800,000	11,440,000	7,680,000	3,520,000	-	30,440,000
	Alta Prefilter Replacement	ENG	Renewal	-	-	150,000	600,000	-	-	750,000
	Weimar Pumps and Electrical	ENG	Compliance	-	200,000	200,000	1,800,000	-	-	2,200,000
	Sunset WTP Basin/Flocculator Rehabilitation	ENG	Renewal	-	-	1,399,923	-	-	-	1,399,923
	Auburn Campus Generator Replacement	Field	Renewal	-	-	500,000	-	-	-	500,000
	Weimar WTP Fence	ENG	Security	-	-	250,000	-	-	-	250,000
	Alta Forebay Bypass	ENG	Reliability	-	-	50,000	150,000	-	-	200,000
	Applegate WTP Generator Replacement	FIELD	Renewal	-	-	135,000	-	-	-	135,000
	WTP Maintenance	FIELD	Renewal	-	-	-	75,000	75,000	75,000	225,000
	Bowman Chemical Feed Room Piping and Pump Replacement	ENG	Renewal	-	325,000	-	-	-	-	325,000
	WTP Laboratory and Bathroom Improvements	ENG	Renewal	-	110,000	-	-	-	-	110,000
	WTP Handrail Compliance	ENG	Compliance	-	231,000	-	-	-	-	231,000
	Colfax WTP Abandonment and Demolition	ENG	Decommision	-	-	-	75,000	-	-	75,000
	Treatment Projects	**ENG**		**759,441**	**9,938,000**	**14,124,923**	**10,380,000**	**3,595,000**	**425,000**	**38,462,923**
18033W	*Treated Water Transmission & Distribution Projects*			*269,206*						
22015W	Bowman Pipeline Replacement - Porter Dr to Haines Rd	ENG	Renewal	17,921	-	-	3,700,000	-	-	3,700,000
	Alta Water System Main Replacement	ENG	Renewal	-	-	-	-	-	3,040,000	3,040,000
25041W	Alta Main Replacement - E Towle Road	FIELD	Renewal	1,977	400,000	-	-	-	-	400,000
	Auburm/Bowman System Main Replacement	ENG	Renewal	-	-	-	12,823,000	12,823,000	12,823,000	38,469,000
	High Street Auburn Pipeline Replacement	ENG	Renewal	-	-	-	-	-	1,220,000	1,220,000

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Project No.	Project Description	Project Lead	Purpose	Project-to-Date Available Balance	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	TOTAL 2027-2031
	I-80 TW Crossings Replacement	ENG	Renewal	-	-	-	-	-	2,000,000	2,000,000
	Foothill/Sunset Water System Main Replacement	ENG	Renewal	-	-	-	-	-	4,180,000	4,180,000
	Placer Hills Road Weimar Loop	ENG	Reliability	-	-	-	-	-	2,750,000	2,750,000
	Main Street Newcastle	ENG	Renewal	-	-	-	-	-	1,600,000	1,600,000
25004W	Electric Street Pipeline Replacement	ENG	Renewal	125,864	-	2,065,000	-	-	-	2,065,000
	Rocklin Pipeline Replacement Program	ENG	Renewal	-	200,000	5,000,000	300,000	5,000,000	3,200,000	13,700,000
23002W	Sunset Blvd Pipeline Replacement - Whitney to 3rd	ENG	Renewal	2,069	3,600,000	-	-	-	-	3,600,000
	System Filling Stations	ENG	Discretionary	-	-	-	-	-	50,000	50,000
	Water Meter and Endpoint Replacement Program - CII	FIELD	Renewal	-	400,000	400,000	400,000	-	-	1,200,000
	Water Meter and Endpoint Replacement Program - Residential	FIELD	Renewal	-	1,180,000	1,600,000	1,600,000	2,000,000	2,000,000	8,380,000
26003W	Langs Hill Pipeline Replacement	ENG	Renewal	249,138	-	2,500,000	-	-	-	2,500,000
	Stoneridge HVAC Replacement	FIELD	Renewal	-	35,000	-	-	-	-	35,000
	Washington Irving Pipeline Replacement	ENG	Renewal	-	320,000	4,000,000	-	-	-	4,320,000
	Canyon Way Loop Pipeline	ENG	Reliability	-	-	300,000	3,500,000	-	-	3,800,000
26007W	Lincoln Way PRV	ENG	Renewal	567	100,000	-	-	-	-	100,000
	Colfax System Main Replacement	ENG	Renewal	-	-	-	-	-	1,900,000	1,900,000
	Pleasant Street Pipeline Replacement - Colfax	ENG	Renewal	-	-	-	250,000	2,000,000	-	2,250,000
	Bell Road PRV Replacement	ENG	Renewal	-	-	100,000	-	-	-	100,000
	Skyridge Pump Station Rehabilitation	ENG	Renewal	-	-	-	-	-	75,000	75,000
	Swetzer Pressure Reducing Station Rehab	ENG	Renewal	-	-	-	-	-	200,000	200,000
	Meadow Vista Intertie	ENG	Reliability	-	-	-	300,000	-	-	300,000
	Main Street Alley - Colfax	ENG	Renewal	-	-	-	250,000	2,500,000	-	2,750,000

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Project No.	Project Description	Project Lead	Purpose	Project-to-Date Available Balance	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	TOTAL 2027-2031
	Treated Water Transmission & Distribution	**ENG**		**666,742**	**6,235,000**	**15,965,000**	**23,123,000**	**24,323,000**	**35,038,000**	**104,684,000**
22002W	*Treated Water Transmission & Distribution - Other Projects*			*55,201*						
	Non Agency Project Facility Relocation	ENG	Non Discretionary	-	-	120,000	120,000	120,000	120,000	480,000
	Treated Water Transmission & Distribution - Other Projects	**ENG**		**55,201**	**-**	**120,000**	**120,000**	**120,000**	**120,000**	**480,000**
18034W	*Raw Water Transmission & Distribution Projects*			*81,954*						
21015W	I-80 RW Crossings Replacement	ENG	Renewal	2,112,264	600,000	1,000,000	16,000,000	10,000,000	5,000,000	32,600,000
26010W	Ophir Road Pump Station R&R	FIELD	Renewal	-	200,000	800,000	400,000	400,000	-	1,800,000
	Moore Canal Fish Screen	ENG	Compliance	-	100,000	500,000	-	-	-	600,000
	American River Pump Station Pump R&R	FIELD	Renewal	-	200,000	800,000	400,000	400,000	-	1,800,000
	Pipe Boardman from Monte Vista Spill to Gold Run Pipe	FIELD	Renewal	-	-	500,000	-	-	-	500,000
	Pipe Boardman Canal from Secret Town Pipe to freeway	FIELD	Renewal	-	-	-	-	-	1,600,000	1,600,000
	Pipe Bowman Spill DS including John's Flume	FIELD	Renewal	-	-	-	-	-	425,000	425,000
	Alta Tailrace and Nary Red Flumes to Pipe	FIELD	Renewal	-	-	-	-	-	1,250,000	1,250,000
	Pipe Alta Tailrace to Reservoir and Cedar Creek Canal	FIELD	Renewal	-	-	-	-	-	1,000,000	1,000,000
	Pipe Boardman at Geisendorfer Rd.	FIELD	Renewal	-	-	-	-	-	400,000	400,000
	Pipe Gold Run Pipe Outlet to Kilmer Spill	FIELD	Renewal	-	-	-	-	-	1,500,000	1,500,000
	Pipe Boardman from Adeline Dr. to Geisendorfer Rd.	FIELD	Renewal	-	-	-	-	-	1,400,000	1,400,000
	Spaulding Flume to Pipe	FIELD	Renewal	-	-	-	-	-	250,000	250,000
	Nary Red #2 - Flume to Pipe	ENG	Renewal	-	-	-	-	-	250,000	250,000
	Lake Alta Inlet Piping Replacement	ENG	Renewal	-	-	-	-	-	250,000	250,000
	ARPS Replace Galvanized Piping	FIELD	Renewal	-	-	100,000	100,000	100,000	100,000	400,000
	Hazardous Tree Removal	FIELD	Safety/ Compliance	-	-	350,000	350,000	350,000	350,000	1,400,000

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Project No.	Project Description	Project Lead	Purpose	Project-to-Date Available Balance	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	TOTAL 2027-2031
25058W	Kilmer Siphon Replacement	ENG	Renewal	483,139	-	1,000,000	-	-	-	1,000,000
	Lyall Canal to Pipe	FIELD	Renewal	-	-	350,000	-	-	-	350,000
	Turner Canal to Pipe	FIELD	Renewal	-	-	-	-	-	1,200,000	1,200,000
	Upper Banvard to Pipe	FIELD	Renewal	-	-	-	-	-	825,000	825,000
	Lower Banvard Pipe (Lozanos Rd.)	ENG	Renewal	-	-	800,000	-	-	-	800,000
18023W	Ben Franklin Canal Repair Stn 9 to 20	ENG	Renewal	1,650,175	-	1,000,000	-	-	-	1,000,000
	Lakeshore Flume Replacement	ENG	Renewal	-	-	-	-	200,000	-	200,000
	Raw Water Transmission & Distribution Projects	**ENG**		**4,327,532**	**1,100,000**	**7,200,000**	**17,250,000**	**11,450,000**	**15,800,000**	**52,800,000**
18035W	*Treated Water Storage Projects*			*1,468,574*						
21044W	Alta Redwood Tank Replacement	ENG	Renewal/ Compliance	100,114	-	300,000	-	-	-	300,000
	Monte Vista Tank- Impressed Current Installation	ENG	Upgrade	-	-	-	-	-	15,000	15,000
	Bella Tuscany Tank Improvements	ENG	Renewal	-	-	50,000	-	-	-	50,000
	Bowman Tank (10 MG) Roof Recoating	ENG	Renewal	-	281,426	-	-	-	-	281,426
	Colfax Ballpark Tank	ENG	Renewal	-	-	475,000	-	-	-	475,000
	Midas Tank (3 MG) Interior Recoating	ENG	Renewal	-	-	1,000,000	-	-	-	1,000,000
	Fall Protection Installation	ENG	Compliance	-	150,000	75,000	-	-	-	225,000
	Tank Recoating	ENG	Renewal	-	-	-	1,000,000	1,000,000	1,000,000	3,000,000
	Treated Water Storage Projects	**ENG**		**1,568,688**	**431,426**	**1,900,000**	**1,000,000**	**1,000,000**	**1,015,000**	**5,346,426**
18036W	*Raw Water Storage Projects*			*112,942*						
17011W	Lake Alta Dam Modifications	ENG	Compliance	263,456	-	3,000,000	300,000	-	-	3,300,000
	Alta Forebay Raw Water Supply Restoration	ENG	Renewal/ Compliance	-	100,000	2,600,000	-	-	-	2,700,000
	Alta Access Road	ENG	Upgrade	-	-	200,000	-	-	-	200,000

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Project No.	Project Description	Project Lead	Purpose	Project-to-Date Available Balance	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	TOTAL 2027-2031
	Mammoth EAP	ENG	Compliance	-	-	100,000	-	-	-	100,000
	Lake Alta EAP	ENG	Compliance	-	-	-	100,000	-	-	100,000
	Lake Theodore EAP	ENG	Compliance	-	-	-	100,000	-	-	100,000
	Lake Arthur EAP	ENG	Compliance	-	-	-	100,000	-	-	100,000
	Lake Alta SCADA Installation	FIELD	Upgrade	-	-	75,000	-	-	-	75,000
	Lake Theodore SCADA Installation	FIELD	Upgrade	-	-	75,000	-	-	-	75,000
	Lake Arthur SCADA Installation	FIELD	Upgrade	-	-	75,000	-	-	-	75,000
	Raw Water Storage Projects	**ENG**		**376,398**	**100,000**	**6,125,000**	**600,000**	**-**	**-**	**6,825,000**
18037W	*Groundwater Projects*			-						
	Sunset Well PFAs Filtration	ENG	Compliance	-	-	30,000	-	-	-	30,000
	Tinker Well PFAs Filtration	ENG	Compliance	-	-	30,000	-	-	-	30,000
	Groundwater Projects	**ENG**		**-**	**-**	**60,000**	**-**	**-**	**-**	**60,000**
	Field Services Projects									
19001W	Field Services RWCIP	FIELD	Renewal	210,739	840,000	500,000	500,000	500,000	500,000	2,840,000
	Field Services Gunite CIP - Supply Canals	FIELD	Renewal	-	1,375,000	875,000	875,000	875,000	875,000	4,875,000
	Field Services Gunite CIP - Delivery Canals	FIELD	Renewal	-	375,000	875,000	875,000	875,000	875,000	3,875,000
	Field Services Gunite Geisendorfer Rd.	FIELD	Renewal	-	-	-	-	-	400,000	400,000
	Gunite Random below Monte Vista WTP	FIELD	Renewal	-	-	-	-	-	450,000	450,000
	Gunite Antelope Canal below Clover Valley Reservoir	FIELD	Renewal	-	-	-	-	-	400,000	400,000
19003W	Field Services TWCIP	FIELD	Renewal	243,988	1,523,000	1,000,000	1,000,000	1,000,000	1,000,000	5,523,000
24019W	Field Services Raw Water Efficiency	FIELD	Renewal	425,700	-	600,000	750,000	750,000	750,000	2,850,000
	Field Services Projects	**FIELD**		**Ongoing**	**4,113,000**	**3,850,000**	**4,000,000**	**4,000,000**	**5,250,000**	**21,213,000**

2027 Capital Improvement Plan - Five Year Plan

Project No.	Project Description	Project Lead	Purpose	Project-to-Date Available Balance	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	TOTAL 2027-2031
22016W	*Instrumentation, Control, and SCADA Projects*			*309,859*						
	SCADA Network Architecture Upgrades	IT	Renewal	-	-	300,000	-	-	-	300,000
	Comm Tower Generator Replacements - Sunset and Auburn	FIELD	Renewal	-	-	220,000	-	-	-	220,000
	Instrumentation, Control, and SCADA Projects	**IT**		**309,859**	**-**	**520,000**	**-**	**-**	**-**	**520,000**
25007W	*Planning Projects*			*90,000*						
	Arc Flash Analysis	ENG	Compliance	-	-	50,000	50,000	50,000	50,000	200,000
26006W	Water Supply Reliability Assessment	NR	Reliability	108,215	300,000	100,000	-	-	-	400,000
	2030 Urban Water Management Plan	ENG	Compliance	-	-	-	-	80,000	-	80,000
	Planning Projects	**ENG**		**198,215**	**300,000**	**150,000**	**50,000**	**130,000**	**50,000**	**680,000**
	Other Projects									
	Water System Security Improvements - Future	ENG	Security	-	-	100,000	200,000	200,000	200,000	700,000
	Other Projects	**ENG**		**Ongoing**	**-**	**100,000**	**200,000**	**200,000**	**200,000**	**700,000**
	SUBTOTAL WATER DIVISION - RATES PROJECTS				**22,217,426**	**50,114,923**	**56,723,000**	**44,818,000**	**57,898,000**	**231,771,349**
	TOTAL WATER DIVISION PROJECTS				**23,565,426**	**54,124,923**	**59,419,000**	**45,098,000**	**57,998,000**	**240,205,349**
	TOTAL CIP BUDGET				**68,815,426**	**95,559,923**	**102,714,000**	**75,588,000**	**84,568,000**	**427,245,349**

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Capital Improvement Plan - 2027 Project Descriptions



water • energy • stewardship

Placer County Water Agency
2027
Project Descriptions

AGENCY WIDE PROJECTS

American River Water Rights Extension

Preparation of the required environmental documents to extend the horizon of perfecting the American River Water Rights to Year 2043. This will include analyzing impacts of increasing PCWA's American River diversions from current levels to 120,000 acre-feet. The areas of analysis will include the American River, Folsom Reservoir, Lower American River, the Central Valley Project and State Water Project areas north of the Delta, the Delta, and expected locations of consumption. The 2027 Budget includes preparing and processing the environmental documents to obtain environmental approvals for the project.

Wildfire Vulnerability Assessment

Assessment of wildfire risks to the Agency's assets and service areas and the development of potential mitigation actions and projects.

RiverArc

The RiverArc Partnership (City of Sacramento, PCWA, City of Roseville, and Sacramento County Water Agency) is proposing the RiverArc Project, a regional reliability and resilience project, to support water supply and environmental benefits in the Sacramento Region. The RiverArc Project would shift a portion of existing and planned regional water diversions from the Lower American River to the much larger Sacramento River. PCWA currently serves as the administrating agency for the RiverArc Partnership. The 2027 budget for this project includes PCWA's annual contribution to the RiverArc Partnership for project planning activities, grant funding administration, formation of the Joint Powers Authority and development of long-term operation and maintenance agreements for the existing Sacramento River diversion facility.

Alta Main Replacement – E Towle Road

Replacement of approximately 2,150 feet of existing 6-inch steel water main. Installation of a new 8-inch ductile iron water main to improve system reliability, increase available fire flow capacity, and eliminate leaks. The Agency Wide portion of the project is anticipated to be funded through a grant.

Ferguson Campus Fiber Replacement

In 2009, fiber was installed at the PCWA Ferguson campus. The fiber equipment no longer meets industry standards and is incompatible with new hardware. Upgrading the fiber will enhance connectivity, ensure compatibility with the latest equipment, and maintain alignment with industry standards.

COUNTY-WIDE MASTER PLAN PROJECTS

Financial Assistance Program

Financial Assistance Program (FAP) provides financial assistance, in the form of loans or grants, to eligible districts to improve the supply and reliability of water within the Agency's jurisdiction.

POWER DIVISION PROJECTS

Minor Projects:

Switchyard Wildlife Protection – This project will reduce the risk of inadvertent wildlife contact with existing medium- and high-voltage electrical equipment and includes the procurement and installation of protective covers for exposed switchyard equipment at the Middle Fork, Ralston, French Meadows, and Oxbow powerhouses.

Major Projects:

French Meadows Forest Management – For 2027 this cost share partnership project aims to finish up with the originally planned ecologically based forest and watershed restoration on approximately 28,000 acres of Tahoe National Forest and private lands around the French Meadows Reservoir and transition into maintenance throughout the project area with follow up treatments.

Long Canyon Project – This project will expand the forest thinning activities begun as part of the French Meadows Project throughout the watershed to reduce the threat of extreme wildfires and the associated impacts to MFP infrastructure, water quality, recreation, and the environment In the Long Canyon Creek Watershed. Planning and environmental compliance over the 32,000-acre planning area will be completed in 2027 along with initial treatments anticipated to begin on approximately 1,000 acres.

Hell Hole Worker Campground – This project will design and construct an RV campground that will reduce project costs by providing housing for contractors during the summer construction season. The project includes paving, parking, electrical, water, sewer/septic, picnic areas, and a dump station.

Sediment Removal

Interbay Sediment Removal – This project will remove sediment deposited in Interbay Reservoir.

Spare Parts Program

Critical Spare Parts – Critical spare parts planned for 2027 include turbine needles, seats, and bushings for Ralston Powerhouse, step up transformer bushings for Middle Fork Powerhouse, and an upper guide bearing cooling coil for Ralston Powerhouse and an air housing cooler for Middle Fork Powerhouse.

French Meadows Powerhouse Reliability Upgrades

French Meadows Powerhouse Main Transformer Replacement – This project will replace the existing three-phase generator step up (GSU) transformer with a new unit. While the existing GSU transformer with original construction in 1964 and refurbishment in 1998 has not reached its end of operational life, a tap changer failure in 2023 has reduced its functionality. In addition, the existing GSU transformer experiences high temperatures during summer when the generating unit runs at rated values. The new transformers will be specified with improved features including increased output ratings for cooler operation at higher ambient temperatures.

LL Anderson Dam – Log Boom Replacement – A number of significant dam safety incidents have occurred across the nation because of extensive floating debris, leading the Agency staff to evaluate existing debris/log boom effectiveness at all MFP reservoirs. After evaluation, a replacement effort to include a more robust system with more operational flexibility for controlled releases of retained material will be warranted.

LL Anderson Dam – Crest Improvements – The 2016 FERC Part 12D Safety Inspection recommended performing a compatibility analysis of the core, filters (fine and transition), and foundation. A study completed in March 2021 indicated the core and fine filter met the specifications when originally designed and constructed, however gradations of the transition zone were not strictly compatible based on current guidelines. There is no indication currently that the transition zone material is compromised, however further investigation and analysis is warranted.

French Meadows Powerhouse Repowering – This project will begin with the rewind the original 1960's French Meadows Powerhouse generator windings with a new enhanced insulation system. The project will improve insulation breakdown strength, enhance cooling capabilities, and increase winding ampacity, boosting the unit's power rating. In addition, the Francis turbine will also be upgraded and improved to further increase the rated output of the unit. The project will conclude with an evaluation of a nameplate output rating increase of the unit and will thus also require replacement of all powerhouse components and equipment not capable of operating at the higher generator power output.

12kV Overhead Powerline Replacement – This project will replace 12kV overhead powerline line between French Meadows Powerhouse and Hell Hole Powerhouse. The new overhead line will consist of metal poles and conductors and will be designed in compliance with current Avian Power Line Interaction Committee requirements as required by the MFP's FERC license. It will also replace the Hell Hole substation and generator step-up mineral-oil transformers with new natural-ester substation transformers.

Hell Hole Powerhouse Reliability Upgrades

Hell Hole Tunnel Access and Pipe Improvements – This project will modernize the access to and ventilation of the Hell Hole Tunnel to current industry standards. The project will also improve access to piping and valves to support regular inspection of

the pipe's lining and coating. Additional improvements include upgraded walking platforms, lighting, and drains.

Middle Fork Powerhouse Reliability Upgrades

Middle Fork Penstock Drainage Improvements – This project will design and construct site drainage modifications to improve the slope stability and long-term performance of the Middle Fork Powerhouse penstock. The improvements will include modifications to surface and subsurface drainage as well as additional groundwater monitoring. As part of the improvements, vegetation encroaching onto the west side of the penstock will be removed as part of the project which will also have the added benefit of fire protection of the penstock.

Middle Fork Powerhouse Plant RTU Replacement – This project replaces the legacy Remote Telemetry Unit (RTU) with a modern, upgraded RTU at the Middle Fork Powerhouse and will allow remote monitoring and control of the hydroelectric powerhouse.

Interbay Dam Radial Gate Painting – A 2018 radial gate inspection identified that the coating was beginning to deteriorate and would likely need recoating within 10 years.

Interbay Dam LLO Rack Modification – This project includes design and installation of a new structural trash rack to replace the existing rack that is impacted by sediment/debris. The new rack will allow operation of the low-level outlet slide gate, as required by the project FERC license, even with impacts from future sediment accumulation within the reservoir.

Middle Fork Powerhouse Unit Control Board Upgrade – This project upgrades different existing control, and alarming devices originally installed in the 1960s. Annunciators alarming coils have failed and it is necessary to replace those with enhanced annunciators. Lockout relay coils are also planned to increase performance during trip events. Finally, obsolete metering devices will be upgraded with new ones providing remote communication capabilities for operations.

Middle Fork Tunnel Rock Trap Rehabilitation – This project will design and implement improvements to and rehabilitation of the Middle Fork Tunnel Rock Trap 1 located just upstream of the Middle Fork Powerhouse. The rehabilitation goal will be to decrease transport of small rocks and debris into Middle Fork Unit 2 which suffers from debris induced wear and damage to the units needles, needle seats, and Pelton wheel. The project includes hydraulic modeling of the rock trap tunnel segment, modeling alternative solutions, and implementing the selected rehabilitation with the added challenge of performing the improvements without dewatering the tunnel.

Oxbow Powerhouse Reliability Upgrades

Afterbay Dam LLO Rack Modification – This project includes design and installation of a new structural trash rack to replace the existing rack that is impacted by sediment/debris. The new rack will allow operation of the low-level outlet slide gate,

as required by the project FERC license, even with impacts from future sediment accumulation within the reservoir.

Afterbay Log Boom Replacement – A number of significant dam safety incidents have occurred across the nation because of extensive floating debris, leading the Agency staff to evaluate existing debris/log boom effectiveness at all MFP reservoirs. After evaluation, a replacement effort to include a more robust system with more operational flexibility for controlled releases of retained material will be warranted.

Oxbow Powerhouse Intake Gate Upgrade – This project will replace the intake gate hoist equipment located at the Oxbow Powerhouse Intake Structure located on the north shore of Oxbow Reservoir, just upstream of Ralston Afterbay Dam. The existing hydro-pneumatic system has reached the end of its operational lifespan and requires replacement.

Abay Dam Radial Gate Painting – A 2018 radial gate inspection identified that coating was beginning to deteriorate and would likely need recoating within 10 years. Additionally, the gates at Ralston Afterbay Dam are currently being evaluated for seismic load case overload condition that may require structural strengthening of the gates. This could include structural stiffeners and bracing. New steel would require painting, and the whole gates will be coated upon completion of the seismic retrofit/upgrade.

Oxbow Powerhouse Circuit Breaker 42 Rehabilitation – This project will rehabilitate and recondition the sulfur hexafluoride (SF_6) 60kV Generator Circuit Breaker 42 at Oxbow Powerhouse by replacing all gaskets, replacing worn components, and calibrating and upgrading its instrumentation which will result in improved performance and monitoring capabilities.

Ralston Powerhouse Reliability Upgrades

Ralston Penstock Access Improvements – This project includes design, fabrication, and installation of new stairs and platforms to facilitate improved and safer access on the upper half of the Ralston Penstock which is necessary when inspecting and repairing the penstock.

Ralston Powerhouse Battery Monitoring System – This project will install a Battery Bank Online Monitoring System at the Ralston powerhouse to provide continuous automated supervision of each battery's key performance indexes including those required by the North American Electric Reliability Corporation (NERC) standard PRC-005-06. The system includes multiple sensors that provide remote readings of battery water level, temperature, voltage, current, and relative density, all of which are compiled into comprehensive NERC report.

Ralston Powerhouse Deflector Servomotor Replacement – The deflector servomotor has reached the end of its operational life and requires replacement. This project will assess refurbishment or replacement options for reliable operation of the turbine deflectors which are required to operate during a unit shutdown or trip.

Ralston Powerhouse Transformer Protection Relay Upgrades – This project upgrades existing obsolete GSU and Station Service Transformers electromechanical protective relays with new microprocessor-based relays. Microprocessor-based relays allow

remote monitoring, increased accuracy and repeatability, and decreased maintenance.

FERC License Implementation - Project Infrastructure

These capital projects consist of infrastructure work required under the new FERC license. The work includes:

Duncan Creek Diversion Dam Upgrade and Trail – This project will modify and reconstruct the diversion structure at Duncan Creek Diversion Dam. The new structure will include: bedload and suspended sediment transport past the diversion dam during high-flow events; capability to operate the facility with a new schedule of minimum instream flows based on the time of year and the water year type; capability to pass downstream spring pulse flows during wet and above-normal water years; and downstream fish passage.

Middle Fork Project Cooperative Road Management – This project is to establish an agreement and procedures to create and annually fund a road maintenance account for repair and maintenance of joint use Agency and US Forest Service roads.

North Fork Long Canyon Diversion Upgrade, Stream Gage and Trail – This project will modify and/or construct a new diversion structure at North Fork Long Canyon, including sediment passage capabilities, screen diversion flows, and fish transport.

South Fork Long Canyon Diversion Upgrade – This project will modify and/or construct a new diversion structure at South Fork Long Canyon, including sediment passage capabilities, screen diversion flows, and fish transport.

Ralston Afterbay Sediment Relocation Plan – This project will remove, classify, and relocate sediment that meets specific size requirements from above Afterbay Dam to locations immediately downstream of Afterbay Dam in compliance with the MFP Sediment Management Plan (SMP).

French Meadows Dam Staging Area Rehabilitation Project – This project will regrade and revegetate the LL Anderson Dam staging area located near the north abutment of the dam in accordance with the Agency's updated and approved Visual Resources Management Plan (VRMP) and in compliance with the Agency's Middle Fork American River Project FERC License. The project area is referred to as the French Meadows Dam Staging Area in the VRMP.

FERC License Implementation – Project Recreation Facilities

This project consists of work to rehabilitate recreational facilities that are required by the new FERC license. The work includes:

Hell Hole Boat Ramp Extension – This is a two-phase project that will extend and improve the existing boat ramp. Phase 1 includes an extension of approximately 250 linear feet, to elevation 4,485 ft. Phase 2 will involve extending the boat ramp to elevation 4,455 ft (dependent on the alignment slope and reservoir bed conditions).

French Meadows Boat Ramp Extension and Picnic Area – This project will reduce the overall size of the picnic area and improve site accessibility, parking, signage, and

facilities (picnic tables, faucets, etc.). The boat ramp extension will extend the existing boat ramp approximately 365 feet to provide additional boat launching opportunities.

Hell Hole Recreation Workstation and Storage Facility for USFS – This project will design and construct a workstation that will support Forest Service recreation management needs in the Hell Hole area as required by the MFP FERC License.

Hell Hole Parking Improvements – This project will rehabilitate the existing parking area associated with the Hell Hole boat ramp, provide potable water, and replace the existing chain link fence with black plastisol fencing.

Hell Hole Upper Campground – This project will consolidate the existing campground improvements based on recreational usage based upon evaluation and collaboration with Eldorado National Forest. Some outlying campsites will be removed and restored to a natural condition, while others will be improved to maintain recreation opportunities in this remote location.

Lewis Campground – This project will redesign and reconstruct select elements of the Lewis Campground. Upgrades include reconstructing interior roads and campground spurs to accommodate larger vehicles, replacing multiple vault toilets, replace message boards, signs, camp site amenities and the on-site water distribution system.

French Meadows North Shore Water Supply – This project will bring the existing access road to Forest Service standards and will replace all existing water distribution infrastructure (pipe, drains, valves, etc.).

McGuire Picnic Area Conversion to Group Campground – This project will convert the existing picnic area and beach to a group campground that consists of a 25-person campsite and a 50-person campsite. This project will also rehabilitate the access road and parking area.

Ahart Campground – This project will improve the existing campground with a new vertical well and hand pump, general grading improvements, replacement of tables and fire rings with accessible units, accessible toilet structures, and paving approximately 0.6 miles of access road to the campground.

Gates Group Campground – This project will include a redesign and reconstruction of the three group campsites (Ponderosa, Aspen, and Lodgepole) to meet all current standards, including design for accessibility.

Hell Hole and Big Meadows Campground – This project will include improvements to the existing campground facilities such as parking and roadway improvements for boat trailer access, new signage and informational kiosk, upgrades for potable water access, and campsite fixture improvements (grills, tables, fire rings, etc.).

WATER DIVISION PROJECTS

Water Connection Charge Expansion Projects:

Treatment Projects

Treatment projects include repair, modification, or installation of new infrastructure related to water treatment plants and/or their processes that result in producing potable drinking water from source water supplies.

Colfax WTP Replacement Project – The existing 1.24 MGD water treatment plant is approaching the end of its operational life and requires full replacement. A new 2 MGD plant is currently being constructed at a different site and will include additional capacity to accommodate future consolidation of smaller water purveyors in the region.

Ophir WTP Phase 1 – Construction of a new water treatment plant located on Ophir Road. Rated capacity of initial phase of the water treatment plant is 10 MGD. The initial improvements will allow for future expansion of the plant.

Planning Projects

Planning projects analyze proposed infrastructure alternatives necessary to expand capacity of water systems to serve new development. Analyses include demand forecasting, evaluating available capacity, hydraulic modeling, feasibility studies, cost estimates, and financial studies. Infrastructure includes all components, from water supply through distribution. Results of these projects are compiled into technical memorandums, reports, and/or masterplans.

RiverArc – The RiverArc Partnership (City of Sacramento, PCWA, City of Roseville, and Sacramento County Water Agency) is proposing the RiverArc Project, a regional reliability and resiliency project, to support water supply and environmental benefits in the Sacramento Region. The RiverArc Project would shift a portion of existing and planned regional water diversions from the Lower American River to the much larger Sacramento River. The 2027 budget for this project includes PCWA's staff time for participation in project planning activities, coordination with partner agencies, formation of the Joint Powers Authority and development of long-term operation and maintenance agreements for the existing Sacramento River diversion facility.

2027 WCC and Modeling – Lower Zone 6 – Evaluation of future water demands, infrastructure capacity, and service reliability to guide long-term planning. The project will identify system deficiencies, required transmission and storage improvements, and integration needs with regional partners. It will also assess the Water Connection Charge update to incorporate the identified capital infrastructure plan to ensure growth-related infrastructure is equitably funded. The final plan will provide a prioritized capital program and implementation roadmap to support reliable service throughout Lower Zone 6.

Rates Projects:

Treatment Projects

Treatment projects include repair, modification, or installation of new infrastructure related to water treatment plants and/or their processes that result in producing potable drinking water from source water supplies.

Colfax WTP Replacement Project – The existing 1.24 MGD water treatment plant is approaching the end of its operational life and requires full replacement. A new 2 MGD plant is currently being constructed at a different site and will include additional capacity to accommodate future consolidation of smaller water purveyors in the region.

Treatment Facilities Progressive Design Build (Foothill WTP Improvements) – Rehabilitation of aging infrastructure at the Foothill Water Treatment Plant, phased over approximately 6 years, that has been prioritized based on condition assessment and consequence of failure. The project includes rehabilitation or replacement of critical infrastructure including piping and major mechanical and electrical equipment.

Weimar Pumps and Electrical – Installation of new booster pumps to improve pressure in approximately 20 homes to comply with regulatory standards, removal of aging storage tank and replacement with modern pumping infrastructure, implementation of electrical system improvements, and installation of pressure reducing valves.

Bowman Chemical Feed Room Piping and Pump Replacement – Replacement of aging chemical feed piping and failing Flomotion metering pumps, which have become increasingly unreliable after more than 20 years in service.

WTP Laboratory and Bathroom Improvements – Remodeling of the Bowman and Foothill WTP laboratories to replace cabinets, countertops, sinks, and instrumentation. This project will bring existing facilities up to regulatory requirements.

WTP Handrail Compliance – Installation of handrails and/or stairs within the Auburn and Foothill WTP's to comply with CAL OSHA regulatory requirements.

Treated Water Transmission and Distribution Projects

Treated Water Transmission and Distribution projects include repair, modification, or installation of new infrastructure related to the treated water system. The infrastructure includes, but is not limited to, pipelines, pressure reducing stations, valves, meters, pump stations, buildings, electrical systems and instrumentation, and other components related to distributing treated water to wholesale and retail customers.

Alta Main Replacement – E Towle Road – Replacement of approximately 2,150 feet of existing 6-inch steel water main. Installation of a new 8-inch ductile iron water main to improve system reliability, increase available fire flow capacity, and address the corridor's documented leak history.

Rocklin Pipeline Replacement Program – Identify and begin design to replace another portion of the water distribution system within the areas of Midas Avenue, South Whitney Boulevard, and Argonaut Avenue in the City of Rocklin.

Sunset Blvd Pipeline Replacement – Whitney to 3rd – Construction of 2,500 linear feet of 12-inch diameter PVC pipe in Sunset Boulevard in Rocklin, spanning from Whitney Boulevard to the railroad right-of-way. Work includes new service laterals, meters, meter boxes, hydrants, asphalt paving and landscape restoration.

Water Meter and Endpoint Replacement Program – CII – Retrofit commercial meters with Advanced Metering Infrastructure (AMI) technology and replace most meters with ultrasonic technology to establish real-time metering and monitoring.

Water Meter and Endpoint Replacement Program – Residential – Retrofit selected residential meters with Advanced Metering Infrastructure (AMI) technology and some meters with ultrasonic technology to establish real-time metering and monitoring.

Stoneridge HVAC Replacement – Replacement and other minor improvements of the existing HVAC systems at the Stoneridge pump station.

Washington Irving Pipeline Replacement – Replace approximately 4,825 feet of aging steel water main due to chronic leak history, deteriorating pipe condition, and inadequate isolation capability in the Weimar system.

Lincoln Way PRV – Modify an existing 6-inch pressure reducing station in Auburn to eliminate drainage from the pressure reducing valve. May include raising the PRV above grade to eliminate confined space entry.

Raw Water Transmission and Distribution Projects

Raw Water Transmission and Distribution projects include repair, modification, or installation of new infrastructure related to the raw water system. The infrastructure includes, but is not limited to, pipelines, pressure reducing stations, valves, meters, pump stations, buildings, electrical systems and instrumentation, and other components related to distributing raw water to wholesale and retail customers.

I-80 RW Crossing Replacement – Long term project to assess and replace the 26 raw water crossings along Interstate 80 from Roseville to Alta. Currently the project has restored three existing critical crossings along the Boardman Canal, with the next phase expected to be full replacement of an existing crossing.

Ophir Pump Station R&R – Remove and rehabilitate or replace one or more existing pumps at the Ophir Road pump station.

Moore Canal Fish Screen – Installation of a fish screen at the diversion from Auburn Ravine in the South Sutter area required for regulatory compliance for protected fish species.

American River Pump Station – Remove and rehabilitate or replace one or more existing pumps at the American River pump station.

Treated Water Storage Projects

Treated Water Storage projects include repair, modification, or installation of new infrastructure related to the storage of treated water. The infrastructure includes, but is not limited to, storage tanks, tank mixers and vents, and electrical systems and instrumentation.

Bowman Tank (10 MG) Roof Recoating – Recoat the roof of the Bowman 10 MG tank.

Fall Protection Installation – Addition of fall arrest and/or restraint protection at various tank sites to comply with CAL OSHA regulatory requirements.

Raw Water Storage Projects

Raw Water Storage projects include repair, modification, or installation of new infrastructure related to the storage of raw water. The infrastructure includes, but is not limited to, storage tanks, standpipes, reservoirs, dams, spillways, associated appurtenances, and electrical systems and instrumentation.

Alta Forebay Raw Water Supply Restoration – Evaluate the Alta Forebay reservoir storage and treated water storage at the Alta Water Treatment Plant site to identify and implement improvements to meet regulatory and operational requirements.

Field Services Projects

Field Service projects repair and/or replace portions of the system that have deteriorated due to age such as canal guniting, flume components, and sections of pipe and services. The purpose of these projects is to minimize leaks and optimize the efficiency of the water system throughout the year.

Raw Water Maintenance Projects

Johns Flume Understructure Replacement Project – Replace the aging wooden understructure of the 347-foot-long flume on the Boardman Canal near the intersection of Musso Road and Bell Road in Auburn.

Maidu Expansion Project – Relocate and add additional fencing, grading, paving, constructing canal crossings, and other work to fully utilize the property to meet the needs of Field Services.

Bishop Flume Understructure Rehabilitation – Replace 245 feet of aged wooden flume understructure. This flume is a part of the Boardman Canal in Auburn.

Alpine Flume Rehabilitation – Replace aged wood and tin on a 102-foot flume. This flume is part of the Boardman Canal in Colfax.

Gunite – Prepping canals and shooting gunite for approximately 2-3 miles of canal at various locations for the purpose of lining currently unlined, eroded and/or leaking canals or stopping leaks in lined canals.

Treated Water Maintenance Projects

Virginia Street Pipeline Replacement, Auburn – Replace 700 feet of 4-inch steel and asbestos cement pipe with new 8-inch pipe due to age, fire flows, and leak history.

Skyridge Drive Pipeline Replacement, Auburn – Replace approximately 1,500 feet of 6-inch steel water main and check valve with 8-inch pipe due to age and leak history.

Timber Lane Pipeline Replacement, Alta – Replace 450 feet of 2-inch steel pipe with 4-inch pipe due to age and leak history.

Planning Projects

Planning projects analyze proposed infrastructure alternatives necessary to expand capacity of water systems to serve new development. Analyses include demand forecasting, evaluating available capacity, hydraulic modeling, feasibility studies, cost estimates and financial studies. Infrastructure includes all components, from water supply through distribution. Results of these projects are compiled into technical memorandums, reports, and/or masterplans.

Water Supply Reliability Assessment – Assessment of the risks and reliability of the Agency's various water supply sources, including climate change, aging infrastructure, contracts, and vulnerabilities of the Agency and third-party conveyance systems.