



# SOUTH TAHOE PUBLIC UTILITY DISTRICT

## FISCAL YEAR 2026/27 BUDGET MESSAGE

April 29, 2026

Board of Directors:

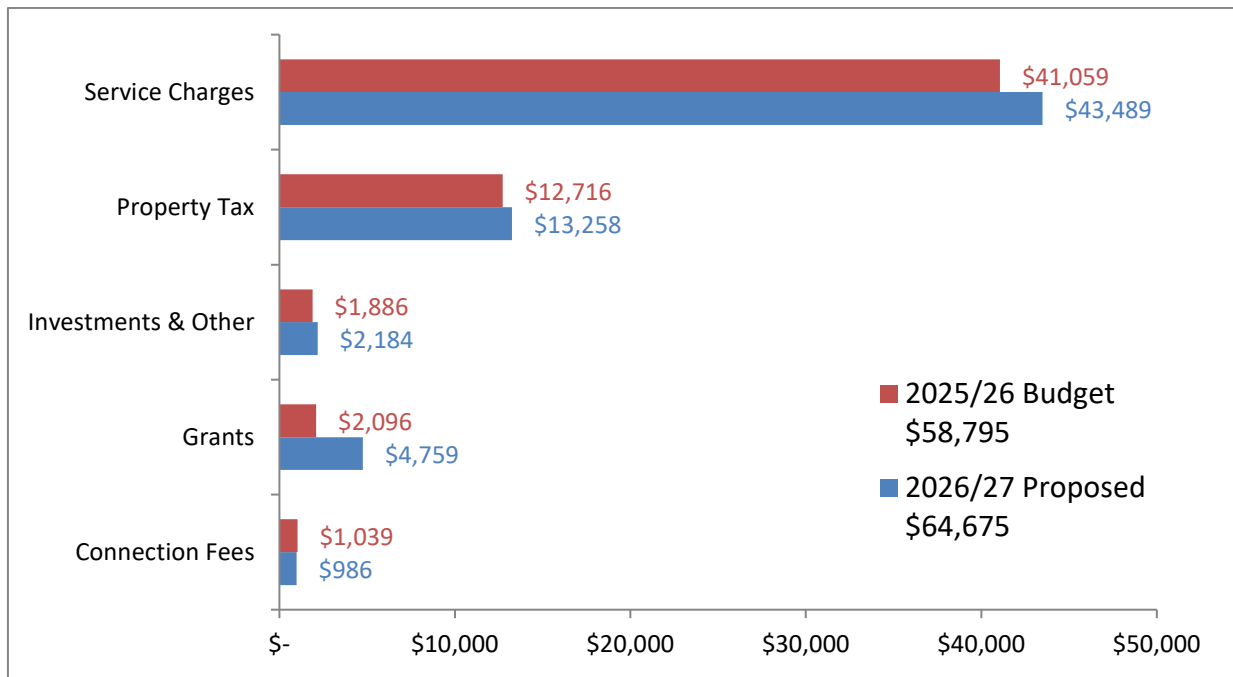
The South Tahoe Public Utility District staff submit to you the proposed Fiscal Year 2026/27 budget and long-range forecast. This budget message is meant to provide a summary of the proposed budget and long-range forecast and is intended to be read in conjunction with the other documents provided in this package

In October 2025, at the beginning of the budget process, District staff informs each department of the budget expectations including: no change in total operating and maintenance (O&M) expenses without valid justification and no change to current staffing levels without General Manager approval. At this stage of the process, the General Manager is recommending the conversion of the Limited Term Laboratory Quality Control Officer (QCO) position to Full-time Permanent as well as the conversion of the Temporary Part-Time Accounting Clerk to Permanent Part-Time. There is further discussion below in the “Salaries and Benefits” section.

The proposed budget and long-range forecast as developed are balanced, comply with adopted reserve policies, and meet required debt coverage ratios. The current proposed budget incorporates the “Needs Based” water and sewer capital improvement plans (CIPs). The total amount of the sewer and water ten-year engineering CIPs is \$214.5 million and \$149.9 million respectively. As you know, the District issued a five-year Proposition 218 notice prior to the beginning of fiscal year 2024/25 which included a five-year rate increase schedule necessary to complete the ten-year CIPs developed at that time. By ordinance, the Board of Directors adopted the rates in year one of the schedule, but on an annual basis must confirm the rates in each of the remaining years. To continue funding the “Needs Based” CIPs, District staff is recommending rate adjustments of at least 6.5% for both water rates and sewer rates (further discussion below within the “Service Charges” section). In the event the Board chooses to adopt rates less than the staff recommend and/or required rates, staff will adjust the budget, CIPs, and long-range forecast documents accordingly.

## Fiscal Year 2026/27 Projected Revenues: Water and Sewer Combined Compared to FY 2026 Budget

Figure 1



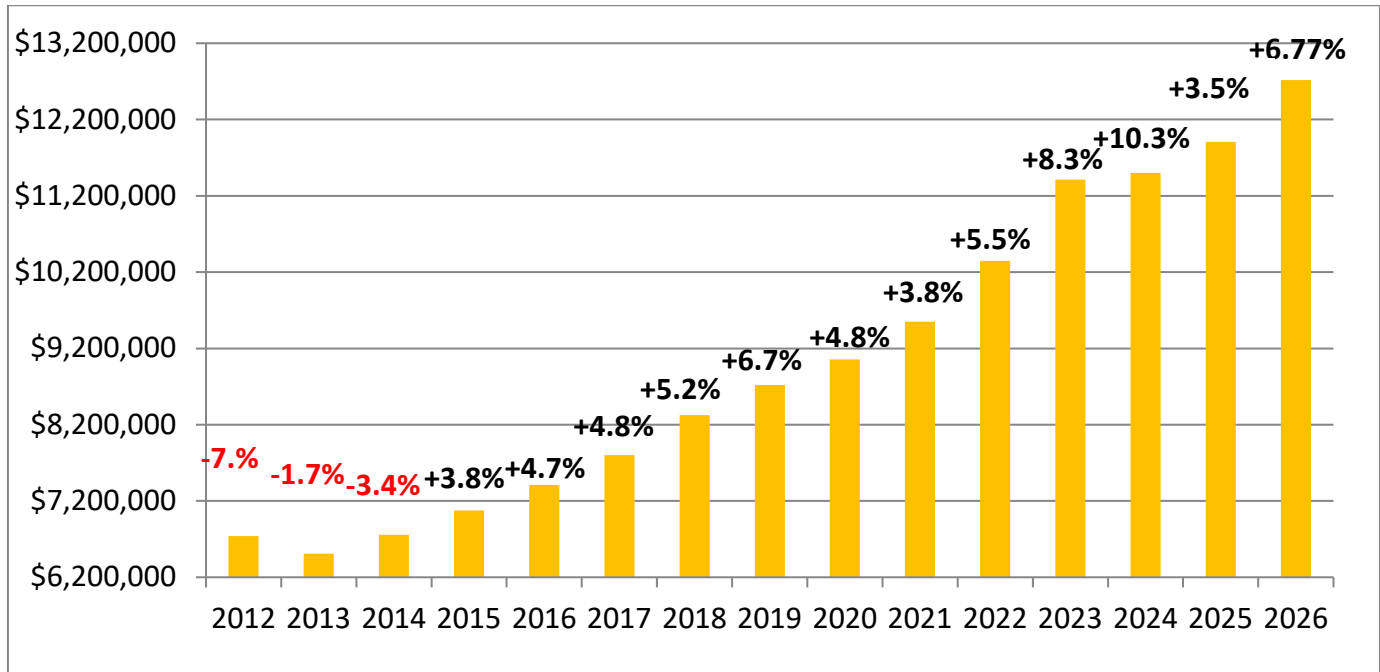
Total water and sewer revenues projected for fiscal year 2026/27 are \$64.6 million and are up by \$5.8 million compared to the current year budget. This is primarily due to an increase in Services Charges of \$2.4 million and \$2.6 million in Grants.

**Property Taxes** – Property tax revenues are projected at approximately \$13.2 million, a 4.26% increase over the current year’s actual amount. For fiscal year 2026/27, property tax is budgeted 61% in the sewer fund and 39% in the water fund. This ratio incrementally increases by 2 – 3% for that budgeted to water through year 2027/28 then changes to a 56/44 sewer/water ratio. Property tax transfers from the District to the South Tahoe Redevelopment Successor Agency are projected to be \$600,000 in 2026/2027 or 4.6% of projected gross property tax revenues. This tax transfer is estimated to continue until 2041, when all bonded debt of the Successor Agency is satisfied.

As you can see from the graph below, property tax receipts have been on a steady incline since 2014. District staff believe assessed values will stabilize or slightly decline through the rest of the current fiscal year with the market shifting toward a buyer’s market with longer listing times. The historical low mortgage rates we witnessed from approximately 2013 through the second half of calendar year 2022 are over for the foreseeable future. Staff are projecting an increase in property tax revenues utilizing the 15-year average of 4.26% for fiscal year 2026/27 and beyond. District staff will continue to monitor this market for necessary adjustments

Figure 2

GROSS PROPERTY TAX REVENUE

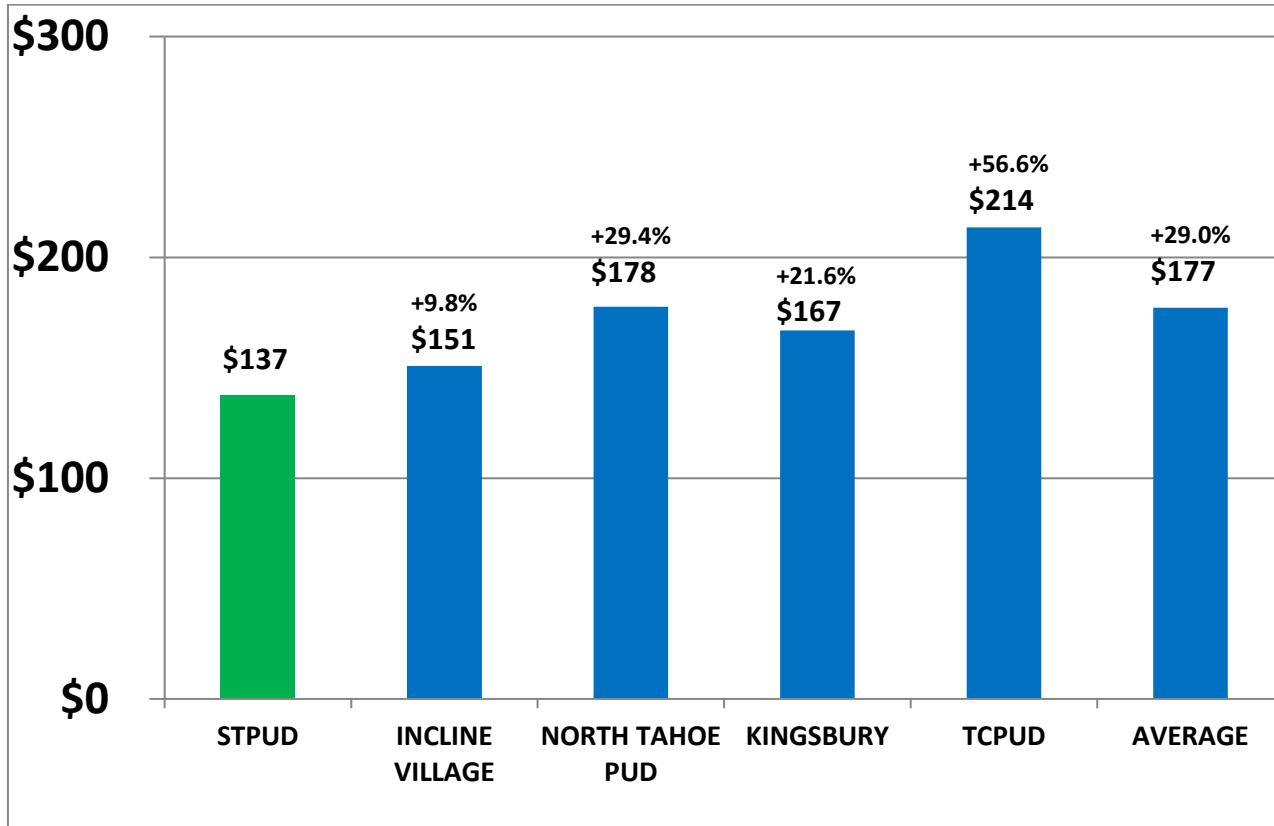


**Service Charges** – Total water and sewer service charge revenue projected for 2026/27 is \$43.5 million. As mentioned above, the proposed budget has been prepared with 6.5% increases to water and sewer rates which allow the District to continue completing projects from the “Needs Based” CIPs. District staff have prepared the long-range forecast with the assumed rate increases of 6.5% in years one through three, 9.5% for years 4 through nine and reducing the rate increase to 3% in year ten. It is assumed the Board will provide guidance on the rate increases at the Board Budget Workshop on April 29, 2026. Thereafter, it will be determined to what level staff will adjust the budget, CIPs, and long-range forecast documents. District staff anticipates that the Board will adopt the rates for 2026/27 at the regular Board meeting on May 7, 2026.

Figure 3 below illustrates the current average combined monthly water and sewer bill of local comparable providers is \$177, compared to the District’s current combined rate of \$137. Staff will continue to monitor and report future rate data annually.

Figure 3

Current Monthly Combined Water & Sewer Rate Comparison



**Connection Fees** – Capacity charges collected by the District can only be spent on infrastructure or to pay the debt service on loans for infrastructure. For the proposed fiscal year 2026/27 budget, staff have projected sewer capacity and connection charges equivalent to 60 typical residential connections and water charges equivalent to 30 typical residential connections. The difference is due to expansion projects, or teardown rebuilds, which usually require additional sewer capacity without the need for a larger water connection. Due to the unknown nature of commercial connections, we have projected total commercial development equivalent to 100 plumbing fixture units and one four-inch water connection. To account for a declining inventory of available buildable lots, the long-range forecast assumes a 10% reduction in sewer capacity fees annually. Although capacity charges projected for 2026/27 only represent approximately 2.0% of the total proposed revenue budget, they are an important revenue source to support capital projects.

**Investment Revenues** – Projected investment earnings generated from the District’s portfolio have been well below historical averages as interest rates were at or near record lows for years. California government code requires local governments to invest in programs with little to no risk, guaranteeing principal preservation. For this reason, investment returns on the District’s portfolio are not a significant source of annual revenues. Projected earnings for 2026/27 are \$580,000 compared to \$714,000 in the current year budget although actual earnings could exceed expectations if current higher rates remain strong into 2026/27. Although low rates have negatively impacted District investment revenues for many years, the District has been able to take advantage of low-interest rates on new debt to fund infrastructure

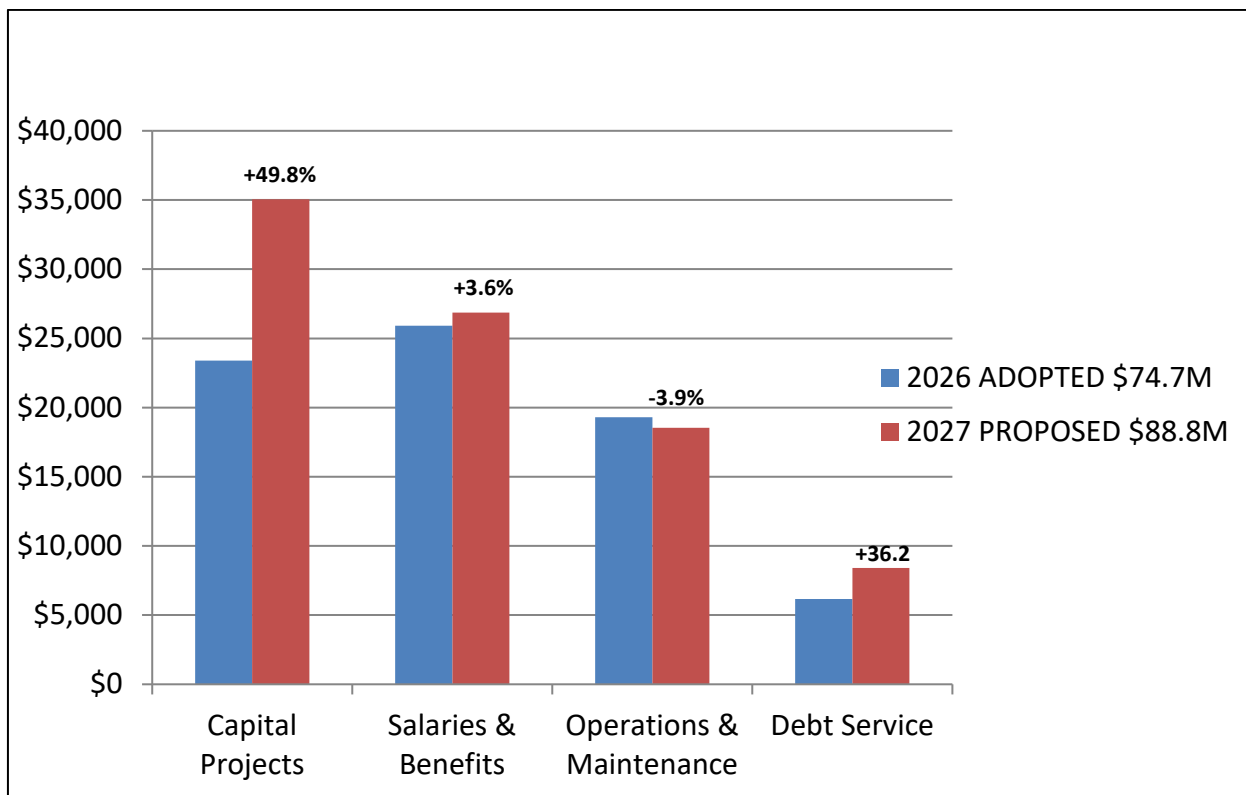
improvements and refinance higher interest debt. The long-term savings of interest expense on new debt is greater than the reductions we have seen on investment revenues.

**Grants** – The District has benefited significantly from a successful grant program for nearly 20 years. From meter installations, waterline replacement and upsizing, water conservation programs, erosion control projects, etc., the District’s rate payers have received millions of dollars in system improvements that could not have been completed without grant awards, State Revolving Fund Loans or significant rate increases. The proposed 2026/27 budget includes \$4.7million of awarded grant funds for various projects (see “Grant Funding”.)

**Total Expenditures** - Total water and sewer proposed expenses for fiscal year 2026/27 are \$88.8 million compared to \$74.7 million in the current year adopted budget (Figure 4); \$35 million or 39% is allocated to capital projects, \$26. million or 30% for salaries and benefits, \$18.5 million or 21% for operating and maintenance expenses, and \$8.4 million or 10% for debt service. Each expenditure category is discussed below.

**Fiscal year 2026/27 proposed expenses compared to current adopted expenses:**

Figure 4

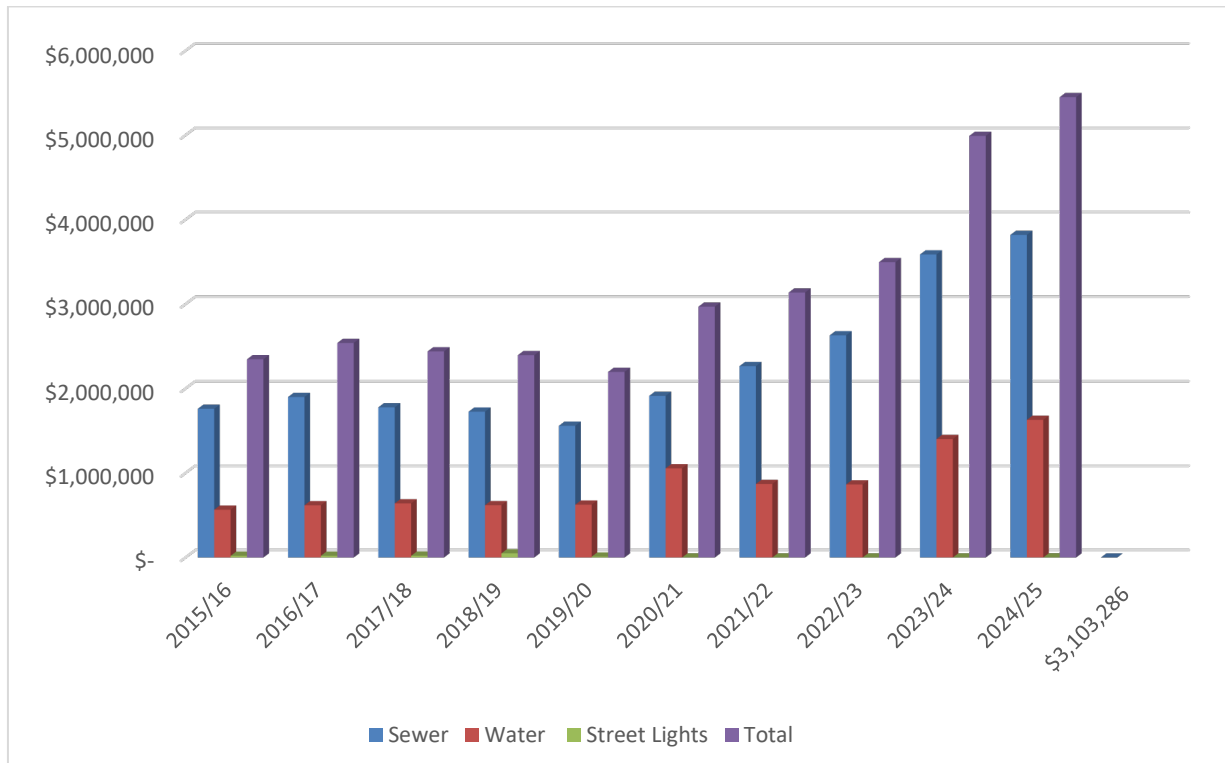


**Operating and Maintenance Expenses** – Total water and sewer operating and maintenance (O&M) expenses proposed for fiscal year 2026/27 are \$18.5 million, \$761K or 3.9% less than the current year budget. The reduction is primarily due to a decrease in contractual services attributable to operating plans in the Engineering Department; however, inflation continues across the board with all other expenses. A

prime example of this is shown in Figure 5 which reflects the 9-year increase in electricity from 2015/16 to 2024/25 which has more than doubled.

### Liberty Utilities – 9 Year History

Figure 5



Although District staff will continue to pursue savings whenever possible through efficiencies, purchasing programs, and improved or extended maintenance schedules, the long-range forecast as developed includes an annual 2% escalator to account for inflationary increases.

**Salaries and Benefits** – Total salaries and benefits included in the proposed 2026/27 budget are \$26.9 million and account for approximately 30% of the total proposed expenditure budget. FY 2026/27 budgeted salaries in the amount of \$17.5 million are increasing by approximately \$409K or 2.4%, while FY 2026/27 budgeted benefits in the amount of \$9.3 million are increasing \$536K or 6.1%. The combined increase is \$945K or 3.6%. A 5-Year contract (June 20, 2024 – June 27, 2029) was successfully negotiated in 2024/25 for both the International Union of Operating Engineers and the Management Group which resulted in the agreement of a floor COLA of 2.5% and ceiling COLA of 4.5%. In addition, those new employees not at the top of their respective wage scale receive a 5% increase.

The largest impact on benefits is an increase of 10% in JPIA Health Insurance Rates and a 6% increase in CALPERS Classic pension costs.

Several new positions have been requested by multiple departments, but at this time the General Manager is recommending the conversion of the Limited Term Laboratory Quality Control Officer (QCO) position to Full-time Permanent as well as the conversion of the Temporary Part-Time Accounting Clerk to

Permanent Part-Time. The increase of these conversions is negligible. Please see the “Salaries and Benefits” information in the Supplemental Information section of your binders to see a list of new positions requested and other year-to-year miscellaneous impacts to salary and benefit expenses.

**CalPERS** – The California Public Employees Retirement System continuously adjusts actuarial assumptions to improve the funding level of the retirement system. These adjustments have an impact on the required employer contribution rates. In 2013, the legislature adopted the Public Employee Pension Reform Act (PEPRA) effective January 1, 2013. This act created a new pension plan with lower benefit levels for new public employees, or previous public employees who have moved to a different California public agency, but with a six month or more gap in employment. While the CalPERS Board believes PEPRA will improve the sustainability of the retirement system, they do not expect to see a large impact for another 15 years or more. If the assumption is less revenue from investments, then more revenue is required from employer contribution rates. For 2026/27 the decrease to the Classic plan (41 employees enrolled) employer rate is (1.08) % of salaries, decreasing the contribution rate to 44.06% of salaries. Ultimately the District is estimating an increase of \$371,046 based on budgeted Classic participant salaries. The PEPRA plans (82 employees enrolled) employer contribution rate is decreasing slightly by (0.030) % of salaries, but the cost of the plan is increasing due to an increased number of newer employees enrolled in the plan. The PEPRA employer contribution rate for 2026/27 is 7.930% of salaries. The total estimated CalPERS increase for the year is \$309.2K. Please see the “CalPERS” information to view other CalPERS related data.

As demonstrated above, Public agencies across California face growing long-term liabilities related to CalPERS pension obligations. These liabilities present budgetary challenges and can lead to increased employer contribution rates as well as significant unfunded liabilities. On July 17, 2025 the Board of Directors approved adoption of the Public Agencies Post-Employment Benefits Trust administered by the Public Agency Retirement Services (PARS) to pre-fund the increasing long-term liabilities. The recommendation for FY 2026/27 is to allocate \$200K towards this trust.

**Debt Service** – The District would prefer to fund infrastructure improvements with cash but must issue debt to complete necessary projects while keeping service charge rates at moderate levels. Also, it is reasonable to fund assets that have long service lives with long-term debt. For the year 2026/27, debt service is projected at \$8.4 million, an increase of approximately \$2.2 million over the current year. The increase is primarily due to the new debt service payments associated with new projected private borrowings.

The CIPs incorporated in the proposed budget and long-range forecast require additional borrowings. The sewer fund forecast includes \$94.8 million, while the water fund includes \$59.6 million in assumed new borrowings over the next ten years.

When possible, the District intends to utilize the State Revolving Fund program to complete other sewer and water projects over the next ten years. This program offers subsidized interest rates that are typically lower than the general tax-exempt market. If this funding is not available, or if project completion is time-sensitive, the District can utilize other funding sources. Borrowings outside of the SRF program are currently forecasted with a 4 – 5% interest rate, which is 2 - 3% greater than rates estimated for SRF loans.

**Capital Outlay** - Total “Needs Based” water and sewer capital outlay which was developed in fiscal year 2026/27 is \$28.2 million; \$8.3 million for sewer projects, and \$19.8 million for water projects. The ten-year engineering CIPs are \$214.5 million and \$142.9 million for sewer and water projects respectively and include a 3% annual inflation adjustment. Although inflation today is higher than 3%, District staff are comfortable using 3% as a long-range average inflationary factor. The “Needs Based” CIPs are dependent on water and sewer rate increases of at least 6.5% for fiscal year 2026/27. Of course, amendments will be required if the Board decides to move forward with a different rate increase or CIP approach.

I would like to acknowledge the work completed by District department heads and staff in the preparation of this year’s proposed budget and long-range forecast.

*Andrea Salazar, Chief Financial Officer*

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# COMBINED FUNDS

## FISCAL YEAR 2026/27 BUDGET SUMMARY

	2026/27 FORECAST	2026/27 FORECAST
	<u>ENTERPRISE FUND</u>	<u>CAPITAL FUND</u>
BEGINNING CASH BALANCES	8,622,878	37,816,306
REVENUES	58,292,171	6,383,433
BORROWINGS	0	21,823,113
<b>AVAILABLE FUNDS</b>	<b>\$ 66,915,049</b>	<b>\$ 66,022,852</b>
SALARIES	14,929,092	2,596,678
BENEFITS	8,340,735	1,002,392
OPERATIONS AND MAINTENANCE	16,134,203	2,399,125
CAPITAL OUTLAY	0	35,048,400
DEBT SERVICE PAYMENTS	3,912,000	4,489,000
<b>TOTAL CASH OUTLAYS</b>	<b>\$ 43,316,030</b>	<b>\$ 45,535,595</b>
BALANCE BEFORE TRANSFERS	23,599,019	20,487,257
AVAILABLE TO TRANSFER TO CAPITAL FUND	-14,631,815	14,631,815
TRANSFER TO RESERVE FUNDS	0	-15,068,667
ACCRUAL TO CASH ADJUSTMENT	0	0
<b>OPERATING AND CAPITAL RESERVES</b>	<b>\$ 8,967,204</b>	<b>\$ 20,050,405</b>
<b>RATE STABILIZATION RESERVE</b>	<b>\$ -</b>	<b>\$ 8,000,000</b>
<b>DEBT RESERVE</b>	<b>\$ -</b>	<b>\$ 7,068,667</b>
<b>TOTAL RESERVE(CASH) BALANCES 6/30/27</b>	<b>\$ 8,967,204</b>	<b>\$ 35,119,071</b>

**PROPERTY TAX RECEIPTS  
15 YEAR HISTORY**

<b>FISCAL YEAR</b>	<b>AMOUNT</b>	<b>\$ INCREASE/DECREASE</b>	<b>% INCREASE/DECREASE</b>	<b>BUDGETED INCREASE</b>
2026	12,715,897	246,591	1.98%	3.41%
2025	12,469,306	785,264	6.72%	3.29%
2024	11,684,042	273,253	2.39%	3.18%
2023	11,410,789	1,061,820	10.26%	3.50%
2022	10,348,969	797,627	8.35%	5.00%
2021	9,551,342	497,724	5.50%	2.00%
2020	9,053,618	332,761	3.82%	2.00%
2019	8,720,857	396,485	4.76%	2.00%
2018	8,324,372	522,871	6.70%	2.00%
2017	7,801,501	388,229	5.24%	2.00%
2016	7,413,272	337,334	4.77%	2.00%
2015	7,075,938	318,533	4.71%	2.00%
2014	6,757,405	246,576	3.79%	2.00%
2013	6,510,829	(227,241)	-3.37%	2.00%
2012	6,738,070	(113,706)	-1.66%	2.00%
<b>AVERAGE</b>			<b>4.26%</b>	

PROPERTY TAX FORECAST  
AND FUND DISTRIBUTION

FINANCE COMMITTEE RECOMMENDATION

	<u>SEWER FUND</u>		<u>WATER FUND</u>		<u>TOTAL</u>
2026/27	8,087,132	<b>61%</b>	5,170,462	<b>39%</b>	13,257,594
2027/28	8,016,973	<b>58%</b>	5,805,394	<b>42%</b>	13,822,368
2028/29	8,070,272	<b>56%</b>	6,340,928	<b>44%</b>	14,411,201
2029/30	8,414,066	<b>56%</b>	6,611,052	<b>44%</b>	15,025,118
2030/31	8,772,505	<b>56%</b>	6,892,683	<b>44%</b>	15,665,188
2031/32	9,146,214	<b>56%</b>	7,186,311	<b>44%</b>	16,332,525
2032/33	9,535,843	<b>56%</b>	7,492,448	<b>44%</b>	17,028,290
2033/34	9,942,069	<b>56%</b>	7,811,626	<b>44%</b>	17,753,695
2034/35	10,365,602	<b>56%</b>	8,144,401	<b>44%</b>	18,510,003
2035/36	10,807,176	<b>56%</b>	8,491,353	<b>44%</b>	19,298,529

\* Property tax amounts from 10 Year Forecast Revenue for Forecast tab.

**SOUTH TAHOE PUBLIC UTILITY DISTRICT**  
**OPERATIONS & MAINTENANCE BUDGET ANALYSIS**  
**FISCAL YEAR 2026/27 BUDGET**

FISCAL YEAR 2027 PROPOSED O & M EXPENSES:	\$ 18,533,328
FISCAL YEAR 2026 BUDGETED O & M EXPENSES:	\$ 19,294,841
DIFFERENCE \$	\$ (761,513)
NET DIFFERENCE	\$ (761,513)
DIFFERENCE %	-3.95%

EXPLANATION:

REDUCTION IN CONTRACTUAL SERVICES - WATER	\$ (350,251)
REDUCTION IN CONTRACTUAL SERVICES - SEWER	\$ (229,250)
<b>WATER ONE-TIME CONTRACTED SERVICES EXPENSES:</b>	
CATHODIC PROTECTION	\$ 35,000
LOCAL HAZARD MITIGATION PLAN	\$ 15,000
TECHNICAL SPECS (CSLT SUPPORT)	\$ 15,000
WATER SYSTEM MASTER PLAN	\$ 450,000
<b>SEWER ONE-TIME CONTRACTED SERVICES EXPENSES:</b>	
ICR SEDIMENT TREATMENT (BLM GRANT)	\$ 85,000
LOCAL HAZARD MITIGATION PLAN	\$ 15,000
SEWER COLLECTION MASTER PLAN	\$ 450,000
SHOP FACILITIES MASTER PLAN	\$ 200,000
TECHNICAL SPECS (CSLT SUPPORT)	\$ 15,000

**SOUTH TAHOE PUBLIC UTILITY DISTRICT  
SALARY AND BENEFITS BUDGET ANALYSIS  
FISCAL YEAR 2026/27 BUDGET**

	<u>SALARIES</u>	<u>BENEFITS</u>	<u>TOTAL</u>
FISCAL YEAR <b>2027</b> PROPOSED SALARIES AND BENEFITS:	\$ 17,525,770	\$ 9,343,127	\$ 26,868,897
FISCAL YEAR <b>2026</b> BUDGETED SALARIES AND BENEFITS:	\$ 17,116,623	\$ 8,806,841	\$ 25,923,464
DIFFERENCE \$	\$ 409,147	\$ 536,286	\$ 945,433
DIFFERENCE %	2.4%	6.1%	3.6%

EXPLANATION:

<b>SALARIES:</b>	2027 PROPOSED SALARIES INCLUDE A 2.5% COLA. REMAINING DIFFERENCE IS DUE TO STEP INCREASES.
<b>BENEFITS:</b>	10% INCREASE IN JPIA HEALTH INSURANCE RATES 6% INCREASE IN CALPERS CLASSIC REMAINING DIFFERENCE IS DUE TO BENEFITS RELATED TO STEP INCREASES

**26/27 Budget Full Time Salary Requests**

1.025 0.0837

**Benefits**

Department	Position	7/1/26 MONTHLY SALARY	# OF MONTHS	SUBTOTAL	TOTAL # OF MONTHS	TOTAL ANNUAL SALARY	VAC/SICK ACCR COL M*1.029	PLUS COLA COL R*S1	OPERATOR PREM PAY	REG SALARY/WAGES	Salaries & Benefits Total	Benefits												Total Benefits
												CELL	DENTAL	VISION	RHSP UN	RHSP MN	UNI PERS	UNI NON PERS	MEDICA L INS	LIFE INS UN	LIFE INS MN	LTD MN	LTD UN	
Operations	Admin Asst	6,640	12	79,680	12	79,680	81,991	84,040	0	84,040.49	\$ 101,637.05	0.00	139.01	23.66	161.61	0.00	0.00	17.00	1,090.95	15.75	0.00	0.00	18.40	17,596.56
Operations	OPS Engineer	12,841	12	154,092	12	154,092	158,561	162,525	0	162,524.68	\$ 180,121.24	0.00	139.01	23.66	161.61	0.00	0.00	17.00	1,090.95	15.75	0.00	0.00	18.40	17,596.56
											\$ 281,758.29													35,193.12
Electrical	Electrical Lead	9,155	12	109,860	12	109,860	113,046	115,872	0	115,872.09	\$ 133,708.65	20.00	139.01	23.66	161.61	0.00	0.00	17.00	1,090.95	15.75	0.00	0.00	18.40	17,836.56
Heavy Maintenance	Utility Person I/II	5,429	12	65,148	12	65,148	67,037	68,713	0	68,713.22	\$ 86,549.78	20.00	139.01	23.66	161.61	0.00	0.00	17.00	1,090.95	15.75	0.00	0.00	18.40	17,836.56
	Heavy Maint Lead	8,395	12	100,740	12	100,740	103,661	106,253	0	106,253.00	\$ 124,089.56	20.00	139.01	23.66	161.61	0.00	0.00	17.00	1,090.95	15.75	0.00	0.00	18.40	17,836.56
											\$ 175,150.91													35,673.12
Underground Repair Sewer	URS I	5,529	12	66,348	12	66,348	68,272	69,979	0	69,978.89	\$ 87,575.45	0.00	139.01	23.66	161.61	0.00	0.00	17.00	1,090.95	15.75	0.00	0.00	18.40	17,596.56
Underground Repair Water	URW I/II	5,529	12	66,348	12	66,348	68,272	69,979	0	69,978.89	\$ 87,575.45	0.00	139.01	23.66	161.61	0.00	0.00	17.00	1,090.95	15.75	0.00	0.00	18.40	17,596.56
Underground Repair Water	URW I/II	5,529	12	66,348	12	66,348	68,272	69,979	0	69,978.89	\$ 87,575.45	0.00	139.01	23.66	161.61	0.00	0.00	17.00	1,090.95	15.75	0.00	0.00	18.40	17,596.56
											\$ 175,150.91													35,193.12
Pumps	Utility Person I/II	5,429	12	65,148	12	65,148	67,037	68,713	0	68,713.22	\$ 86,549.78	20.00	139.01	23.66	161.61	0.00	0.00	17.00	1,090.95	15.75	0.00	0.00	18.40	17,836.56
Equipment Repair	Mechanic I/II	6,026	12	72,311	12	72,311	74,408	76,268	0	76,268.39	\$ 99,833.51	0.00	154.22	23.66	146.92	0.00	17.00	0.00	1,586.82	16.74	0.00	0.00	18.40	23,565.12
Engineering	Staff Engineer I-II	7,953	12	95,431	12	95,431	98,198	100,653	0	100,653.29	\$ 130,407.05	0.00	154.22	23.66	146.92	0.00	17.00	0.00	2,102.54	16.74	0.00	0.00	18.40	29,753.76
	Contracts Asst	5,271	12	63,257	12	63,257	65,091	66,719	0	66,718.65	\$ 96,472.41	0.00	154.22	23.66	146.92	0.00	17.00	0.00	2,102.54	16.74	0.00	0.00	18.40	29,753.76
											\$ 226,879.47													59,507.52
Laboratory	Full Time QCO	9,407	12	112,884	12	112,884	116,158	119,062	0	119,061.58	\$ 136,898.14	20.00	139.01	23.66	161.61	0.00	0.00	17.00	1,090.95	15.75	0.00	0.00	18.40	17,836.56
Information Technology	IT Network/Security Analyst I/II	10,605	12	127,260	12	127,260	130,951	134,224	0	134,224.30	\$ 152,060.86	20.00	139.01	23.66	161.61	0.00	0.00	17.00	1,090.95	15.75	0.00	0.00	18.40	17,836.56

Notes/Assumptions:

No other FT position requests have been entered in Tyler Budgets  
 Position requests on current Salary Schedule budgeted at Step C  
 Requests not on Salary Schedule matched with similar position:  
     OPS ENG = Senior Eng  
     OPS ADMIN = Admin Asst/Asst Clerk  
 FY27 - Discussion about need for 2 electrical crews, Plant & Field  
 FY27 - Added HM Lead - 5% above MM Tech II Step C  
 FY27 - Updated Electrical request to a Lead - 5% above EI Tech II Step C

## 26/27 Part Time/Temporary/Seasonal Labor

Department	Assignment	Regular	Overtime	Doubletime	*CalPERS	Notes
Heavy Maintenance	Seasonal #1	\$ 18,000.00	\$ -	\$ -	?	Direct
Heavy Maintenance	Seasonal #2	\$ 18,000.00	\$ -	\$ -	?	Direct
Underground Repair Sewer	Seasonal #1	\$ 18,000.00	\$ 100.00	\$ -	?	Direct
Underground Repair Sewer	Seasonal #2	\$ 18,000.00	\$ 100.00	\$ -	?	Direct
Underground Repair Sewer	Seasonal #3	\$ 18,000.00	\$ 100.00		?	Direct
Underground Repair Sewer/DVR	Seasonal #4	\$ 18,000.00	\$ 100.00		?	Direct
Underground Repair Water	Seasonal #1	\$ 20,000.00	\$ 250.00	\$ -	?	Direct
Underground Repair Water	Seasonal #2	\$ 20,000.00	\$ 250.00	\$ -	?	Direct
Underground Repair Water	Seasonal #3	\$ 20,000.00	\$ 250.00		?	Direct
Underground Repair Water	Seasonal #4	\$ 20,000.00	\$ 250.00		?	Direct
Pumps	Seasonal #1	\$ 20,000.00	\$ 500.00	\$ -	?	Direct
Pumps	Seasonal #2	\$ 20,000.00	\$ 500.00	\$ -	?	Direct
<i>Equipment Repair</i>	<i>Temporary Assistance</i>	\$ _____	\$ _____	\$ _____	?	<i>Direct- Removed FY27</i>
<i>Engineering</i>	<i>Contracts Admin Support</i>	\$ _____	\$ _____	\$ _____	?	<i>4405 Removed FY27</i>
Engineering	Engineering Intern #1	\$ 35,000.00	\$ 500.00	\$ -	?	Direct
<i>Engineering</i>	<i>Engineering Intern #2</i>	\$ _____	\$ <del>500.00</del>	\$ _____	?	<i>Direct- Removed FY27</i>
Engineering	Civic Sparks	\$ 34,000.00	\$ -	\$ -	?	4405 O&M
Laboratory	Lab Intern	\$ 30,000.00	\$ -	\$ -	?	Direct
Laboratory	Limited Term QCO	\$ 52,000.00	\$ 500.00	\$ 100.00	Y	PEPRA Member - Direct Possible FT Transfer (also listed in FT Requests)
Laboratory	Permanent Part-Time	\$ 36,000.00	\$ 200.00	\$ 100.00	N	Direct
Laboratory	Seasonal #1	\$ 20,000.00	\$ 100.00			Direct
Water Reuse	Seasonal #1	\$ 18,000.00	\$ -	\$ -	?	Direct
Public Info/Water Cons	Temporary Assistance	\$ 27,000.00	\$ -	\$ -	Y	Classic Member - Direct
Public Info/Water Cons	Americorps	\$ 40,000.00	\$ -	\$ -	?	4405 O&M
Accounting	Perm Part Time Accounting Clerk	\$ 40,000.00	\$ -	\$ -	?	Direct
Info Tech	Temporary Assistance #1	\$ 64,000.00	\$ -	\$ -	N	Direct
Inspections	Seasonal Meter Tech	\$ 26,000.00	\$ -	\$ -	?	Direct
<i>Inspections</i>	<i>Seasonal Lead Service Tech</i>	\$ _____	\$ _____	\$ _____	?	<i>Direct</i>
<i>Customer Service</i>	<i>Seasonal</i>	\$ _____	\$ _____	\$ _____	?	<i>Direct</i>
Operations	Perm Part Time Intern	\$ 30,000.00			?	Direct NEW FY27
<b>Total Budgeted</b>		<b>\$ 680,000.00</b>	<b>\$ 4,200.00</b>	<b>\$ 200.00</b>		<b>\$ 684,400.00</b>
	New Requests					\$ 30,000.00 FY27 New Requests
						\$ 654,400.00 Existing Approved PT Positions

\*Dependant upon CalPERS status of hires

# SOUTH TAHOE PUBLIC UTILITY DISTRICT

## CALPERS RATES

**CLASSIC PLAN: 2.7% @ 55 - MISCELLANEOUS**

### DISTRICT RATES AS A PERCENT OF SALARIES

FISCAL YEAR	INCREASE (DECREASE)	DISTRICT RATES AS A PERCENT OF SALARIES			
		EMPLOYER RATE*	EMPLOYEE PAID RATE	EMPLOYER PAID EMPLOYEE RATE	TOTAL EMPLOYEE RATE
2022/23	1.944%	27.300%	8.000%	0.000%	8.00%
2023/24	1.312%	28.612%	8.000%	0.000%	8.00%
2024/25	8.748%	37.360%	8.000%	0.000%	8.00%
2025/26	7.780%	45.140%	8.000%	0.000%	8.00%
2026/27	-1.080%	44.060%	8.000%	0.000%	8.00%

\*EMPLOYER RATE INCLUDES UNFUNDED LIABILITY PREPAID IN FULL BY JULY 31

**CURRENT DISTRICT POLICY:** *RATE INCREASES ARE SHARED EQUALLY WITH EMPLOYEES UNTIL THE EMPLOYEE PAID RATE REACHES THE 8% MAXIMUM ACCORDING TO CURRENT CALPERS POLICY.*

**TOTAL ESTIMATED EMPLOYER CONTRIBUTIONS FOR 2026/27: \$2,635,041**

**ESTIMATED INCREASE OVER 2025/26: \$371,046**

**CURRENTLY 41 EMPLOYEES ARE ENROLLED IN THIS CALPERS PLAN, 5 LESS PARTICIPANTS THAN FY 2025-26**

# SOUTH TAHOE PUBLIC UTILITY DISTRICT

## CALPERS RATES

**PEPRA PLAN: 2.0% @ 62 - MISCELLANEOUS**

### DISTRICT RATES AS A PERCENT OF SALARIES

FISCAL YEAR	INCREASE	DISTRICT RATES AS A PERCENT OF SALARIES			
		EMPLOYER RATE	EMPLOYEE PAID RATE	EMPLOYER PAID EMPLOYEE RATE	TOTAL EMPLOYEE RATE
2022/23	-0.158%	7.831%	6.750%	0.000%	6.750%
2023/24	-0.151%	7.680%	7.750%	0.000%	7.750%
2024/25	0.190%	7.870%	7.750%	0.000%	7.750%
2025/26	0.090%	7.960%	7.750%	0.000%	7.750%
2026/27	-0.030%	7.930%	7.750%	0.000%	7.750%

**TOTAL ESTIMATED EMPLOYER CONTRIBUTIONS FOR 2026/27 - \$873,102**

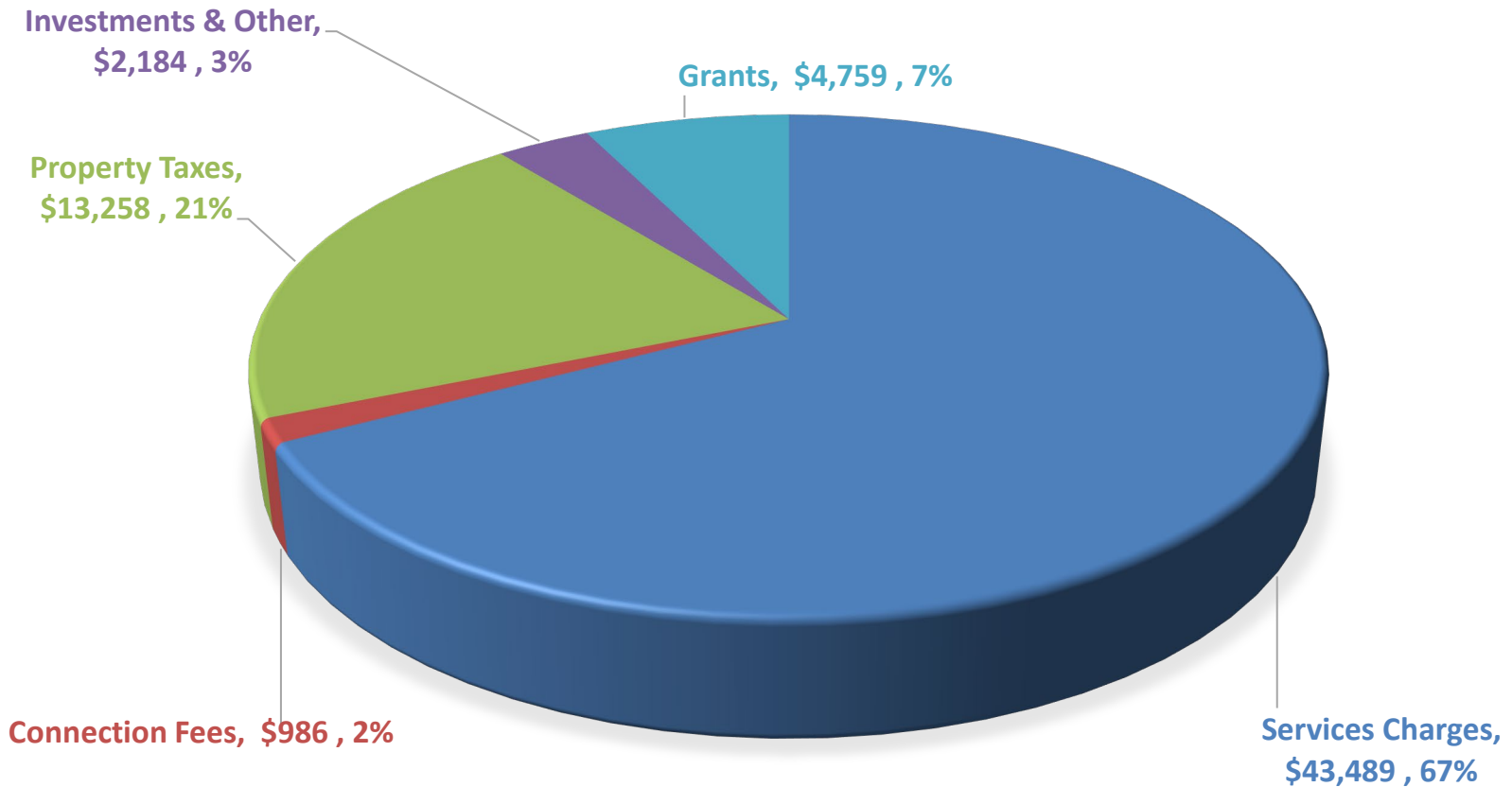
**ESTIMATED INCREASE OVER 2025/26 - \$309,272**

	Classic 2.7% @ 55	PEPRA 2.0% @ 62	ANNUAL DISTRICT SAVINGS
SAVINGS EXAMPLE: - EMPLOYEE EARNING \$60,000/YR	\$ 26,436	\$ 4,758	\$ <u>21,678</u>

**CURRENTLY 82 EMPLOYEES ARE ENROLLED IN THIS CALPERS PLAN, 7 ADDITIONAL PARTICIPANTS FROM FY 2025-26**

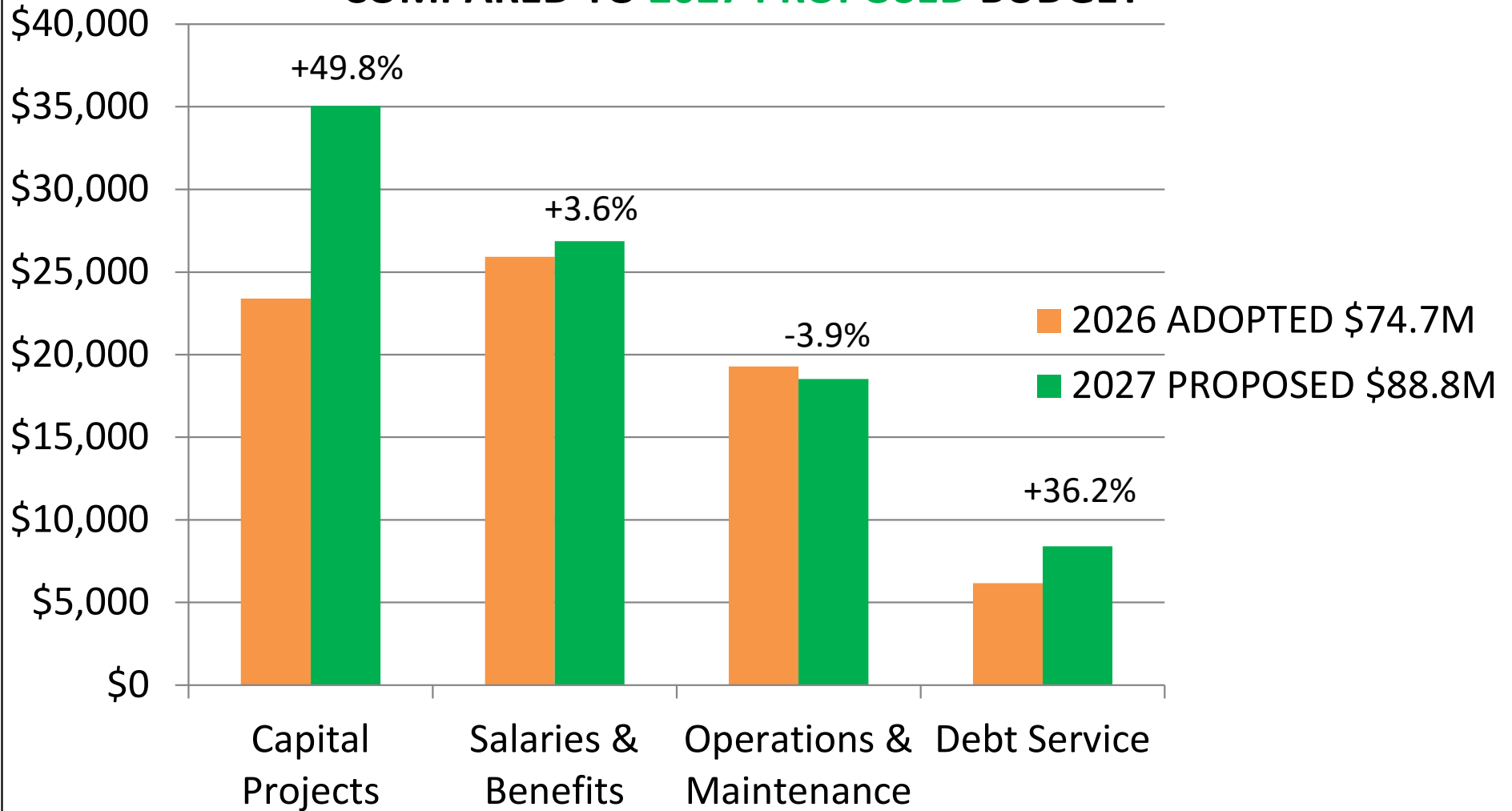
# WATER AND SEWER COMBINED TOTAL REVENUES

FISCAL YEAR 2027 PROPOSED REVENUE BUDGET  
WITH 6.5% WATER AND SEWER RATE INCREASES  
**\$64,676 (IN THOUSANDS)**



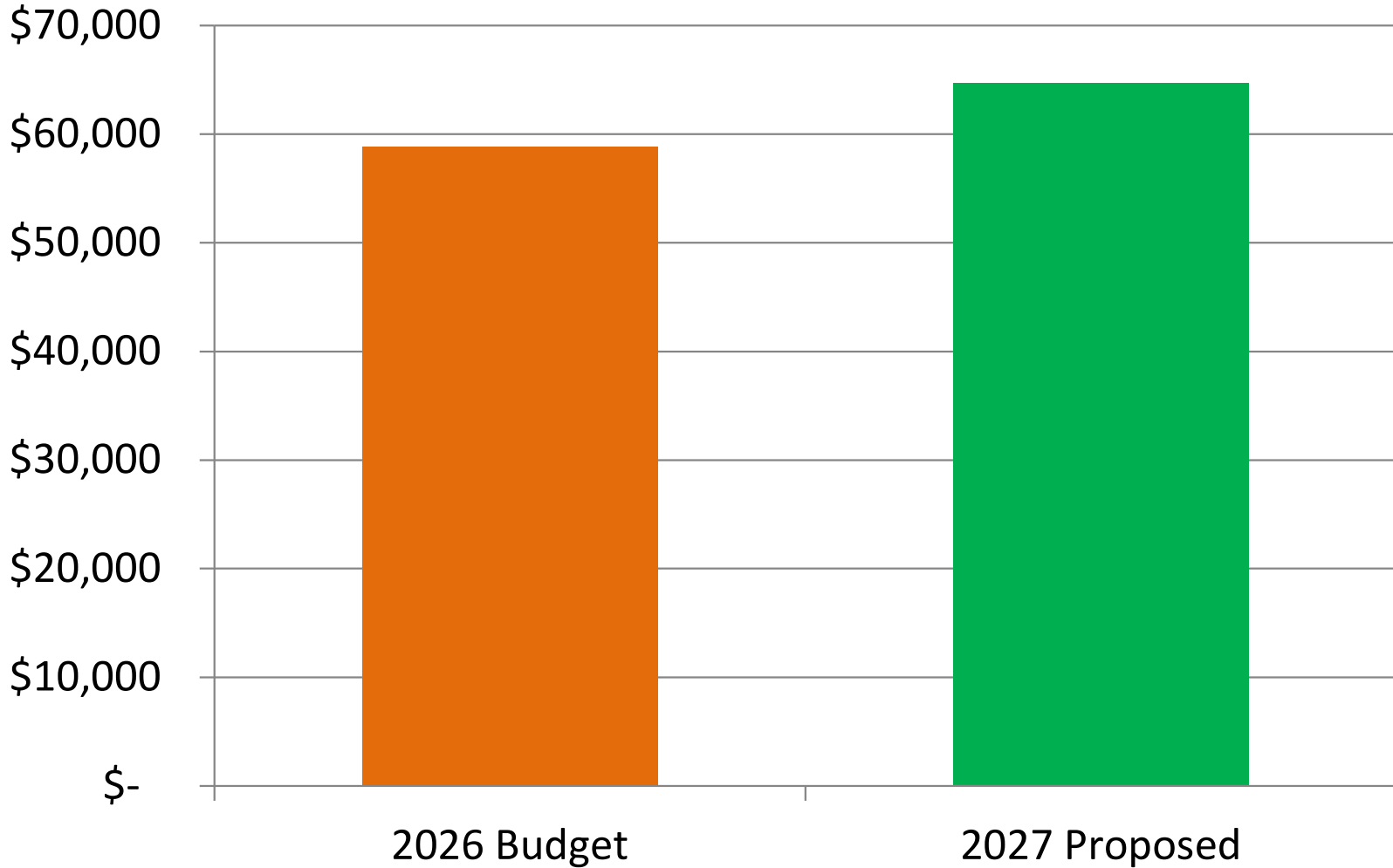
# WATER AND SEWER COMBINED

## FISCAL YEAR 2026 ADOPTED EXPENDITURE BUDGET COMPARED TO 2027 PROPOSED BUDGET



# WATER AND SEWER COMBINED TOTAL REVENUES

FISCAL YEAR **2027 PROPOSED** REVENUE BUDGET  
COMPARED TO **2026 REVENUE BUDGET**  
(In Thousands)



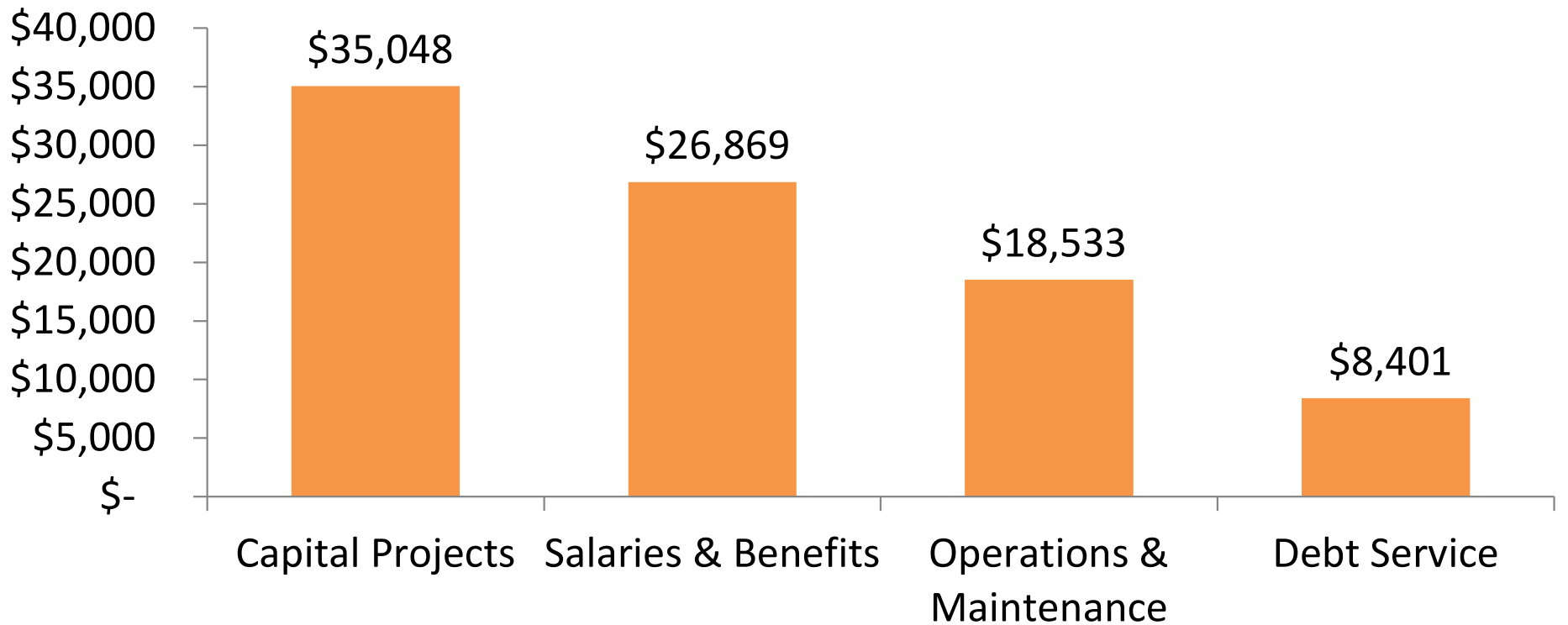
# WATER AND SEWER COMBINED

FISCAL YEAR **2027 PROPOSED** REVENUE BUDGET BY CATEGORY  
COMPARED TO **2026 ADOPTED** REVENUE BUDGET BY CATEGORY  
YEAR END  
(In Thousands)



# WATER AND SEWER COMBINED TOTAL EXPENDITURES

FISCAL YEAR 2027 PROPOSED EXPENDITURE BUDGET  
WITH 6.5% WATER, 6.5% SEWER RATE INCREASES  
**\$88,852** (In Thousands)



FISCAL YEAR 2025/26 PROJECTED YEAR END, AND 2026/27 BUDGETED GRANT RECEIPTS

CASH BASIS:	2025/26 PROJECTED YE	2026/27 BUDGET	FUND
<b>FEDERAL GRANT REVENUE</b>			
BUREAU OF LAND MGMT - ICR NUTRIENT CONTROL PROJECT	-	100,000	SEWER
BUREAU OF REC - AMI METER INSTALLATION	1,844	481,593	WATER
BUREAU OF REC - IMPROVING COMMUNITY WATER MANAGEMENT	62,516	132,669	WATER
BUREAU OF REC - PRV PROJECT (Washoan/Acoma)	100,000	-	WATER
EPA - PIONEER TRAIL WATERLINE	-	1,000,000	WATER
FEMA/Cal OES HMGP - AL TAHOE/BAYVIEW WELL BACKUP GENERATOR	830,320	454,430	WATER - IT
FEMA/Cal OES HMGP - PALOMA/KELLER BACKUP GENERATORS	33,151	-	WATER
FEMA/CalOES - STRENGTHENING CYBER RESILIENCE PROJECT	51,451	135,849	WATER - IT
FEMA/CalOES DISASTER PUBLIC ASSISTANCE (Federal Share)	859,318	-	? Water
USFS - BALDWIN BEACH REALIGNMENT PROJECT	33,077	188,000	SEWER
USFS - TWFSF ADMINISTRATION FY23/24/25	16,386	24,000	WATER
USFS - TWFSF FUELS REDUCTION ON CRITICAL FACILITIES	94,859	246,224	? Water
USFS - TWFSF FY24 - PIONEER TRAIL WATERLINE PROJECT	-	1,390,149	WATER
<b>TOTALS</b>	<b>2,082,921</b>	<b>4,152,914</b>	
<b>STATE GRANT REVENUE</b>			
CA DWR - IRWM IMPLEMENTATION GRANT	8,813	41,006	WATER - WC
CA DWR - PROP 1 DAC WATER EFFICIENCY/LOSS GRANT	296,077	176,219	WATER - WC
FEMA/CalOES DISASTER PUBLIC ASSISTANCE (State Share)	214,830	-	
CTC - COMMUNITY WIDE FUELS REDUCTION	80,846	336,768	? Water
<b>TOTALS</b>	<b>600,566</b>	<b>553,993</b>	

**LOCAL GRANT REVENUE**

EDWA - GROUNDWATER FUNDING (FY25, FY26)	53,485	8,500	WATER
EDWA - WILDFIRE RESILIENCE PLANNING PROJECT	-	43,500	WATER
<b>TOTALS</b>	<b>53,485</b>	<b>52,000</b>	
<b>GRAND TOTALS</b>	<b><u>2,736,972</u></b>	<b><u>4,758,906</u></b>	

**SOUTH TAHOE PUBLIC UTILITY DISTRICT - SEWER FUND**  
**FISCAL YEAR 2026/27 - 2035/36 PROPOSED DEBT FUNDING SCHEDULE**

PROJECT	AMOUNT	CURRENT	BUDGET	FUTURE FORECAST										10-YEAR TOTAL	
		YEAR 2025/26*	YEAR 2026/27**	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36			
UPPER TRUCKEE PUMP STATION REHAB	\$ 1,020,326	\$ 1,020,326	\$ -												\$ -
BIJOU PUMP STATION REHAB	\$ 12,714,000	* \$ 500,000	\$ 3,992,000	\$ 8,222,000											\$ 12,214,000
2025 SEWER COP		\$ 6,415,023	\$ 2,778,680	\$ 6,056,689											\$ 8,835,369
GENERAL SEWER LOAN 2	\$ 14,383,000			\$ 2,922,000			\$ 426,000		\$ 1,502,000	\$ 3,592,000		\$ 5,289,000		\$ 13,731,000	
GENERAL SEWER LOAN 3	\$ 12,652,000	\$ 446,000	\$ 64,000		\$ 1,281,000	\$ 1,560,000	\$ 1,783,000	\$ 1,895,000	\$ 4,466,000	\$ 1,157,000				\$ 12,206,000	
RAS SRF**	\$ 22,864,846	\$ 119,846	\$ 155,000		\$ 7,830,000	\$ 14,760,000								\$ 22,745,000	
GENERAL SEWER LOAN 4	\$ 23,182,000	\$ 317,000			\$ 252,000	\$ 436,000	\$ 1,155,000	\$ 591,000	\$ 7,164,000	\$ 1,390,000	\$ 3,118,000	\$ 1,330,000		\$ 15,436,000	
WIFIA - C Line***	\$ 27,440,000	\$ 515,000		\$ 577,000	\$ 1,141,000	\$ 1,175,000		\$ 9,970,000	\$ 10,269,000	\$ 3,793,000				\$ 26,925,000	
C-Line****	\$ 28,560,000									\$ 6,443,000	\$ 10,895,000	\$ 11,222,000		\$ 28,560,000	
<b>TOTAL</b>	<b>\$ 142,816,172</b>	<b>\$ 9,333,195</b>	<b>\$ 6,989,680</b>	<b>\$ 17,777,689</b>	<b>\$ 10,504,000</b>	<b>\$ 17,931,000</b>	<b>\$ 3,364,000</b>	<b>\$ 12,456,000</b>	<b>\$ 23,401,000</b>	<b>\$ 16,375,000</b>	<b>\$ 14,013,000</b>	<b>\$ 17,841,000</b>		<b>\$ 140,652,369</b>	

\* Current Year 2025/26 based on actual and projected cash receipts  
\*\*Based on ability to increase RAS loan to \$22 million  
\*\*\*WIFIA only funds up to 49% of project  
\*\*\*\*Possibly SRF or Private Borrowing

**SEWER PROJECTS FUNDED WITH DEBT**

2025/26	UPPER TRUCKEE PS	1,020,326	2029/30	LAKE CHRISTOPHER GRAVITY MAIN REPLACEMENT	537,000	
	BIJOU PUMP STATION	500,000		JOHNSON PUMP STATION REHABILITATION	1,023,000	
	SECONDARY CLARIFIER 1 & 2	1,362,573		RAS BLDG REHAB	14,760,000	
	BALDWIN BEACH PUMP STATION IMPROVEME	879,048		GOLDEN BEAR GRAVITY MAIN PROTECTION PROJECT	293,000	
	BALDWIN BEACH GRAVITY REHAB	200,000		HERBERT JANET REPLACEMENT	143,000	
	MONTGOMERY ESTATES CIPP PHASE I & PHA	150,000		CLINE REHABILITATION	1,175,000	
	BALDWIN BEACH FORCE MAIN SLIP LINING	695,000			17,931,000	
	WETWELL IMPROVEMENTS, COATING, REPAIR	239,000		2030/31	FILTERS 1.2 REHAB	1,623,000
	WWTP BALLAST PONDS	222,257			POPE BEACH #1 PUMP STATION IMPROVEMENTS	140,000
	RAS BLDG REHAB	119,846			POPE BEACH #2 PUMP STATION IMPROVEMENTS	140,000
	GOLDEN BEAR GRAVITY MAIN PROTECTION P	78,000			ERB LINER AND VALVE REPLACEMENT	143,000
	LAKE CHRISTOPHER GRAVITY MAIN REPLACE	266,000			BELLEVUE GRAVITY MAIN RELOCATION	426,000
	BELLEVUE GRAVITY MAIN RELOCATION	394,000			JOHNSON PUMP STATION REHABILITATION	160,000
	JOHNSON PUMP STATION REHABILITATION	180,000			CENTRIFUGE #2 REPLACEMENT	732,000
	AL TAHOE PUMP STATION REHABILITATION	239,000			3,364,000	
	HWY 50/SKI RUN TO PIONEER REPLACEMENT	258,000		2031/32	LAKE CHRISTOPHER GRAVITY MAIN REPLACEMENT	1,895,000
	CLINE REHABILITATION	515,000			AL TAHOE PUMP STATION REHABILITATION	591,000
	SEWER SYSTEM UNPLANNED	691,680			CLINE REHABILITATION	9,970,000
	FLL FM SHOREZONE STABILIZATION	155,000				12,456,000
TAHOE KEYS CIPP PROJECT	2,074,353	2032/33	ERB LINER AND VALVE REPLACEMENT		2,004,000	
FLL PUMP STATION NOS. 1-3 ELECTRICAL REF	229,637		LAKE CHRISTOPHER GRAVITY MAIN REPLACEMENT	3,904,000		
BALDWIN BEACH PUMP STATION IMPROVEME	879,048		BELLEVUE GRAVITY MAIN RELOCATION	1,502,000		
	11,347,768		JOHNSON PUMP STATION REHABILITATION	562,000		
			HERBERT JANET REPLACEMENT	2,070,000		
2026/27	BIJOU PUMP STATION	3,992,000	2033/34	WWTP SOLAR	2,906,000	
	RAS BLDG REHAB	155,000		TAYLOR CREEK PUMP STATION IMPROVEMENTS	184,000	
	WWTP BALLAST PONDS	1,262,000		CLINE REHABILITATION	10,269,000	
	BONEYARD IMPROVEMENTS PROJECT	52,000			23,401,000	
	CENTRIFUGE #1 REPLACEMENT	64,000		2034/35	BELLEVUE GRAVITY MAIN RELOCATION	3,093,000
	SEWER SYSTEM UNPLANNED	691,680			JOHNSON PUMP STATION REHABILITATION	1,157,000
	FLL FM SHOREZONE STABILIZATION	258,000			AL TAHOE PUMP STATION REHABILITATION	1,390,000
	TAHOE KEYS CIPP PROJECT	515,000			HWY 50/SKI RUN TO PIONEER REPLACEMENT	499,000
		6,989,680			CLINE REHABILITATION	3,793,000
2027/28	BIJOU PUMP STATION	8,222,000	2035/36	CLINE REHABILITATION	6,443,000	
	BELLEVUE GRAVITY MAIN RELOCATION	2,922,000			16,375,000	
	WWTP BALLAST PONDS	2,122,000		2034/35	AL TAHOE PUMP STATION REHABILITATION	2,664,000
	WETWELL IMPROVEMENTS, COATING, REPAIR	502,000			WATER REUSE DIAMOND DITCH REHAB	235,000
	BALDWIN BEACH FORCE MAIN SLIP LINING	266,000			TROUT CREEK PUMP STATION IMPROVEMENTS	219,000
	BALDWIN BEACH GRAVITY REHAB	939,000			CLINE REHABILITATION	10,895,000
	CLINE REHABILITATION	577,000				14,013,000
	SEWER SYSTEM UNPLANNED	691,680		2035/36	HWY 50/SKI RUN TO PIONEER REPLACEMENT	5,289,000
	BONEYARD IMPROVEMENTS PROJECT	531,000			TAYLOR CREEK PUMP STATION IMPROVEMENTS	1,330,000
	FLL PUMP STATION NOS. 1-3 ELECTRICAL REF	170,000			CLINE REHABILITATION	11,222,000
	SEWER SYSTEM UNPLANNED	835,009				17,841,000
	17,777,689	TOTAL 2026/27 - 2035/36	<b>\$ 105,778,689</b>			
2028/29	POPE BEACH #1 PUMP STATION IMPROVEMEN	28,000				
	POPE BEACH #2 PUMP STATION IMPROVEMEN	28,000				
	JOHNSON PUMP STATION REHABILITATION	497,000				
	FILTERS 1.2 REHAB	115,000				
	CENTRIFUGE #1 REPLACEMENT	669,000				
	RAS BLDG REHAB	7,830,000				
	GOLDEN BEAR GRAVITY MAIN PROTECTION P	143,000				
	CENTRIFUGE #2 REPLACEMENT	53,000				
	CLINE REHABILITATION	1,141,000				
	10,504,000					

\$ 13,734,326	UPPER TRUCKEE & BIJOU PUMP STATIONS
\$ 15,250,392	2025 SEWER COP
\$ 11,461,000	GENERAL SEWER PRIVATE BORROWING LOAN 2
\$ 12,652,000	GENERAL SEWER PRIVATE BORROWING LOAN 3
\$ 14,150,000	GENERAL SEWER PRIVATE BORROWING LOAN 4
\$ 22,864,846	RAS SRF
27,440,000	WIFIA - C Line
28,560,000	C-Line*

**SOUTH TAHOE PUBLIC UTILITY DISTRICT - WATER FUND  
FISCAL YEAR 2026/27 - 2035/36 PROPOSED DEBT FUNDING SCHEDULE**

PROJECT	AMOUNT	CURRENT	BUDGET	FUTURE FORECAST										10-YEAR TOTAL	
		YEAR 2025/26*	YEAR 2026/27**	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36			
WATERLINE SRF - PIONEER TRAIL GB	\$ 4,979,649	\$ 1,853,995	\$ 3,125,654												3,125,654
2025 WATER COP	\$ 4,349,779	\$ 4,674,524	\$ 4,349,779												4,349,779
WATERLINE PROGRAM 5 - SRF	\$ 12,841,000	\$ 26,000	\$ 1,949,000	\$ 6,131,000	\$ 4,735,000										12,815,000
WATERLINE PROGRAM 6 - PRIVATE	\$ 17,560,224	\$ 34,224				\$ 31,000	\$ 3,552,000	\$ 9,445,000	\$ 4,498,000						17,526,000
WATERLINE PROGRAM 8 - SRF	\$ 10,551,000							\$ 1,460,000	\$ 1,990,000	\$ 2,321,000	\$ 4,780,000				10,551,000
WATERLINE PROGRAM 9 - PRIVATE	\$ 13,671,000	\$ 575,000	\$ 5,409,000	\$ 6,266,000	\$ 1,421,000										13,096,000
<b>TOTAL</b>	<b>\$ 63,952,652</b>	<b>\$ 7,163,743</b>	<b>\$ 14,833,433</b>	<b>\$ 12,397,000</b>	<b>\$ 6,156,000</b>	<b>\$ 31,000</b>	<b>\$ 3,552,000</b>	<b>\$ 10,905,000</b>	<b>\$ 6,488,000</b>	<b>\$ 2,321,000</b>	<b>\$ 4,780,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>61,463,433</b>

\* Current Year 2024/25 based on actual and projected cash receipts

\*\*Budget Year based on projected cash receipts.

**WATER PROJECTS FUNDED WITH DEBT**

2025/26	PIONEER TRAIL WL GOLDEN BEAR TO PINE VALLEY METERS CLEANUP	1,853,995	2028/29	LTB WATERLINE	2,868,000	
	PT (LARCH TO SKI RUN) WL IMPROVEMENTS	728,426		TAHOE MTN WL	1,867,000	
	AL TAHOE WELL REHABILITATION	362,500		SUNSET WELL RECONSTRUCTION	1,421,000	
	AL TAHOE/BAYVIEW BACKUP POWER	584,073			6,156,000	
	TANK COATINGS (STATELINE NO. 1)	438,411		2029/30	WILDWOOD #3/5 (+PRV) WATERLINE	31,000
	WATER MISCELLANEOUS	1,012,440				31,000
	WILDWOOD #3/5 (+PRV) WATERLINE	1,548,674		2030/31	WILDWOOD #3/5 (+PRV) WATERLINE	3,525,000
	GARDNER MTN #2/4 WL	23,281			GARDNER MTN #2/4 WL	27,000
	PARK AVENUE #1 WATERLINE	10,943			3,552,000	
	TROUBLE SPOTS WATERLINE REHABS	290,978		2031/32	WILDWOOD #3/5 (+PRV) WATERLINE	7,261,000
	GLENWOOD RANCHO WATERLINE	52,000			GARDNER MTN #2/4 WL	2,184,000
	SUNSET WELL RECONSTRUCTION	26,000			BIJOU #4 WATERLINE	309,000
	TANGLE WOOD WELL (NEW SUPPLY)	471,880			PIONEER VILLAGE WATERLINE	185,000
	FLAGPOLE ZONE IMPROVEMENTS	51,120			WASHOAN 1 ( NOTTAWAY ACOMA) WATERLINE	966,000
	52,000			10,905,000		
	7,506,721	2032/33	GARDNER MTN #2/4 WL	4,498,000		
2026/27	PIONEER TRAIL WL GOLDEN BEAR TO PINE VALLEY		\$ 3,125,654	WASHOAN 1 ( NOTTAWAY ACOMA) WATERLINE	1,990,000	
	TAHOE MTN WL	26,000		6,488,000		
	TANK COATNGS STATELINE No. 2	538,000	2033/34	BIJOU #4 WATERLINE	1,451,000	
	METERS CLEANUP	295,000		PIONEER VILLAGE WATERLINE	870,000	
	AL TAHOE WELL REHABILITATION	2,440,000		2,321,000		
	AL TAHOE/BAYVIEW BACKUP POWER*	1,909,779	2034/35	BIJOU #4 WATERLINE	2,988,000	
	LTB WATERLINE	31,000		PIONEER VILLAGE WATERLINE	1,792,000	
	PARK AVENUE #1 WATERLINE	335,000		4,780,000		
	TROUBLE SPOTS WATERLINE REHABS	515,000	2035/36			
	GLENWOOD RANCHO WATERLINE	1,861,000				
	LTB WATERLINE	31,000				
	SUNSET WELL RECONSTRUCTION	1,236,000				
	TANGLE WOOD WELL (NEW SUPPLY)	1,648,000				
	MEYERS WATER SUPPLY TREATMENT EVALUATION	258,000				
MISCELLANEOUS	500,000					
FLAGPOLE ZONE IMPROVEMENTS	379,000					
	\$ 15,128,433					
			TOTAL 2026/27- 2035/36	\$ 69,265,154		
2027/28	TAHOE MTN WL	907,000	\$ 4,979,649	WATERLINE SRF - PIONEER TRAIL GB TO PV		
	LTB WATERLINE	1,392,000	\$ 4,349,779	WATER CERTIFICATES OF PARTICIPATION		
	PARK AVENUE #1 WATERLINE	690,000	\$ 12,841,000	WATERLINE PROGRAM 5 - SRF		
	TROUBLE SPOTS WATERLINE REHABS	1,061,000	\$ 17,560,224	WATERLINE PROGRAM 6 - PRIVATE BORROWING		
	TANK COATINGS (STATELINE NO.2)	1,108,000	\$ 10,551,000	WATERLINE PROGRAM 8 - SRF		
	GLENWOOD RANCHO WATERLINE	3,832,000	\$ 13,671,000	WATERLINE PROGRAM 9 - PRIVATE BORROWING		
	TANGLE WOOD WELL (NEW SUPPLY)	1,831,000				
	MEYERS WATER SUPPLY TREATMENT EVALUATION	797,000				
	FLAGPOLE ZONE IMPROVEMENTS	779,000				
		12,397,000				

\* COP only has \$4,349,779 projected remaining, reduced by \$1,399,221

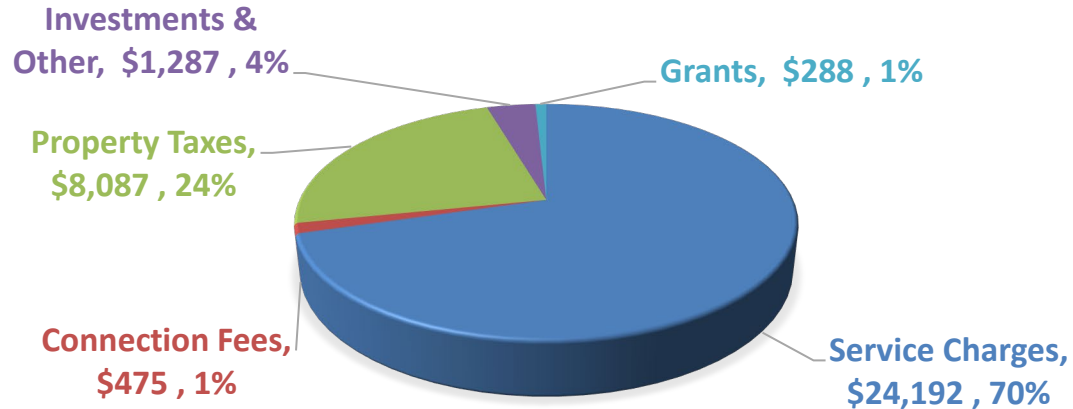
# SEWER FUND

## FISCAL YEAR 2026/27 BUDGET SUMMARY

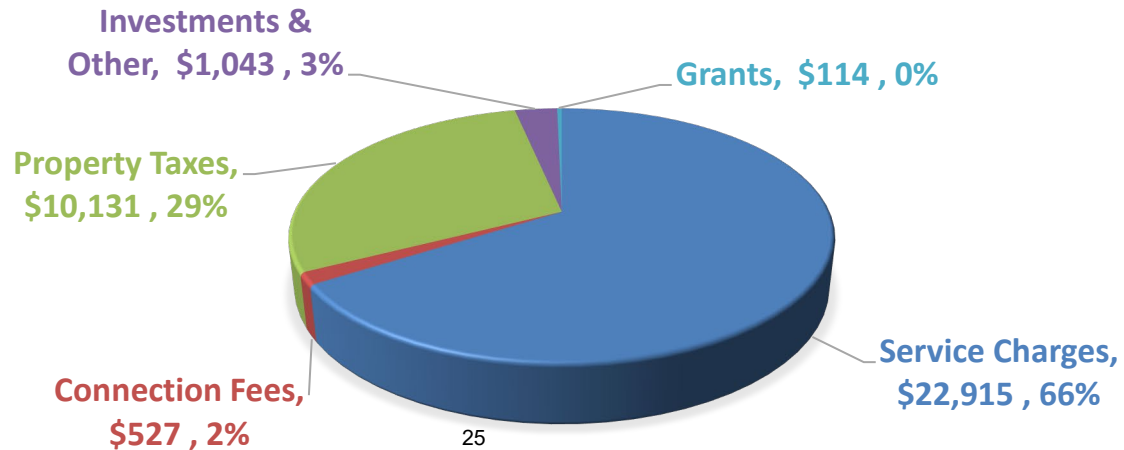
	2026/27 FORECAST	2026/27 FORECAST
	<u>ENTERPRISE FUND</u>	<u>CAPITAL FUND</u>
BEGINNING CASH BALANCES	5,080,270	25,496,906
REVENUES	33,565,674	762,660
BORROWINGS	0	6,989,680
<b>AVAILABLE FUNDS</b>	<b>\$ 38,645,944</b>	<b>\$ 33,249,246</b>
SALARIES	9,048,857	1,298,339
BENEFITS	5,108,893	501,196
OPERATIONS AND MAINTENANCE	9,793,333	1,315,250
CAPITAL OUTLAY	0	12,050,400
DEBT SERVICE PAYMENTS	2,052,000	2,765,000
<b>TOTAL CASH OUTLAYS</b>	<b>\$ 26,003,083</b>	<b>\$ 17,930,185</b>
BALANCE BEFORE TRANSFERS	12,642,861	15,319,061
AVAILABLE TO TRANSFER TO CAPITAL FUND	-7,329,050	7,329,050
TRANSFER TO RESERVE FUNDS	0	-8,073,654
<b>OPERATING AND CAPITAL RESERVES</b>	<b>\$ 5,313,811</b>	<b>\$ 14,574,457</b>
<b>RATE STABILIZATION RESERVE</b>	<b>\$ -</b>	<b>\$ 4,000,000</b>
<b>DEBT RESERVE</b>	<b>\$ -</b>	<b>\$ 4,073,654</b>
<b>TOTAL RESERVE(CASH) BALANCES 6/30/27</b>	<b>\$ 5,313,811</b>	<b>\$ 22,648,111</b>

# SEWER ONLY

FISCAL YEAR **2027** PROPOSED REVENUE WITH 9.5% RATE INCREASE  
\$34,329 (IN THOUSANDS)

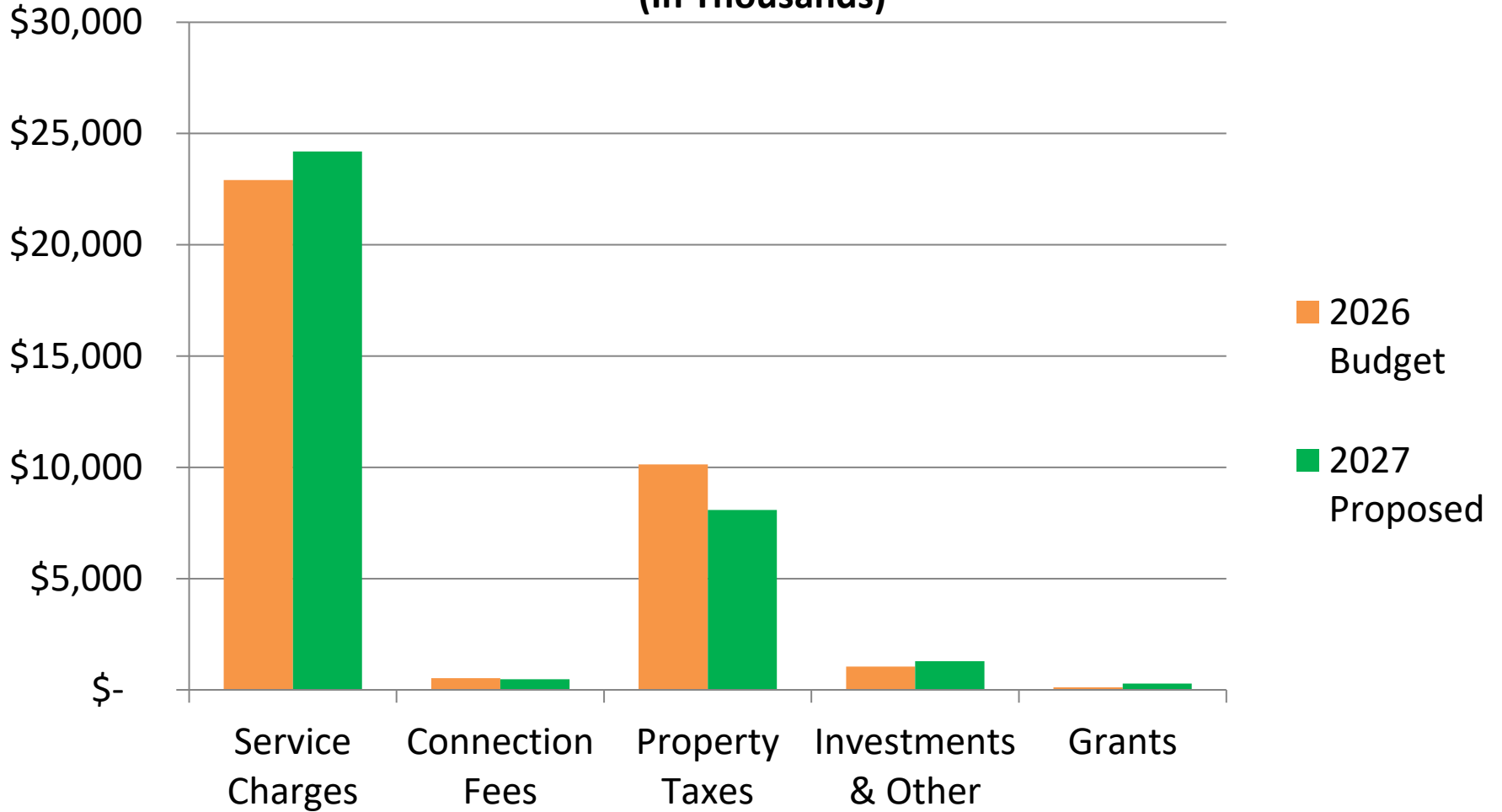


FISCAL YEAR **2026** ADOPTED REVENUE BUDGET  
\$34,730 (IN THOUSANDS)



# SEWER ONLY

FISCAL YEAR **2027 PROPOSED** REVENUE BUDGET BY CATEGORY  
COMPARED TO **2026 ADOPTED BUDGET** BY CATEGORY  
YEAR END  
(In Thousands)



2026/27 SEWER CAPITAL OUTLAY

Chief Financial Officer

ACCT #	DESCRIPTION	PLANT OPS	OPS	ELECTRIC	HEAVY MAINT	DISTRICT OPS	FIELD OPS	U/R SEWER	PUMPS	EQUIP REPAIR	ENGINEERING	LAB	WATER REUSE	ADMIN	BOARD OF DIRECTORS	HUMAN RESOURCES	PAWC	FINANCE	ACCOUNTING	PURCHASING	INFO TECH	CUSTOMER SERVICE	INSPECTIONS	TOTAL
<b>PLANT OPERATIONS</b>																								
<b>OPERATIONS</b>																								
+++ 8204	Replace Chemical Storage Tank		\$25,000.00																					25,000
8600	Misc. Plant Improvements		\$85,000.00																					85,000
+++ 8601	ERB Flow Meter		\$15,000.00																					15,000
8738	EPA Spill Control & Countermeasure Plan		\$17,000.00																					17,000
8739	Replace H2S Meter		\$22,000.00																					22,000
8740	Replace Polymer Pump		\$40,000.00																					40,000
8741	4" Portable Pump		\$60,000.00																					60,000
8742	10" #3 Water Meter		\$5,000.00																					5,000
8743	30" ERB Valve		\$20,000.00																					20,000
<b>ELECTRICAL</b>																								
+++ 8008	Plant Secondary/Final Effluent Motor Rebuild			20,000																				20,000
8200	Misc Sewer Motor Rebuilds (TBD)			65,000																				65,000
8201	Replace VFD SPS (TBD)			15,000																				15,000
8423	Pump Station PLC's			5,000																				5,000
<b>HEAVY MAINTENANCE</b>																								
+++ 8196	Rebuild Biosolids Sludge Pump				12,000																			12,000
+++ 8197	Replace Roll Up Door				12,000																			12,000
+++ 8336	ERB Repairs				15,000																			15,000
+++ 8337	Pond 2 SUMP Pump				10,000																			10,000
+++ 8338	Final/Secondary Pump Rebuilds				15,000																			15,000
+++ 8343	Rebuild Liners for Sludge Augers				20,000																			20,000
+++ 8471	Centrifuge Rebuild				20,000																			20,000
8722	Replace A-Line Surge Air Compressor				15,000																			15,000
8723	Camel Dump Pump				25,000																			25,000
<b>DISTRICT OPS</b>																								
<b>FIELD OPERATIONS</b>																								
<b>UNDERGROUND REPAIR SEWER</b>																								
+++ 8261	Smart Cover							18,000																18,000
8395	Confined Space Equipment							7,500																7,500
<b>PUMPS</b>																								
8212	Security Measures								\$10,000.00															10,000
8213	Misc Sewer Pump Rebuilds (TBD)								\$50,000.00															50,000
8700	LPPS Spare 1000HP Pump #3/4								\$750,000.00															750,000
8701	Spare 75hp Vaughn Submersible Pump - UTSPS								\$100,000.00															100,000
<b>EQUIPMENT REPAIR</b>																								
8198	Replace Generator (TBD)									\$60,000.00														60,000
8232	Replace Engine/Transmission TBE									\$10,000.00														10,000
+++ 8383	Replace Water Reuse Utility Vehicle									\$15,000.00														15,000
+++ 8626	New Sewer Hydro #53									\$250,000.00														250,000
+++ 8627	Portable Generator SE #3 250KW									\$15,000.00														15,000
+++ 8629	New Excavator - Water Reuse									\$351,000.00														351,000
+++ 8630	New Chipper									\$15,000.00														15,000
+++ 8631	Truck #20 Vacuum									\$15,000.00														15,000
8717	Replace URS Truck #1									\$60,000.00														60,000
8718	Replace Lab Truck #49									\$60,000.00														60,000
8719	HR Department Vehicle									\$45,000.00														45,000
8720	Mobile Light Towers (x2)									\$30,000.00														30,000

**2026/27 SEWER CAPITAL OUTLAY**

ACCT #	DESCRIPTION	PLANT OPS	OPS	ELECTRIC	HEAVY MAINT	FIELD OPS	U/R SEWER	PUMPS	EQUIP REPAIR	ENGINEERING	LAB	WATER REUSE	ADMIN	BOARD OF DIRECTORS	HUMAN RESOURCES	PAWC	FINANCE	ACCOUNTING	PURCHASING	INFO TECH	CUSTOMER SERVICE	INSPECTIONS	TOTAL
<i>ENGINEERING</i>																							
7800	LPPS Pump Efficiency Monitoring									\$206,000.00													206,000
+++ 8058	Bijou PS Rehab									\$3,992,000.00													3,992,000
8265	Bio Building HVAC Upgrades									\$309,000.00													309,000
+++ 8267	Server Room HVAC Upgrades									\$181,000.00													181,000
8275	Misc Sewer Projects (TBD)									\$500,000.00													500,000
+++ 8461	Keys CIPP Project									\$515,000.00													515,000
8474	Upper Truckee River Gravity Main CIPP									\$52,000.00													52,000
+++ 8478	WWTP Ballast Ponds									\$1,262,000.00													1,262,000
8479	RAS Building Rehab									\$155,000.00													155,000
+++ 8486	FLL FRI Shorezone Stabilization									\$258,000.00													258,000
+++ 8650	HPR DAM Road									\$37,000.00													37,000
+++ 8663	C-Line Rehabilitation									\$577,000.00													577,000
+++ 8665	Lake Christopher Gravity Main Replacement									\$537,000.00													537,000
+++ 8666	PT (Larch to Ski Run) - MH Adj/Aband									\$52,000.00													52,000
8710	Sewer Force Main Asset Management									\$155,000.00													155,000
8711	Bijou 12 Force Main Replacement									\$654,000.00													654,000
8712	Centrifuge #1 Replacement									\$64,000.00													64,000
8745	GIS Utility Network									\$515,000.00													515,000
	<i>Engineering Staff and Expenses</i>									<b>3,114,785</b>													<b>3,114,785</b>
<i>LAB</i>																							
8733	Replace Raw Sampler																						10,000
8734	Quanti-Tray Sealer																						5,000
8735	Replace Geotech Pump Controller																						5,000

**2026/27 SEWER CAPITAL OUTLAY**

ACCT #	DESCRIPTION	PLANT OPS	OPS	ELECTRIC	HEAVY MAINT	DISTRICT OPS	FIELD OPS	U/R SEWER	PUMPS	EQUIP REPAIR	ENGINEERING	LAB	WATER REUSE	ADMIN	BOARD OF DIRECTORS	HUMAN RESOURCES	PAWC	FINANCE	ACCOUNTING	PURCHASING	INFO TECH	CUSTOMER SERVICE	INSPECTIONS	TOTAL		
<i>WATER REUSE</i>																										
+++ 8301	Alfalfa Field Rehabilitation																								15,000	
+++ 8536	Water Reuse Diamond Ditch Rehab																								1,000,000	
8653	Misc. Undesignated Projects																								36,900	
<i>ADMINISTRATION</i>																										
<i>BOARD OF DIRECTORS</i>																										
<i>HUMAN RESOURCES</i>																										
7526	Mobile Trailer Improvements																								5,000	
<i>PUBLIC AFFAIRS/WATER CONSERVATION</i>																										
<i>FINANCE</i>																										
8652	Replace Copier																								19,000	
<i>ACCOUNTING</i>																										
<i>PURCHASING</i>																										
<i>INFORMATION TECHNOLOGY</i>																										
+++ 8331	Replace Domain Controller																								10,000	
+++ 8406	Strategic Plan Implementation																								20,000	
8504	Backup Power Server Room																								10,000	
8505	Network Equipment/Improvements																								15,000	
8725	Strategic Plan Update																								40,000	
8726	Backup Server Replacement																								50,000	
8727	Cyber Audit Refresh																								30,000	
8728	Form 700 Process																								10,000	
<i>CUSTOMER SERVICE</i>																										
<i>INSPECTIONS</i>																										
<b>TOTAL CAPITAL OUTLAY 26/27</b>		<b>0</b>	<b>289,000</b>	<b>105,000</b>	<b>144,000</b>	<b>0</b>	<b>0</b>	<b>25,500</b>	<b>910,000</b>	<b>926,000</b>	<b>13,135,785</b>	<b>20,000</b>	<b>1,051,900</b>	<b>0</b>	<b>0</b>	<b>5,000</b>	<b>0</b>	<b>19,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>185,000</b>	<b>0</b>	<b>0</b>	<b>16,816,185</b>
<b>ESTIMATED TOTAL 25/26</b>			<b>40,000</b>	<b>485,551</b>	<b>363,000</b>	<b>0</b>	<b>0</b>	<b>59,000</b>	<b>1,234,000</b>	<b>1,062,498</b>	<b>16,160,847</b>	<b>107,000</b>	<b>262,455</b>	<b>0</b>	<b>75,000</b>	<b>1,700</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>613,600</b>	<b>40,000</b>	<b>0</b>	<b>20,504,651</b>
<b>INCREASE(DECREASE)</b>		<b>0</b>	<b>249,000</b>	<b>(380,551)</b>	<b>(219,000)</b>	<b>0</b>	<b>0</b>	<b>(33,500)</b>	<b>(324,000)</b>	<b>(136,498)</b>	<b>(3,025,062)</b>	<b>(87,000)</b>	<b>789,445</b>	<b>0</b>	<b>(75,000)</b>	<b>3,300</b>	<b>0</b>	<b>19,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(428,600)</b>	<b>(40,000)</b>	<b>0</b>	<b>(3,688,466)</b>

+++INDICATES BUDGETED ROLLOVERS FROM 25/26

**SEWER ENTERPRISE FUND  
DEBT SERVICE**

DEBT	2025/26 INTEREST	2025/26 PRINCIPAL	2026/27 INTEREST	2026/27 PRINCIPAL	2027/28 INTEREST	2027/28 PRINCIPAL	2028/29 INTEREST	2028/29 PRINCIPAL	2029/30 INTEREST	2029/30 PRINCIPAL	2030/31 INTEREST	2030/31 PRINCIPAL
2012 Refunding of 2004 - 2.3%												
2013 Refunding of Union Bank - 2.46%	36,805	651,033	20,692	667,147	4,179	339,741						
SRF - DVR Imp. Phase I - 1.67%	110,302	263,910	106,079	268,133	101,789	272,423	97,430	276,781	93,002	281,210	88,502	285,709
SRF - LPPS Power Upgrades - 1.6%	56,089	134,199	53,942	136,346	51,760	138,528	49,544	140,744	47,292	142,996	45,004	145,284
Chase - Treatment Plant Gen - 2.1%	66,880	325,165	60,051	331,993	53,079	338,965	45,961	346,084	38,693	353,351	31,273	360,772
SRF - Primary Clarifier I - 1.7%	9,440	19,933	9,102	20,272	8,757	20,617	8,406	20,967	8,050	21,323	7,688	21,686
SRF - Aeration Basin 2 Rehab - 1.7%	15,358	32,427	14,806	32,978	14,246	33,539	13,676	34,109	13,096	34,689	12,506	35,279
2021 Refunding Bonds	141,000	520,000	119,800	540,000	97,700	565,000	74,600	590,000	50,500	615,000	25,400	640,000
Tahoe Keys Pump Station - 1.2%	95,040	162,574	92,439	165,176	89,796	167,818	87,111	170,504	84,383	173,232	81,611	176,003
Upper Truckee Pump Station - 0.8%	25,168	93,202	24,422	93,948	23,671	94,700	22,913	95,457	22,150	96,221	21,380	96,991
Bijou Pump Station - 2.5%	30,000		50,000		191,325	174,317	186,967	178,675	182,500	183,142	177,922	187,721
Secondary Clarifiers - 0.8%	21,801	132,002	20,745	133,058	19,681	134,123	18,608	135,196	17,526	136,277	16,436	137,367
2025 Certificates of Participation - 5%	950,383	0	947,750	0	947,750	0	939,250	340,000	921,750	360,000	903,375	375,000
General Sewer Loan #2 - 4.5%			530,055	375,469	513,159	392,365	495,502	410,022	477,051	428,473	457,770	447,754
General Sewer Loan #3 - 4.5%							433,755	307,254	419,929	321,081	405,480	335,529
RAS SRF - 2.0											456,000	526,298
General Sewer Loan #4 - 4.5%												
Customer Refunds	2,000		2,000		2,000		2,000		2,000		2,000	
<b>GRAND TOTAL (rounded)</b>	<b>1,561,000</b>	<b>2,335,000</b>	<b>2,052,000</b>	<b>2,765,000</b>	<b>2,119,000</b>	<b>2,673,000</b>	<b>2,476,000</b>	<b>3,046,000</b>	<b>2,378,000</b>	<b>3,147,000</b>	<b>2,733,000</b>	<b>3,772,000</b>
<b>TOTAL DEBT SERVICE</b>		<b>3,896,000</b>		<b>4,817,000</b>		<b>4,792,000</b>		<b>5,522,000</b>		<b>5,525,000</b>		<b>6,505,000</b>
<b>Ratio of Debt Service to Gross Revenue</b>		<b>11.2%</b>		<b>14.1%</b>		<b>13.5%</b>		<b>14.8%</b>		<b>13.7%</b>		<b>14.9%</b>
<b>NET REVENUE COVENANT</b>												
Gross Revenue	34,823,233		34,154,334		35,436,973		37,199,793		40,222,977		43,575,093	
Less: Capital Grants	0		-114,000		0		0		0		0	
Less: Operating Costs	-26,585,621		-27,065,868		-26,786,458		-27,501,847		-28,205,875		-28,959,662	
<b>Net Revenue</b>	<b>8,237,612</b>		<b>6,974,466</b>		<b>8,650,515</b>		<b>9,697,945</b>		<b>12,017,102</b>		<b>14,615,431</b>	
Debt Ratio (1.20)	4,675,200		5,780,400		5,750,400		6,626,400		6,630,000		7,806,000	
<b>Excess</b>	<b>3,562,412</b>		<b>1,194,066</b>		<b>2,900,115</b>		<b>3,071,545</b>		<b>5,387,102</b>		<b>6,809,431</b>	
	2.11		1.45		1.81		1.76		2.18		2.25	
<b>KEY FINANCIAL RATIOS</b>												
Long-term Debt		\$35,456,231		\$39,680,911		\$54,785,600		\$62,243,600		\$77,027,600		\$76,619,600
Net Capital Assets		175,715,026		182,010,426		191,291,026		200,063,476		215,702,576		221,714,776
<b>Ratio of Debt to Net Assets</b>		<b>20%</b>		<b>22%</b>		<b>29%</b>		<b>31%</b>		<b>36%</b>		<b>35%</b>
Debt		\$35,456,231		\$39,680,911		\$54,785,600		\$62,243,600		\$77,027,600		\$76,619,600
Account Holders		18,273		18,303		18,333		18,363		18,393		18,423
<b>Ratio of Debt Per Customer</b>		<b>\$1,940</b>		<b>\$2,168</b>		<b>\$2,988</b>		<b>\$3,390</b>		<b>\$4,188</b>		<b>\$4,159</b>

**SEWER ENTERPRISE FUND  
DEBT SERVICE**

DEBT	2031/32 INTEREST	2031/32 PRINCIPAL	2032/33 INTEREST	2032/33 PRINCIPAL	2033/34 INTEREST	2033/34 PRINCIPAL	2034/35 INTEREST	2034/35 PRINCIPAL	2035/36 INTEREST	2035/36 PRINCIPAL
2012 Refunding of 2004 - 2.3%										
2013 Refunding of Union Bank - 2.46%										
SRF - DVR Imp. Phase I - 1.67%	83,931	290,281	79,287	294,925	74,568	299,644	69,773	304,438	69,773	304,438
SRF - LPPS Power Upgrades - 1.6%	42,679	147,609	40,318	149,970	37,918	152,370	35,480	154,808	35,480	154,808
Chase - Treatment Plant Gen - 2.1%	23,697	368,348	15,961	376,083	8,064	383,981	0	0	0	0
SRF - Primary Clarifier I - 1.7%	7,319	22,055	6,944	22,430	6,563	22,811	6,175	23,199	6,175	23,199
SRF - Aeration Basin 2 Rehab - 1.7%	11,906	35,878	11,296	36,488	10,676	37,109	10,045	37,739	10,045	37,739
2021 Refunding Bonds	6,300	315,000	0	0	0	0	0	0	0	0
Tahoe Keys Pump Station - 1.2%	78,795	178,819	75,934	181,680	73,027	184,587	70,073	187,541	70,073	187,541
Upper Truckee Pump Station - 0.8%	20,604	97,767	19,822	98,549	19,033	99,337	18,239	100,132	18,239	100,132
Bijou Pump Station - 2.5%	173,229	192,414	168,418	197,224	163,488	202,155	158,434	207,208	158,434	207,208
Secondary Clarifiers - 0.8%	15,337	138,466	14,229	139,574	13,113	140,691	11,987	141,816	11,987	141,816
2025 Certificates of Participation - 5%	884,125	395,000	863,875	415,000	842,625	435,000	820,250	460,000	820,250	460,000
General Sewer Loan #2 - 4.5%	437,621	467,903	416,566	488,958	394,563	510,962	371,569	533,955	371,569	533,955
General Sewer Loan #3 - 4.5%	390,381	350,628	374,603	366,406	358,115	382,895	340,884	400,125	340,884	400,125
RAS SRF - 2.0	445,474	536,824	434,738	547,561	423,786	558,512	412,616	569,682	401,222	581,076
General Sewer Loan #4 - 4.5%	1,043,190	379,989	1,026,091	397,088	1,008,222	414,957	989,548	433,630	970,035	453,144
Customer Refunds	2,000		2,000		2,000		2,000		2,000	
<b>GRAND TOTAL (rounded)</b>	<b>3,667,000</b>	<b>3,917,000</b>	<b>3,551,000</b>	<b>3,712,000</b>	<b>3,436,000</b>	<b>3,826,000</b>	<b>3,318,000</b>	<b>3,555,000</b>	<b>3,287,000</b>	<b>3,586,000</b>
<b>TOTAL DEBT SERVICE</b>		<b>7,584,000</b>		<b>7,263,000</b>		<b>7,262,000</b>		<b>6,873,000</b>		<b>6,873,000</b>
<b>Ratio of Debt Service to Gross Revenue</b>		<b>16.1%</b>		<b>14.2%</b>		<b>13.1%</b>		<b>11.4%</b>		<b>11.0%</b>
<b>NET REVENUE COVENANT</b>										
Gross Revenue	47,184,160		51,080,666		55,547,824		60,281,036		62,285,385	
Less: Capital Grants	0		0		0		0		0	
Less: Operating Costs	-29,703,156		-30,482,208		-31,282,390		-32,104,293		-32,948,521	
Net Revenue	17,481,004		20,598,458		24,265,434		28,176,743		29,336,864	
Debt Ratio (1.20)	9,100,800		8,715,600		8,714,400		8,247,600		8,247,600	
<b>Excess</b>	<b>8,380,204</b>		<b>11,882,858</b>		<b>15,551,034</b>		<b>19,929,143</b>		<b>21,089,264</b>	
	2.30		2.84		3.34		4.10		4.27	
<b>KEY FINANCIAL RATIOS</b>										
Long-term Debt		\$85,158,600		\$104,847,600		\$117,396,600		\$127,854,600		\$142,109,600
Net Capital Assets		242,092,021		263,490,698		290,784,446		312,427,555		305,553,555
<b>Ratio of Debt to Net Assets</b>		<b>35%</b>		<b>40%</b>		<b>40%</b>		<b>41%</b>		<b>47%</b>
Debt		\$85,158,600		\$104,847,600		\$117,396,600		\$127,854,600		\$142,109,600
Account Holders		18,453		18,483		18,513		18,543		18,573
<b>Ratio of Debt Per Customer</b>		<b>\$4,615</b>		<b>\$5,673</b>		<b>\$6,341</b>		<b>\$6,895</b>		<b>\$7,651</b>

# SUMMARY OF OPERATIONS AND MAINTENANCE

## 2026/27 SEWER BUDGET

Chief Financial Officer

	PLANT OPS	OPS	ELECTRIC	HEAVY MAINT	DISTRICT OPS	FIELD OPS	U/R SEWER	PUMPS	EQUIP REPAIR	LAB	WATER REUSE	ADMIN	BOARD OF DIRECTORS	HUMAN RESOURCES	PUB AFFRS/ WTR CONS	FINANCE	ACCOUNTING	PURCHASING	INFO TECH	CUSTOMER SERVICE	INSPECTIONS	NON-CREW	26/27 BUDGET	25/26 BUDGET	INCREASE (DECREASE)	
44XX PROFESSIONAL SERVICES	5,000	0	100	0	6,000	250	0	0	0	0	16,525	2,500	25,250	22,000	45,050	59,875	36,476	450	0	6,250	0	0	225,726	267,040	(41,314)	
45XX INSURANCE	0	0	0	0	0	0	2,500	0	0	0	0	0	0	0	0	0	0	0	0	1,500	0	605,000	609,000	609,000	0	
46XX PETROLEUM PRODUCTS	0	2,000	2,500	9,000	500	700	48,000	14,550	6,500	2,000	26,200	1,000	0	0	0	0	0	400	450	0	5,000	0	118,800	119,600	(800)	
47XX OPERATING SUPPLIES	0	521,382	0	0	0	0	0	12,000	0	41,000	100	0	0	0	0	0	0	0	0	0	0	0	0	574,482	573,382	1,100
48XX OFFICE EXPENSES	1,025	2,000	875	1,000	500	500	1,500	700	1,000	4,000	3,000	1,000	250	1,700	750	1,975	3,025	700	66,350	59,900	250	500	152,500	149,100	3,400	
49XX PRINTING AND PUBLICATIONS	0	0	0	0	0	0	0	0	0	0	0	100	0	12,900	0	500	0	1,000	0	24,500	0	0	39,000	38,325	675	
50XX RENTS AND LEASES	0	0	0	0	0	0	0	0	0	0	20,000	0	0	0	0	0	0	0	0	2,124	0	192,000	214,124	214,124	0	
60XX REPAIRS AND MAINTENANCE	100	33,850	103,000	131,075	250	100	376,520	119,825	109,500	19,750	85,525	1,825	0	31,250	100	1,975	100	53,220	484,399	140,900	9,100	5,500	1,707,864	1,586,077	121,787	
61XX RESEARCH/MONITORING	0	0	0	0	0	0	0	0	0	45,000	0	0	0	0	0	0	0	0	0	0	0	0	0	45,000	33,000	12,000
62XX TRAVEL/EDUC/MEMBRSHPS	6,925	34,420	6,450	12,825	1,700	621	33,240	9,425	2,900	8,010	4,750	3,000	29,100	18,600	6,500	10,048	5,980	3,537	19,200	5,255	3,800	0	226,286	191,703	34,583	
63XX UTILITIES	0	400	0	0	0	0	2,150	5,000	0	0	14,600	0	0	0	0	0	0	0	0	650	130	500	4,081,900	4,105,330	4,107,830	(2,500)
65XX MISC EXPENSES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	2,200	2,200	2,200	0	
66XX OTHER OPERATING EXP	243,300	246,000	3,300	15,000	1,000	104,700	5,000	0	0	4,500	176,750	6,000	12,500	2,750	45,000	0	0	0	0	5,000	0	834,623	1,705,423	1,640,863	64,560	
67XX NON OPERATING EXP	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	29,800	0	0	0	0	37,798	67,598	111,680	(44,082)	
<b>25/26 BUDGET</b>	<b>256,350</b>	<b>840,052</b>	<b>116,225</b>	<b>168,900</b>	<b>9,950</b>	<b>106,871</b>	<b>468,910</b>	<b>161,500</b>	<b>119,900</b>	<b>124,260</b>	<b>347,450</b>	<b>15,425</b>	<b>67,100</b>	<b>89,200</b>	<b>97,400</b>	<b>74,373</b>	<b>75,381</b>	<b>59,307</b>	<b>571,049</b>	<b>245,559</b>	<b>18,650</b>	<b>5,759,521</b>	<b>9,793,333</b>	<b>9,643,924</b>	<b>149,409</b>	% Change 1.55%
<b>24/25 ADOPTED BUDGET</b>	<b>231,800</b>	<b>846,052</b>	<b>113,875</b>	<b>152,425</b>	<b>4,450</b>	<b>106,671</b>	<b>450,065</b>	<b>147,525</b>	<b>86,400</b>	<b>92,600</b>	<b>322,825</b>	<b>14,354</b>	<b>52,375</b>	<b>90,775</b>	<b>98,825</b>	<b>70,788</b>	<b>71,245</b>	<b>41,600</b>	<b>590,487</b>	<b>238,509</b>	<b>16,550</b>	<b>5,803,728</b>		<b>9,643,924</b>		
<b>INCREASE/(DECREASE)</b>	<b>24,550</b>	<b>(6,000)</b>	<b>2,350</b>	<b>16,475</b>	<b>5,500</b>	<b>200</b>	<b>18,845</b>	<b>13,975</b>	<b>33,500</b>	<b>31,660</b>	<b>24,625</b>	<b>1,071</b>	<b>14,725</b>	<b>(1,575)</b>	<b>(1,425)</b>	<b>3,585</b>	<b>4,136</b>	<b>17,707</b>	<b>(19,438)</b>	<b>7,050</b>	<b>2,100</b>	<b>(44,207)</b>	<b>149,409</b>			
<b>% CHANGE</b>	<b>10.59%</b>	<b>-0.71%</b>	<b>2.06%</b>	<b>10.81%</b>	<b>123.60%</b>	<b>0.19%</b>	<b>4.19%</b>	<b>9.47%</b>	<b>38.77%</b>	<b>34.19%</b>	<b>7.63%</b>	<b>7.46%</b>	<b>28.11%</b>	<b>-1.74%</b>	<b>-1.44%</b>	<b>5.06%</b>	<b>5.81%</b>	<b>42.56%</b>	<b>-3.29%</b>	<b>2.96%</b>	<b>12.69%</b>	<b>-0.76%</b>				

## 2026/27 SEWER CAPITAL OUTLAY

Chief Financial Officer

### DETAIL OF ENGINEERING OPERATING EXPENSES

	26/27 BUDGET	25/26 BUDGET	INCREASE (DECREASE)	
44XX	1,126,250	1,350,500	(224,250)	
46XX	5,300	5,300	0	
48XX	6,200	6,325	(125)	
49XX	100	125	(25)	
60XX	150,500	149,940	560	
62XX	23,250	25,000	(1,750)	
63XX	0	100	(100)	
65XX	0	0	0	
66XX	3,650	3,375	275	% Change
<b>TOTAL EXPENSES</b>	<b>1,315,250</b>	<b>1,540,665</b>	<b>(225,415)</b>	<b>-14.63%</b>

\*\*Includes one-time expenditures and transfers from capital outlay budget

# SUMMARY OF SALARIES AND BENEFITS

## 2026/27 SEWER BUDGET

Chief Financial Officer

	PLANT OPS	OPS	ELECTRIC	HEAVY MAINT	DISTRICT OPS	FIELD OPS	U/R SEWER	PUMP CREW	EQUIP REPAIR	LAB	WATER REUSE	ADMIN	BOARD OF DIRECTORS	HUMAN RESOURCES	PUBLIC INFO/WATER CONS	FINANCE	ACCOUNTING	PURCHASING	INFO TECH	CUSTOMER SERVICE	INSPECTION S	26/27 BUDGET	25/26 BUDGET	INCREASE (DECREASE)
REGULAR WAGES	218,109	2,187,443	260,483	828,084	132,837	103,678	868,779	624,895	225,618	366,138	317,420	319,360	12,000	244,733	100,631	306,332	247,443	116,412	357,297	334,997	259,722	8,432,411	8,370,802	61,609
NEW POSITIONS																						0	0	0
SUB-TOTAL	218,109	2,187,443	260,483	828,084	132,837	103,678	868,779	624,895	225,618	366,138	317,420	319,360	12,000	244,733	100,631	306,332	247,443	116,412	357,297	334,997	259,722	8,432,411	8,370,802	61,609
COST OF LIVING ADJ	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL REGULAR	218,109	2,187,443	260,483	828,084	132,837	103,678	868,779	624,895	225,618	366,138	317,420	319,360	12,000	244,733	100,631	306,332	247,443	116,412	357,297	334,997	259,722	8,432,411	8,370,802	61,609
OVERTIME	0	127,628	10,000	10,000	0	0	25,000	25,000	2,500	20,000	15,000	150	0	500	0	100	5,000	315	2,600	750	5,000	249,543	182,865	66,678
COST OF LIVING ADJ	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL OVERTIME	0	127,628	10,000	10,000	0	0	25,000	25,000	2,500	20,000	15,000	150	0	500	0	100	5,000	315	2,600	750	5,000	249,543	182,865	66,678
DOUBLE TIME	0	50,453	500	2,100	0	0	2,500	5,000	250	3,000	1,000	0	0	0	0	0	0	0	250	0	0	65,053	70,500	(5,447)
COST OF LIVING ADJ	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DOUBLE TIME	0	50,453	500	2,100	0	0	2,500	5,000	250	3,000	1,000	0	0	0	0	0	0	0	250	0	0	65,053	70,500	(5,447)
PART TIME/SEASONAL	0	0	0	36,000	0	0	80,000	20,000	0	62,250	18,000	0	0	0	0	0	20,000	0	32,000	0	0	268,250	246,250	22,000
PART TIME (NEW)	0	30,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	30,000	0	30,000
SEASONAL (NEW)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PART TIME OVERTIME	0	0	0	0	0	0	300	250	0	3,000	0	0	0	0	0	0	0	0	0	0	0	3,550	1,250	2,300
DOUBLE TIME	0	0	0	0	0	0	0	0	0	50	0	0	0	0	0	0	0	0	0	0	0	50	100	(50)
GRAND TOTAL SALARIES	218,109	2,395,524	270,983	876,184	132,837	103,678	976,579	675,145	228,368	454,438	351,420	319,510	12,000	245,233	100,631	306,432	272,443	116,727	392,147	335,747	264,722	9,048,857	8,871,767	177,090
26/27 BUDGETED BENEFITS	154,597	1,411,818	167,573	535,526	36,296	70,006	538,724	394,323	138,933	219,940	156,973	159,453	90,555	133,905	73,094	147,822	121,959	74,340	202,011	161,151	119,894	5,108,893	4,795,214	313,679
TOTAL SALARIES AND BENEFITS	372,706	3,807,342	438,556	1,411,710	169,133	173,684	1,515,303	1,069,468	367,301	674,378	508,393	478,963	102,555	379,138	173,725	454,254	394,402	191,067	594,158	496,898	384,616	14,157,750	13,666,981	490,769
25/26 BUDGETED	336,029	3,652,160	423,500	1,369,355	152,560	163,618	1,639,598	1,000,588	323,544	635,662	479,510	447,405	94,680	362,948	163,087	414,094	397,658	222,110	558,212	477,114	353,549		13,666,981	
INCREASE/(DECREASE)	36,677	155,182	15,056	42,355	16,573	10,066	(124,295)	68,880	43,757	38,716	28,883	31,558	7,875	16,190	10,638	40,160	(3,256)	(31,043)	35,946	19,784	31,067	490,769		

% Change  
2.00%

## 2026/27 SEWER CAPITAL OUTLAY

Chief Financial Officer

### DETAIL OF ENGINEERING SALARIES AND BENEFITS

	26/27 BUDGET	25/26 PY BUDGET	INCREASE (DECREASE)	
REGULAR WAGES	1,209,839	1,187,950	21,889	
NEW POSITIONS		0	0	
SUB-TOTAL	1,209,839	1,187,950	21,889	
COST OF LIVING ADJ	0	0		
TOTAL REGULAR	1,209,839	1,187,950	21,889	
OVERTIME	70,000	70,000	0	
COST OF LIVING ADJ	0	0		
TOTAL OVERTIME	70,000	70,000	0	
DOUBLE TIME	500	500	0	
COST OF LIVING ADJ	0	0		
TOTAL DOUBLE TIME	500	500	0	
PART TIME	17,500	35,000	(17,500)	
PART TIME OVERTIME	500	500	0	
SUB-TOTAL	18,000	35,500	(17,500)	
				% Change
GRAND TOTAL SALARIES	1,298,339	1,293,950	4,389	0.34%
BENEFITS	501,196	527,173	(25,977)	-4.93%
<b>TOTAL SALARIES AND BENEFITS</b>	<b>1,799,535</b>	<b>1,821,123</b>	<b>(21,588)</b>	<b>-1.19%</b>

SEWER TEN-YEAR FINANCIAL PLAN											
	2025/26		2026/27		2027/28		2028/29		2029/30		
	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	
	ENTERPRISE FUND	CAPITAL OUTLAY RESERVE	ENTERPRISE FUND	CAPITAL OUTLAY RESERVE	ENTERPRISE FUND	CAPITAL OUTLAY RESERVE	ENTERPRISE FUND	CAPITAL OUTLAY RESERVE	ENTERPRISE FUND	CAPITAL OUTLAY RESERVE	
BEGINNING CASH BALANCES	4,486,503	30,399,229	5,080,270	25,496,906	5,313,811	22,648,111	5,263,076	29,187,450	5,503,975	28,869,047	
REVENUES (1)	34,295,833	527,400	33,565,674	762,660	35,012,779	427,194	36,817,318	384,475	39,879,950	346,027	
BORROWINGS	0	10,897,579	0	6,989,680	0	17,777,689	0	10,504,000	0	17,931,000	
AVAILABLE FUNDS	38,782,337	41,824,208	38,645,944	33,249,246	40,326,591	40,852,994	42,080,394	40,075,925	45,383,925	47,146,074	
SALARIES (2)	8,702,799	1,335,253	9,048,857	1,298,339	9,320,323	1,337,289	9,599,932	1,377,408	9,887,930	1,418,730	
BENEFITS (2)	4,815,661	547,320	5,108,893	501,196	5,262,160	516,232	5,420,025	531,719	5,582,625	547,670	
OPERATIONS & MAINTENANCE (2)	9,643,924	1,540,665	9,793,333	1,315,250	9,008,900	1,341,555	9,204,378	1,368,386	9,373,165	1,395,754	
CAPITAL OUTLAY	1,561,000	19,547,747	2,052,000	12,050,400	2,119,000	15,150,600	2,476,000	14,759,450	2,378,000	21,745,100	
DEBT SERVICE	1,561,000	2,335,000	2,052,000	2,765,000	2,119,000	2,673,000	2,476,000	3,046,000	2,378,000	3,147,000	
TOTAL CASH OUTLAYS	24,723,383	25,305,984	26,003,083	17,930,185	25,710,382	21,018,676	26,700,335	21,082,963	27,221,721	28,254,254	
BALANCE BEFORE TRANSFERS	14,058,953	16,518,223	12,642,861	15,319,061	14,616,208	19,834,318	15,380,060	18,992,962	18,162,204	18,891,820	
CAPITAL OUTLAY FUND TRANSFERS	-8,978,683	8,978,683	-7,329,050	7,329,050	-9,353,132	9,353,132	-9,876,085	9,876,085	-12,540,391	12,540,391	
ACCRUAL TO CASH ADJUSTMENT		0		0		0		0		0	
RATE STABILIZATION AND DEBT RESERVES		-7,171,963		-8,073,654		-8,442,197		-9,516,606		-10,502,304	
OPERATING AND CAPITAL OUTLAY RESERVES (3)	5,080,270	18,324,943	5,313,811	14,574,457	5,263,076	20,745,254	5,503,975	19,352,441	5,621,813	20,929,907	
DEBT PAYMENT RESERVE FUND		3,171,963		4,073,654		4,442,197		5,516,606		6,502,304	
RATE STABILIZATION FUND (4)		4,000,000		4,000,000		4,000,000		4,000,000		4,000,000	
TOTAL RESERVE BALANCES	5,080,270	25,496,906	5,313,811	22,648,111	5,263,076	29,187,450	5,503,975	28,869,047	5,621,813	31,432,211	
AMORTIZATION (NON-CASH ITEM)	25,490		25,490		25,490		25,490		25,490		
DEPRECIATION (NON-CASH ITEM)	5,643,000		5,755,000		5,870,000		5,987,000		6,106,000		

**ASSUMPTIONS:**

**(1) REVENUES**

Enterprise revenue includes service charges, property tax, interest income and other misc revenue.  
 Capital Fund revenue includes capacity charges, capital grants and capital improvement charges  
 Service charge rates increase 6.5% in year's 1 - 3, 9.5% in years 4 - 9 and 3% in year 10.  
 Investments earn 1% to 3% net of investment fees.  
 Commercial capacity fees projected assume collections equivalent to a 4" connection.  
 Residential capacity fees were previously based on 30 residential allocations each year; however, have been realigned to prior year amount as a more reasonable estimate.

**(2) EXPENDITURES**

Benefits include a 3.0% escalator beginning 2027/28 due to potential P/R tax and PERS/health insurance increases.  
 Salaries include a 3.0% escalator beginning 2027/28 to account for standard step increases and other potential adjustments.  
 O&M Expenses & Depreciation increase at 2.0% per year. Specific known changes adjusted as appropriate.  
 Debt Service includes principle & interest payments for current debt and additional debt.

SEWER TEN-YEAR FINANCIAL PLAN													
	2030/31	2030/31	2031/32	2031/32	2032/33	2032/33	2033/34	2033/34	2034/35	2034/35	2035/36	2035/36	
	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	FORECAST	
	ENTERPRISE	CAPITAL OUTLAY	ENTERPRISE	CAPITAL OUTLAY	ENTERPRISE	CAPITAL OUTLAY	ENTERPRISE	CAPITAL OUTLAY	ENTERPRISE	CAPITAL OUTLAY	ENTERPRISE	CAPITAL OUTLAY	
	FUND	RESERVE	FUND	RESERVE	FUND	RESERVE	FUND	RESERVE	FUND	RESERVE	FUND	RESERVE	
BEGINNING CASH BALANCES	5,621,813	31,432,211	5,910,777	30,379,478	6,214,526	25,702,487	6,290,868	34,487,927	6,424,065	33,834,415	6,496,215	40,698,899	
REVENUES (1)	43,265,669	311,424	46,906,878	280,282	50,831,413	252,254	55,323,796	227,028	60,079,710	204,326	62,104,492	183,893	
BORROWINGS	0	<b>3,364,000</b>	0	<b>12,456,000</b>	0	<b>23,401,000</b>	0	<b>16,375,000</b>	0	<b>14,013,000</b>	0	<b>17,841,000</b>	
AVAILABLE FUNDS	48,887,481	35,107,636	52,817,655	43,115,760	57,045,939	49,355,741	61,614,664	51,089,955	66,503,775	48,051,741	68,600,707	58,723,792	
SALARIES (2)	10,184,568	1,461,292	10,490,105	1,505,131	10,804,808	1,550,285	11,128,953	1,596,793	11,462,821	1,644,697	11,806,706	1,694,038	
BENEFITS (2)	5,750,104	564,101	5,922,607	581,024	6,100,285	598,454	6,283,294	616,408	6,471,793	634,900	6,665,947	653,947	
OPERATIONS & MAINTENANCE (2)	9,575,929	1,423,669	9,752,147	1,452,142	9,947,190	1,481,185	10,146,134	1,510,809	10,349,056	1,541,025	10,556,038	1,571,846	
CAPITAL OUTLAY		12,240,200		26,729,245		27,877,677		33,901,748		28,383,109		31,908,000	
DEBT SERVICE	2,733,000	3,772,000	3,667,000	3,917,000	3,551,000	3,712,000	3,436,000	3,826,000	3,318,000	3,555,000	3,287,000	3,586,000	
TOTAL CASH OUTLAYS	28,243,601	19,461,261	29,831,860	34,184,542	30,403,284	35,219,601	30,994,381	41,451,758	31,601,671	35,758,731	32,315,690	39,413,831	
BALANCE BEFORE TRANSFERS	<b>20,643,880</b>	<b>15,646,374</b>	<b>22,985,795</b>	<b>8,931,218</b>	<b>26,642,655</b>	<b>14,136,140</b>	<b>30,620,283</b>	<b>9,638,197</b>	<b>34,902,105</b>	<b>12,293,010</b>	<b>36,285,017</b>	<b>19,309,961</b>	
CAPITAL OUTLAY FUND TRANSFERS	-14,733,103	14,733,103	-16,771,269	16,771,269	-20,351,787	20,351,787	-24,196,218	24,196,218	-28,405,889	28,405,889	-29,648,097	29,648,097	
ACCRUAL TO CASH ADJUSTMENT		0		0		0		0		0		0	
RATE STABILIZATION AND DEBT RESERVES		-10,498,829		-11,578,658		-11,257,108		-11,255,858		-10,869,348		-10,870,723	
OPERATING AND CAPITAL OUTLAY RESERVES (3)	5,910,777	19,880,648	6,214,526	14,123,829	6,290,868	23,230,819	6,424,065	22,578,557	6,496,215	29,829,551	6,636,920	38,087,335	
DEBT PAYMENT RESERVE FUND		6,498,829		7,578,658		7,257,108		7,255,858		6,869,348		6,870,723	
RATE STABILIZATION FUND (4)		4,000,000		4,000,000		4,000,000		4,000,000		4,000,000		4,000,000	
TOTAL RESERVE BALANCES	5,910,777	30,379,478	6,214,526	25,702,487	6,290,868	34,487,927	6,424,065	33,834,415	6,496,215	40,698,899	6,636,920	48,958,058	
AMORTIZATION (NON-CASH ITEM)	25,490		25,490		25,490		25,490		25,490		25,490		
DEPRECIATION (NON-CASH ITEM)	6,228,000		6,352,000		6,479,000		6,608,000		6,740,000		6,874,000		

**(3) OPERATING & CAPITAL RESERVES**

**(3) OPERATING & CAPITAL RESERVES**

Operating reserve is equal to two months of operating costs. Remaining reserves are available for debt service and capital projects.

**(4) RATE STABILIZATION**

The Water Enterprise Fund will maintain a funding level equal to a fixed amount of \$4,000,000 as approved by the Board on 06/20/2024.

**RESULTS:**

*Funding is available for all proposed Capital Projects and reserve levels comply with the Reserve Policy.*




*Operating revenue covers operating expenses at all times.*

*District is in compliance with the "net revenue" debt covenants.*

*Capital Improvement Program is greater than 100% of depreciation*

**SEWER ENTERPRISE FUND**  
**FUTURE RATE FORECAST**  
**RESIDENTIAL RATES (3 Sewer Units)**

Year	% Change	Sewer Ut	Annual	Quarterly	Monthly	Qtrly Increase	Monthly Increase
2015/16	6.00%	35.34	424.08	106.02	35.34	6.00	2.00
2016/17	6.00%	37.46	449.53	112.38	37.46	6.36	2.12
2017/18	6.00%	39.71	476.50	119.13	39.71	6.74	2.25
2018/19	6.00%	42.09	505.09	126.27	42.09	7.15	2.38
2019/20	5.00%	44.46	533.52	133.38	44.46	7.11	2.37
2020/21	0.00%	44.46	533.52	133.38	44.46	0.00	0.00
2021/22	0.00%	44.46	533.52	133.38	44.46	0.00	0.00
2022/23	8.00%	48.02	576.20	144.05	48.02	10.67	3.56
2023/24	9.50%	52.58	630.94	157.74	52.58	13.68	4.56
2024/25	13.50%	59.68	716.12	179.03	59.68	21.29	7.10
2025/26	9.50%	65.35	784.15	196.04	65.35	17.01	5.67
2026/27	6.50%	69.59	835.12	208.78	69.59	12.74	4.25
2027/28	6.50%	74.12	889.40	222.35	74.12	13.57	4.52
2028/29	6.50%	78.93	947.21	236.80	78.93	14.45	4.82
2029/30	9.50%	86.43	1037.20	259.30	86.43	22.50	7.50
2030/31	9.50%	94.64	1135.73	283.93	94.64	24.63	8.21
2031/32	9.50%	103.64	1243.63	310.91	103.64	26.97	8.99
2032/33	9.50%	113.48	1361.77	340.44	113.48	29.54	9.85
2033/34	9.50%	124.26	1491.14	372.78	124.26	32.34	10.78
2034/35	9.50%	136.07	1632.80	408.20	136.07	35.41	11.80
2035/36	3.00%	140.15	1681.78	420.45	140.15	12.25	4.08

 = Adopted  
 = Proposed  
 = Projected

## Sewer

	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
Water Reuse	\$ 1,051,900	\$ 68,000	\$ 69,100	\$ 40,300	\$ 81,500	\$ 42,745	\$ 44,027	\$ 105,348	\$ 106,709	\$ -
URS	\$ 25,500	\$ 113,000	\$ 31,000	\$ 153,000	\$ 48,000	\$ 18,000	\$ 36,000	\$ -	\$ -	\$ -
Purchasing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pumps	\$ 910,000	\$ -	\$ 60,000	\$ 110,000	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -
Public Affairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operations	\$ 289,000	\$ -	\$ 84,800	\$ 137,350	\$ 90,000	\$ 142,700	\$ 112,500	\$ 98,400	\$ 101,400	\$ 101,400
Lab	\$ 20,000	\$ 100,000	\$ 20,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Inspections	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,250	\$ -	\$ -	\$ -
IT	\$ 185,000	\$ 115,000	\$ 116,000	\$ 102,000	\$ 105,000	\$ 515,000	\$ 65,000	\$ 115,000	\$ 42,000	\$ 105,000
HR	\$ 5,000	\$ -	\$ 15,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Heavy Maintenance	\$ 144,000	\$ 154,000	\$ 128,000	\$ 57,000	\$ 39,000	\$ 59,000	\$ 77,000	\$ 12,000	\$ 12,000	\$ -
Finance	\$ -	\$ -	\$ -	\$ 19,000	\$ -	\$ -	\$ -	\$ 19,000	\$ -	\$ -
Engineering*	\$ 8,370,000	\$ 13,788,000	\$ 13,330,000	\$ 20,887,000	\$ 11,589,000	\$ 25,897,000	\$ 27,466,000	\$ 33,370,000	\$ 28,036,000	\$ 31,803,000
Equipment Repair	\$ 926,000	\$ 567,800	\$ 675,000	\$ 202,800	\$ 105,000	\$ -	\$ -	\$ -	\$ -	\$ -
Electrical	\$ 105,000	\$ 100,000	\$ 105,000	\$ 105,000	\$ 80,000	\$ 85,000	\$ 80,000	\$ 85,000	\$ 85,000	\$ -
Customer Service	\$ -	\$ -	\$ 18,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Board of Directors	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$ -	\$ -
Administration	\$ -	\$ -	\$ -	\$ 19,000	\$ -	\$ -	\$ -	\$ 19,000	\$ -	\$ -
Accounting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Totals</b>	<b>\$ 12,031,400</b>	<b>\$ 15,005,800</b>	<b>\$ 14,656,900</b>	<b>\$ 21,852,450</b>	<b>\$ 12,187,500</b>	<b>\$ 26,809,445</b>	<b>\$ 27,891,777</b>	<b>\$ 33,898,748</b>	<b>\$ 28,383,109</b>	<b>\$ 32,009,400</b>

\*Please refer to Engineering CIP

**SEWER UNDERGROUND REPAIR**

USE OR BENEFIT EXPLANATION	25-26 BUDGET	25-26 ESTIMATED AMOUNT	25-26 NOTES	26-27 BUDGET	Change Designation	27-28 BUDGET	28-29 BUDGET	29-30 BUDGET	30-31 BUDGET	31-32 BUDGET	32-33 BUDGET	33-34 BUDGET	34-35 BUDGET	35-36 BUDGET	TOTALS	
1 SMART COVERS (THREE PER YEAR)	18,000	18,000		18,000		18,000	18,000	18,000	18,000	18,000	18,000				126,000	1
2 REPLACE HYDRAULIC JACKHAMMER	5,000	5,000				5,000									5,000	2
3 REPLACE MAIN/PORTABLE CAMERAS						50,000		50,000							100,000	3
4 CONFINED SPACE EQUIPMENT	17,500	17,500		7,500					15,000						22,500	4
5 REPLACE STAND ALONE LATERAL CAMERA								20,000							20,000	5
6 LINE LOCATOR	6,500	6,500														6
7 HYDRO NOZZLES							13,000				18,000				31,000	7
8 PORTABLE HYDRO UNIT						25,000									25,000	8
9 FOUR RACKS, 8 REELS OF 8" LAY FLAT HOSE (660' PER REEL)								65,000							65,000	9
10 REPLACE TV CABLE	12,000	0		MOVING TO A NEW YEAR		15,000			15,000						30,000	10
	59,000			25,500	0	113,000	31,000	153,000	48,000	18,000	36,000	0	0	0	424,500	



**SEWER ELECTRICAL**

USE OR BENEFIT EXPLANATION	25-26	25-26	25-26	26-27	Change	27-28	28-29	29-30	30-31	31-32	32-33	33-34	34-35	35-36	TOTALS	
	BUDGET	ESTIMATED	NOTES	BUDGET	Designation	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET		
AMOUNT																
1 SEWER PUMP STATION MOTOR REBUILDS	65,000			65,000	No Change	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000	585,000	1
2 CATHODIC PROTECTION EQUIPMENT	5,000							5,000				5,000	5,000		15,000	2
3 REPLACE SEWER PUMP STATION VFD	30,000			15,000	No Change	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000		135,000	3
4 PLANT SECONDARY/FINAL EFFLUENT PS MOTOR REBUILDS	40,000	40,000		20,000	No Change	20,000	20,000	20,000							80,000	4
5 PUMP STATION PLC'S	5,000			5,000	No Change		5,000			5,000					15,000	5
6 GRENLEE CORDLESS CABLE CRIMPR	5,100	5,100													0	6
7 FLOW METER - SLUDGE PUMPS	6,000														0	7
8 LUTHER PS SPARE TRANSFORMERS	300,000														0	8
	456,100			105,000		100,000	105,000	105,000	80,000	85,000	80,000	85,000	85,000	0	830,000	



**SEWER EQUIPMENT REPAIR - PAGE 1**

USE OR BENEFIT EXPLANATION	25-26 BUDGET	25-26 ESTIMATED AMOUNT	25-26 NOTES	26-27 BUDGET	Change Designation	27-28 BUDGET	28-29 BUDGET	29-30 BUDGET	30-31 BUDGET	31-32 BUDGET	32-33 BUDGET	33-34 BUDGET	34-35 BUDGET	35-36 BUDGET	TOTALS	
1 REPLACE ENGINE/TRANSMISSION (TBD)	7,600			10,000	Replacement	7,800		7,800							25,600	1
2 REPLACE GENERATORS	60,000			60,000	No Change	70,000		75,000							205,000	2
	67,600			70,000		77,800	0	82,800	0	0	0	0	0	0	230,600	

**SEWER EQUIPMENT REPAIR (VEHICLES) - PAGE 2**

USE OR BENEFIT EXPLANATION	25-26 BUDGET	25-26 ESTIMATED AMOUNT	25-26 NOTES	26-27 BUDGET	Change Designation	27-28 BUDGET	28-29 BUDGET	29-30 BUDGET	30-31 BUDGET	31-32 BUDGET	32-33 BUDGET	33-34 BUDGET	34-35 BUDGET	35-36 BUDGET	TOTALS	
3 REPLACE U/R TRUCK #1				60,000	New	100,000									160,000	3
4 REPLACE U/R TRUCK #4 (2011)									60,000						60,000	4
5 REPLACE U/R TRUCK #52								50,000							50,000	5
6 REPLACE PUMPS TRUCK #36 (2004 VACUUM)					Replacement	500,000									500,000	6
7 REPLACE ELECTRIC SHOP TRUCK #51 (2011)						35,000									35,000	7
8 REPLACE ELECTRIC SHOP TRUCK #28 (2001)								70,000							70,000	8
9 REPLACE ELECTRIC SHOP TRUCK #21 (2002)	90,000				Replacement	90,000									90,000	9
10 HEAVY MAINT. ARTICULATING MANLIFT (2006)							100,000								100,000	10
11 REPLACE EQUIP. REPAIR TRUCK #11 (2008)									45,000						45,000	11
12 REPLACE OPS TRUCK #74 (2007)							40,000								40,000	12
13 REPLACE LAB TRUCK #49 (2011)				60,000	New										60,000	13
14 REPLACE WATER REUSE. DUMP TRUCK #56 (2009)					No Change	300,000									300,000	14
15 REPLACE WATER REUSE UTILITY VEHICLE	35,000	35,000	roll and add \$15k		Replacement	15,000									15,000	15
16 REPLACE #53 SEWER 2011 SEWER HYDRO	250,000	250,000			Deferred from Current Fiscal Year	250,000									250,000	16
17 PORTABLE GENERATOR SE #3 250kw	85,000				Deferred from Current Fiscal Year	15,000									15,000	17
18 REPLACE EQR DIAGNOSTIC COMPUTER	15,000				No Change										0	18
19 NEW EXCAVATOR - WATER REUSE	49,000	49,000			Deferred from Current Fiscal Year	351,000									351,000	19
20 NEW CHIPPER	15,000				Deferred from Current Fiscal Year	15,000									15,000	20
21 TRUCK #20 VACUUM	15,000				Deferred from Current Fiscal Year	15,000									15,000	21
22 Vehicle for H/R department					NEW	45,000									45,000	22
23 2 mobile light towers	30,000			30,000	NEW										30,000	23
	584,000			856,000		490,000	675,000	120,000	105,000	0	0	0	0	0	2,246,000	
TOTALS	651,600			926,000		567,800	675,000	202,800	105,000	0	0	0	0	0	2,476,600	

**SEWER OPERATIONS**

USE OR BENEFIT EXPLANATION	25-26 BUDGET	25-26 ESTIMATED AMOUNT	25-26 NOTES	26-27 BUDGET	Change Designation	27-28 BUDGET	28-29 BUDGET	29-30 BUDGET	30-31 BUDGET	31-32 BUDGET	32-33 BUDGET	33-34 BUDGET	34-35 BUDGET	35-36 BUDGET	TOTALS	
1 OTHER PLANT IMPROVEMENTS, UNEXPECTED PIPE FAILURE	79,900			85,000		84,800	87,350	90,000	92,700	95,500	98,400	101,400	101,400		836,550	1
2 REPLACE CHEMICAL STORAGE TANKS (5)	25,000	25,000	Roll to 27, add \$25k	25,000			50,000		50,000						125,000	2
3 EPA SPILL CONTROL & COUNTERMEASURE PLAN REVIEW				17,000	New					17,000					34,000	3
4 SNOWBLOWER			Remove, not capital												0	4
5 REPLACE H2S METER				22,000	New										22,000	5
6 ERB Flow Meter	15,000	15,000	MOVE TO 26-27	15,000	Deferred from Current Fiscal Year										15,000	6
7 REPLACE POLYMER Pump				40,000	New										40,000	7
8 4" PORTABLE PUMP				60,000	New										60,000	8
9 10" #3 WATER METER				5,000	New										5,000	9
10 30" ERB VALVE				20,000	New										20,000	10
	119,900			289,000	0	84,800	137,350	90,000	142,700	112,500	98,400	101,400	101,400	0	1,157,550	

**SEWER LABORATORY**

USE OR BENEFIT EXPLANATION	25-26 BUDGET	25-26 ESTIMATED AMOUNT	25-26 NOTES	26-27 BUDGET	Change Designation	27-28 BUDGET	28-29 BUDGET	29-30 BUDGET	30-31 BUDGET	31-32 BUDGET	32-33 BUDGET	33-34 BUDGET	34-35 BUDGET	35-36 BUDGET	TOTALS	
1 REPLACE FINAL SAMPLER								10,000							10,000	1
2 REPLACE SECONDARY SAMPLER						10,000									10,000	2
3 REPLACE PRIMARY SAMPLER						10,000									10,000	3
4 REPLACE RAW SAMPLER				10,000	New										10,000	4
5 REPLACE LAB FIELD METERS (3)								10,000							10,000	5
6 REPLACE ION CHROMATOGRAPH						80,000									80,000	6
7 QUANTI-TRAY SEALER				5,000	New										5,000	7
8 REPLACE GEOTECH PUMP CONTROLLER				5,000	New										5,000	8
9 BOD REFRIDGERATOR								10,000							10,000	9
10 NEW ANALYTICAL BALANCE	12,000	12,000													0	10
	12,000			20,000		100,000	20,000	10,000	0	0	0	0	0	0	150,000	

**SEWER BOARD OF DIRECTORS**

USE OR BENEFIT EXPLANATION	25-26	25-26	25-26	26-27	Change	27-28	28-29	29-30	30-31	31-32	32-33	33-34	34-35	35-36	TOTALS
	BUDGET	ESTIMATED	NOTES	BUDGET	Designation	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	
AMOUNT															
1 REPLACE BOARDROOM COMPONENTS	75,000						5,000					75,000			80,000
															1
	75,000			0		0	5,000	0	0	0	0	75,000	0	0	80,000

**SEWER ADMINISTRATION**

USE OR BENEFIT EXPLANATION	25-26 BUDGET	25-26 ESTIMATED AMOUNT	25-26 NOTES	26-27 BUDGET	Change Designation	27-28 BUDGET	28-29 BUDGET	29-30 BUDGET	30-31 BUDGET	31-32 BUDGET	32-33 BUDGET	33-34 BUDGET	34-35 BUDGET	35-36 BUDGET	TOTALS	
1 REPLACE COPIER								19,000				19,000			38,000	1
	0			0		0	0	19,000	0	0	0	19,000	0	0	38,000	

**SEWER HUMAN RESOURCES**

USE OR BENEFIT EXPLANATION	25-26 BUDGET	25-26 ESTIMATED AMOUNT	25-26 NOTES	26-27 BUDGET	Change Designation	27-28 BUDGET	28-29 BUDGET	29-30 BUDGET	30-31 BUDGET	31-32 BUDGET	32-33 BUDGET	33-34 BUDGET	34-35 BUDGET	35-36 BUDGET	TOTALS	
1 REPLACE COPIER					No Change		15,000								15,000	1
2 REPLACE AED'S (SIX UNITS)					No Change			10,000							10,000	2
3 MOBILE TRAILER IMPROVEMENTS				5,000	NEW										5,000	3
	0			5,000		0	15,000	10,000	0	0	0	0	0	0	30,000	

**SEWER PUBLIC AFFAIRS/WATER CONSERVATION**

USE OR BENEFIT EXPLANATION	25-26 BUDGET	25-26 ESTIMATED AMOUNT	25-26 NOTES	26-27 BUDGET	Change Designation	27-28 BUDGET	28-29 BUDGET	29-30 BUDGET	30-31 BUDGET	31-32 BUDGET	32-33 BUDGET	33-34 BUDGET	34-35 BUDGET	35-36 BUDGET	TOTALS	
																0
	0			0		0	0	0	0	0	0	0	0	0	0	0

**SEWER WATER REUSE**

USE OR BENEFIT EXPLANATION	25-26 BUDGET	25-26 ESTIMATED AMOUNT	25-26 NOTES	26-27 BUDGET	Change Designation	27-28 BUDGET	28-29 BUDGET	29-30 BUDGET	30-31 BUDGET	31-32 BUDGET	32-33 BUDGET	33-34 BUDGET	34-35 BUDGET	35-36 BUDGET	TOTALS
1 UNDESIGNATED PROJECTS	35,800			36,900		38,000	39,100	40,300	41,500	42,745	44,027	45,348	46,709		374,629
2 PAVING/SEALING ROADS						30,000			40,000			60,000	60,000		190,000
3 ALFALFA FIELD REHABILITATION	25,000	25,000	Quote is \$40k	15,000	Deferred from Current Fisca		30,000								45,000
4 WATER RESUSE ROAD IMPROVEMENTS	20,000														0
5 SECURITY MEASURES	10,000														0
6 DIAMOND DITCH REHAB	103,000	103,000	Rolled from ENG	1,000,000	New										1,000,000
	193,800			1,051,900	0	68,000	69,100	40,300	81,500	42,745	44,027	105,348	106,709	0	1,609,629

**SEWER INFORMATION TECHNOLOGY**

USE OR BENEFIT EXPLANATION	25-26 BUDGET	25-26 ESTIMATED	25-26 NOTES	26-27 BUDGET	Change Designation	27-28 BUDGET	28-29 BUDGET	29-30 BUDGET	30-31 BUDGET	31-32 BUDGET	32-33 BUDGET	33-34 BUDGET	34-35 BUDGET	35-36 BUDGET	TOTALS
	AMOUNT														
1 VIRTUAL SERVER/HOST					Deferred from	30,000				30,000				30,000	90,000
2 BACKUP POWER - SERVER ROOM				10,000			10,000		10,000		10,000			10,000	50,000
3 NETWORKING EQUIP./IMPROVEMENTS				15,000			15,000		15,000		15,000			15,000	75,000
4 NETWORKING EQUIP./IMPROVEMENTS - SCADA						15,000	11,000	15,000		15,000		15,000		15,000	86,000
5 TELEPHONE SYSTEM UPGRADES	80,000	80,000								80,000					80,000
6 NEW FINANCE SYSTEM/MIGRATION/ENHANCEMENTS	10,000					10,000			10,000			10,000			30,000
7 SQL ADDITIONAL LICENSES	10,000	10,000				10,000			10,000			10,000			30,000
8 REPLACE DOMAIN CONTROLLER	10,000	10,000		10,000					10,000					10,000	30,000
9 REPLACE PRESENTATION EQUIPMENT							15,000					15,000			30,000
10 MICROSOFT OFFICE UPGRADES									50,000						50,000
11 STRATEGIC PLAN IMPLEMENTATION	20,000	20,000		20,000				20,000			20,000				60,000
12 REPLACE SCADA APP SERVER 1							20,000				20,000				40,000
13 STRATEGIC PLAN UPDATE				40,000	New					40,000					80,000
14 BACKUP POWER - DVR SERVER ROOM	6,000	9,000						9,000					9,000		18,000
15 BACKUP SERVER REPLACEMENT				50,000	New					250,000					300,000
16 ACCESS CONTROL/SURVEILLANCE	50,000	50,000				50,000		50,000		100,000		50,000		50,000	300,000
17 ERP MIGRATION/ENHANCEMENTS							15,000					15,000			30,000
18 BACKUP POWER - BIO BLDG	8,000	7,000						8,000					8,000		16,000
19 CYBERAUDIT REFRESH				30,000	New			30,000							60,000
20 FORM 700 PROCESS			IT Strat Plan	10,000	New										10,000
	194,000			185,000		115,000	116,000	102,000	105,000	515,000	65,000	115,000	42,000	105,000	1,465,000

**SEWER CUSTOMER SERVICE**

USE OR BENEFIT EXPLANATION	25-26 BUDGET	25-26 ESTIMATED AMOUNT	25-26 NOTES	26-27 BUDGET	Change Designation	27-28 BUDGET	28-29 BUDGET	29-30 BUDGET	30-31 BUDGET	31-32 BUDGET	32-33 BUDGET	33-34 BUDGET	34-35 BUDGET	35-36 BUDGET	TOTALS	
1 REPLACE COPIER/PRINTER/FAX							18,000								18,000	1
2 CUSTOMER SERVICE OFFICE REMODEL	40,000	40,000	roll to 27		0	Deferred from Current Fiscal Year									0	2
	40,000			0		0	18,000	0	0	0	0	0	0	0	18,000	

**SEWER INSPECTIONS**

USE OR BENEFIT EXPLANATION	25-26	25-26	25-26	26-27	Change	27-28	28-29	29-30	30-31	31-32	32-33	33-34	34-35	35-36	TOTALS
	BUDGET	ESTIMATED	NOTES	BUDGET	Designation	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	
AMOUNT															
1 REPLACE DIGITAL LOCATING EQUIP. (3)											11,250				11,250
	0			0		0	0	0	0	0	0	11,250	0	0	0
															11,250

**SEWER FINANCE**

USE OR BENEFIT EXPLANATION	25-26	25-26	25-26	26-27	Change	27-28	28-29	29-30	30-31	31-32	32-33	33-34	34-35	35-36	TOTALS	
	BUDGET	ESTIMATED	NOTES	BUDGET	Designation	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET		
AMOUNT																
1 REPLACE COPIER	19,000							19,000				19,000			38,000	1
	19,000			0		0	0	19,000	0	0	0	19,000	0	0	38,000	

**SEWER ACCOUNTING**

USE OR BENEFIT EXPLANATION	25-26 BUDGET	25-26 ESTIMATED AMOUNT	25-26 NOTES	26-27 BUDGET	Change Designation	27-28 BUDGET	28-29 BUDGET	29-30 BUDGET	30-31 BUDGET	31-32 BUDGET	32-33 BUDGET	33-34 BUDGET	34-35 BUDGET	35-36 BUDGET	TOTALS	
																0
	0			0		0	0	0	0	0	0	0	0	0	0	0

**SEWER PURCHASING**

USE OR BENEFIT EXPLANATION	25-26 BUDGET	25-26 ESTIMATED AMOUNT	25-26 NOTES	26-27 BUDGET	Change Designation	27-28 BUDGET	28-29 BUDGET	29-30 BUDGET	30-31 BUDGET	31-32 BUDGET	32-33 BUDGET	33-34 BUDGET	34-35 BUDGET	35-36 BUDGET	TOTALS	
																0
	0			0		0	0	0	0	0	0	0	0	0	0	0



# 2027 O&M Expense Budget Worksheet Report

Budget Year 2027

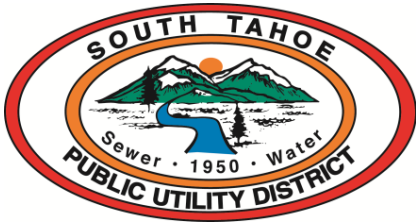
Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Chief Financial Officer
Fund 10 - Sewer Fund								
Department 10 - Plant Operations								
4405	Contractual Services	49,650.62	.00	.00	25.00	10,489.20	28,000.00	5,000.00
	Comments							
	Level	Comment						
	Department	FY26 will have Stormwater Prevention Plan update, and ongoing \$5k annual expense for QISP (Qualified Industrial Storm Practitioner)						
	Budget Transactions							
	Level	Transaction		Number of Units		Cost Per Unit	Total Amount	
	Chief Financial Officer	Stormwater Prevention Plan		1.0000		5,000.00	5,000.00	
				Chief Financial Officer Totals			\$5,000.00	
4820	Office Supplies	600.49	671.53	452.07	625.00	175.32	625.00	1,025.00
	Comments							
	Level	Comment						
	Department	Added 1x New Office Chair						
	Budget Transactions							
	Level	Transaction		Number of Units		Cost Per Unit	Total Amount	
	Chief Financial Officer	1x New Office Chair		1.0000		400.00	400.00	
				Chief Financial Officer Totals			\$400.00	
6075	Safety Equipment - Physicals	.00	.00	.00	100.00	.00	100.00	100.00
6200	Travel - Meetings - Education	3,112.96	2,469.20	4,185.73	7,500.00	2,245.91	7,500.00	6,000.00
	Budget Transactions							
	Level	Transaction		Number of Units		Cost Per Unit	Total Amount	
	Chief Financial Officer	CASA Conference (Winter 2026)		1.0000		3,000.00	3,000.00	
	Chief Financial Officer	WEF		1.0000		3,000.00	3,000.00	
				Chief Financial Officer Totals			\$6,000.00	
6250	Dues - Memberships - Certification	375.00	361.00	.00	750.00	957.00	1,000.00	925.00
	Budget Transactions							
	Level	Transaction		Number of Units		Cost Per Unit	Total Amount	
	Chief Financial Officer	AWWA		1.0000		200.00	200.00	
	Chief Financial Officer	SWRCB (every 3yrs, Last FY26)		1.0000		350.00	350.00	
	Chief Financial Officer	WEF		1.0000		375.00	375.00	
				Chief Financial Officer Totals			\$925.00	
6650	Regulatory Operating Permits	194,228.84	210,179.24	212,989.86	222,700.00	218,601.00	243,000.00	243,300.00
	Budget Transactions							
	Level	Transaction		Number of Units		Cost Per Unit	Total Amount	
	Chief Financial Officer	CA Dept of Water Resources - ERB		1.0000		10,000.00	10,000.00	



# 2027 O&M Expense Budget Worksheet Report

Budget Year 2027

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Chief Financial Officer
Fund	<b>10 - Sewer Fund</b>							
Department	<b>10 - Plant Operations</b>							
Chief Financial Officer	El Dorado County Air Quality					1.0000	2,000.00	2,000.00
Chief Financial Officer	El Dorado County Environmental Mgmt					1.0000	1,300.00	1,300.00
Chief Financial Officer	SWRCB					1.0000	5,000.00	5,000.00
Chief Financial Officer	SWRCB - WWTP Permit					1.0000	225,000.00	225,000.00
							Chief Financial Officer Totals	\$243,300.00
Department	<b>10 - Plant Operations Totals</b>	\$247,967.91	\$213,680.97	\$217,627.66	\$231,700.00	\$232,468.43	\$280,225.00	\$256,350.00



# 2027 O&M Expense Budget Worksheet Report

Budget Year 2027

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Chief Financial Officer
<b>Fund 10 - Sewer Fund</b>								
Department <b>12 - Operations</b>								
4610	Gasoline Expense	1,349.99	1,572.16	785.60	1,500.00	420.94	1,500.00	1,500.00
4620	Diesel Expense	1,366.72	202.21	314.55	500.00	138.75	500.00	500.00
4720	Polymer	91,645.81	164,364.75	98,706.06	154,157.00	94,360.20	154,157.00	154,157.00
4740	Carbon	10,994.50	.00	12,605.05	13,200.00	.00	13,200.00	13,200.00
4755	Hypochlorite	293,017.76	323,539.03	188,352.64	335,000.00	152,833.63	335,000.00	335,000.00
4760	Laboratory Supplies	3,599.84	3,388.10	3,471.47	3,500.00	2,041.23	3,500.00	3,500.00
4770	Sodium Hydroxide	20,366.82	13,503.40	11,397.30	12,025.00	9,464.48	12,025.00	12,025.00
Budget Transactions								
<i>Level</i>		<i>Transaction</i>		<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>
Chief Financial Officer		2 Loads, every 3yrs		1.0000		12,000.00		12,000.00
Chief Financial Officer		PAC's (placeholder, as needed)		1.0000		25.00		25.00
						Chief Financial Officer Totals		\$12,025.00
4790	Other Supplies	480.59	1,056.13	2,361.43	3,500.00	.00	3,500.00	3,500.00
4820	Office Supplies	2,098.04	1,453.12	1,083.84	2,000.00	791.52	2,000.00	2,000.00
6020	Headworks Equipment & Building	4,775.47	3,722.01	3,288.59	5,000.00	1,374.17	5,000.00	5,000.00
6021	Primary Equipment	.00	324.77	.00	1,000.00	.00	1,000.00	1,000.00
6022	Secondary Equipment	7,805.34	1,690.43	292.49	1,500.00	.00	1,500.00	1,500.00
6023	Filter Equipment - Building	.00	.00	.00	500.00	.00	500.00	500.00
6025	Laboratory Equipment	499.44	2,168.73	1,545.13	2,600.00	605.26	2,600.00	2,600.00
6030	Service Contracts	575.59	421.36	594.03	1,700.00	235.24	1,700.00	1,700.00
6040	Emergency Retention Basin	.00	.00	.00	500.00	.00	500.00	500.00
6041	Buildings	415.65	4,187.22	66.55	750.00	.00	750.00	750.00
6042	Grounds & Maintenance	5,720.53	12,264.87	2,781.46	13,500.00	2,744.61	13,500.00	7,500.00
Comments								
<i>Level</i>		<i>Comment</i>		<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>
Base		Removed 1x Snow Blower \$4000						
6056	Radio Repairs - Replacement	.00	.00	.00	100.00	.00	100.00	100.00
6071	Shop Supplies	7,749.14	6,342.36	9,968.95	6,500.00	1,931.64	6,500.00	6,500.00
6073	Small Tools	733.02	1,205.52	2,636.96	1,200.00	255.46	1,200.00	1,200.00
6075	Safety Equipment - Physicals	5,548.75	4,663.77	4,888.01	5,000.00	4,249.19	5,000.00	5,000.00
6200	Travel - Meetings - Education	6,702.97	7,585.58	21,368.53	27,180.00	5,837.96	27,180.00	27,180.00
Budget Transactions								
<i>Level</i>		<i>Transaction</i>		<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>
Chief Financial Officer		Base		16.0000		100.00		1,600.00
Chief Financial Officer		CEU's		16.0000		130.00		2,080.00
Chief Financial Officer		CWEA		3.0000		1,500.00		4,500.00
Chief Financial Officer		In Person Certification Review		7.0000		2,000.00		14,000.00



# 2027 O&M Expense Budget Worksheet Report

Budget Year 2027

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Chief Financial Officer
Fund 10 - Sewer Fund								
Department 12 - Operations								
Chief Financial Officer	Supervisor Virtual Training					1.0000	1,000.00	1,000.00
Chief Financial Officer	Virtual Certification Review					2.0000	500.00	1,000.00
Chief Financial Officer	WEF					1.0000	3,000.00	3,000.00
	Chief Financial Officer Totals							\$27,180.00
6230	Tuition & Reimbursement Program	1,600.00	1,600.00	1,885.75	1,600.00	.00	1,600.00	1,600.00
6250	Dues - Memberships - Certification	3,282.00	2,874.26	4,209.22	5,640.00	4,212.37	5,640.00	5,640.00
	Budget Transactions							
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					16.0000	140.00	2,240.00
	Chief Financial Officer					8.0000	350.00	2,800.00
	Chief Financial Officer					2.0000	300.00	600.00
	Chief Financial Officer Totals							\$5,640.00
6310	Telephone	366.93	492.61	109.66	400.00	(15.17)	400.00	400.00
6652	Biosolid Disposal Costs	194,859.83	277,437.89	240,731.44	243,000.00	161,186.62	243,000.00	243,000.00
6653	Biosolids Equipment - Building	1,312.69	.00	.00	3,000.00	1,278.15	3,000.00	3,000.00
	Department 12 - Operations Totals	\$666,867.42	\$836,060.28	\$613,444.71	\$846,052.00	\$443,946.25	\$846,052.00	\$840,052.00



# 2027 O&M Expense Budget Worksheet Report

Budget Year 2027

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Chief Financial Officer
Fund 10 - Sewer Fund								
Department 14 - Electric								
4405	Contractual Services	.00	.00	.00	100.00	.00	100.00	100.00
Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					1.0000	100.00	100.00
	<i>Transaction</i>							
	Specialized Electrical Projects as needed							
						Chief Financial Officer Totals		\$100.00
4610	Gasoline Expense	5,379.07	5,809.18	6,025.16	2,500.00	2,707.52	3,000.00	2,500.00
4820	Office Supplies	918.24	820.14	639.88	875.00	283.58	875.00	875.00
6021	Primary Equipment	20,415.35	14,517.02	1,089.74	5,000.00	1,565.31	5,000.00	5,000.00
6022	Secondary Equipment	587.94	14,204.67	2,564.69	5,000.00	2,449.93	5,000.00	5,000.00
6023	Filter Equipment - Building	392.32	2,982.31	4,567.33	4,000.00	2,932.39	4,000.00	4,000.00
6041	Buildings	58,666.58	48,734.71	55,822.97	25,000.00	17,975.51	25,000.00	25,000.00
Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					1.0000	16,800.00	16,800.00
	<i>Transaction</i>							
	Base					1.0000	(1,000.00)	(1,000.00)
	Chief Financial Officer					1.0000	2,000.00	2,000.00
	Tri Signal Integration 50% Water							
	Chief Financial Officer							
	Tri Signal Integration fire alarm test, insp, monit							
						Chief Financial Officer Totals		\$17,800.00
6048	Luther Pass Pump Station	5,811.17	381.28	22,899.02	4,000.00	2,989.32	4,000.00	4,000.00
6051	Pump Stations	70,876.52	68,806.11	21,177.23	40,000.00	44,370.02	40,000.00	40,000.00
Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					1.0000	15,000.00	15,000.00
	<i>Transaction</i>							
	Base					1.0000	25,000.00	25,000.00
	Chief Financial Officer							
	In House Pump Station Improvement Projects							
						Chief Financial Officer Totals		\$40,000.00
6056	Radio Repairs - Replacement	277.75	.00	.00	1,000.00	.00	1,000.00	1,000.00
6066	SCADA	3,896.09	22,955.33	7,098.31	7,500.00	.00	7,500.00	7,500.00
6071	Shop Supplies	3,057.53	7,987.98	8,066.04	3,900.00	5,329.15	5,000.00	4,500.00
6073	Small Tools	4,980.16	3,792.14	5,164.91	2,200.00	4,509.39	5,000.00	5,000.00
6075	Safety Equipment - Physicals	2,891.86	1,007.13	1,440.01	2,000.00	1,986.52	2,000.00	2,000.00
6200	Travel - Meetings - Education	1,444.32	3,406.11	85.00	3,500.00	.00	3,500.00	3,500.00
Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					1.0000	(3,500.00)	(3,500.00)
	<i>Transaction</i>							
	50% Water					1.0000	1,000.00	1,000.00
	Chief Financial Officer							
	Certification					1.0000	2,000.00	2,000.00
	Chief Financial Officer							
	CWEA Annual Conference					1.0000	1,000.00	1,000.00
	Chief Financial Officer							
	Misc Virtual Training							



# 2027 O&M Expense Budget Worksheet Report

Budget Year 2027

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Chief Financial Officer
Fund 10 - Sewer Fund								
Department 14 - Electric								
	Chief Financial Officer WEF Conference					1.0000	3,000.00	3,000.00
								Chief Financial Officer Totals \$3,500.00
6230	Tuition & Reimbursement Program	.00	.00	2,003.76	1,000.00	.00	1,000.00	2,050.00
6250	Dues - Memberships - Certification	1,347.50	1,727.50	1,767.50	800.00	1,379.00	800.00	900.00
	Budget Transactions							
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer CWEA					4.0000	150.00	600.00
	Chief Financial Officer WEF					1.0000	300.00	300.00
								Chief Financial Officer Totals \$900.00
6653	Biosolids Equipment - Building	8,961.99	3,743.10	11,193.11	5,000.00	.00	5,000.00	3,300.00
	Budget Transactions							
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer Base					1.0000	3,300.00	3,300.00
								Chief Financial Officer Totals \$3,300.00
	Department 14 - Electric Totals	\$189,904.39	\$200,874.71	\$151,604.66	\$113,375.00	\$88,477.64	\$117,775.00	\$116,225.00



# 2027 O&M Expense Budget Worksheet Report

Budget Year 2027

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Chief Financial Officer
<b>Fund 10 - Sewer Fund</b>								
Department <b>16 - Heavy Maintenance</b>								
4610	Gasoline Expense	8,055.00	8,360.39	7,109.19	6,500.00	5,721.26	5,000.00	6,500.00
4620	Diesel Expense	1,230.53	775.79	956.68	1,000.00	487.15	500.00	1,000.00
4630	Oil & Lubricants	828.60	587.22	3,175.11	1,500.00	.00	1,500.00	1,500.00
4820	Office Supplies	111.25	143.11	367.28	600.00	.00	600.00	1,000.00
Comments								
<i>Level</i>		<i>Comment</i>						
Department		New general office supplies, chairs and tables						
6012	Mobile Equipment	1,056.66	2,840.33	2,163.64	1,575.00	5,277.02	1,575.00	1,575.00
6021	Primary Equipment	4,222.22	3,555.89	41,959.40	12,000.00	18,386.39	12,000.00	12,000.00
6022	Secondary Equipment	9,019.51	53,953.91	11,708.15	15,000.00	15,140.20	15,000.00	15,000.00
Budget Transactions								
<i>Level</i>		<i>Transaction</i>		<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>
Chief Financial Officer		Base		1.0000		15,000.00		15,000.00
Chief Financial Officer Totals								\$15,000.00
6023	Filter Equipment - Building	4,201.78	4,709.49	2,127.89	6,000.00	889.42	6,000.00	6,000.00
6030	Service Contracts	7,000.00	7,000.00	1,500.00	7,000.00	16,643.22	7,000.00	20,000.00
Budget Transactions								
<i>Level</i>		<i>Transaction</i>		<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>
Chief Financial Officer		Alarm Inspections		1.0000		5,000.00		5,000.00
Chief Financial Officer		Crane Inspections		1.0000		10,000.00		10,000.00
Chief Financial Officer		Elevator Inspections		1.0000		5,000.00		5,000.00
Chief Financial Officer Totals								\$20,000.00
6041	Buildings	47,844.71	45,983.73	31,276.07	20,000.00	21,048.67	20,000.00	20,000.00
6042	Grounds & Maintenance	19,035.80	44,182.68	28,436.09	20,000.00	13,196.01	18,000.00	20,000.00
6047	Force Mains	7,876.47	5,259.56	3,068.56	5,000.00	.00	5,000.00	5,000.00
6051	Pump Stations	331.36	810.94	4,243.54	500.00	3,984.82	4,000.00	500.00
6071	Shop Supplies	32,207.22	32,175.50	33,230.75	18,000.00	24,123.78	20,000.00	20,000.00
6073	Small Tools	7,159.48	23,058.17	14,389.07	7,000.00	5,136.44	7,000.00	7,000.00
6075	Safety Equipment - Physicals	1,921.35	1,430.12	2,385.15	4,000.00	704.81	4,000.00	4,000.00
6200	Travel - Meetings - Education	11,332.27	7,482.72	2,945.94	10,025.00	638.12	10,025.00	10,800.00
Budget Transactions								
<i>Level</i>		<i>Transaction</i>		<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>
Chief Financial Officer		Certified Crane Operator		1.0000		500.00		500.00
Chief Financial Officer		Certified Welder Certification		2.0000		4,500.00		9,000.00
Chief Financial Officer		CWEA Safety Day		8.0000		100.00		800.00



# 2027 O&M Expense Budget Worksheet Report

Budget Year 2027

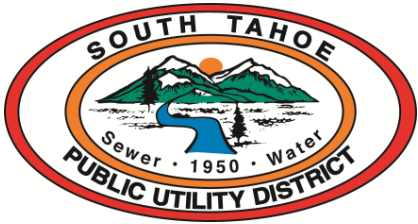
Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Chief Financial Officer
Fund 10 - Sewer Fund								
Department 16 - Heavy Maintenance								
	Chief Financial Officer Misc Training Materials					1.0000	500.00	500.00
						Chief Financial Officer Totals		\$10,800.00
6230	Tuition & Reimbursement Program	.00	.00	2,273.75	.00	.00	.00	.00
6250	Dues - Memberships - Certification	2,247.00	4,800.88	2,782.00	1,225.00	3,434.22	1,225.00	2,025.00
	Budget Transactions							
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer CWEA					8.0000	250.00	2,000.00
	Chief Financial Officer DMV Commercial Driver License (Placeholder)					1.0000	25.00	25.00
						Chief Financial Officer Totals		\$2,025.00
6653	Biosolids Equipment - Building	19,848.89	35,544.89	10,325.84	15,000.00	8,008.76	15,000.00	15,000.00
	Department 16 - Heavy Maintenance Totals	\$185,530.10	\$282,655.32	\$206,424.10	\$151,925.00	\$142,820.29	\$153,425.00	\$168,900.00



# 2027 O&M Expense Budget Worksheet Report

Budget Year 2027

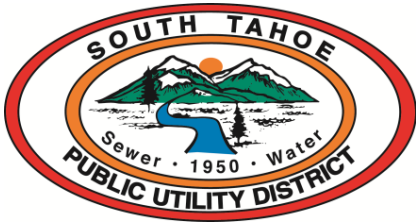
Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Chief Financial Officer
Fund 10 - Sewer Fund								
Department 18 - District Operations								
4405	Contractual Services	.00	.00	.00	500.00	.00	500.00	500.00
4475	Legal-Special Projects	.00	.00	.00	250.00	.00	250.00	250.00
4476	Legal Litigation Confidential	.00	.00	.00	250.00	.00	250.00	250.00
4480	Legal-Regular	.00	.00	2,413.50	250.00	7,785.00	8,000.00	5,000.00
4610	Gasoline Expense	.00	77.42	455.97	500.00	467.95	500.00	500.00
4820	Office Supplies	.00	2,922.40	241.66	500.00	52.03	500.00	500.00
6042	Grounds & Maintenance	.00	.00	.00	.00	882.28	882.00	.00
6075	Safety Equipment - Physicals	.00	.00	.00	250.00	.00	250.00	250.00
6200	Travel - Meetings - Education	.00	32.23	653.71	750.00	979.29	980.00	1,500.00
Budget Transactions								
	<i>Level</i>		<i>Transaction</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer		Collections Ticket Course - SWR			1.0000	500.00	500.00
	Chief Financial Officer		50% to Water			1.0000	(750.00)	(750.00)
	Chief Financial Officer		Misc. Training and Ed.			1.0000	1,000.00	1,000.00
						Chief Financial Officer Totals		\$750.00
6250	Dues - Memberships - Certification	.00	.00	90.00	200.00	.00	200.00	200.00
Budget Transactions								
	<i>Level</i>		<i>Transaction</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer		Sewer Collections			1.0000	200.00	200.00
						Chief Financial Officer Totals		\$200.00
6650	Regulatory Operating Permits	.00	.00	.00	1,000.00	.00	1,000.00	1,000.00
	Department 18 - District Operations Totals	\$0.00	\$3,032.05	\$3,854.84	\$4,450.00	\$10,166.55	\$13,312.00	\$9,950.00



# 2027 O&M Expense Budget Worksheet Report

Budget Year 2027

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Chief Financial Officer
<b>Fund 10 - Sewer Fund</b>								
Department <b>20 - Field Operations</b>								
4480	Legal-Regular	.00	.00	.00	250.00	.00	250.00	250.00
4610	Gasoline Expense	1,168.51	1,296.69	1,215.97	500.00	697.09	700.00	700.00
4820	Office Supplies	484.48	205.40	237.91	500.00	59.14	500.00	500.00
6042	Grounds & Maintenance	.00	.00	.00	.00	.00	20,589.00	.00
6075	Safety Equipment - Physicals	.00	238.45	75.17	100.00	.00	100.00	100.00
6200	Travel - Meetings - Education	505.91	256.74	515.22	250.00	531.67	600.00	250.00
Budget Transactions								
<i>Level</i>		<i>Transaction</i>		<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>
Chief Financial Officer		50% to Water		1.0000		(250.00)		(250.00)
Chief Financial Officer		Misc. Department Meals & Meetings		1.0000		500.00		500.00
						Chief Financial Officer Totals		\$250.00
6250	Dues - Memberships - Certification	412.00	3,543.55	465.00	371.00	375.00	400.00	371.00
Budget Transactions								
<i>Level</i>		<i>Transaction</i>		<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>
Chief Financial Officer		C3 Ticket		1.0000		150.00		150.00
Chief Financial Officer		CWEA Annual		1.0000		221.00		221.00
						Chief Financial Officer Totals		\$371.00
6650	Regulatory Operating Permits	98,755.74	98,203.75	100,295.51	104,700.00	101,431.95	104,700.00	104,700.00
Budget Transactions								
<i>Level</i>		<i>Transaction</i>		<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>
Chief Financial Officer		El Dorado County Air Quality		1.0000		34,800.00		34,800.00
Chief Financial Officer		Misc/Escalator		1.0000		3,000.00		3,000.00
Chief Financial Officer		USFS SUP (actual 2024 billing)		1.0000		66,900.00		66,900.00
						Chief Financial Officer Totals		\$104,700.00
Department <b>20 - Field Operations</b> Totals		\$101,326.64	\$103,744.58	\$102,804.78	\$106,671.00	\$103,094.85	\$127,839.00	\$106,871.00



# 2027 O&M Expense Budget Worksheet Report

Budget Year 2027

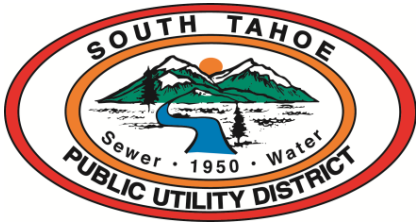
Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Chief Financial Officer
<b>Fund 10 - Sewer Fund</b>								
Department <b>22 - Underground Repair - Sewer</b>								
4405	Contractual Services	.00	.00	.00	5,025.00	.00	5,025.00	.00
4520	Miscellaneous Liability Claims	11,542.52	.00	.00	2,500.00	.00	2,500.00	2,500.00
4610	Gasoline Expense	18,953.86	13,835.12	14,230.78	13,000.00	6,182.90	13,000.00	13,000.00
4620	Diesel Expense	50,506.21	51,665.16	46,826.41	35,000.00	22,929.33	35,000.00	35,000.00
4820	Office Supplies	639.26	762.97	402.31	1,500.00	739.88	1,500.00	1,500.00
6012	Mobile Equipment	.00	.00	.00	300.00	.00	300.00	300.00
6030	Service Contracts	.00	.00	.00	800.00	.00	.00	.00
6043	Caltrans - City - County - Improvements	.00	.00	107,300.00	75,000.00	.00	75,000.00	75,000.00
6047	Force Mains	.00	.00	.00	20,000.00	.00	20,000.00	20,000.00
Budget Transactions								
<i>Level</i>		<i>Transaction</i>		<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>
Chief Financial Officer		Inspection Ports		1.0000		20,000.00		20,000.00
Chief Financial Officer Totals								\$20,000.00
6052	Pipe - Covers & Manholes	76,396.24	56,423.38	70,643.81	75,000.00	79,581.06	80,000.00	80,120.00
Budget Transactions								
<i>Level</i>		<i>Transaction</i>		<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>
Chief Financial Officer		Base		1.0000		80,000.00		80,000.00
Chief Financial Officer		dana-net CC Charges		12.0000		10.00		120.00
Chief Financial Officer Totals								\$80,120.00
6055	Infiltration & Inflow	107,429.88	53,609.12	127,746.52	181,000.00	(15,403.32)	181,000.00	181,000.00
Budget Transactions								
<i>Level</i>		<i>Transaction</i>		<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>
Chief Financial Officer		Base I&I budget		1.0000		15,000.00		15,000.00
Chief Financial Officer		Hadronex-Smart cover maintenance & monitoring		1.0000		20,000.00		20,000.00
Chief Financial Officer		Sewer Root Control		1.0000		25,000.00		25,000.00
Chief Financial Officer		Sewer Spot Repairs		1.0000		116,000.00		116,000.00
Chief Financial Officer		TV Truck Repairs		1.0000		5,000.00		5,000.00
Chief Financial Officer Totals								\$181,000.00
6056	Radio Repairs - Replacement	.00	.00	.00	500.00	.00	.00	100.00
6071	Shop Supplies	6,164.11	6,426.59	5,887.79	7,000.00	2,459.15	7,000.00	7,000.00
6073	Small Tools	199.95	147.19	1,629.59	4,000.00	2,168.77	4,000.00	4,000.00
6075	Safety Equipment - Physicals	24,140.62	3,351.88	17,980.31	7,000.00	1,244.18	7,000.00	7,000.00
6083	Standby Accommodations	3,280.00	.00	.00	2,000.00	4,855.00	2,000.00	2,000.00



# 2027 O&M Expense Budget Worksheet Report

Budget Year 2027

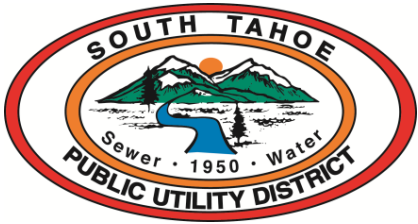
Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Chief Financial Officer
Fund 10 - Sewer Fund								
Department 22 - Underground Repair - Sewer								
6200	Travel - Meetings - Education	9,490.43	5,814.52	2,449.09	5,625.00	1,834.99	5,600.00	5,600.00
	Budget Transactions							
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					2.0000	800.00	1,600.00
	Chief Financial Officer					1.0000	4,000.00	4,000.00
								<u>Chief Financial Officer Totals</u>
								<u>\$5,600.00</u>
6250	Dues - Memberships - Certification	2,925.00	20,071.82	3,981.50	5,665.00	3,630.36	5,665.00	27,640.00
	Budget Transactions							
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					1.0000	100.00	100.00
	Chief Financial Officer					11.0000	140.00	1,540.00
	Chief Financial Officer					1.0000	4,000.00	4,000.00
	Chief Financial Officer					1.0000	22,000.00	22,000.00
								<u>Chief Financial Officer Totals</u>
								<u>\$27,640.00</u>
6310	Telephone	2,201.27	1,988.58	1,648.07	4,000.00	1,042.42	2,000.00	2,000.00
6360	Propane	14.65	117.40	40.57	150.00	53.70	150.00	150.00
6648	Construction & Excavation Permit	.00	.00	.00	5,000.00	.00	5,000.00	5,000.00
Department 22 - Underground Repair - Sewer Totals		<u>\$313,884.00</u>	<u>\$214,213.73</u>	<u>\$400,766.75</u>	<u>\$450,065.00</u>	<u>\$111,318.42</u>	<u>\$451,740.00</u>	<u>\$468,910.00</u>



# 2027 O&M Expense Budget Worksheet Report

Budget Year 2027

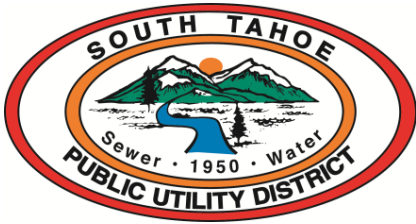
Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Chief Financial Officer
<b>Fund 10 - Sewer Fund</b>								
Department <b>26 - Pumps</b>								
4610	Gasoline Expense	16,635.70	17,148.14	15,721.65	9,500.00	8,184.73	9,500.00	9,500.00
4620	Diesel Expense	5,849.82	978.09	999.14	4,500.00	505.86	4,500.00	4,500.00
4630	Oil & Lubricants	.00	206.62	43.38	550.00	.00	550.00	550.00
4740	Carbon	.00	11,970.70	.00	12,000.00	11,849.91	12,000.00	12,000.00
4820	Office Supplies	3,825.86	724.12	1,217.09	700.00	.00	700.00	700.00
6012	Mobile Equipment	431.45	473.20	243.88	500.00	63.15	500.00	500.00
6041	Buildings	5,704.47	13,459.58	10,880.00	6,000.00	6,083.18	6,000.00	6,000.00
6042	Grounds & Maintenance	5,027.29	1,322.47	4,826.06	25,000.00	770.61	25,000.00	25,000.00
Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					1.0000	25,000.00	25,000.00
								Chief Financial Officer Totals
								\$25,000.00
6048	Luther Pass Pump Station	243,293.23	32,604.47	48,464.61	15,000.00	13,407.00	26,000.00	25,000.00
6051	Pump Stations	41,717.34	22,785.90	31,745.60	34,000.00	24,064.84	34,000.00	34,000.00
Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					1.0000	3,425.00	3,425.00
	Chief Financial Officer					1.0000	30,575.00	30,575.00
								Chief Financial Officer Totals
								\$34,000.00
6056	Radio Repairs - Replacement	.00	.00	.00	275.00	.00	275.00	275.00
6071	Shop Supplies	15,613.02	14,805.00	17,081.74	15,000.00	8,092.41	15,000.00	15,000.00
6073	Small Tools	4,992.71	8,807.21	10,180.29	4,050.00	3,358.02	4,050.00	4,050.00
6075	Safety Equipment - Physicals	5,815.51	4,233.75	6,389.78	5,000.00	2,752.80	5,000.00	5,000.00
6083	Standby Accommodations	11,258.00	7,982.50	6,942.50	5,000.00	3,965.00	5,000.00	5,000.00
6200	Travel - Meetings - Education	7,388.66	2,242.41	326.70	4,900.00	646.84	4,900.00	8,900.00
Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					1.0000	625.00	625.00
	Chief Financial Officer					1.0000	25.00	25.00
	Chief Financial Officer					1.0000	1,000.00	1,000.00
	Chief Financial Officer					2.0000	500.00	1,000.00
	Chief Financial Officer					2.0000	2,500.00	5,000.00
	Chief Financial Officer					5.0000	250.00	1,250.00
								Chief Financial Officer Totals
								\$8,900.00



# 2027 O&M Expense Budget Worksheet Report

Budget Year 2027

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Chief Financial Officer
Fund 10 - Sewer Fund								
Department 26 - Pumps								
6250	Dues - Memberships - Certification	402.00	814.50	870.25	525.00	621.00	525.00	525.00
	Budget Transactions							
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					1.0000	25.00	25.00
	Chief Financial Officer					1.0000	500.00	500.00
						Chief Financial Officer Totals		\$525.00
6310	Telephone	3,194.90	3,419.57	3,354.04	5,000.00	1,460.00	5,000.00	5,000.00
	Department 26 - Pumps Totals	\$371,149.96	\$143,978.23	\$159,286.71	\$147,500.00	\$85,825.35	\$158,500.00	\$161,500.00



# 2027 O&M Expense Budget Worksheet Report

Budget Year 2027

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Chief Financial Officer
<b>Fund 10 - Sewer Fund</b>								
Department <b>28 - Equipment Repair</b>								
4405	Contractual Services	.00	100.00	9,775.26	.00	.00	.00	.00
4610	Gasoline Expense	2,155.29	1,098.09	1,368.97	1,000.00	1,094.36	1,100.00	1,000.00
4620	Diesel Expense	7,839.30	1,507.16	914.36	1,000.00	4,356.01	5,000.00	1,000.00
4630	Oil & Lubricants	2,428.61	5,860.73	5,331.29	4,500.00	5,582.37	6,000.00	4,500.00
4820	Office Supplies	314.98	46.37	9.72	1,000.00	12.30	500.00	1,000.00
Budget Transactions								
<i>Level</i>		<i>Transaction</i>		<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>
Chief Financial Officer		50% Water		1.0000		(1,000.00)		(1,000.00)
Chief Financial Officer		Base		1.0000		2,000.00		2,000.00
Chief Financial Officer Totals								\$1,000.00
6011	Automotive	94,894.10	100,869.58	105,685.70	50,000.00	88,493.57	110,000.00	70,000.00
6012	Mobile Equipment	.00	53.30	343.98	200.00	204.36	250.00	200.00
6013	Generators	4,441.25	5,483.32	8,678.41	8,000.00	5,659.90	9,000.00	8,000.00
Budget Transactions								
<i>Level</i>		<i>Transaction</i>		<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>
Chief Financial Officer		50% Water		1.0000		(8,000.00)		(8,000.00)
Chief Financial Officer		Generator Rental		1.0000		16,000.00		16,000.00
Chief Financial Officer Totals								\$8,000.00
6030	Service Contracts	16,675.41	12,961.97	9,053.72	12,700.00	10,427.94	20,000.00	22,700.00
Comments								
<i>Level</i>		<i>Comment</i>						
Department		Added recurring Fleet Crew Bi-annual inspections						
Budget Transactions								
<i>Level</i>		<i>Transaction</i>		<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>
Chief Financial Officer		Bosch		1.0000		800.00		800.00
Chief Financial Officer		ChemSearch		1.0000		2,275.00		2,275.00
Chief Financial Officer		Fleetcrew Bi-Annual Service		1.0000		10,000.00		10,000.00
Chief Financial Officer		FLEETCREW-Annual DPF SERVICE		1.0000		2,000.00		2,000.00
Chief Financial Officer		LA Perks Tank Inspections/Fuel System Repairs		1.0000		1,400.00		1,400.00
Chief Financial Officer		MISC Reporting Requirements		1.0000		6,225.00		6,225.00
Chief Financial Officer Totals								\$22,700.00
6071	Shop Supplies	5,772.08	7,006.21	6,209.86	4,000.00	4,912.90	5,000.00	5,000.00
6073	Small Tools	2,710.45	2,135.79	1,967.38	1,500.00	2,531.13	3,000.00	3,000.00
6075	Safety Equipment - Physicals	314.72	141.00	325.72	600.00	78.82	600.00	600.00



# 2027 O&M Expense Budget Worksheet Report

Budget Year 2027

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Chief Financial Officer
Fund 10 - Sewer Fund								
Department 28 - Equipment Repair								
6200	Travel - Meetings - Education	86.34	80.54	61.21	1,700.00	273.92	1,700.00	2,700.00
Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					1.0000	(2,700.00)	(2,700.00)
	Chief Financial Officer					2.0000	700.00	1,400.00
	Chief Financial Officer					1.0000	2,000.00	2,000.00
	Chief Financial Officer					1.0000	2,000.00	2,000.00
						Chief Financial Officer Totals		\$2,700.00
6250	Dues - Memberships - Certification	.00	.00	.00	200.00	.00	200.00	200.00
	Department 28 - Equipment Repair Totals	\$137,632.53	\$137,344.06	\$149,725.58	\$86,400.00	\$123,627.58	\$162,350.00	\$119,900.00



# 2027 O&M Expense Budget Worksheet Report

Budget Year 2027

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Chief Financial Officer
Fund 10 - Sewer Fund								
Department 30 - Engineering								
4405	Contractual Services	666,193.53	827,679.04	605,882.71	1,243,000.00	92,602.02	1,243,000.00	1,013,750.00
Comments								
Level		Comment						
Base		Removed 1x Cathodic Protection \$50k Removed 1x DVR MP \$125k Removed 1x HAB Response Plan \$25k Removed 1x ICR Sediment Nutrient C- Line Control Study \$50k Removed 1x LHMP Update \$75k Removed 1x LPPS/C-Line Alts Plan \$250k Removed 1x Mains out of Meadows Eval \$200k Removed 1x Sewer Force Main \$50k Removed 1x WWTP Solar Support \$10k						
Chief Financial Officer		Added 1x GIS Utility Network Conversion \$250k Added 1x ICR Sediment Treatment (BLM Grant) \$85k Added 1x LHMP Update \$15k Added 1x Sewer Collection System MP \$450k Added 1x Shop Facilities MP \$200k Added 1x Technical Specs (CSLT Support) \$15k Removed Sewer Force Main \$200k Removed GIS Utility Network \$250k						
Budget Transactions								
Level		Transaction		Number of Units		Cost Per Unit		Total Amount
Chief Financial Officer		1x ICR Sediment Treatment (BLM Grant)		1.0000		85,000.00		85,000.00
Chief Financial Officer		1x LHMP Update		1.0000		15,000.00		15,000.00
Chief Financial Officer		1x Sewer Collection System Master Plan		1.0000		450,000.00		450,000.00
Chief Financial Officer		1x Shop Facilities Master Plan		1.0000		200,000.00		200,000.00
Chief Financial Officer		1x Technical Specifications (Consultant Support)		1.0000		15,000.00		15,000.00
Chief Financial Officer		CivicSparks Fellow		1.0000		18,750.00		18,750.00
Chief Financial Officer		Corrosion Protection (Sewer Assets)		1.0000		50,000.00		50,000.00
Chief Financial Officer		GIS/AM Support		1.0000		40,000.00		40,000.00
Chief Financial Officer		Misc Sewer Consulting Services (Unplanned Support)		1.0000		100,000.00		100,000.00
Chief Financial Officer		Scanning		1.0000		20,000.00		20,000.00
Chief Financial Officer		Sewer Modeling (WSC)		1.0000		20,000.00		20,000.00
							Chief Financial Officer Totals	\$1,013,750.00
4410	DVR Irrigation Reporting	22,773.00	11,307.10	44,835.70	70,000.00	34,957.65	70,000.00	80,000.00
Comments								
Level		Comment						
Department		Increased cost, Change to Quarterly Reporting in FY27						



# 2027 O&M Expense Budget Worksheet Report

Budget Year 2027

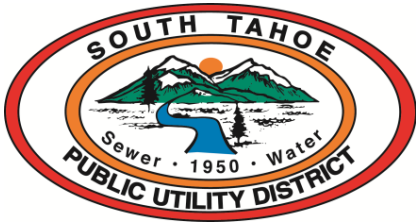
Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Chief Financial Officer
Fund 10 - Sewer Fund								
Department 30 - Engineering								
	Budget Transactions							
	Level					Number of Units	Cost Per Unit	Total Amount
	Chief Financial Officer					1.0000	80,000.00	80,000.00
	Transaction							Chief Financial Officer Totals
	DVRIRR Reporting							\$80,000.00
4475	Legal-Special Projects	265,452.89	21,256.50	3,204.00	32,500.00	376.83	32,500.00	30,000.00
	Budget Transactions							
	Level					Number of Units	Cost Per Unit	Total Amount
	Chief Financial Officer					1.0000	30,000.00	30,000.00
	Transaction							Chief Financial Officer Totals
	BBK							\$30,000.00
4480	Legal-Regular	8,005.91	7,855.00	2,895.33	2,500.00	2,328.05	2,500.00	2,500.00
	Budget Transactions							
	Level					Number of Units	Cost Per Unit	Total Amount
	Chief Financial Officer					1.0000	2,500.00	2,500.00
	Transaction							Chief Financial Officer Totals
	Legal Regular							\$2,500.00
4610	Gasoline Expense	6,416.16	8,166.29	5,413.11	5,300.00	2,682.66	5,300.00	5,300.00
	Budget Transactions							
	Level					Number of Units	Cost Per Unit	Total Amount
	Chief Financial Officer					1.0000	5,000.00	5,000.00
	Transaction							Chief Financial Officer Totals
	Gasoline							\$5,000.00
4810	Postage Expenses	.00	.00	.00	175.00	.00	175.00	100.00
	Budget Transactions							
	Level					Number of Units	Cost Per Unit	Total Amount
	Chief Financial Officer					1.0000	200.00	200.00
	Transaction							Chief Financial Officer Totals
	Postage Expenses							\$200.00
4820	Office Supplies	4,208.24	5,962.23	8,872.94	6,050.00	1,299.78	6,050.00	6,000.00
	Budget Transactions							
	Level					Number of Units	Cost Per Unit	Total Amount
	Chief Financial Officer					1.0000	6,000.00	6,000.00
	Transaction							Chief Financial Officer Totals
	Office Supplies							\$6,000.00
4830	Subscription Expense	54.00	50.00	109.31	100.00	181.50	100.00	100.00
	Budget Transactions							
	Level					Number of Units	Cost Per Unit	Total Amount
	Chief Financial Officer					1.0000	200.00	200.00
	Transaction							Chief Financial Officer Totals
	s							\$200.00



# 2027 O&M Expense Budget Worksheet Report

Budget Year 2027

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Chief Financial Officer
Fund 10 - Sewer Fund								
Department 30 - Engineering								
4930	Ads-Legal Notices	189.31	.00	.00	125.00	.00	125.00	100.00
	Budget Transactions							
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					1.0000	100.00	100.00
	Transaction							
	Ads-Legal Notices							
	Chief Financial Officer Totals							\$100.00
6030	Service Contracts	4,470.88	4,653.44	4,900.58	4,940.00	5,830.92	4,940.00	5,000.00
	Budget Transactions							
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					1.0000	1,725.00	1,725.00
	Transaction							
	High Sierra Copier							
	Chief Financial Officer					1.0000	275.00	275.00
	Transaction							
	NIGP 5 digit commodity code							
	Chief Financial Officer					1.0000	3,000.00	3,000.00
	Transaction							
	Planet Bids							
	Chief Financial Officer Totals							\$5,000.00
6042	Grounds & Maintenance	112,566.16	82,968.38	27,441.23	.00	79,305.49	70,000.00	.00
	Comments							
	<i>Level</i>							
	Department							
	Comment							
	CCC, and USFS Fuels Reduction . Grant Funded.							
6052	Pipe - Covers & Manholes	93,860.00	24,560.00	29,160.00	30,000.00	19,440.00	32,000.00	32,000.00
	Budget Transactions							
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					1.0000	32,000.00	32,000.00
	Transaction							
	AI Tool (Baseform)							
	Chief Financial Officer Totals							\$32,000.00
6065	Sewer Flow Meters	17,629.81	18,145.45	65,952.18	100,000.00	.00	100,000.00	100,000.00
	Budget Transactions							
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					1.0000	2,000.00	2,000.00
	Transaction							
	Flow Meter Repair Parts - ADS							
	Chief Financial Officer					1.0000	98,000.00	98,000.00
	Transaction							
	Sewer Flow Monitoring Study (I&I Focus)							
	Chief Financial Officer Totals							\$100,000.00
6066	SCADA	.00	.00	.00	10,000.00	.00	10,000.00	10,000.00
	Budget Transactions							
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					1.0000	10,000.00	10,000.00
	Transaction							
	SCADA Gap Analysis (prepare for SCADA Strategic Plan)							
	Chief Financial Officer Totals							\$10,000.00



# 2027 O&M Expense Budget Worksheet Report

Budget Year 2027

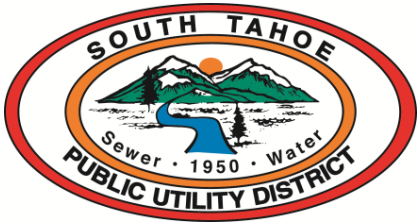
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Fund 10 - Sewer Fund								
Department 30 - Engineering								
6071	Shop Supplies	2,742.27	2,270.62	1,152.73	2,500.00	198.60	2,500.00	2,000.00
Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					1.0000	2,000.00	2,000.00
	Chief Financial Officer							2,000.00
								\$2,000.00
6075	Safety Equipment - Physicals	2,605.49	785.71	979.42	1,500.00	769.35	1,500.00	1,500.00
6200	Travel - Meetings - Education	6,530.07	8,286.23	8,043.87	17,000.00	3,489.92	17,000.00	15,000.00
Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					1.0000	2,000.00	2,000.00
	Chief Financial Officer					2.0000	1,000.00	2,000.00
	Chief Financial Officer					2.0000	3,750.00	7,500.00
	Chief Financial Officer					2.0000	1,500.00	3,000.00
	Chief Financial Officer					2.0000	2,000.00	4,000.00
	Chief Financial Officer					1.0000	2,000.00	2,000.00
	Chief Financial Officer					1.0000	2,000.00	2,000.00
	Chief Financial Officer					1.0000	2,500.00	2,500.00
	Chief Financial Officer					2.0000	2,500.00	5,000.00
	Chief Financial Officer					1.0000	(15,000.00)	(15,000.00)
								\$15,000.00
6250	Dues - Memberships - Certification	9,603.86	8,936.50	1,713.50	8,000.00	14,878.28	20,000.00	8,250.00
Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					1.0000	(8,250.00)	(8,250.00)
	Chief Financial Officer					1.0000	2,000.00	2,000.00
	Chief Financial Officer					1.0000	14,500.00	14,500.00
								\$8,250.00
6650	Regulatory Operating Permits	3,719.50	3,740.00	3,623.50	3,375.00	2,060.00	3,375.00	3,650.00
Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					1.0000	1,650.00	1,650.00
	Chief Financial Officer					1.0000	2,000.00	2,000.00
								\$3,650.00
Department 30 - Engineering Totals		\$1,227,021.08	\$1,036,622.49	\$814,180.11	\$1,537,065.00	\$260,401.05	\$1,621,065.00	\$1,315,250.00



# 2027 O&M Expense Budget Worksheet Report

Budget Year 2027

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Chief Financial Officer																														
<b>Fund 10 - Sewer Fund</b>																																						
Department <b>32 - Laboratory</b>																																						
4610	Gasoline Expense	1,835.96	1,977.70	1,703.33	2,000.00	909.82	2,000.00	2,000.00																														
4760	Laboratory Supplies	35,748.13	37,353.97	37,745.34	32,000.00	26,249.85	40,000.00	40,000.00																														
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Chief Financial Officer	PE Tests Sewer	1.0000	1,000.00	1,000.00																																		
Chief Financial Officer Totals				\$32,000.00																																		
4790	Other Supplies	1,582.69	1,453.10	1,892.86	1,000.00	608.83	1,000.00	1,000.00																														
4810	Postage Expenses	1,590.33	1,909.52	1,879.67	1,250.00	1,583.16	1,750.00	2,000.00																														
4820	Office Supplies	2,089.99	2,328.95	2,070.76	2,000.00	985.11	2,000.00	2,000.00																														
6025	Laboratory Equipment	3,037.35	7,765.50	9,001.39	6,000.00	17,260.25	15,000.00	15,000.00																														
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6030	Service Contracts	3,855.24	6,621.31	3,642.88	3,200.00	1,548.27	3,200.00	3,200.00																														
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Budget Transactions		Number of Units	Cost Per Unit	Total Amount																																		
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Chief Financial Officer	Clean Harbors	1.0000	1,000.00	1,000.00																																		
Chief Financial Officer	Evoqua	1.0000	1,500.00	1,500.00																																		
Chief Financial Officer	Misc	1.0000	700.00	700.00																																		
Chief Financial Officer Totals				\$3,200.00																																		
6041	Buildings	.00	.00	.00	500.00	.00	500.00	500.00																														
6042	Grounds & Maintenance	.00	.00	.00	100.00	.00	100.00	100.00																														
6056	Radio Repairs - Replacement	.00	.00	.00	150.00	.00	150.00	150.00																														
6075	Safety Equipment - Physicals	473.04	542.45	757.29	800.00	(146.79)	800.00	800.00																														
6110	Monitoring	53,156.17	33,944.64	36,356.34	33,000.00	36,177.48	40,000.00	45,000.00																														
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# 2027 O&M Expense Budget Worksheet Report

Budget Year 2027

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Chief Financial Officer
Fund 10 - Sewer Fund								
	Department 32 - Laboratory							
	Budget Transactions							
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					1.0000	30,000.00	30,000.00
	Base							
	Chief Financial Officer Totals							\$30,000.00
6200	Travel - Meetings - Education	2,620.01	1,689.18	6,061.62	4,625.00	790.44	4,625.00	4,625.00
	Budget Transactions							
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					1.0000	(6,000.00)	(6,000.00)
	50% to water							
	Chief Financial Officer					3.0000	1,000.00	3,000.00
	Misc. Training Courses							
	Chief Financial Officer					3.0000	3,000.00	9,000.00
	NELAC Conference							
	Chief Financial Officer Totals							\$6,000.00
6230	Tuition & Reimbursement Program	.00	.00	375.00	.00	.00	.00	.00
6250	Dues - Memberships - Certification	10,011.00	1,877.36	4,703.50	3,385.00	2,116.50	3,385.00	3,385.00
	Budget Transactions							
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					1.0000	(3,390.00)	(3,390.00)
	50% Water							
	Chief Financial Officer					1.0000	225.00	225.00
	Dept of Toxic Substances Control EPA Annual Fee							
	Chief Financial Officer					1.0000	6,550.00	6,550.00
	ELAP fees							
	Chief Financial Officer Totals							\$3,385.00
6650	Regulatory Operating Permits	7.50	4,257.50	4,650.77	2,590.00	11.00	4,500.00	4,500.00
	Comments							
	<i>Level</i>							
	Department							
	The cost of Lab recertification increased a few years ago							
	Department 32 - Laboratory Totals	\$116,007.41	\$101,721.18	\$110,840.75	\$92,600.00	\$88,093.92	\$119,010.00	\$124,260.00



# 2027 O&M Expense Budget Worksheet Report

Budget Year 2027

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Chief Financial Officer
Fund 10 - Sewer Fund								
Department 34 - Water Reuse								
4405	Contractual Services	250.00	.00	24,392.12	15,025.00	9,626.25	15,025.00	15,025.00
Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					1.0000	25.00	25.00
	Chief Financial Officer					1.0000	5,000.00	5,000.00
	Chief Financial Officer					1.0000	25.00	25.00
	Chief Financial Officer					1.0000	5,000.00	5,000.00
	Chief Financial Officer					1.0000	5,000.00	5,000.00
						Chief Financial Officer Totals		\$15,050.00
4475	Legal-Special Projects	562.50	782.00	.00	500.00	.00	500.00	500.00
4476	Legal Litigation Confidential	299,611.10	737,627.81	219,327.68	.00	87,810.95	100,000.00	.00
4480	Legal-Regular	28,635.00	299.00	.00	1,000.00	483.00	1,000.00	1,000.00
4610	Gasoline Expense	8,227.38	7,861.64	9,230.25	10,000.00	7,326.55	10,000.00	10,000.00
4620	Diesel Expense	18,704.67	10,912.01	11,504.10	15,000.00	9,525.73	15,000.00	15,000.00
4630	Oil & Lubricants	160.27	1,328.71	1,648.77	1,200.00	189.99	1,200.00	1,200.00
4790	Other Supplies	180.37	101.95	.00	7,000.00	.00	100.00	100.00
4820	Office Supplies	1,073.21	887.33	254.04	3,000.00	110.89	3,000.00	3,000.00
Comments								
	<i>Level</i>							
	Base							Remove 1x Ranch House Upgrades \$3000
	Department							added 1x Ranch House Upgrades \$3k
Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					1.0000	3,000.00	3,000.00
						Chief Financial Officer Totals		\$3,000.00
5020	Equipment Rental- Lease	22,568.28	27,473.23	12,778.13	20,000.00	73,786.58	50,000.00	20,000.00
6042	Grounds & Maintenance	65,925.47	36,348.95	67,086.52	55,000.00	70,900.62	70,000.00	65,025.00
Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					1.0000	55,000.00	55,000.00
	Chief Financial Officer					1.0000	25.00	25.00
	Chief Financial Officer					1.0000	10,000.00	10,000.00
						Chief Financial Officer Totals		\$65,025.00



# 2027 O&M Expense Budget Worksheet Report

Budget Year 2027

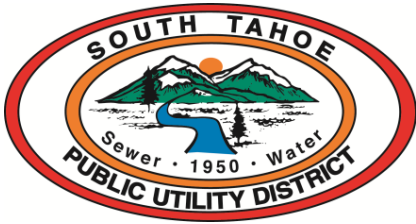
Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Chief Financial Officer	
Fund 10 - Sewer Fund									
Department 34 - Water Reuse									
6047	Force Mains	.00	.00	.00	2,000.00	.00	3,000.00	4,000.00	
Comments									
<i>Level</i>		<i>Comment</i>							
Department		Expected work in FY26 \$3k-\$4k into FY27.							
Budget Transactions									
<i>Level</i>		<i>Transaction</i>		<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>	
Chief Financial Officer		C-Line (placeholder)		1.0000		4,000.00		4,000.00	
							Chief Financial Officer Totals		\$4,000.00
6051	Pump Stations	5,248.37	13,760.33	32.63	10,000.00	.00	10,000.00	10,000.00	
6071	Shop Supplies	1,489.31	537.70	886.67	1,000.00	2,277.38	2,000.00	1,500.00	
6073	Small Tools	2,472.67	827.37	50.45	2,000.00	914.36	2,000.00	2,000.00	
6075	Safety Equipment - Physicals	3,873.19	4,611.03	1,325.77	3,000.00	304.45	3,000.00	3,000.00	
6200	Travel - Meetings - Education	1,470.51	2,788.22	640.76	2,250.00	553.21	2,250.00	2,250.00	
Budget Transactions									
<i>Level</i>		<i>Transaction</i>		<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>	
Chief Financial Officer		Collections Ticket Courses		2.0000		300.00		600.00	
Chief Financial Officer		QAC Herbicide License (Placeholder every 2yrs)		1.0000		150.00		150.00	
Chief Financial Officer		Virtual Training		3.0000		500.00		1,500.00	
							Chief Financial Officer Totals		\$2,250.00
6250	Dues - Memberships - Certification	1,614.49	2,085.00	1,242.00	2,500.00	675.00	2,500.00	2,500.00	
Budget Transactions									
<i>Level</i>		<i>Transaction</i>		<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>	
Chief Financial Officer		DVR Certifications		1.0000		1,400.00		1,400.00	
Chief Financial Officer		Water Reuse Assoc		1.0000		1,100.00		1,100.00	
							Chief Financial Officer Totals		\$2,500.00
6310	Telephone	6,905.01	9,049.10	11,815.38	7,600.00	8,321.89	7,600.00	7,600.00	
6360	Propane	8,892.31	7,081.58	6,510.52	7,000.00	4,644.17	7,000.00	7,000.00	
6650	Regulatory Operating Permits	61,479.47	64,159.70	20,155.07	57,750.00	61,182.00	70,000.00	71,750.00	
Budget Transactions									
<i>Level</i>		<i>Transaction</i>		<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>	
Chief Financial Officer		BLM		1.0000		4,700.00		4,700.00	
Chief Financial Officer		CA Dept of Water Resources (HPR Dam)		1.0000		30,000.00		30,000.00	
Chief Financial Officer		CA Dept of Water Resources (ICR Dam)		1.0000		22,000.00		22,000.00	
Chief Financial Officer		Escalator		1.0000		10,000.00		10,000.00	
Chief Financial Officer		Great Basin Unified Air Poll Ctrl (Dust Control)		1.0000		75.00		75.00	



# 2027 O&M Expense Budget Worksheet Report

Budget Year 2027

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Chief Financial Officer
Fund 10 - Sewer Fund								
Department 34 - Water Reuse								
	Chief Financial Officer Great Basin Unified Air Poll Ctrl (Gas Tank)					1.0000	75.00	75.00
	Chief Financial Officer US District Court Water Master					1.0000	4,900.00	4,900.00
	Chief Financial Officer Totals							\$71,750.00
6651	Land Taxes	95,051.90	98,924.02	104,073.57	100,000.00	106,446.94	100,000.00	105,000.00
	Department 34 - Water Reuse Totals	\$634,395.48	\$1,027,446.68	\$492,954.43	\$322,825.00	\$445,079.96	\$475,175.00	\$347,450.00



# 2027 O&M Expense Budget Worksheet Report

Budget Year 2027

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Chief Financial Officer
Fund 10 - Sewer Fund								
Department 40 - Administration								
4405	Contractual Services	20,603.37	.00	600.00	.00	.00	.00	.00
4475	Legal-Special Projects	4,120.25	69.00	115.00	2,000.00	.00	2,000.00	2,000.00
4476	Legal Litigation Confidential	93.75	.00	.00	.00	.00	.00	.00
4480	Legal-Regular	3,000.50	911.75	1,107.00	500.00	117.76	500.00	500.00
4610	Gasoline Expense	543.50	895.66	2,034.41	1,000.00	1,001.37	1,200.00	1,000.00
4820	Office Supplies	844.42	2,595.44	1,472.28	1,000.00	842.75	1,000.00	1,000.00
4920	Printing	.00	.00	.00	100.00	.00	.00	100.00
6030	Service Contracts	1,535.59	2,098.43	618.72	1,500.00	420.68	1,287.00	1,725.00
6075	Safety Equipment - Physicals	66.94	.00	.00	100.00	.00	100.00	100.00
6200	Travel - Meetings - Education	5,987.13	2,694.41	1,887.05	2,004.00	2,461.39	449.00	2,500.00
Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					1.0000	200.00	200.00
	Chief Financial Officer					1.0000	500.00	500.00
	Chief Financial Officer					1.0000	1,200.00	1,200.00
	Chief Financial Officer					1.0000	300.00	300.00
	Chief Financial Officer					1.0000	300.00	300.00
						Chief Financial Officer Totals		\$2,500.00
6250	Dues - Memberships - Certification	25.50	4,637.50	.00	500.00	142.50	357.00	500.00
6621	Incentive & Recognition Program	4,484.43	7,745.58	6,040.32	4,650.00	4,765.12	1,358.00	5,000.00
6622	Pro-Shop	.00	.00	1,159.17	1,000.00	417.74	586.00	1,000.00
	Department 40 - Administration Totals	\$41,305.38	\$21,647.77	\$15,033.95	\$14,354.00	\$10,169.31	\$8,837.00	\$15,425.00



# 2027 O&M Expense Budget Worksheet Report

Budget Year 2027

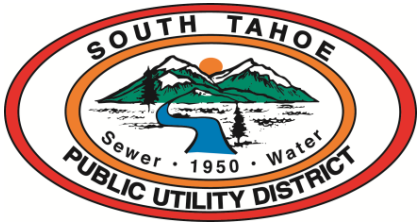
Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Chief Financial Officer
<b>Fund 10 - Sewer Fund</b>								
Department <b>42 - Board of Directors</b>								
4475	Legal-Special Projects	.00	.00	.00	250.00	.00	250.00	250.00
4480	Legal-Regular	29,550.00	28,738.29	17,519.98	25,000.00	6,368.06	25,000.00	25,000.00
4820	Office Supplies	26.75	.00	33.11	500.00	.00	500.00	250.00
6200	Travel - Meetings - Education	1,501.88	2,355.27	2,442.37	250.00	936.27	1,000.00	2,750.00
Budget Transactions								
<i>Level</i>		<i>Transaction</i>		<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>
Chief Financial Officer	CASA 100% Sewer			1.0000		2,500.00		2,500.00
Chief Financial Officer	CSDA Split 50/50			1.0000		1.00		1.00
Chief Financial Officer	Misc Training			1.0000		250.00		250.00
Chief Financial Officer Totals								<b>\$2,751.00</b>
6250	Dues - Memberships - Certification	23,642.50	18,540.00	25,625.76	26,350.00	26,420.76	26,421.00	26,350.00
Budget Transactions								
<i>Level</i>		<i>Transaction</i>		<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>
Chief Financial Officer	24/25 estimated increase			1.0000		800.00		800.00
Chief Financial Officer	CASA			1.0000		18,000.00		18,000.00
Chief Financial Officer	CSDA			1.0000		7,550.00		7,550.00
Chief Financial Officer Totals								<b>\$26,350.00</b>
6610	Election Expense	8,348.50	228.38	11,541.34	25.00	.00	25.00	12,500.00
Budget Transactions								
<i>Level</i>		<i>Transaction</i>		<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>
Chief Financial Officer	Elections every 2 years (last FY25, next FY27)			1.0000		12,500.00		12,500.00
Chief Financial Officer Totals								<b>\$12,500.00</b>
Department <b>42 - Board of Directors Totals</b>		<b>\$63,069.63</b>	<b>\$49,861.94</b>	<b>\$57,162.56</b>	<b>\$52,375.00</b>	<b>\$33,725.09</b>	<b>\$53,196.00</b>	<b>\$67,100.00</b>



# 2027 O&M Expense Budget Worksheet Report

Budget Year 2027

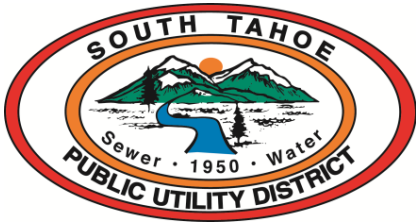
Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Chief Financial Officer
Fund 10 - Sewer Fund								
Department 44 - Human Resources								
4405	Contractual Services	16,231.60	44,335.80	16,355.55	20,875.00	1,125.00	20,875.00	12,000.00
Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					1.0000	(12,000.00)	(12,000.00)
	Chief Financial Officer					1.0000	15,000.00	15,000.00
	Chief Financial Officer					1.0000	5,000.00	5,000.00
	Chief Financial Officer					1.0000	4,000.00	4,000.00
								<u>Chief Financial Officer Totals</u>
								<u>\$12,000.00</u>
4445	Personnel Legal	11,277.25	2,079.35	1,152.00	10,000.00	583.50	4,708.00	10,000.00
4810	Postage Expenses	.00	.00	79.20	75.00	16.28	75.00	75.00
4820	Office Supplies	682.08	1,458.40	580.71	1,100.00	2,291.60	3,000.00	1,500.00
Comments								
	<i>Level</i>							<i>Comment</i>
	Department							1x New desk for HR director office
Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					1.0000	2,500.00	2,500.00
	Chief Financial Officer					1.0000	(1,500.00)	(1,500.00)
	Chief Financial Officer					1.0000	500.00	500.00
								<u>Chief Financial Officer Totals</u>
								<u>\$1,500.00</u>
4830	Subscription Expense	209.99	112.16	50.00	125.00	.00	.00	125.00
4930	Ads-Legal Notices	17,702.97	11,703.86	9,653.19	7,525.00	5,796.00	2,752.00	12,900.00
Comments								
	<i>Level</i>							<i>Comment</i>
	Department							Recruitments= approx 12 GM Recruitment
Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					1.0000	(12,900.00)	(12,900.00)
	Chief Financial Officer					12.0000	2,150.00	25,800.00
								<u>Chief Financial Officer Totals</u>
								<u>\$12,900.00</u>
6030	Service Contracts	11,392.36	10,217.91	16,747.60	13,000.00	13,742.08	5,248.00	13,000.00
Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					1.0000	(13,000.00)	(13,000.00)



# 2027 O&M Expense Budget Worksheet Report

Budget Year 2027

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Chief Financial Officer
<b>Fund 10 - Sewer Fund</b>								
Department: <b>44 - Human Resources</b>								
	Chief Financial Officer					1.0000	20,000.00	20,000.00
	Chief Financial Officer					1.0000	1,000.00	1,000.00
	Chief Financial Officer					1.0000	5,000.00	5,000.00
								<b>\$13,000.00</b>
6075	Safety Equipment - Physicals	1,119.71	1,976.81	2,232.48	2,550.00	1,575.88	980.00	2,550.00
	Budget Transactions							
	<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer	50% Water				1.0000	(2,550.00)	(2,550.00)
	Chief Financial Officer	Hearing tests				1.0000	4,000.00	4,000.00
	Chief Financial Officer	Portacount calibration				1.0000	1,100.00	1,100.00
								<b>\$2,550.00</b>
6079	Safety Programs	7,859.42	23,193.93	9,903.48	15,000.00	7,151.83	12,100.00	15,700.00
	Comments							
	<i>Level</i>	<i>Comment</i>						
	Department	Confined Space - \$3750						
		Excavation/Shoring - \$2700						
		LOTO - \$2250						
		Traffic Control - \$2250						
		Heavy Equip - \$5250						
		Aerial - \$3000						
		Arc Flash - \$5600						
		CS De-escalation - \$2600						
		Train the Trainer (TTT): Heavy Equipment, Aerial, LOTO, Traffic for Anthony- \$4000						
	Budget Transactions							
	<i>Level</i>	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer	50% Water				1.0000	(15,700.00)	(15,700.00)
	Chief Financial Officer	Aerial				1.0000	3,000.00	3,000.00
	Chief Financial Officer	ARC Flash				1.0000	5,600.00	5,600.00
	Chief Financial Officer	Confined Space				1.0000	3,750.00	3,750.00
	Chief Financial Officer	CS De-Escalation				1.0000	2,600.00	2,600.00
	Chief Financial Officer	Excavation/Shoring				1.0000	2,700.00	2,700.00
	Chief Financial Officer	Heavy Equip				1.0000	5,250.00	5,250.00
	Chief Financial Officer	LOTO				1.0000	2,250.00	2,250.00
	Chief Financial Officer	Safety Specialist Programs				1.0000	4,000.00	4,000.00
	Chief Financial Officer	Traffic Control				1.0000	2,250.00	2,250.00
								<b>\$15,700.00</b>



# 2027 O&M Expense Budget Worksheet Report

Budget Year 2027

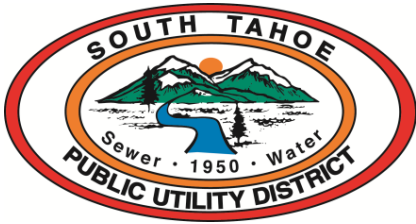
Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Chief Financial Officer
Fund 10 - Sewer Fund								
Department 44 - Human Resources								
6200	Travel - Meetings - Education	400.50	44.40	.00	5,000.00	772.28	4,900.00	5,000.00
Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					1.0000	1,200.00	1,200.00
	Chief Financial Officer					1.0000	1,700.00	1,700.00
	Chief Financial Officer					1.0000	1,200.00	1,200.00
	Chief Financial Officer					1.0000	900.00	900.00
								<u>Chief Financial Officer Totals</u>
								\$5,000.00
6225	Staff Development	12.50	.00	.00	12,700.00	7,532.89	6,918.00	12,700.00
Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					1.0000	(12,700.00)	(12,700.00)
	Chief Financial Officer					1.0000	100.00	100.00
	Chief Financial Officer					1.0000	300.00	300.00
	Chief Financial Officer					1.0000	25,000.00	25,000.00
								<u>Chief Financial Officer Totals</u>
								\$12,700.00
6230	Tuition & Reimbursement Program	.00	.00	.00	.00	730.00	.00	.00
6250	Dues - Memberships - Certification	100.00	190.00	359.50	900.00	.00	360.00	900.00
Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					1.0000	(900.00)	(900.00)
	Chief Financial Officer					2.0000	350.00	700.00
	Chief Financial Officer					1.0000	300.00	300.00
	Chief Financial Officer					1.0000	400.00	400.00
	Chief Financial Officer					1.0000	400.00	400.00
								<u>Chief Financial Officer Totals</u>
								\$900.00
6670	Personnel Expense	6,004.11	5,973.65	4,413.65	1,825.00	2,209.13	510.00	2,750.00
Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					1.0000	(2,750.00)	(2,750.00)
	Chief Financial Officer					12.0000	50.00	600.00
	Chief Financial Officer					12.0000	50.00	600.00
	Chief Financial Officer					12.0000	150.00	1,800.00
	Chief Financial Officer					1.0000	500.00	500.00
	Chief Financial Officer					1.0000	2,000.00	2,000.00
								<u>Chief Financial Officer Totals</u>
								\$2,750.00



# 2027 O&M Expense Budget Worksheet Report

Budget Year 2027

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Chief Financial Officer
Fund 10 - Sewer Fund								
	Department 44 - Human Resources Totals	\$72,992.49	\$101,286.27	\$61,527.36	\$90,675.00	\$43,526.47	\$62,426.00	\$89,200.00



# 2027 O&M Expense Budget Worksheet Report

Budget Year 2027

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Chief Financial Officer
Fund 10 - Sewer Fund								
Department 46 - Public Affairs/Water Cons								
4405	Contractual Services	20,107.00	41,939.62	21,309.97	56,525.00	571.94	46,500.00	45,050.00
Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					1.0000	45,050.00	45,050.00
								<u>45,050.00</u>
						Chief Financial Officer Totals		\$45,050.00
4810	Postage Expenses	.00	2,844.78	.00	.00	.00	.00	.00
4820	Office Supplies	283.53	253.46	610.12	750.00	52.03	100.00	750.00
4920	Printing	478.50	174.00	.00	.00	.00	.00	.00
6075	Safety Equipment - Physicals	.00	.00	49.19	100.00	96.32	113.00	100.00
6200	Travel - Meetings - Education	3,592.80	4,177.95	1,204.80	6,550.00	89.40	3,000.00	6,000.00
Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					1.0000	2,000.00	2,000.00
						1.0000	500.00	500.00
						1.0000	3,500.00	3,500.00
						Chief Financial Officer Totals		<u>\$6,000.00</u>
6250	Dues - Memberships - Certification	560.00	697.50	972.50	900.00	150.00	900.00	500.00
Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					1.0000	275.00	275.00
						1.0000	225.00	225.00
						Chief Financial Officer Totals		<u>\$500.00</u>
6620	Public Relations Expense	30,460.82	40,709.12	49,473.40	34,000.00	45,810.85	40,000.00	45,000.00
Comments								
	<i>Level</i>							
	Base							Removed 1x District 75th Anniversary \$5500
Department 46 - Public Affairs/Water Cons Totals		\$55,482.65	\$90,796.43	\$73,619.98	\$98,825.00	\$46,770.54	\$90,613.00	\$97,400.00



# 2027 O&M Expense Budget Worksheet Report

Budget Year 2027

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Chief Financial Officer
Fund 10 - Sewer Fund								
Department 50 - Finance								
4405	Contractual Services	318.75	1,875.00	17,217.50	2,500.00	3,350.00	3,500.00	2,500.00
Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					1.0000	2,500.00	2,500.00
								<u>2,500.00</u>
						Chief Financial Officer Totals		\$2,500.00
4440	Advisory	17,732.22	34,570.13	16,770.65	21,000.00	14,704.50	25,000.00	25,000.00
Comments								
	<i>Level</i>							
	Department	\$4,000 increase in activity for Regulatory Intelligence plus reallocate of \$5,000 for ACFR due to heightened activity. Removed ACFR preparation cost as it is being prepared in Gravity.						
Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					1.0000	25,000.00	25,000.00
								<u>25,000.00</u>
						Chief Financial Officer Totals		\$25,000.00
4470	Auditing	23,672.50	26,555.00	35,750.00	29,300.00	22,750.00	29,300.00	31,625.00
Comments								
	<i>Level</i>							
	Department	Assumed a 10% increase for auditing expenses						
4475	Legal-Special Projects	.00	.00	2,733.00	2,500.00	8,879.52	31,000.00	250.00
4480	Legal-Regular	7,180.25	2,584.62	1,536.50	500.00	282.63	500.00	500.00
4810	Postage Expenses	3.59	7.79	.00	50.00	.00	50.00	50.00
4820	Office Supplies	1,118.14	4,052.40	1,167.44	1,500.00	312.24	1,500.00	1,500.00
4830	Subscription Expense	324.00	5.23	149.50	425.00	234.00	425.00	425.00
Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					1.0000	175.00	175.00
	Chief Financial Officer					1.0000	250.00	250.00
								<u>425.00</u>
						Chief Financial Officer Totals		\$425.00
4920	Printing	422.10	1,912.41	1,092.02	700.00	.00	200.00	200.00
4930	Ads-Legal Notices	104.72	341.53	346.90	300.00	.00	300.00	300.00
6027	Office Equipment Repair	.00	.00	.00	75.00	.00	75.00	75.00
6030	Service Contracts	1,623.20	2,049.74	1,825.72	1,800.00	936.61	1,800.00	1,800.00
6075	Safety Equipment - Physicals	26.71	53.42	.00	100.00	.00	100.00	100.00



# 2027 O&M Expense Budget Worksheet Report

Budget Year 2027

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Chief Financial Officer
Fund 10 - Sewer Fund								
Department 50 - Finance								
6200	Travel - Meetings - Education	1,902.33	2,157.98	3,467.16	5,600.00	4,572.86	5,600.00	5,600.00
Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					1.0000	1,100.00	1,100.00
	Chief Financial Officer					1.0000	750.00	750.00
	Chief Financial Officer					1.0000	2,750.00	2,750.00
	Chief Financial Officer					1.0000	500.00	500.00
	Chief Financial Officer					1.0000	500.00	500.00
						Chief Financial Officer Totals		\$5,600.00
6230	Tuition & Reimbursement Program	.00	.00	827.49	4,100.00	.00	.00	4,100.00
6250	Dues - Memberships - Certification	474.00	215.00	800.00	338.00	435.00	350.00	348.00
Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					1.0000	55.00	55.00
	Chief Financial Officer					1.0000	80.00	80.00
	Chief Financial Officer					1.0000	121.00	121.00
	Chief Financial Officer					1.0000	92.00	92.00
						Chief Financial Officer Totals		\$348.00
Department 50 - Finance Totals		\$54,902.51	\$76,380.25	\$83,683.88	\$70,788.00	\$56,457.36	\$99,700.00	\$74,373.00



# 2027 O&M Expense Budget Worksheet Report

Budget Year 2027

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Chief Financial Officer
Fund 10 - Sewer Fund								
Department 52 - Accounting								
4405	Contractual Services	48,648.32	29,681.75	32,014.98	33,765.00	19,108.68	33,765.00	36,126.00
Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					1.0000	32,000.00	32,000.00
	Chief Financial Officer					1.0000	4,126.00	4,126.00
						Chief Financial Officer Totals		\$36,126.00
4440	Advisory	350.00	350.00	350.00	350.00	175.00	350.00	350.00
4810	Postage Expenses	.00	.00	.00	25.00	.00	25.00	25.00
4820	Office Supplies	2,270.19	1,978.91	1,427.17	1,850.00	749.67	1,850.00	3,000.00
Comments								
	<i>Level</i>							
	Base							Removed 1x New Actg Tech Standing Desk \$1300
	Department							Added 1x, new Desks Act Tech/Act Spc
Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					2.0000	2,500.00	5,000.00
	Chief Financial Officer					1.0000	(3,000.00)	(3,000.00)
	Chief Financial Officer					1.0000	1,000.00	1,000.00
						Chief Financial Officer Totals		\$3,000.00
4830	Subscription Expense	270.00	270.00	.00	.00	.00	.00	.00
6075	Safety Equipment - Physicals	.00	187.50	.00	100.00	.00	.00	100.00
6200	Travel - Meetings - Education	3,977.88	3,345.30	5,387.64	5,910.00	2,592.99	5,910.00	5,910.00
Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					1.0000	(5,910.00)	(5,910.00)
	Chief Financial Officer					1.0000	200.00	200.00
	Chief Financial Officer					1.0000	300.00	300.00
	Chief Financial Officer					1.0000	2,000.00	2,000.00
	Chief Financial Officer					1.0000	2,170.00	2,170.00
	Chief Financial Officer					1.0000	400.00	400.00
	Chief Financial Officer					2.0000	3,250.00	6,500.00
	Chief Financial Officer					1.0000	250.00	250.00
						Chief Financial Officer Totals		\$5,910.00



# 2027 O&M Expense Budget Worksheet Report

Budget Year 2027

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Chief Financial Officer
Fund 10 - Sewer Fund								
Department 52 - Accounting								
6250	Dues - Memberships - Certification	62.50	67.50	75.00	70.00	77.50	70.00	70.00
	Budget Transactions							
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					1.0000	135.00	135.00
								<u>135.00</u>
						Chief Financial Officer Totals		\$135.00
6709	Loan Principal Payments	2,736,281.57	2,806,698.64	2,365,624.56	2,111,802.00	1,594,842.85	2,111,802.00	2,342,369.00
	Budget Transactions							
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					1.0000	540,000.00	540,000.00
	Chief Financial Officer					1.0000	342,456.00	342,456.00
	Chief Financial Officer					1.0000	667,147.00	667,147.00
	Chief Financial Officer					1.0000	31,608.00	31,608.00
	Chief Financial Officer					1.0000	230,779.00	230,779.00
	Chief Financial Officer					1.0000	134,034.00	134,034.00
	Chief Financial Officer					1.0000	17,130.00	17,130.00
	Chief Financial Officer					1.0000	136,945.00	136,945.00
	Chief Financial Officer					1.0000	174,119.00	174,119.00
	Chief Financial Officer					1.0000	68,151.00	68,151.00
						Chief Financial Officer Totals		\$2,342,369.00
6710	Interest Expense	571,438.07	462,630.32	868,150.44	1,375,097.00	51,406.62	1,375,097.00	1,370,072.00
	Budget Transactions							
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					1.0000	119,800.00	119,800.00
	Chief Financial Officer					1.0000	947,750.00	947,750.00
	Chief Financial Officer					1.0000	49,693.00	49,693.00
	Chief Financial Officer					1.0000	20,692.00	20,692.00
	Chief Financial Officer					1.0000	5,843.00	5,843.00
	Chief Financial Officer					1.0000	96,454.00	96,454.00
	Chief Financial Officer					1.0000	21,007.00	21,007.00
	Chief Financial Officer					1.0000	3,167.00	3,167.00
	Chief Financial Officer					1.0000	35,600.00	35,600.00
	Chief Financial Officer					1.0000	51,663.00	51,663.00
	Chief Financial Officer					1.0000	18,403.00	18,403.00
						Chief Financial Officer Totals		\$1,370,072.00
6714	Subscription Interest Expense	.00	526.00	6,124.00	.00	.00	.00	.00
6718	Subscription Amort Expense	.00	62,267.00	157,743.00	.00	.00	.00	.00



# 2027 O&M Expense Budget Worksheet Report

Budget Year 2027

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Chief Financial Officer
Fund 10 - Sewer Fund								
Department 52 - Accounting								
6730	Fiscal Agent Fees	29,242.82	30,254.33	32,655.41	29,175.00	1,209.57	29,175.00	29,800.00
	Budget Transactions							
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					1.0000	2,000.00	2,000.00
	Chief Financial Officer					12.0000	25.00	300.00
	Chief Financial Officer					1.0000	500.00	500.00
	Chief Financial Officer					1.0000	15,000.00	15,000.00
	Chief Financial Officer					1.0000	12,000.00	12,000.00
								<u>Chief Financial Officer Totals</u>
								<u>\$29,800.00</u>
6731	SRF Service Charge Fee	14,741.13	53,193.60	51,452.25	49,683.00	49,682.58	49,683.00	49,204.00
	Budget Transactions							
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					1.0000	8,348.00	8,348.00
	Chief Financial Officer					1.0000	36,332.00	36,332.00
	Chief Financial Officer					1.0000	4,524.00	4,524.00
								<u>Chief Financial Officer Totals</u>
								<u>\$49,204.00</u>
	Department 52 - Accounting Totals	\$3,407,282.48	\$3,451,450.85	\$3,521,004.45	\$3,607,827.00	\$1,719,845.46	\$3,607,727.00	\$3,837,026.00



# 2027 O&M Expense Budget Worksheet Report

Budget Year 2027

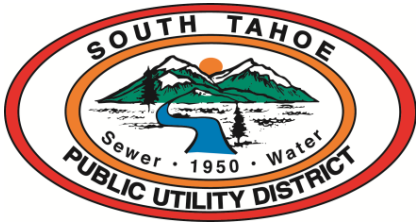
Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Chief Financial Officer
<b>Fund 10 - Sewer Fund</b>								
Department <b>54 - Purchasing</b>								
4440	Advisory	.00	.00	.00	100.00	.00	100.00	100.00
4480	Legal-Regular	.00	678.50	.00	350.00	272.30	350.00	350.00
Budget Transactions								
<i>Level</i>		<i>Transaction</i>		<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>
Chief Financial Officer		Legal Bid Review		1.0000		350.00		350.00
Chief Financial Officer Totals								<u>350.00</u>
4610	Gasoline Expense	209.46	237.02	176.06	250.00	102.35	250.00	250.00
4620	Diesel Expense	251.87	177.16	235.82	150.00	89.01	150.00	150.00
4810	Postage Expenses	.00	.00	.00	25.00	36.84	30.00	25.00
4820	Office Supplies	527.30	858.81	586.56	1,650.00	941.31	1,650.00	650.00
Budget Transactions								
<i>Level</i>		<i>Transaction</i>		<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>
Chief Financial Officer		Base		1.0000		650.00		650.00
Chief Financial Officer Totals								<u>650.00</u>
4830	Subscription Expense	.00	.00	.00	25.00	.00	25.00	25.00
4930	Ads-Legal Notices	188.29	48.35	763.56	100.00	2,049.16	1,000.00	1,000.00
Budget Transactions								
<i>Level</i>		<i>Transaction</i>		<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>
Chief Financial Officer		Legal Notices (2 Bids)		2.0000		500.00		1,000.00
Chief Financial Officer Totals								<u>\$1,000.00</u>
6030	Service Contracts	1,337.50	3,986.65	2,333.13	1,340.00	1,638.93	1,340.00	1,340.00
Budget Transactions								
<i>Level</i>		<i>Transaction</i>		<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>
Chief Financial Officer		Planet Bids		1.0000		1,340.00		1,340.00
Chief Financial Officer Totals								<u>\$1,340.00</u>
6072	Janitorial Supplies	6,115.49	6,649.18	7,962.91	5,000.00	3,125.88	5,000.00	5,000.00
6074	Janitorial Services	28,172.20	29,151.76	30,599.44	30,700.00	20,988.47	30,700.00	46,780.00
Budget Transactions								
<i>Level</i>		<i>Transaction</i>		<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>
Chief Financial Officer		4% Increase February 2027 (\$280 x 5 Months)		1.0000		1,400.00		1,400.00
Chief Financial Officer		50% To Water		1.0000		(46,780.00)		(46,780.00)
Chief Financial Officer		J&L Pro Clean (\$7000 X 12 Months)		1.0000		84,000.00		84,000.00
Chief Financial Officer		J&L Pro Clean (board room chairs)		1.0000		800.00		800.00
Chief Financial Officer		J&L Pro Clean- Biannual Carpet		2.0000		1,920.00		3,840.00



# 2027 O&M Expense Budget Worksheet Report

Budget Year 2027

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Chief Financial Officer
Fund 10 - Sewer Fund								
Department 54 - Purchasing								
	Chief Financial Officer J&L Pro Clean- Biannual Windows					2.0000	1,760.00	3,520.00
								Chief Financial Officer Totals \$46,780.00
6075	Safety Equipment - Physicals	232.47	116.90	.00	100.00	108.73	100.00	100.00
6200	Travel - Meetings - Education	1,612.42	958.83	817.07	1,735.00	1,651.10	1,800.00	3,462.00
	Budget Transactions							
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer 50% to water					1.0000	(3,463.00)	(3,463.00)
	Chief Financial Officer CAPPO					1.0000	2,025.00	2,025.00
	Chief Financial Officer CPPB Certification					1.0000	1,150.00	1,150.00
	Chief Financial Officer Dept Lunch Meetings					1.0000	200.00	200.00
	Chief Financial Officer Misc. Virtual Training					1.0000	300.00	300.00
	Chief Financial Officer Tyler Annual Conference					1.0000	3,250.00	3,250.00
								Chief Financial Officer Totals \$3,462.00
6250	Dues - Memberships - Certification	70.00	70.00	72.50	75.00	72.50	75.00	75.00
	Budget Transactions							
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer CAPPO					1.0000	75.00	75.00
								Chief Financial Officer Totals \$75.00
	Department 54 - Purchasing Totals	\$38,717.00	\$42,933.16	\$43,547.05	\$41,600.00	\$31,076.58	\$42,570.00	\$59,307.00



# 2027 O&M Expense Budget Worksheet Report

Budget Year 2027

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Chief Financial Officer
Fund 10 - Sewer Fund								
Department 56 - Information Technology								
4405	Contractual Services	21,588.04	42,273.89	135,883.84	32,000.00	10.00	32,000.00	.00
Comments								
Level		Comment						
Department		Temp Staff was Direct Hired FY26						
Budget Transactions								
Level		Transaction		Number of Units		Cost Per Unit		Total Amount
Chief Financial Officer		SearchPros Temp Staffing		1.0000		32,000.00		32,000.00
							Chief Financial Officer Totals	\$32,000.00
4610	Gasoline Expense	.00	38.59	275.05	450.00	73.44	450.00	450.00
4810	Postage Expenses	.00	.00	10.42	75.00	.00	75.00	75.00
4820	Office Supplies	1,452.20	1,825.02	3,421.94	3,000.00	1,366.59	3,000.00	3,000.00
4830	Subscription Expense	.00	42.08	300.00	175.00	.00	175.00	175.00
4840	District Computer Supplies	53,410.50	24,683.90	48,425.38	32,000.00	16,307.93	35,000.00	32,000.00
Budget Transactions								
Level		Transaction		Number of Units		Cost Per Unit		Total Amount
Chief Financial Officer		Base Budget		1.0000		32,000.00		32,000.00
							Chief Financial Officer Totals	\$32,000.00
4845	Computer Purchases	44,797.48	41,361.53	31,198.80	34,350.00	32,920.43	34,350.00	31,100.00
6030	Service Contracts	179,900.77	151,850.18	141,676.81	468,387.00	275,889.95	468,387.00	484,199.00
Comments								
Level		Comment						
Department		FY27 Rebalanced Water only vs. 50/50 Contracts						
Budget Transactions								
Level		Transaction		Number of Units		Cost Per Unit		Total Amount
Chief Financial Officer		Adobe Acrobat Pro		1.0000		4,210.00		4,210.00
Chief Financial Officer		AlertMedia		1.0000		2,726.00		2,726.00
Chief Financial Officer		Alloy Help Desk Software Maintenance and Support		1.0000		3,700.00		3,700.00
Chief Financial Officer		American Time inCloud		1.0000		80.00		80.00
Chief Financial Officer		AquaTwin Sewer Modeling Software		1.0000		5,000.00		5,000.00
Chief Financial Officer		AquaVeo		1.0000		1,000.00		1,000.00
Chief Financial Officer		Autodesk Subscription		1.0000		13,053.00		13,053.00
Chief Financial Officer		Auvik Network Monitoring		1.0000		5,400.00		5,400.00
Chief Financial Officer		BarTender Barcode Software		1.0000		727.00		727.00
Chief Financial Officer		Bluebeam Revu		1.0000		2,250.00		2,250.00
Chief Financial Officer		CheckMK Network Alerting		1.0000		1,500.00		1,500.00



# 2027 O&M Expense Budget Worksheet Report

Budget Year 2027

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Chief Financial Officer
Fund 10 - Sewer Fund								
Department	<b>56 - Information Technology</b>							
Chief Financial Officer	Civic Clerk Board Meeting Manager					1.0000	1,725.00	1,725.00
Chief Financial Officer	Comodo SSL Certificates					1.0000	1,000.00	1,000.00
Chief Financial Officer	Cradle Point Device Manager (Vehicle Wifi Dev. Mgr.)					1.0000	2,500.00	2,500.00
Chief Financial Officer	CyberAudit Support and Maintenance					1.0000	900.00	900.00
Chief Financial Officer	ESRI Small Utility License Contract					1.0000	19,000.00	19,000.00
Chief Financial Officer	Firewall - Palo Alto Maintenance and Service					1.0000	4,000.00	4,000.00
Chief Financial Officer	Firewall - SonicWall Support and Maintenance					1.0000	2,500.00	2,500.00
Chief Financial Officer	FuelMaster by Syntech Annual Support and Maintenance					1.0000	620.00	620.00
Chief Financial Officer	Golden Grapher Software (ENG)					1.0000	136.00	136.00
Chief Financial Officer	GovAI					1.0000	7,500.00	7,500.00
Chief Financial Officer	GrantSeeker Pro					1.0000	3,500.00	3,500.00
Chief Financial Officer	Gravity Software					1.0000	25,000.00	25,000.00
Chief Financial Officer	Keeper Services and Tools					1.0000	7,500.00	7,500.00
Chief Financial Officer	KnowBe4 Services					1.0000	3,700.00	3,700.00
Chief Financial Officer	Labworks					1.0000	6,000.00	6,000.00
Chief Financial Officer	Laserfiche					1.0000	12,500.00	12,500.00
Chief Financial Officer	Liberty Meeting Recorder (Board Recording)					1.0000	236.25	236.00
Chief Financial Officer	ManageEngine Endpoint Management					1.0000	7,500.00	7,500.00
Chief Financial Officer	Microsoft Office 365					1.0000	30,000.00	30,000.00
Chief Financial Officer	Microsoft Software Assurance					1.0000	13,500.00	13,500.00
Chief Financial Officer	Mimecast Email Filter and Archive Service					1.0000	25,000.00	25,000.00
Chief Financial Officer	Mitel Phone System					1.0000	10,000.00	10,000.00
Chief Financial Officer	NexGen Enterprise Asset Management					1.0000	50,000.00	50,000.00
Chief Financial Officer	Procore Construction Management Software					1.0000	27,500.00	27,500.00
Chief Financial Officer	ReinCloud by Reinke Irrigation					1.0000	125.00	125.00
Chief Financial Officer	Rubrik Support and Maintenance					1.0000	35,000.00	35,000.00
Chief Financial Officer	Ruckus Wireless					1.0000	2,500.00	2,500.00
Chief Financial Officer	Samsara Fleet Telematics					1.0000	2,934.00	2,934.00
Chief Financial Officer	SecureAccess Complete Subscription by Absolute					1.0000	6,000.00	6,000.00
Chief Financial Officer	SOCaaS Contract					1.0000	21,500.00	21,500.00
Chief Financial Officer	Streamline Website Hosting and Support					1.0000	12,500.00	12,500.00
Chief Financial Officer	TokaySQL by Aquatic Info - Software Maintenance and Support					1.0000	1,627.00	1,627.00
Chief Financial Officer	Tyler Technology Software Maintenance and Support					1.0000	35,000.00	35,000.00
Chief Financial Officer	vmware Enterprise					1.0000	20,050.00	20,050.00
Chief Financial Officer	Wasabi Cloud Storage 100TB					1.0000	10,000.00	10,000.00
Chief Financial Officer	Water and Sewer Modeling Software					1.0000	8,000.00	8,000.00
Chief Financial Officer	WinCan Web and Software Maintenance and Support					1.0000	2,500.00	2,500.00
Chief Financial Officer	Wonderware SCADA Software Maintenance and Support					1.0000	25,000.00	25,000.00
							Chief Financial Officer Totals	\$484,199.00



# 2027 O&M Expense Budget Worksheet Report

Budget Year 2027

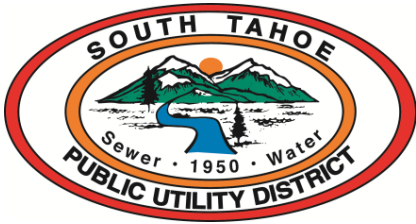
Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Chief Financial Officer
Fund <b>10 - Sewer Fund</b>								
Department <b>56 - Information Technology</b>								
6075	Safety Equipment - Physicals	90.92	235.51	.00	200.00	.00	1,000.00	200.00
6200	Travel - Meetings - Education	7,283.68	13,915.86	12,970.38	17,700.00	5,396.76	17,700.00	17,700.00
Budget Transactions								
	<i>Level</i>		<i>Transaction</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer		50% Water			1.0000	(17,700.00)	(17,700.00)
	Chief Financial Officer		Laserfiche			2.0000	2,400.00	4,800.00
	Chief Financial Officer		MISAC			2.0000	2,400.00	4,800.00
	Chief Financial Officer		NexGEN			1.0000	3,000.00	3,000.00
	Chief Financial Officer		Security Plus			2.0000	2,850.00	5,700.00
	Chief Financial Officer		Tyler Connect			2.0000	3,250.00	6,500.00
	Chief Financial Officer		Virtual Trainings			1.0000	10,600.00	10,600.00
						Chief Financial Officer Totals		\$17,700.00
6230	Tuition & Reimbursement Program	800.00	982.48	495.00	.00	.00	.00	.00
6250	Dues - Memberships - Certification	440.00	440.00	1,422.00	1,500.00	690.00	1,500.00	1,500.00
6310	Telephone	3,372.60	2,797.43	2,814.68	650.00	1,642.72	650.00	650.00
Department <b>56 - Information Technology Totals</b>		\$313,136.19	\$280,446.47	\$378,894.30	\$590,487.00	\$334,297.82	\$594,287.00	\$571,049.00



# 2027 O&M Expense Budget Worksheet Report

Budget Year 2027

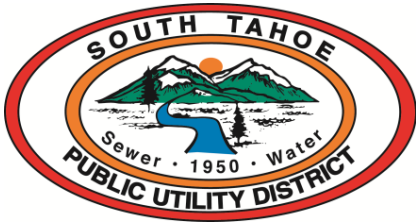
Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Chief Financial Officer
<b>Fund 10 - Sewer Fund</b>								
Department <b>60 - Customer Service</b>								
4475	Legal-Special Projects	262.50	.00	.00	1,250.00	.00	1,250.00	1,250.00
4480	Legal-Regular	.00	2,662.50	1,541.00	5,000.00	.00	5,000.00	5,000.00
4520	Miscellaneous Liability Claims	4,098.28	7,500.00	.00	1,500.00	.00	1,500.00	1,500.00
4810	Postage Expenses	32,888.89	51,391.11	55,346.90	52,800.00	37,945.66	52,800.00	57,600.00
Comments								
<i>Level</i>		<i>Comment</i>						
Department		Increased Infosend postage for USPS rate increases.						
Budget Transactions								
<i>Level</i>		<i>Transaction</i>		<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>
Chief Financial Officer		Infosend Monthly Postage		12.0000		4,700.00		56,400.00
Chief Financial Officer		Internal Postage Usage		1.0000		1,200.00		1,200.00
Chief Financial Officer Totals								\$57,600.00
4820	Office Supplies	1,813.97	1,821.23	2,686.26	2,300.00	761.17	2,000.00	2,300.00
4920	Printing	13,902.27	18,298.11	17,961.66	28,000.00	12,069.74	20,000.00	23,000.00
Comments								
<i>Level</i>		<i>Comment</i>						
Department		Decreased from \$28k to \$23k based on trends and more eBills.						
4930	Ads-Legal Notices	1,114.27	866.30	736.73	1,500.00	236.85	1,500.00	1,500.00
5020	Equipment Rental- Lease	2,135.48	2,123.64	2,123.64	2,124.00	1,592.73	2,124.00	2,124.00
Budget Transactions								
<i>Level</i>		<i>Transaction</i>		<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>
Chief Financial Officer		Postage Machine		12.0000		86.50		1,038.00
Chief Financial Officer		Quadient Machine		12.0000		90.50		1,086.00
Chief Financial Officer Totals								\$2,124.00
6027	Office Equipment Repair	.00	.00	.00	100.00	.00	100.00	100.00
6030	Service Contracts	66,003.73	110,711.32	69,645.29	133,000.00	37,185.21	133,000.00	140,500.00
Comments								
<i>Level</i>		<i>Comment</i>						
Department		Increased Tyler Payment budget 5% based on increased transaction volume and anticipated STPUD rate increases.						
Budget Transactions								
<i>Level</i>		<i>Transaction</i>		<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>
Chief Financial Officer		RemitPlus Express Fees		1.0000		3,000.00		3,000.00
Chief Financial Officer		Tyler Payments Transaction Fees		1.0000		137,500.00		137,500.00
Chief Financial Officer Totals								\$140,500.00
6075	Safety Equipment - Physicals	155.13	.00	.00	300.00	.00	.00	300.00



# 2027 O&M Expense Budget Worksheet Report

Budget Year 2027

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Chief Financial Officer																																								
Fund 10 - Sewer Fund																																																
Department 60 - Customer Service																																																
6200	Travel - Meetings - Education	3,754.71	2,746.43	3,764.65	4,570.00	50.00	4,570.00	4,270.00																																								
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6250	Dues - Memberships - Certification	449.00	426.00	383.00	935.00	.00	935.00	985.00																																								
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Chief Financial Officer	WEF/CWEA	1.0000	400.00	400.00																																												
Chief Financial Officer Totals				\$985.00																																												
6310	Telephone	146.37	156.95	173.09	130.00	63.07	130.00	130.00																																								
6640	Bad Debt Expense	.00	(.42)	(27,918.75)	5,000.00	.00	1,000.00	5,000.00																																								
Department 60 - Customer Service Totals		\$126,724.60	\$198,703.17	\$126,443.47	\$238,509.00	\$89,904.43	\$225,909.00	\$245,559.00																																								



# 2027 O&M Expense Budget Worksheet Report

Budget Year 2027

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Chief Financial Officer																																																															
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Department 62 - Inspections																																																																							
4610	Gasoline Expense	5,513.46	6,595.15	5,447.38	6,000.00	3,238.53	5,000.00	5,000.00																																																															
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4820	Office Supplies	34.92	119.67	67.97	250.00	167.90	250.00	250.00																																																															
6030	Service Contracts	4,803.64	4,152.03	11,409.05	6,000.00	3,873.09	6,000.00	7,000.00																																																															
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6071	Shop Supplies	1,360.15	1,661.57	3,636.86	1,500.00	1,268.07	1,500.00	1,500.00																																																															
6073	Small Tools	33.69	196.51	120.27	100.00	176.11	250.00	250.00																																																															
6075	Safety Equipment - Physicals	1,186.75	740.84	504.75	350.00	275.66	350.00	350.00																																																															
6200	Travel - Meetings - Education	501.21	1,294.60	1,498.04	500.00	576.16	2,200.00	2,200.00																																																															
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Budget Transactions																																																																							
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6250	Dues - Memberships - Certification	904.50	2,000.20	1,702.44	1,350.00	1,165.44	1,250.00	1,600.00																																																															
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# 2027 O&M Expense Budget Worksheet Report

Budget Year 2027

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Chief Financial Officer
Fund 10 - Sewer Fund								
	Department 62 - Inspections							
	Budget Transactions							
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					1.0000	350.00	350.00
	Chief Financial Officer					1.0000	1,250.00	1,250.00
								<u>Chief Financial Officer Totals</u>
								<u>\$1,600.00</u>
6310	Telephone	116.77	.00	.00	500.00	.00	500.00	500.00
	Department 62 - Inspections Totals	\$14,455.09	\$16,760.57	\$24,386.76	\$16,550.00	\$10,740.96	\$17,300.00	\$18,650.00



# 2027 O&M Expense Budget Worksheet Report

Budget Year 2027

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Chief Financial Officer
<b>Fund 10 - Sewer Fund</b>								
Department <b>80 - Non Crew</b>								
4510	Insurance Expense	427,341.69	498,602.75	577,134.69	605,000.00	103,219.67	.00	605,000.00
4810	Postage Expenses	1,580.00	1,100.00	808.05	500.00	796.97	.00	500.00
5010	Land and Buildings	191,875.52	191,875.52	191,875.52	192,000.00	47,968.88	.00	192,000.00
6075	Safety Equipment - Physicals	7,325.71	7,362.34	10,023.50	5,000.00	5,400.05	.00	5,500.00
6310	Telephone	32,829.79	42,015.27	47,490.69	30,000.00	25,541.38	.00	30,000.00
6320	Signal Charges	298.25	346.43	315.67	400.00	157.92	.00	400.00
6330	Electricity	2,528,222.14	3,461,749.14	3,741,448.78	3,800,000.00	2,113,075.12	.00	3,800,000.00
6350	Natural Gas	190,858.23	141,222.28	125,517.58	170,000.00	85,219.27	.00	170,000.00
6370	Refuse Disposal	54,570.47	67,027.04	72,396.52	72,500.00	50,873.52	.00	72,500.00
6380	Other Utilities	8,955.77	9,783.74	11,049.66	9,000.00	7,003.50	.00	9,000.00
6510	Miscellaneous Corrections	268.60	2,114.69	72.20	.00	2.87	.00	.00
6520	Supplies	36.11	.00	100.00	2,200.00	217.39	.00	2,200.00
6530	Misc Emergency Incident Expenses	801,329.46	168,511.55	188,975.42	.00	.00	.00	.00
6631	RDA Tax Transfer	555,571.33	516,102.50	559,580.70	600,000.00	.00	.00	600,000.00
6633	County Administration Fee	164,194.37	175,476.42	186,117.95	187,000.00	.00	.00	187,000.00
6634	Transportation System Mitigation	29,347.81	21,963.94	22,997.38	29,623.00	19,876.63	.00	29,623.00
6635	LAFCO Administrative Costs	16,542.30	16,772.62	17,655.62	18,000.00	(38,604.13)	.00	18,000.00
6711	Sewer Refunding Debt Cost Amortization Expense	6,748.48	5,061.17	.00	.00	.00	.00	.00
6712	Sewer Refunding Debt Cost Amortization Expense	18,741.92	18,741.92	18,741.92	18,750.00	4,685.48	.00	18,750.00
6717	2021 Sewer Refunding Amortization	(86,704.44)	(86,704.44)	(86,704.44)	(86,725.00)	(21,676.11)	.00	(86,725.00)
Budget Transactions								
	<i>Level</i>	<i>Transaction</i>			<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Chief Financial Officer	Annual Expense			1.0000	86,725.00	86,725.00	
					Chief Financial Officer Totals		\$86,725.00	
6719	2025 Revenue C.O.P. Premium Amortization	.00	.00	(22,353.00)	.00	.00	.00	(44,707.00)
6740	Street Lighting Expense	486.14	1,015.51	1,066.68	480.00	660.46	.00	480.00
6750	Contingency Fund	.00	.00	.00	150,000.00	.00	.00	150,000.00
6770	Loss on Retired Assets	4,411.62	.00	1,726.15	.00	.00	.00	.00
6816	Depreciation Expense	5,731,009.50	5,732,978.61	5,775,589.73	5,962,000.00	2,444,715.11	.00	6,081,240.00
	Department <b>80 - Non Crew Totals</b>	\$10,685,840.77	\$10,993,119.00	\$11,441,626.97	\$11,765,728.00	\$4,849,133.98	\$0.00	\$11,840,761.00
	Fund <b>10 - Sewer Fund Totals</b>	\$19,065,595.71	\$19,624,760.16	\$19,250,445.81	\$20,678,346.00	\$9,360,968.29	\$9,329,033.00	\$20,951,468.00

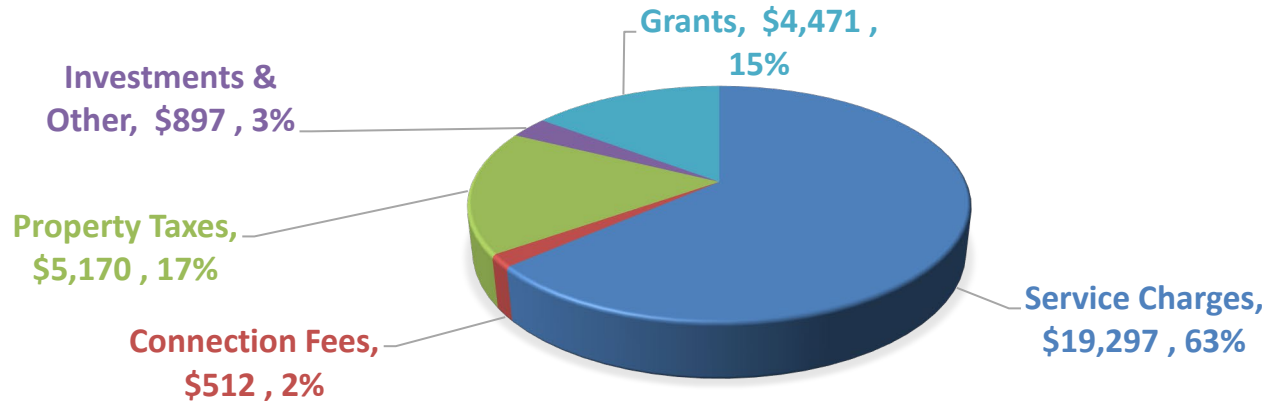
# WATER FUND

## FISCAL YEAR 2026/27 BUDGET SUMMARY

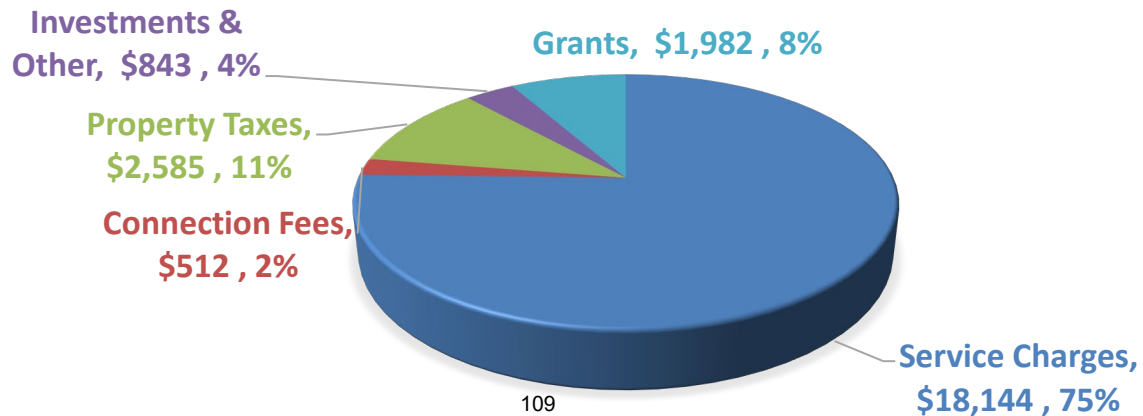
	2026/27 FORECAST	2026/27 FORECAST
	<u>ENTERPRISE FUND</u>	<u>CAPITAL FUND</u>
BEGINNING CASH BALANCES	3,542,608	12,319,399
REVENUES	24,726,497	5,620,773
BORROWINGS	0	14,833,433
<b>AVAILABLE FUNDS</b>	<b>\$ 28,269,105</b>	<b>\$ 32,773,605</b>
SALARIES	5,880,235	1,298,339
BENEFITS	3,231,842	501,196
OPERATIONS AND MAINTENANCE	6,340,870	1,083,875
CAPITAL OUTLAY	0	22,998,000
DEBT SERVICE PAYMENTS	1,860,000	1,724,000
<b>TOTAL CASH OUTLAYS</b>	<b>\$ 17,312,947</b>	<b>\$ 27,605,410</b>
BALANCE BEFORE TRANSFERS	10,956,158	5,168,195
AVAILABLE TO TRANSFER TO CAPITAL FUND	-7,302,765	7,302,765
TRANSFER TO RESERVE FUNDS	0	-6,995,012
ACCRUAL TO CASH ADJUSTMENT	0	0
<b>OPERATING AND CAPITAL RESERVES</b>	<b>\$ 3,653,393</b>	<b>\$ 5,475,948</b>
<b>RATE STABILIZATION RESERVE</b>	<b>\$ -</b>	<b>\$ 4,000,000</b>
<b>DEBT RESERVE</b>	<b>\$ -</b>	<b>\$ 2,995,012</b>
<b>TOTAL RESERVE(CASH) BALANCES 6/30/27</b>	<b>\$ 3,653,393</b>	<b>\$ 12,470,960</b>

# WATER ONLY

FISCAL YEAR **2027** PROPOSED REVENUE WITH 6.5% RATE INCREASE \$30,347 (IN THOUSANDS)

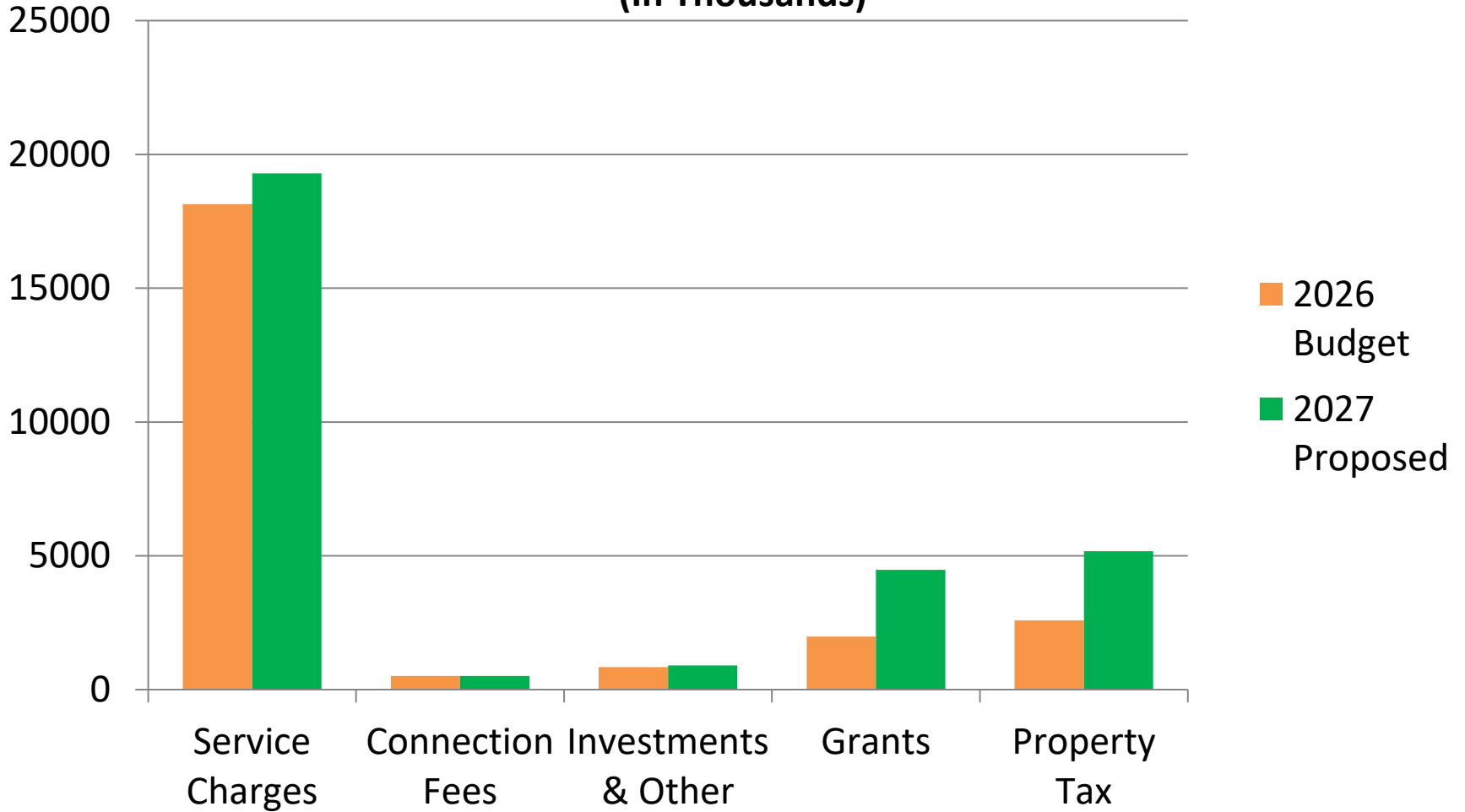


FISCAL YEAR **2026** ADOPTED REVENUE BUDGET \$24,066 (IN THOUSANDS)



# WATER ONLY

FISCAL YEAR **2027 PROPOSED** REVENUE BUDGET BY CATEGORY  
COMPARED TO **2026 ADOPTED REVENUE BUDGET BY CATEGORY**  
YEAR END  
(In Thousands)



**2026/27 WATER CAPITAL OUTLAY**

Chief Financial Officer

ACCT #	DESCRIPTION	ELECTRIC	HEAVY MAINT	DISTRICT OPS	FIELD OPS	U/R WATER	PUMPS	EQUIP REPAIR	ENGINEERING	LAB	ADMIN	BOARD OF DIRECTORS	HUMAN RESOURCES	PAWC	FINANCE	ACCOUNTING	PURCHASING	INFO TECH	CUSTOMER SERVICE	INSPECTIONS	TOTAL
<i>ELECTRICAL</i>																					
8425	Pump Station PLC's	\$5,000.00																			5,000
8427	VFD Replacement	\$15,000.00																			15,000
8203	Misc Motor Rebuilds, Water	\$65,000.00																			65,000
<i>HEAVY MAINTENANCE</i>																					
+++ 8344	Admin Parking Lot Seal & Stripe		\$10,000.00																		10,000
8724	Admin Building Carpets and Flooring		\$75,000.00																		75,000
<i>FIELD OPERATIONS</i>																					
<i>UNDERGROUND REPAIR WATER</i>																					
+++ 8305	Replace Wacker					\$5,000.00															5,000
8516	Line Locator					\$10,000.00															10,000
8744	Specialty Repair Bands					\$20,000.00															20,000
7004	Valve & Hydrant Replacements					\$150,000.00															150,000
+++ 8550	Dead End Improvement Program					\$150,000.00															150,000
8551	Dual Main Elimination Program					\$200,000.00															200,000
8905	Waterline - In House Waterlines					\$300,000.00															300,000
<i>PUMPS</i>																					
8393	Security Measures						\$5,000.00														5,000
8706	4" Backflow Device						\$8,000.00														8,000
8709	Bakersfield Well Flow Meter 8"						\$8,000.00														8,000
8703	Lookout Tank Mixer System						\$20,000.00														20,000
8704	NSF 61 Lay Flat Hose						\$20,000.00														20,000
8705	NSF 61 Fire Hose						\$20,000.00														20,000
8702	Heavenly Tank Mixer System						\$23,000.00														23,000
8707	Sunset/Valhalla Spare Motor						\$30,000.00														30,000
8220	Misc Water Pump Rebuilds (TBD)						\$50,000.00														50,000
8708	Paloma Well Spare Motor						\$250,000.00														250,000
<i>EQUIPMENT REPAIR</i>																					
8242	Replace Engine/Transmission							\$10,000.00													10,000
+++ 8389	Replace Truck 46							\$10,000.00													10,000
+++ 8634	Replace Pumps Truck #17							\$10,000.00													10,000
+++ 8391	Replace Truck 37							\$15,000.00													15,000
+++ 8632	Replace URW Truck #32							\$15,000.00													15,000
+++ 8636	New or Used Forklift							\$25,000.00													25,000
+++ 8637	New Small Truck - Inspections							\$30,000.00													30,000
8526	Replace Truck #43 - URW							\$40,000.00													40,000
8390	Replace Truck 33							\$50,000.00													50,000
8659	Replace Generator (TBD)							\$60,000.00													60,000
+++ 8633	Replace URW Dump Truck #80							\$100,000.00													100,000
8721	Replace URW Truck #24 - Vac Truck							\$800,000.00													800,000

2026/27 WATER CAPITAL OUTLAY

ACCT #	DESCRIPTION	ELECTRIC	HEAVY MAINT	DISTRICT OPS	FIELD OPS	U/R WATER	PUMPS	EQUIP REPAIR	ENGINEERING	LAB	ADMIN	BOARD OF DIRECTORS	HUMAN RESOURCES	PAWC	FINANCE	ACCOUNTING	PURCHASING	INFO TECH	CUSTOMER SERVICE	INSPECTIONS	TOTAL
<i>ENGINEERING</i>																					
+++ 8481	SUT Well and Motor Casing								\$20,000.00												20,000
8366	Tahoe Mtn WL								\$26,000.00												26,000
+++ 8549	Wildwood #3/5 (+PRV) Waterline								\$31,000.00												31,000
8713	LTB Waterline								\$31,000.00												31,000
8716	Wells Asset Management Program								\$91,000.00												91,000
+++ 8266	Admin Building HVAC Upgrades								\$181,000.00												181,000
8714	Washoan 1 (Nottaway Acoma) Waterline								\$205,000.00												205,000
8715	Meyers Water Supply Treatment Eval								\$258,000.00												258,000
+++ 8279	Meter Installations Final Phase								\$295,000.00												295,000
+++ 8367	Park Ave #1 WL								\$335,000.00												335,000
+++ 8676	Flagpole Zone Improvements								\$379,000.00												379,000
8222	Misc Water Projects (TBD)								\$500,000.00												500,000
+++ 8673	Trouble Spots Waterline Rehabs								\$515,000.00												515,000
8555	Tank Coatings - Stateline No. 2								\$538,000.00												538,000
+++ 8681	Sunset Well Reconstruction								\$1,236,000.00												1,236,000
+++ 7006	Tanglewood Well (New Supply)								\$1,545,000.00												1,545,000
+++ 8670	Glenwood Rancho Waterline								\$1,861,000.00												1,861,000
+++ 8371	Al Tahoe Well Rehab								\$2,440,000.00												2,440,000
+++ 8372	Al Tahoe/Bayview Backup Power								\$3,309,000.00												3,309,000
+++ 8283	Pioneer Tr Waterline Golden Bear to Pine Valley								\$5,900,000.00												5,900,000
	<i>Engineering Staff and Expenses</i>								<b>2,883,410</b>												2,883,410
<i>LAB</i>																					
8736	Replace Turbidimeter									\$5,000.00											5,000
8737	Replace Sterilizing Oven									\$6,000.00											6,000
<i>ADMINISTRATION</i>																					
<i>BOARD OF DIRECTORS</i>																					
<i>HUMAN RESOURCES</i>																					
<i>PUBLIC AFFAIRS/WATER CONSERVATION</i>																					
<i>FINANCE</i>																					
<i>ACCOUNTING</i>																					
<i>PURCHASING</i>																					

**2026/27 WATER CAPITAL OUTLAY**

ACCT #	DESCRIPTION	ELECTRIC	HEAVY MAINT	DISTRICT OPS	FIELD OPS	U/R WATER	PUMPS	EQUIP REPAIR	ENGINEERING	LAB	ADMIN	BOARD OF DIRECTORS	HUMAN RESOURCES	PAWC	FINANCE	ACCOUNTING	PURCHASING	INFO TECH	CUSTOMER SERVICE	INSPECTIONS	TOTAL		
<i>INFORMATION TECHNOLOGY</i>																							
8414	SQL Additional Licenses																				\$7,000.00	7,000	
+++ 8508	Software, New Upgrades/Compliance																					\$8,000.00	8,000
+++ 8412	Laserfiche Upgrade																					\$10,000.00	10,000
8732	Tokay Software Update																					\$10,000.00	10,000
+++ 8514	Access Control/Surveillance																					\$50,000.00	50,000
8729	Firewall Software/Upgrades																					\$50,000.00	50,000
8730	Agenda Management System																					\$75,000.00	75,000
8731	Boardroom Presentation Upgrade																					\$300,000.00	300,000
<i>CUSTOMER SERVICE</i>																							
<i>INSPECTIONS</i>																							
TOTAL CAPITAL OUTLAY 26/27		85,000	85,000	0	0	835,000	434,000	1,165,000	22,579,410	11,000	0	0	0	0	0	0	0	0	510,000	0	0	25,704,410	
ESTIMATED TOTAL 25/26		19,200	10,000	0	0	480,665	255,590	436,892	11,312,956	142,000	19,000	0	0	358,116	0	0	0	0	121,000		55,000	13,210,419	
INCREASE(DECREASE)		65,800	75,000	0	0	354,335	178,410	728,108	11,266,454	(131,000)	(19,000)	0	0	(358,116)	0	0	0	0	389,000	0	(55,000)	12,493,991	

+++INDICATES BUDGETED ROLLOVERS FROM 25/26

WATER ENTERPRISE FUND  
DEBT SERVICE

	2025/26	2025/26	2026/27	2026/27	2027/28	2027/28	2028/29	2028/29	2029/30	2029/30	2030/31	2030/31
Current Debt	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL
2001, 2013, 2017 Amortization												
2013 Waterline/Refunding: 2.27%, \$10M	48,344	427,227	38,591	436,980	28,616	446,956	18,412	457,159	7,976	467,596		
Meter Loan 1 - \$3,605,919, 0%		120,198		120,198		120,198		120,198		120,198		120,198
Meter Loan 2 - \$2,032,745, 1.6%, 20yr	11,208	53,413	10,353	54,268	9,485	55,136	8,603	56,018	7,706	56,915	6,796	57,825
Meter Loans 3 thru 5 - \$10.5M, 1.8%, 30yr	161,359	273,413	156,437	278,334	151,427	283,344	146,327	288,445	141,135	293,637	135,850	298,922
SRF - Waterline Program - \$3.7M 1.7%	55,124	100,218	53,421	101,921	51,688	103,654	49,926	105,416	48,134	107,208	46,311	109,031
SRF - Keller/Heavenly Imp - \$5.5M 1.2%	63,061	247,897	60,086	250,872	57,075	253,882	54,029	256,929	50,946	260,012	47,825	263,132
Waterline Program #2 - \$9.0M 1.2%	104,988	254,022	101,940	257,071	98,855	260,156	95,733	263,277	92,574	266,437	89,376	269,634
Waterline Program Herbert Walkup (Prev Loan)	38,000		110,000		94,613	157,462	91,622	160,454	88,573	163,502	85,466	166,609
Waterline Program #4 - \$5.2M 1.9% Now Pioneer Trail GB to PV			0	0	0	0	0	0	0	0	0	0
2025 Water Certificates of Participation - 5%	714,479	0	712,500	0	712,500	0	712,500	0	712,500	0	705,125	295,000
Waterline Program #5 - \$12.8M 2.7%									346,707	283,283	339,058	290,931
Waterline Program #6 - \$17.5M 4.5%											790,210	559,752
Waterline Program #8 - \$10.5M 2.7%												
SRF - Pioneer Trail GB to PV - \$4.9M, 1.9%					94,613	157,462	91,622	160,454	88,573	163,502	85,466	166,609
Waterline Program #9 - \$13.6M 4.5%			615,195	224,089	605,111	234,173	594,573	244,711	583,561	255,723	572,054	267,230
Customer Refunds	2,000		2,000		2,000		2,000		2,000		2,000	
<b>GRAND TOTAL</b>	<b>1,198,563</b>	<b>1,476,388</b>	<b>1,860,523</b>	<b>1,723,733</b>	<b>1,905,984</b>	<b>2,072,423</b>	<b>1,865,346</b>	<b>2,113,061</b>	<b>2,170,384</b>	<b>2,438,012</b>	<b>2,905,538</b>	<b>2,864,874</b>
<b>TOTAL DEBT SERVICE</b>		<b>2,674,951</b>		<b>3,584,256</b>		<b>3,978,406</b>		<b>3,978,406</b>		<b>4,608,396</b>		<b>5,770,412</b>
<b>Ratio of Debt Service to Gross Revenue</b>		<b>10.8%</b>		<b>11.8%</b>		<b>13.7%</b>		<b>13.4%</b>		<b>14.3%</b>		<b>16.5%</b>
<b>NET REVENUE COVENANT</b>												
Gross Revenue	24,827,985		30,347,270		29,022,255		29,789,225		32,257,021		34,905,056	
Less: Capital Grants	-2,703,896		-4,470,907		-1,204,000		0		0		0	
Less: Operating Costs	-18,580,645		-18,336,357		-18,047,200		-18,470,534		-18,955,706		-19,454,054	
Net Revenue	3,543,444		7,540,006		9,771,054		11,318,691		13,301,315		15,451,002	
Debt Service Ratio (1.20)	3,209,941		4,301,107		4,774,088		4,774,088		5,530,075		6,924,495	
Excess	333,502		3,238,899		4,996,967		6,544,604		7,771,239		8,526,508	
	1.32		2.10		2.46		2.85		2.89		2.68	
<b>KEY FINANCIAL RATIOS</b>												
Long-term Debt		\$18,067,677		\$31,177,377		\$41,501,954		\$45,544,894		\$43,137,882		\$43,825,008
Net Capital Assets		\$138,405,620		\$156,791,620		\$167,078,580		\$170,414,068		\$172,760,831		\$180,002,267
<b>Ratio of Debt to Net Assets</b>		<b>13%</b>		<b>20%</b>		<b>25%</b>		<b>27%</b>		<b>25%</b>		<b>24%</b>
Debt		\$18,067,677		\$31,177,377		\$41,501,954		\$45,544,894		\$43,137,882		\$43,825,008
Account Holders		14,389		14,419		14,449		14,479		14,509		14,539

WATER ENTERPRISE FUND  
DEBT SERVICE

	2031/32	2031/32	2032/33	2032/33	2033/34	2033/34	2034/35	2034/35	2035/36	2035/36
Current Debt	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL
2001, 2013, 2017 Amortization										
2013 Waterline/Refunding: 2.27%, \$10M										
Meter Loan 1 - \$3,605,919, 0%		120,199		120,199		120,199		120,000		120,000
Meter Loan 2 - \$2,032,745, 1.6%, 20yr	5,871	58,750	4,931	59,690	3,975	60,645	3,005	61,616	62,602	2,019
Meter Loans 3 thru 5 - \$10.5M, 1.8%, 30yr	130,469	304,303	124,992	309,780	119,416	315,356	113,739	321,033	107,961	326,811
SRF - Waterline Program - \$3.7M 1.7%	44,458	110,884	42,573	112,769	40,656	114,686	38,706	116,636	36,723	118,619
SRF - Keller/Heavenly Imp - \$5.5M 1.2%	44,668	266,290	41,472	269,485	38,239	272,719	34,966	275,992	31,654	279,304
Waterline Program #2 - \$9.0M 1.2%	86,141	272,870	82,866	276,144	79,553	279,458	76,199	282,811	72,805	286,205
Waterline Program Herbert Walkup (Prev Loan)	82,301	169,774	79,075	173,000	75,788	176,287	72,439	179,637	69,026	183,050
Waterline Program #4 - \$5.2M 1.9% Now Pioneer	0	0	0	0	0	0	0	0	0	0
2025 Water Certificates of Participation - 5%	690,000	310,000	674,125	325,000	657,500	340,000	640,000	360,000	621,625	375,000
Waterline Program #5 - \$12.8M 2.7%	331,203	298,787	323,136	306,854	314,851	315,139	306,342	323,648	297,604	332,386
Waterline Program #6 - \$17.5M 4.5%	765,021	584,941	738,699	611,263	711,192	638,770	682,447	667,515	652,409	697,553
Waterline Program #8 - \$10.5M 2.7%									284,877	232,764
SRF - Pioneer Trail GB to PV - \$4.9M, 1.9%	82,301	169,774	79,075	173,000	75,788	176,287	72,439	179,637	69,026	183,050
Waterline Program #9 - \$13.6M 4.5%	560,028	279,255	547,462	291,822	534,330	304,954	520,607	318,677	506,267	333,017
Customer Refunds	2,000		2,000		2,000		2,000		2,000	
<b>GRAND TOTAL</b>	<b>2,824,460</b>	<b>2,945,828</b>	<b>2,740,405</b>	<b>3,029,008</b>	<b>2,653,287</b>	<b>3,114,501</b>	<b>2,562,889</b>	<b>3,207,200</b>	<b>2,814,577</b>	<b>3,469,777</b>
<b>TOTAL DEBT SERVICE</b>		<b>5,770,288</b>		<b>5,769,413</b>		<b>5,767,788</b>		<b>5,770,089</b>		<b>6,284,355</b>
Ratio of Debt Service to Gross Revenue		15.3%		14.1%		13.0%		12.0%		12.6%
<b>NET REVENUE COVENANT</b>										
Gross Revenue	37,785,703		40,989,340		44,498,356		48,254,148		49,828,844	
Less: Capital Grants	0		0		0		0		0	
Less: Operating Costs	-19,965,946		-20,491,761		-21,031,886		-21,586,723		-22,156,683	
Net Revenue	17,819,756		20,497,579		23,466,469		26,667,425		27,672,162	
Debt Service Ratio (1.20)	6,924,346		6,923,296		6,921,346		6,924,107		7,541,226	
Excess	10,895,411		13,574,283		16,545,124		19,743,318		20,130,936	
	3.09		3.55		4.07		4.62		4.40	
<b>KEY FINANCIAL RATIOS</b>										
Long-term Debt		\$51,784,180		\$55,243,173		\$54,449,671		\$56,022,471		\$52,552,694
Net Capital Assets		\$190,815,786		\$197,737,060		\$192,444,060		\$187,046,060		\$181,541,060
Ratio of Debt to Net Assets		27%		28%		28%		30%		29%
Debt		\$51,784,180		\$55,243,173		\$54,449,671		\$56,022,471		\$52,552,694
Account Holders		14,569		14,599		14,629		14,659		14,689

# SUMMARY OF OPERATIONS AND MAINTENANCE

## 2026/27 WATER BUDGET

Chief Financial Officer

	ELECTRIC	HEAVY MAINT	DISTRICT OPS	FIELD OPS	U/R WATER	PUMP CREW	EQUIP REPAIR	LAB	ADMIN	BOARD OF DIRECTORS	HUMAN RESOURCES	PUB AFFRS/ WTR CONS	FINANCE	ACCOUNTING	PURCHASING	INFO TECH	CUSTOMER SERVICE	INSPECTIONS	NON-CREW	26/27 BUDGET	25/26 BUDGET	INCREASE (DECREASE)	
44XX	PROFESSIONAL SERVICES	100	0	6,000	250	0	0	0	1,500	25,250	22,000	185,050	59,875	36,476	650	0	11,800	4,610	0	353,561	822,015	(468,454)	
45XX	INSURANCE	0	0	0	0	4,000	0	0	0	0	0	0	0	0	0	0	1,000	0	550,000	555,000	555,000	0	
46XX	PETROLEUM PRODUCTS	2,500	0	500	700	65,000	14,550	6,500	1,600	1,100	0	0	0	0	400	450	0	6,000	0	99,300	99,100	200	
47XX	OPERATING SUPPLIES	0	0	0	0	0	70,000	0	41,000	0	0	0	0	0	0	0	0	0	0	111,000	103,000	8,000	
48XX	OFFICE EXPENSES	575	0	500	500	1,000	700	1,000	4,000	1,000	250	1,700	1,000	1,975	3,025	700	66,350	59,900	250	500	144,925	153,025	(8,100)
49XX	PRINTING AND PUBLICATIONS	0	0	0	0	0	0	0	100	0	12,900	0	500	0	1,000	0	29,500	0	0	44,000	40,825	3,175	
50XX	RENTS AND LEASES	0	0	0	0	500	0	0	0	0	0	0	0	0	0	0	2,124	0	0	2,624	2,624	0	
60XX	REPAIRS AND MAINTENANCE	62,800	31,000	250	100	1,211,200	126,475	109,550	13,750	1,825	0	31,250	100	1,975	100	53,220	618,472	140,700	160,650	500	2,563,917	2,383,452	180,465
61XX	RESEARCH/MONITORING	0	0	0	0	0	0	0	40,000	0	0	0	0	0	0	0	0	0	0	40,000	40,000	0	
62XX	TRAVEL/EDUC/MEMBRSHPS	5,550	0	8,150	550	22,600	24,225	2,900	15,600	3,000	57,350	18,600	12,600	10,048	5,980	3,537	19,200	8,105	10,825	0	228,820	208,310	20,510
63XX	UTILITIES	800	0	0	0	200	2,200	0	0	0	0	0	0	0	0	650	130	100	1,688,500	1,692,580	1,693,380	(800)	
65XX	MISC EXPENSES	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1,900	1,900	1,900	0	
66XX	OTHER OPERATING EXP	0	0	1,000	178,760	30,000	0	0	4,000	6,000	12,500	2,750	101,000	0	0	0	5,000	0	18,000	359,010	361,200	(2,190)	
67XX	NON OPERATING EXP	0	0	0	0	0	0	0	0	0	0	0	0	27,980	0	0	0	0	116,253	144,233	177,980	(33,747)	
	25/26 BUDGET	72,325	31,000	16,400	180,860	1,334,500	238,150	119,950	119,950	14,525	95,350	89,200	299,750	74,373	73,561	59,507	705,122	258,259	182,435	2,375,653	6,340,870	6,641,811	(300,941)
	24/25 ADOPTED BUDGET	66,900	25,800	11,650	480,660	1,372,975	222,850	87,950	107,290	13,803	82,124	88,275	470,625	68,538	70,050	42,300	590,487	254,709	175,425	2,409,400	6,641,811	6,641,811	
	INCREASE/(DECREASE)	5,425	5,200	4,750	(299,800)	(38,475)	15,300	32,000	12,660	722	13,226	925	(170,875)	5,835	3,511	17,207	114,635	3,550	7,010	(33,747)	(300,941)		
	% CHANGE	8.11%	20.16%	40.77%	-62.37%	-2.80%	6.87%	36.38%	11.80%	5.23%	16.10%	1.05%	-36.31%	8.51%	5.01%	40.68%	19.41%	1.39%	4.00%	-1.40%			

% Change  
-4.53%

## 2026/27 WATER CAPITAL OUTLAY

Chief Financial Officer

### DETAIL OF ENGINEERING OPERATING EXPENSES

	26/27 BUDGET	25/26 BUDGET	INCREASE (DECREASE)	
44XX	801,250	1,155,001	(353,751)	
46XX	5,000	5,300	(300)	
48XX	6,200	6,325	(125)	
49XX	100	125	(25)	
60XX	242,275	273,215	(30,940)	
62XX	25,250	25,000	250	
63XX	0	100	(100)	
65XX	0	0	0	
66XX	3,800	3,375	425	% Change
<b>TOTAL EXPENSES</b>	<b>1,083,875</b>	<b>1,468,441</b>	<b>(384,566)</b>	<b>-26.19%</b>

\*\*Includes one-time expenditures and transfers from capital outlay budget

## SUMMARY OF SALARIES AND BENEFITS 2026/27 WATER BUDGET

Chief Financial Officer

	ELECTRIC	DISTRICT OPS	FIELD OPS	U/R WATER	PUMP CREW	EQUIP REPAIR	LAB	ADMIN	BOARD OF DIRECTORS	HUMAN RESOURCES	PUBLIC INFO/WATER CONS	FINANCE	ACCTG	PURCH	INFO TECH	CUSTOMER SERVICE	INSPECTIONS	26/27 BUDGET	25/26 BUDGET	INCREASE (DECREASE)
REGULAR WAGES	260,483	132,837	103,678	1,153,576	624,895	225,618	366,138	319,360	12,000	244,733	211,724	306,332	247,443	116,412	357,297	334,997	351,497	5,369,020	5,213,891	155,129
NEW POSITIONS																		0	0	0
SUB-TOTAL	260,483	132,837	103,678	1,153,576	624,895	225,618	366,138	319,360	12,000	244,733	211,724	306,332	247,443	116,412	357,297	334,997	351,497	5,369,020	5,213,891	155,129
COST OF LIVING ADJ	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL REGULAR	260,483	132,837	103,678	1,153,576	624,895	225,618	366,138	319,360	12,000	244,733	211,724	306,332	247,443	116,412	357,297	334,997	351,497	5,369,020	5,213,891	155,129
OVERTIME	10,000	0	0	150,000	25,000	2,500	20,000	150	0	500	500	100	5,000	315	2,600	750	5,000	222,415	151,365	71,050
COST OF LIVING ADJ	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL OVERTIME	10,000	0	0	150,000	25,000	2,500	20,000	150	0	500	500	100	5,000	315	2,600	750	5,000	222,415	151,365	71,050
DOUBLE TIME	500	0	0	8,000	5,000	250	3,000	0	0	0	0	0	0	0	250	0	0	17,000	17,000	0
COST OF LIVING ADJ	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL DOUBLE TIME	500	0	0	8,000	5,000	250	3,000	0	0	0	0	0	0	0	250	0	0	17,000	17,000	0
PART TIME/SEASONAL	0	0	0	80,000	20,000	0	62,250	0	0	0	27,000	0	20,000	0	32,000	0	26,000	267,250	272,250	(5,000)
PART TIME (NEW)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SEASONAL (NEW)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
PART TIME OVERTIME	0	0	0	1,000	250	0	3,000	0	0	0	0	0	0	0	0	0	250	4,500	2,350	2,150
DOUBLE TIME	0	0	0	0	0	0	50	0	0	0	0	0	0	0	0	0	0	50	100	(50)
GRAND TOTAL SALARIES	270,983	132,837	103,678	1,392,576	675,145	228,368	454,438	319,510	12,000	245,233	239,224	306,432	272,443	116,727	392,147	335,747	382,747	5,880,235	5,656,956	223,279
26/27 BUDGETED BENEFITS	167,573	36,296	70,006	805,294	394,323	138,933	219,940	159,453	90,555	133,905	138,370	147,822	121,959	74,340	202,011	161,151	169,911	3,231,842	2,957,281	274,561
TOTAL SALARIES AND BENEFITS	438,556	169,133	173,684	2,197,870	1,069,468	367,301	674,378	478,963	102,555	379,138	377,594	454,254	394,402	191,067	594,158	496,898	552,658	9,112,077	8,614,237	497,840
25/26 BUDGETED	423,500	152,560	163,618	2,056,082	1,000,588	323,544	635,662	447,405	94,680	362,948	348,107	414,094	397,658	222,110	561,212	477,114	533,355		8,614,237	
INCREASE/(DECREASE)	15,056	16,573	10,066	141,788	68,880	43,757	38,716	31,558	7,875	16,190	29,487	40,160	(3,256)	(31,043)	32,946	19,784	19,303	497,840		

% Change  
3.95%

9.28%

5.78%

## 2026/27 WATER CAPITAL OUTLAY

**ENGINEERING DEPARTMENT**

**Chief Financial Officer**

### DETAIL OF ENGINEERING SALARIES AND BENEFITS

	26/27 BUDGET	25/26 PY BUDGET	INCREASE (DECREASE)	
REGULAR WAGES	1,209,839	1,187,950	21,889	
NEW POSITIONS		0	0	
SUB-TOTAL	1,209,839	1,187,950	21,889	
COST OF LIVING ADJ	0			
TOTAL REGULAR	1,209,839	1,187,950	21,889	
OVERTIME	70,000	70,000	0	
COST OF LIVING ADJ	0			
TOTAL OVERTIME	70,000	70,000	0	
DOUBLE TIME	500	500	0	
COST OF LIVING ADJ	0	0		
TOTAL DOUBLE TIME	500	500	0	
PART TIME	17,500	35,000	(17,500)	
PART TIME OVERTIME	500	500	0	
SUB-TOTAL	18,000	35,500	(17,500)	
GRAND TOTAL SALARIES	1,298,339	1,293,950	4,389	% Change 0.34%
BENEFITS	501,196	527,173	(25,977)	-4.93%
<b>TOTAL SALARIES AND BENEFITS</b>	<b>1,799,535</b>	<b>1,821,123</b>	<b>(21,588)</b>	<b>-1.19%</b>

SOUTH TAHOE PUBLIC UTILITY DISTRICT

<b>WATER BUDGET SUMMARY</b>										
	2025/26 FORECAST	2025/26 FORECAST	2026/27 FORECAST	2026/27 FORECAST	2027/28 FORECAST	2027/28 FORECAST	2028/29 FORECAST	2028/29 FORECAST	2029/30 FORECAST	2029/30 FORECAST
	ENTERPRISE FUND	CAPITAL OUTLAY RESERVE	ENTERPRISE FUND	CAPITAL OUTLAY RESERVE	ENTERPRISE FUND	CAPITAL OUTLAY RESERVE	ENTERPRISE FUND	CAPITAL OUTLAY RESERVE	ENTERPRISE FUND	CAPITAL OUTLAY RESERVE
BEGINNING CASH BALANCES	3,157,907	16,025,789	3,542,608	12,319,399	3,653,393	12,470,960	3,670,867	16,856,580	3,741,589	22,148,062
REVENUES (1)	22,868,384	1,959,601	24,726,497	5,620,773	26,372,654	2,649,601	27,829,624	1,959,601	30,297,420	1,959,601
BORROWINGS	0	<b>10,073,594</b>	0	<b>14,833,433</b>	0	<b>12,397,000</b>	0	<b>6,156,000</b>	0	<b>31,000</b>
AVAILABLE FUNDS	26,026,291	28,058,984	28,269,105	32,773,605	30,026,046	27,517,561	31,500,491	24,972,181	34,039,009	24,138,663
SALARIES (2)	5,625,732	1,326,336	5,880,235	1,298,339	6,056,642	1,337,289	6,238,341	1,377,408	6,425,492	1,418,730
BENEFITS (2)	2,976,205	542,120	3,231,842	501,196	3,328,797	516,232	3,428,661	531,719	3,531,521	547,670
OPERATIONS & MAINTENANCE (2)	6,641,811	1,468,441	6,340,870	1,083,875	5,702,687	1,105,553	5,816,741	1,077,664	5,933,076	1,099,217
CAPITAL OUTLAY		16,976,674		22,998,000		14,990,960		8,133,488		7,239,763
DEBT SERVICE (2)	1,198,000	1,477,000	1,860,000	1,724,000	1,905,000	2,073,000	1,865,000	2,114,000	2,170,000	2,439,000
TOTAL CASH OUTLAYS	16,441,748	21,790,571	17,312,947	27,605,410	16,993,127	20,023,034	17,348,744	13,234,278	18,060,089	12,744,380
BALANCE BEFORE TRANSFERS	<b>9,584,543</b>	<b>6,268,413</b>	<b>10,956,158</b>	<b>5,168,195</b>	<b>13,032,920</b>	<b>7,494,527</b>	<b>14,151,747</b>	<b>11,737,903</b>	<b>15,978,920</b>	<b>11,394,282</b>
CAPITAL OUTLAY FUND TRANSFERS	-6,050,987	6,050,987	-7,302,765	7,302,765	-9,362,053	9,362,053	-10,410,158	10,410,158	-12,051,469	12,051,469
ACCRUAL TO CASH ADJUSTMENT	9,051	0	0	0	0	0	0	0	0	0
RATE STABILIZATION AND DEBT RESERVES		-3,640,800		-6,995,012		-7,497,184		-7,497,184		-8,127,173
OPERATING AND CAPITAL OUTLAY RESERVES (3)	3,542,608	8,678,599	3,653,393	5,475,948	3,670,867	9,359,397	3,741,589	14,650,878	3,927,451	15,318,578
DEBT PAYMENT RESERVE FUND		1,441,249		2,995,012		3,497,184		3,497,184		4,127,173
RATE STABILIZATION RESERVE (4)		2,199,551		4,000,000		4,000,000		4,000,000		4,000,000
TOTAL RESERVE BALANCES	3,542,608	12,319,399	3,653,393	12,470,960	3,670,867	16,856,580	3,741,589	22,148,062	3,927,451	23,445,751
AMORTIZATION (NON-CASH ITEM)	9,149		9,149		9,149		9,149		9,149	
DEPRECIATION (NON-CASH ITEM)	4,522,000		4,612,000		4,704,000		4,798,000		4,893,000	

**ASSUMPTIONS:**

**(1) REVENUES**

Enterprise revenue includes service charges, property tax, interest income and other misc revenue.

Capital Fund revenue includes capacity charges, capital grants and capital improvement charges

Service charge rates increase 6.5% in year's 1 - 3, 9.5% in years 4 - 9 and 3% in year 10.

Investments earn 1% to 3% net of investment fees.

Commercial capacity fees projected assume collections equivalent to a 4" connection.

Residential capacity fees were previously based on 30 residential allocations each year; however, have been realigned to prior year amount as a more reasonable estimate.

**(2) EXPENDITURES**

Benefits include a 3.0% escalator beginning 2027/28 due to potential P/R tax and PERS/health insurance increases.

Salaries include a 3.0% escalator beginning 2027/28 to account for standard step increases and other potential adjustments.

O&M Expenses & Depreciation increase at 2.0% per year. Specific known changes adjusted as appropriate.

Debt Service includes principle & interest payments for current debt and additional debt.

\$150,000 contingency reserve for all years.

SOUTH TAHOE PUBLIC UTILITY DISTRICT

<b>WATER TEN-YEAR FINANCIAL PLAN</b>												
	2030/31 FORECAST	2030/31 FORECAST	2031/32 FORECAST	2031/32 FORECAST	2032/33 FORECAST	2032/33 FORECAST	2033/34 FORECAST	2033/34 FORECAST	2034/35 FORECAST	2034/35 FORECAST	2035/36 FORECAST	2035/36 FORECAST
	ENTERPRISE FUND	CAPITAL OUTLAY RESERVE	ENTERPRISE FUND	CAPITAL OUTLAY RESERVE	ENTERPRISE FUND	CAPITAL OUTLAY RESERVE	ENTERPRISE FUND	CAPITAL OUTLAY RESERVE	ENTERPRISE FUND	CAPITAL OUTLAY RESERVE	ENTERPRISE FUND	CAPITAL OUTLAY RESERVE
BEGINNING CASH BALANCES	3,927,451	23,445,751	4,204,009	24,170,760	4,289,324	31,137,682	4,376,960	40,154,351	4,466,648	42,632,168	4,559,454	42,428,432
REVENUES (1)	32,945,455	1,959,601	35,826,102	1,959,601	39,029,739	1,959,601	42,538,755	1,959,601	46,294,547	1,959,601	47,869,243	1,959,601
BORROWINGS	0	<b>3,552,000</b>	0	<b>10,905,000</b>	0	<b>6,488,000</b>	0	<b>2,321,000</b>	0	<b>4,780,000</b>	0	<b>0</b>
AVAILABLE FUNDS	36,872,906	28,957,352	40,030,111	37,035,361	43,319,063	39,585,283	46,915,715	44,434,952	50,761,195	49,371,769	52,428,697	44,388,033
SALARIES (2)	6,618,256	1,461,292	6,816,804	1,505,131	7,021,308	1,550,285	7,231,947	1,596,793	7,448,906	1,644,697	7,672,373	1,694,038
BENEFITS (2)	3,637,467	564,101	3,746,591	581,024	3,858,988	598,454	3,974,758	616,408	4,094,001	634,900	4,216,821	653,947
OPERATIONS & MAINTENANCE (2)	6,051,737	1,121,201	6,172,772	1,143,625	6,296,228	1,166,498	6,422,152	1,189,828	6,550,595	1,213,624	6,681,607	1,237,897
CAPITAL OUTLAY		12,231,436		15,902,519		12,111,274		17,451,965		25,788,354		18,801,204
DEBT SERVICE (2)	2,905,000	2,865,000	2,824,000	2,946,000	2,740,000	3,030,000	2,653,000	3,115,000	2,562,000	3,208,000	25,499,000	28,455,000
TOTAL CASH OUTLAYS	19,212,460	18,243,030	19,560,167	22,078,298	19,916,524	18,456,511	20,281,858	23,969,994	20,655,502	32,489,575	44,069,801	50,842,086
BALANCE BEFORE TRANSFERS	<b>17,660,446</b>	<b>10,714,323</b>	<b>20,469,944</b>	<b>14,957,062</b>	<b>23,402,539</b>	<b>21,128,772</b>	<b>26,633,857</b>	<b>20,464,959</b>	<b>30,105,693</b>	<b>16,882,194</b>	<b>8,358,896</b>	<b>-6,454,052</b>
CAPITAL OUTLAY FUND TRANSFERS	-13,456,437	13,456,437	-16,180,620	16,180,620	-19,025,579	19,025,579	-22,167,209	22,167,209	-25,546,239	25,546,239	-8,358,896	8,358,896
ACCRUAL TO CASH ADJUSTMENT	0	0	0	0	0	0	0	0	0	0	0	0
RATE STABILIZATION AND DEBT RESERVES		-9,477,136		-9,764,761		-9,764,636		-9,763,761		-9,762,363		-10,282,503
OPERATING AND CAPITAL OUTLAY RESERVES (3)	4,204,009	14,693,624	4,289,324	21,372,921	4,376,960	30,389,715	4,466,648	32,868,407	4,559,454	32,666,070	0	-8,377,660
DEBT PAYMENT RESERVE FUND		5,477,136		5,764,761		5,764,636		5,763,761		5,762,363		6,282,503
RATE STABILIZATION RESERVE (4)		4,000,000		4,000,000		4,000,000		4,000,000		4,000,000		4,000,000
TOTAL RESERVE BALANCES	4,204,009	24,170,760	4,289,324	31,137,682	4,376,960	40,154,351	4,466,648	42,632,168	4,559,454	42,428,432	0	1,904,844
AMORTIZATION (NON-CASH ITEM)	9,149		9,149		9,149		9,149		9,149		9,149	
DEPRECIATION (NON-CASH ITEM)	4,990,000		5,089,000		5,190,000		5,293,000		5,398,000		5,505,000	

**(3) OPERATING & CAPITAL RESERVES**

Operating reserve is equal to two months of operating costs. Remaining reserves are available for debt service and capital projects.

**(4) RATE STABILIZATION**

The Water Enterprise Fund will maintain a funding level equal to a fixed amount of \$4,000,000 as approved by the Board on 06/20/2024.

**RESULTS:**

*Funding is available for all proposed Capital Projects and reserve levels comply with the Reserve Policy.*

*Operating revenue covers operating expenses at all times.*

*District is in compliance with the "net revenue" debt covenants.*

*Capital Improvement Program is greater than 100% of depreciation*


**WATER ENTERPRISE FUND  
FUTURE RATE FORECAST  
RESIDENTIAL RATES**

**FLAT RATE SERVICE**

Year	% Change	Monthly	Quarterly	Change
2014/15	6.50%	43.42	130.25	7.95
2015/16	6.50%	46.24	138.72	8.47
2016/17	6.50%	49.28	147.73	9.02
2017/18	6.50%	52.52	157.34	9.60
2018/19	5.00%	55.16	165.20	7.87
2019/20	4.00%	57.40	171.81	6.61
2020/21	0.00%	57.40	171.81	0.00
2021/22	0.00%	57.40	171.81	0.00
2022/23	9.00%	62.60	187.27	15.46
2023/24	9.50%	68.56	205.06	17.79
2024/25	9.50%	75.08	224.55	19.48
2025/26	9.50%	82.24	245.88	21.33
2026/27	6.50%	87.60	261.86	15.98
2027/28	6.50%	93.32	278.88	17.02
2028/29	6.50%	99.40	297.01	18.13
2029/30	9.50%	108.88	325.22	28.22
2030/31	9.50%	119.24	356.12	30.90
2031/32	9.50%	130.60	389.95	33.83
2032/33	9.50%	143.04	427.00	37.05
2033/34	9.50%	156.64	467.56	40.56
2034/35	9.50%	171.56	511.98	44.42
2035/36	3.00%	176.72	527.34	15.36

**METERED SERVICE RESIDENTIAL**

Year	% Change	3/4"	
		RATE PER 100 CF	BASE RATE
2014/15	6.50%	0.86	111.06
2015/16	6.50%	0.92	118.28
2016/17	6.50%	0.98	125.97
2017/18	6.50%	1.04	134.20
2018/19	5.00%	1.09	140.90
2019/20	4.00%	1.58	138.16
2020/21	0.00%	1.58	138.16
2021/22	0.00%	1.58	138.16
2022/23	9.00%	1.72	150.59
2023/24	9.50%	1.89	164.90
2024/25	9.50%	2.07	180.57
2025/26	9.50%	2.26	197.72
2026/27	6.50%	2.41	210.57
2027/28	6.50%	2.57	224.26
2028/29	6.50%	2.74	238.84
2029/30	9.50%	3.00	261.53
2030/31	9.50%	3.28	286.37
2031/32	9.50%	3.59	313.58
2032/33	9.50%	3.94	343.37
2033/34	9.50%	4.31	375.99
2034/35	9.50%	4.72	411.70
2035/36	3.00%	4.86	424.05


 = Adopted  
 = Proposed  
 = Projected

## Water

	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036
URW	\$ 835,000	\$ 629,600	\$ 508,488	\$ 675,763	\$ 469,436	\$ 724,519	\$ 521,024	\$ 742,965	\$ 560,354	\$ 744,204
Purchasing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pumps	\$ 671,000	\$ -	\$ 60,000	\$ 60,000	\$ 66,000	\$ 60,000	\$ 190,000	\$ 10,000	\$ -	\$ -
Public Affairs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lab	\$ 11,000	\$ 15,000	\$ 40,000	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Inspections	\$ -	\$ -	\$ -	\$ -	\$ 29,000	\$ -	\$ 11,250	\$ -	\$ 10,000	\$ -
IT	\$ 510,000	\$ 311,000	\$ 88,000	\$ 235,000	\$ 93,000	\$ 346,000	\$ 95,000	\$ 118,000	\$ 108,000	\$ 263,000
HR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Heavy Maintenance	\$ 85,000	\$ 373,360	\$ 10,000	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -
Finance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Engineering*	\$ 19,873,000	\$ 13,257,000	\$ 7,254,000	\$ 6,168,000	\$ 11,340,000	\$ 14,557,000	\$ 11,244,000	\$ 16,436,000	\$ 25,030,000	\$ 17,794,000
Equipment Repair	\$ 1,165,000	\$ 265,000	\$ 88,000	\$ -	\$ 150,000	\$ -	\$ 150,000	\$ -	\$ -	\$ -
Electrical	\$ 85,000	\$ 80,000	\$ 85,000	\$ 80,000	\$ 80,000	\$ 85,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ -
Customer Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Board of Directors	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$ -	\$ -
Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Totals</b>	<b>\$ 23,235,000</b>	<b>\$ 14,930,960</b>	<b>\$ 8,133,488</b>	<b>\$ 7,233,763</b>	<b>\$ 12,237,436</b>	<b>\$ 15,772,519</b>	<b>\$ 12,291,274</b>	<b>\$ 17,461,965</b>	<b>\$ 25,788,354</b>	<b>\$ 18,801,204</b>

\*Please refer to Engineering CIP

**WATER UNDERGROUND REPAIR**

USE OR BENEFIT EXPLANATION	25-26 BUDGET	25-26 ESTIMATED AMOUNT	25-26 NOTES	26-27 BUDGET	Change Designation	27-28 BUDGET	28-29 BUDGET	29-30 BUDGET	30-31 BUDGET	31-32 BUDGET	32-33 BUDGET	33-34 BUDGET	34-35 BUDGET	35-36 BUDGET	TOTALS	
1 MISCCELLANEOUS WATERLINE REPLACEMENTS	100,000			300,000		100,000	103,000	106,090	109,273	112,551	115,927	119,405	122,987	126,677	1,315,911	1
2 REPLACE MOLE	9,000						10,000			12,000					22,000	2
3 REPLACE WACKER	10,000			5,000			6,000			7,000			8,000		26,000	3
4 VALVE EXERCISE EQUIPMENT							30,000					30,000			60,000	4
5 LINE LOCATOR	13,000			10,000				20,000			23,000				53,000	5
6 LEAK LISTENING DEVICE <sup>1</sup>		10,000					20,000			22,000			24,000		66,000	6
7 HYDRANT & GATE VALVE EXERCIS	6,000														0	7
8 SYSTEM FLUSHING (O&M activity) <sup>2</sup>			O&M 6030	0		0	0	0	0	0	0	0	0	0	0	8
9 FIRE HYDRANT REPLACEMENT PROGRAM			combined account 7004	100,000		103,000	106,090	109,273	112,551	115,927	119,405	122,987	126,677	130,477	1,146,388	9
10 DEAD END IMPROVEMENT PROGRAM				150,000		154,500	159,135	163,909	168,826	173,891	179,108	184,481	190,016	195,716	1,719,582	10
11 VALVE REPLACEMENT PROGRAM			combined account 7004	50,000		51,500	53,045	54,636	56,275	57,964	59,703	61,494	63,339	65,239	573,194	11
12 INVENTORY PURCHASE FOR MATERIALS ON-HAND <sup>3</sup>			O&M 6042	0		0	0	0	0	0	0	0	0	0	0	12
13 DUAL MAIN ELIMINATION PROGRAM	60,000			200,000		200,000		200,000		200,000		200,000		200,000	1,200,000	13
14 SPECIALTY REPAIR BANDS				20,000	New	20,600	21,218	21,855	22,510	23,185	23,881	24,597	25,335	26,095	229,278	14
	198,000			835,000	0	629,600	508,488	675,763	469,436	724,519	521,024	742,965	560,354	744,204	6,411,352	

<sup>1</sup> This purchase is urgent and we would like to move forward with it now as an unbudgeted item

<sup>2</sup> This is to hire a vendor for systematic cleaning of our waterlines and would be considered O&M so not sure it belongs in this budget although it is high dollar amount

<sup>3</sup> This is for coming up with and equipping a standard inventory. The years after are to refill our standard inventory.

**WATER PUMPS**

USE OR BENEFIT EXPLANATION	25-26 BUDGET	25-26 ESTIMATED AMOUNT	25-26 NOTES	26-27 BUDGET	Change Designation	27-28 BUDGET	28-29 BUDGET	29-30 BUDGET	30-31 BUDGET	31-32 BUDGET	32-33 BUDGET	33-34 BUDGET	34-35 BUDGET	35-36 BUDGET	TOTALS
1 SECURITY MEASURES				5,000											5,000 1
2 REPLACE ARROWHEAD WELL MEDIA				14,000											14,000 2
3 PUMP REBUILDS	50,000			50,000		50,000	50,000	50,000	50,000						250,000 3
4 TANK CLEANING				10,000		10,000	10,000	10,000	10,000	10,000	10,000				70,000 4
5 NEW PUMP/MOTOR FOR KELLER BOOSTER #1				18,000											18,000 5
6 MEDIA REPLACEMENT AT ARROWHEAD WELL										180,000					180,000 6
7 SUNSET WELL - NEW PUMP/MOTOR AND REHAB				100,000											100,000 7
8 FILTER PLANT PUMP #2								6,000							6,000 8
9 REPLACE BOULDER MTN. BOOSTER #1 PUMP				15,000											15,000 9
10 FLAGPOLE TANK #2 MIXER SYSTEM				20,000											20,000 10
11 FOREST MTN. TANK MIXER SYSTEM				20,000											20,000 11
12 IROQUOIS TANK #1 MIXER SYSTEM				20,000											20,000 12
13 IROQUOIS TANK #2 MIXER SYSTEM				20,000											20,000 13
14 STATELINE TANK #1 MIXER SYSTEM	20,000	20,000			No Change										0 14
15 STATELINE TANK #2 MIXER SYSTEM	20,000	20,000			No Change										0 15
16 Arrowhead TANK MIXER SYSTEM	20,000	20,000			No Change										0 16
17 ANGORA TANK MIXER SYSTEM	17,000	15,000			No Change										0 17
18 ARROWHEAD WELL 8" FLOW METER	10,000	10,000			No Change										0 18
19 BLACK BART BOOSTER 6" FLOW METER	8,000	8,000			No Change										0 19
20 DAVID LANE BOOSTER 10" FLOW METER	12,000	12,000			No Change										0 20
21 GRIZZLY MTN BOOSTER 8" FLOW METER	10,000	12,000			No Change										0 21
22 SUNSET WELL 10" FLOW METER	12,000	12,000			No Change										0 22
23 ELKS CLUB WELL 10" FLOW METER	12,000	12,000			No Change										0 23
24 PALOMA WELL 10" FLOW METER	12,000	12,000			No Change										0 24
25 HEAVENLY TANK MIXER SYSTEM				23,000	New										23,000 25
26 Lockout Tank Mixer System				20,000	New										20,000 26
27 NSF 61 Lay Flat Hose			per Adrian	20,000	New										20,000 27
28 NSF 61 Fire Hose 4"				20,000	New										20,000 28
29 4" Backflow Device				8,000	New										8,000 29
30 Sunset/Valhalla Spare Motor				30,000	New										30,000 30
31 Paloma Well Spare Motor				250,000	New										250,000 31
32 Bakersfield Well Flow Meter 8"				8,000	New										8,000 32
33 Boulder Mountain Fire Pump Flow Meter 8"															0 33
	203,000			671,000	0	60,000	60,000	66,000	60,000	190,000	10,000	0	0	0	1,117,000

**WATER ELECTRICAL**

USE OR BENEFIT EXPLANATION	25-26	25-26	25-26	26-27	Change	27-28	28-29	29-30	30-31	31-32	32-33	33-34	34-35	35-36	TOTALS	
	BUDGET	ESTIMATED	NOTES	BUDGET	Designation	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET		
		<b>AMOUNT</b>														
1 REBUILD MOTORS	65,000			65,000	No Change	65,000	65,000	65,000	65,000	65,000	65,000	65,000	65,000		585,000	1
2 PUMP STATION PLC'S	5,000			5,000	No Change	5,000	5,000			5,000					15,000	2
3 VFD REPLACEMENT	15,000			15,000	No Change	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000		135,000	3
	85,000			85,000		80,000	85,000	80,000	80,000	85,000	80,000	80,000	80,000	0	735,000	

**WATER HEAVY MAINTENANCE**

USE OR BENEFIT EXPLANATION	25-26 BUDGET	25-26 ESTIMATED AMOUNT	25-26 NOTES	26-27 BUDGET	Change Designation	27-28 BUDGET	28-29 BUDGET	29-30 BUDGET	30-31 BUDGET	31-32 BUDGET	32-33 BUDGET	33-34 BUDGET	34-35 BUDGET	35-36 BUDGET	TOTALS	
1 ADMIN PARKING LOT SEAL COAT AND RESTRIPE	10,000	10,000		10,000			10,000		10,000						30,000	1
2 NEW CHILLERS						250,000									250,000	2
3 NEW BOILERS						123,360									123,360	3
4 Admin Carpets and Flooring				75,000	Moved from Purchasing 10yr										75,000	4
	10,000			85,000		373,360	10,000	0	10,000	0	0	0	0	0	478,360	

**WATER EQUIPMENT REPAIR - PAGE 1**

USE OR BENEFIT EXPLANATION	25-26 BUDGET	25-26 ESTIMATED	25-26 NOTES	26-27 BUDGET	Change Designation	27-28 BUDGET	28-29 BUDGET	29-30 BUDGET	30-31 BUDGET	31-32 BUDGET	32-33 BUDGET	33-34 BUDGET	34-35 BUDGET	35-36 BUDGET	TOTALS	
		AMOUNT														
1 REPLACE GENERATOR SETS	60,000						50,000								50,000	1
2 REPLACE ENGINE/TRANSMISSION	7,800			10,000			8,000								18,000	2
	67,800			10,000		0	58,000	0	0	0	0	0	0	0	68,000	

**WATER EQUIPMENT REPAIR (VEHICLES) - PAGE 2**

USE OR BENEFIT EXPLANATION	25-26 BUDGET	25-26 ESTIMATED AMOUNT	25-26 NOTES	26-27 BUDGET	Change Designation	27-28 BUDGET	28-29 BUDGET	29-30 BUDGET	30-31 BUDGET	31-32 BUDGET	32-33 BUDGET	33-34 BUDGET	34-35 BUDGET	35-36 BUDGET	TOTALS	
3 REPLACE U/R TRUCK #32 (2009)	45,000	45,000		15,000		45,000									60,000	3
4 REPLACE TRUCK #43				40,000											40,000	4
5 REPLACE U/R TRUCK #25 (2000)									150,000						150,000	5
6 REPLACE U/R TRUCK #34										150,000					150,000	6
7 REPLACE U/R LOADER #22/#55						185,000									185,000	7
8 REPLACE U/R DUMP TRUCK #80 (2006)	150,000		cost increase	100,000	Deferred from Current Fiscal Year										100,000	8
9 REPLACE PUMPS TRUCK #17 (2009)	70,000	70,000		10,000	Deferred from Current Fiscal Year										10,000	9
10 REPLACE LAB TRUCK #82 (2006)							30,000								30,000	10
11 REPLACE INSPECTIONS TRUCK #64 (2013)						35,000									35,000	11
12 REPLACE BACKHOE #48	40,000	40,000	bought/recvied												0	12
13 NEW SERVICE BOX TRUCK #77	160,000	160,000			0	Deferred from Current Fiscal Year									0	13
14 NEW OR USED FORKLIFT	25,000	25,000			25,000	Deferred from Current Fiscal Year									25,000	14
15 NEW SMALL TRUCK - INSPECTIONS	40,000	40,000			30,000	Deferred from Current Fiscal Year									30,000	15
16 REPLACE GENERATOR (TBD)	60,000	60,000			60,000	Deferred from Current Fiscal Year									60,000	16
17 REPLACE URW TRUCK 24 - Vac Truck	0				800,000	Replacement									800,000	17
18 REPLACE TRUCK 46	40,000	40,000			10,000	Deferred from Current Fiscal Year									10,000	18
19 REPLACE TRUCK 33	0	0			50,000										50,000	19
20 REPLACE TRUCK 37	50,000	50,000		15,000											15,000	20
															0	
	680,000			1,155,000		265,000	30,000	0	150,000	0	150,000	0	0	0	1,750,000	
<b>TOTALS</b>	<b>747,800</b>			<b>1,165,000</b>		<b>265,000</b>	<b>88,000</b>	<b>0</b>	<b>150,000</b>	<b>0</b>	<b>150,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,818,000</b>	

**WATER LABORATORY**

USE OR BENEFIT EXPLANATION	25-26 BUDGET	25-26 ESTIMATED AMOUNT	25-26 NOTES	26-27 BUDGET	Change Designation	27-28 BUDGET	28-29 BUDGET	29-30 BUDGET	30-31 BUDGET	31-32 BUDGET	32-33 BUDGET	33-34 BUDGET	34-35 BUDGET	35-36 BUDGET	TOTALS	
1 REPLACE pH METER						5,000									5,000	1
2 REPLACE AUTOCLAVE (LARGE)								10,000							10,000	2
3 REPLACE 20 LITER WATER BATH							5,000								5,000	3
4 LIMS COMPUTER SOFTWARE							35,000								35,000	4
5 REPLACE BLOCK DIGESTER FOR METALS AND TOTAL P								5,000							5,000	5
6 REPLACE 18-MOHM WATER SYSTEM						10,000									10,000	6
7 REPLACE TURBIDIMETER					5,000	New									5,000	7
8 REPLACE STERILIZING OVEN					6,000	New									6,000	8
9 NEW ION CHROMATOGRAPH	80,000	80,000													0	9
10 ION CHROMATOGRAPH REPAIR	10,000	10,000													0	10
	90,000			11,000		15,000	40,000	15,000	0	0	0	0	0	0	81,000	

**WATER BOARD OF DIRECTORS**

USE OR BENEFIT EXPLANATION	25-26 BUDGET	25-26 ESTIMATED AMOUNT	25-26 NOTES	26-27 BUDGET	Change Designation	27-28 BUDGET	28-29 BUDGET	29-30 BUDGET	30-31 BUDGET	31-32 BUDGET	32-33 BUDGET	33-34 BUDGET	34-35 BUDGET	35-36 BUDGET	TOTALS
1 REPLACE BOARDROOM COMPONENTS												75,000			75,000
	0			0		0	0	0	0	0	0	75,000	0	0	75,000

**WATER ADMINISTRATION**

USE OR BENEFIT EXPLANATION	25-26	25-26	25-26	26-27	Change	27-28	28-29	29-30	30-31	31-32	32-33	33-34	34-35	35-36	TOTALS
	BUDGET	ESTIMATED	NOTES	BUDGET	Designation	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	
AMOUNT															
1 REPLACE COPIER	19,000														0
	19,000			0		0	0	0	0	0	0	0	0	0	0

**WATER HUMAN RESOURCES**

USE OR BENEFIT EXPLANATION	25-26 BUDGET	25-26 ESTIMATED AMOUNT	25-26 NOTES	26-27 BUDGET	Change Designation	27-28 BUDGET	28-29 BUDGET	29-30 BUDGET	30-31 BUDGET	31-32 BUDGET	32-33 BUDGET	33-34 BUDGET	34-35 BUDGET	35-36 BUDGET	TOTALS	
																0
	0			0		0	0	0	0	0	0	0	0	0	0	0

**WATER PUBLIC AFFAIRS/WATER CONSERVATION**

USE OR BENEFIT EXPLANATION	25-26 BUDGET	25-26 ESTIMATED AMOUNT	25-26 NOTES	26-27 BUDGET	Change Designation	27-28 BUDGET	28-29 ESTIMATED BUDGET	29-30 BUDGET	30-31 BUDGET	31-32 BUDGET	32-33 BUDGET	33-34 BUDGET	34-35 BUDGET	35-36 BUDGET	TOTALS	
1 WATER EFFICIENCY/LOSS DATA SYST IMPLEMENTATION	105,898														0	1
2 WATER EFFICIENCY/LOSS DATA SYST DESIGN	126,318														0	2
3 OUTDOOR COLLECTOR HARDWARE	125,900														0	3
	358,116			0		0	0	0	0	0	0	0	0	0	0	0

**WATER INFORMATION TECHNOLOGY**

USE OR BENEFIT EXPLANATION	25-26 BUDGET	25-26 ESTIMATED	25-26 NOTES	26-27 BUDGET	Change Designation	27-28 BUDGET	28-29 BUDGET	29-30 BUDGET	30-31 BUDGET	31-32 BUDGET	32-33 BUDGET	33-34 BUDGET	34-35 BUDGET	35-36 BUDGET	TOTALS
AMOUNT															
1 FIREWALL SOFTWARE/UPGRADES				50,000	New			50,000				50,000			150,000
2 SOFTWARE (NEW, UPGRADES, COMPLIANCE)	8,000	8,000	Windows Licensing	8,000		8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	80,000
3 SOL ADDITIONAL LICENSES				7,000				7,000			7,000				28,000
4 STORAGE SYSTEM (SAN)ADDITIONS						165,000				165,000				165,000	495,000
5 DATABASE SOFTWARE/UPDATES						8,000				8,000				8,000	24,000
6 REPLACE FIBER WAN - SHOPS			DELETE THIS LINE												0
7 REPLACE NETWORKING EQUIP./IMPROVEMENTS	20,000	20,000	Shop Fiber Replacement			20,000				20,000			20,000	20,000	100,000
8 WIRELESS CONTROLLER/ACCESS POINTS	10,000	10,000	Wireless Replacement					10,000					10,000		20,000
9 BACKUP/DISASTER RECOVERY APPLIANCE			DELETE THIS LINE												0
10 REPLACE WATER HYDRAULIC MODELING SOFTWARE						15,000			15,000			15,000	15,000		60,000
11 STRATEGIC PLAN IMPLEMENTATION/UPDATE						20,000			20,000						40,000
12 LASERFICHE UPGRADE	25,000	15,000	Additional Full Licenses and	10,000				10,000			10,000			10,000	40,000
13 REPLACE DOMAIN CONTROLLER SERVER							10,000								10,000
14 CORE SWITCH - SERVER ROOM	25,000	0	Replaced a few years ago					40,000					40,000		80,000
15 REPLACE SCADA HISTORIAN SERVER	10,000	16,000						20,000					20,000		40,000
16 SCADA SERVER 2							20,000				20,000				40,000
17 BACKUP POWER SERVER ROOM	8,000	9,000				15,000		15,000		15,000		15,000		15,000	75,000
18 VIRTUAL SERVER						30,000				30,000				30,000	90,000
19 TOKAY SOFTWARE UPDATE				10,000	New										10,000
20 ACCESS CONTROL/SURVEILLANCE				50,000			50,000		50,000	100,000	50,000				300,000
21 CYBERAUDIT REFRESH					New	30,000		30,000							60,000
22 WATER VALVE TRUCK TECHNOLOGY REFRESH					New			25,000					25,000		50,000
23 AGENDA MANAGEMENT SYSTEM			IT Strat Plan	75,000	New										75,000
24 BOARDROOM PRESENTATION UPGRADE			New CA regulation for livestr	300,000	New										300,000
	106,000			510,000		311,000	88,000	235,000	93,000	346,000	95,000	118,000	108,000	263,000	2,167,000

**WATER CUSTOMER SERVICE**

USE OR BENEFIT EXPLANATION	25-26 BUDGET	25-26 ESTIMATED AMOUNT	25-26 NOTES	26-27 BUDGET	Change Designation	27-28 BUDGET	28-29 BUDGET	29-30 BUDGET	30-31 BUDGET	31-32 BUDGET	32-33 BUDGET	33-34 BUDGET	34-35 BUDGET	35-36 BUDGET	TOTALS	
																0
																0
	0			0		0	0	0	0	0	0	0	0	0	0	0

**WATER INSPECTIONS**

USE OR BENEFIT EXPLANATION	25-26 BUDGET	25-26 ESTIMATED AMOUNT	25-26 NOTES	26-27 BUDGET	Change Designation	27-28 BUDGET	28-29 BUDGET	29-30 BUDGET	30-31 BUDGET	31-32 BUDGET	32-33 BUDGET	33-34 BUDGET	34-35 BUDGET	35-36 BUDGET	TOTALS	
1 REPLACE DIGITAL LOCATING EQUIPMENT											11,250				11,250	1
2 METER TESTER													10,000		10,000	2
3 AMR EQUIPMENT								29,000							29,000	3
	0			0		0	0	0	29,000	0	11,250	0	10,000	0	50,250	

**WATER FINANCE**

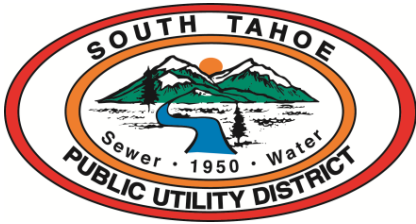
USE OR BENEFIT EXPLANATION	25-26 BUDGET	25-26 ESTIMATED AMOUNT	25-26 NOTES	26-27 BUDGET	Change Designation	27-28 BUDGET	28-29 BUDGET	29-30 BUDGET	30-31 BUDGET	31-32 BUDGET	32-33 BUDGET	33-34 BUDGET	34-35 BUDGET	35-36 BUDGET	TOTALS	
																0
	0			0		0	0	0	0	0	0	0	0	0	0	0

**WATER ACCOUNTING**

USE OR BENEFIT EXPLANATION	25-26 BUDGET	25-26 ESTIMATED AMOUNT	25-26 NOTES	26-27 BUDGET	Change Designation	27-28 BUDGET	28-29 BUDGET	29-30 BUDGET	30-31 BUDGET	31-32 BUDGET	32-33 BUDGET	33-34 BUDGET	34-35 BUDGET	35-36 BUDGET	TOTALS	
																0
	0			0		0	0	0	0	0	0	0	0	0	0	0

**WATER PURCHASING**

USE OR BENEFIT EXPLANATION	25-26 BUDGET	25-26 ESTIMATED AMOUNT	25-26 NOTES	26-27 BUDGET	Change Designation	27-28 BUDGET	28-29 BUDGET	29-30 BUDGET	30-31 BUDGET	31-32 BUDGET	32-33 BUDGET	33-34 BUDGET	34-35 BUDGET	35-36 BUDGET	TOTALS	
																0
	0			0		0	0	0	0	0	0	0	0	0	0	0



# 2027 O&M Expense Budget Worksheet Report

Budget Year 2027

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Chief Financial Officer
Fund 20 - Water Fund								
Department 14 - Electric								
4405	Contractual Services	.00	.00	.00	100.00	.00	100.00	100.00
	Budget Transactions							
	Level					Number of Units	Cost Per Unit	Total Amount
	Chief Financial Officer					1.0000	100.00	100.00
	Transaction							
								Chief Financial Officer Totals
								\$100.00
4610	Gasoline Expense	5,379.08	5,809.17	6,025.15	2,500.00	2,707.51	2,500.00	2,500.00
4820	Office Supplies	918.30	823.12	639.96	575.00	283.62	575.00	575.00
6041	Buildings	7,980.12	18,519.75	19,298.78	5,800.00	4,307.56	5,800.00	5,800.00
	Budget Transactions							
	Level					Number of Units	Cost Per Unit	Total Amount
	Chief Financial Officer					1.0000	4,800.00	4,800.00
	Transaction							
						1.0000	1,000.00	1,000.00
								Chief Financial Officer Totals
								\$5,800.00
6050	Wells	26,731.36	15,019.37	13,606.80	15,000.00	21,984.31	20,000.00	15,000.00
	Budget Transactions							
	Level					Number of Units	Cost Per Unit	Total Amount
	Chief Financial Officer					1.0000	5,000.00	5,000.00
	Transaction							
						1.0000	10,000.00	10,000.00
								Chief Financial Officer Totals
								\$15,000.00
6051	Pump Stations	50,293.25	30,150.82	13,877.81	14,000.00	5,215.12	14,000.00	14,000.00
	Budget Transactions							
	Level					Number of Units	Cost Per Unit	Total Amount
	Chief Financial Officer					1.0000	9,000.00	9,000.00
	Transaction							
						1.0000	5,000.00	5,000.00
								Chief Financial Officer Totals
								\$14,000.00
6054	Repair - Maintenance Water Tanks	27,603.81	1,997.47	3,692.26	10,000.00	11,018.28	12,000.00	10,000.00
	Budget Transactions							
	Level					Number of Units	Cost Per Unit	Total Amount
	Chief Financial Officer					1.0000	10,000.00	10,000.00
	Transaction							
								Chief Financial Officer Totals
								\$10,000.00
6056	Radio Repairs - Replacement	.00	.00	.00	500.00	.00	500.00	500.00
6066	SCADA	1,844.10	2,279.32	3,591.96	7,500.00	.00	7,500.00	7,500.00
6071	Shop Supplies	2,316.59	7,806.81	7,967.88	2,625.00	3,949.74	2,625.00	5,000.00
6073	Small Tools	4,462.81	3,381.52	4,478.10	1,500.00	4,221.99	1,500.00	3,000.00
6075	Safety Equipment - Physicals	2,891.94	988.63	1,204.61	2,000.00	1,986.55	2,000.00	2,000.00



# 2027 O&M Expense Budget Worksheet Report

Budget Year 2027

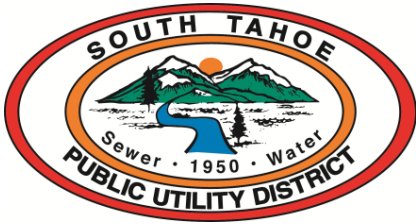
Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Chief Financial Officer
Fund 20 - Water Fund								
Department 14 - Electric								
6200	Travel - Meetings - Education	998.16	3,613.11	1,425.00	3,500.00	.00	3,500.00	3,500.00
	Budget Transactions							
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					1.0000	3,500.00	3,500.00
						Chief Financial Officer Totals		\$3,500.00
6230	Tuition & Reimbursement Program	.00	.00	2,003.78	.00	.00	.00	2,050.00
6250	Dues - Memberships - Certification	237.50	110.50	269.50	800.00	.00	800.00	800.00
	Department 14 - Electric Totals	\$131,657.02	\$90,499.59	\$78,081.59	\$66,400.00	\$55,674.68	\$73,400.00	\$72,325.00



# 2027 O&M Expense Budget Worksheet Report

Budget Year 2027

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Chief Financial Officer
Fund	<b>20 - Water Fund</b>							
	Department <b>16 - Heavy Maintenance</b>							
6030	Service Contracts	.00	.00	4,673.94	4,800.00	500.00	4,800.00	5,000.00
	Budget Transactions							
	Level					Number of Units	Cost Per Unit	Total Amount
	Chief Financial Officer					1.0000	4,500.00	4,500.00
						Chief Financial Officer Totals		\$4,500.00
6041	Buildings	24,801.25	48,897.82	51,315.18	20,000.00	29,262.91	25,000.00	25,000.00
6042	Grounds & Maintenance	58.69	14,647.31	.00	1,000.00	.00	1,000.00	1,000.00
	Department <b>16 - Heavy Maintenance Totals</b>	<b>\$24,859.94</b>	<b>\$63,545.13</b>	<b>\$55,989.12</b>	<b>\$25,800.00</b>	<b>\$29,762.91</b>	<b>\$30,800.00</b>	<b>\$31,000.00</b>



# 2027 O&M Expense Budget Worksheet Report

Budget Year 2027

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Chief Financial Officer	
Fund 20 - Water Fund									
	Department 18 - District Operations								
4405	Contractual Services	.00	.00	.00	500.00	1,667.90	2,000.00	500.00	
4475	Legal-Special Projects	.00	.00	.00	250.00	.00	250.00	250.00	
4476	Legal Litigation Confidential	.00	.00	.00	250.00	.00	250.00	250.00	
4480	Legal-Regular	.00	.00	2,413.50	250.00	8,279.59	8,279.00	5,000.00	
4610	Gasoline Expense	.00	77.43	455.89	500.00	604.83	500.00	500.00	
4820	Office Supplies	.00	2,922.46	241.54	500.00	52.02	500.00	500.00	
6042	Grounds & Maintenance	.00	.00	.00	.00	882.28	882.00	.00	
6075	Safety Equipment - Physicals	.00	.00	.00	250.00	.00	250.00	250.00	
6200	Travel - Meetings - Education	.00	32.22	3,061.78	7,750.00	1,320.61	7,750.00	7,750.00	
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Chief Financial Officer					50% from Sewer	1.0000	750.00	750.00
	Chief Financial Officer					ACWA	1.0000	3,000.00	3,000.00
	Chief Financial Officer					AWWA	1.0000	3,000.00	3,000.00
	Chief Financial Officer					Water Treatment Course	1.0000	500.00	500.00
	Chief Financial Officer					Water Treatment Course	1.0000	500.00	500.00
						Chief Financial Officer Totals			\$7,750.00
6250	Dues - Memberships - Certification	.00	.00	747.00	400.00	.00	400.00	400.00	
	Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>	
	Chief Financial Officer					Water Distribution	1.0000	200.00	200.00
	Chief Financial Officer					Water Treatment	1.0000	200.00	200.00
						Chief Financial Officer Totals			\$400.00
6650	Regulatory Operating Permits	.00	.00	.00	1,000.00	.00	1,000.00	1,000.00	
	Department 18 - District Operations Totals	\$0.00	\$3,032.11	\$6,919.71	\$11,650.00	\$12,807.23	\$22,061.00	\$16,400.00	



# 2027 O&M Expense Budget Worksheet Report

Budget Year 2027

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Chief Financial Officer
Fund 20 - Water Fund								
Department 20 - Field Operations								
4405	Contractual Services	.00	2,700.00	27,924.80	300,000.00	13,552.75	15,000.00	.00
	Comments							
	Level							
	Base							Removed 1x CTC Fuels Thinning Grant \$300k
4480	Legal-Regular	.00	.00	.00	250.00	.00	250.00	250.00
4610	Gasoline Expense	1,168.52	1,296.68	1,215.97	500.00	697.08	700.00	700.00
4820	Office Supplies	364.44	684.82	375.40	500.00	59.13	500.00	500.00
6075	Safety Equipment - Physicals	.00	67.62	.00	100.00	.00	100.00	100.00
6200	Travel - Meetings - Education	183.82	79.35	1,228.36	250.00	364.02	500.00	250.00
	Budget Transactions							
	Level					Number of Units	Cost Per Unit	Total Amount
	Chief Financial Officer					1.0000	250.00	250.00
								Chief Financial Officer Totals
								\$250.00
6250	Dues - Memberships - Certification	.00	.00	.00	300.00	105.00	300.00	300.00
	Budget Transactions							
	Level					Number of Units	Cost Per Unit	Total Amount
	Chief Financial Officer					1.0000	150.00	150.00
	Chief Financial Officer					1.0000	150.00	150.00
								Chief Financial Officer Totals
								\$300.00
6650	Regulatory Operating Permits	124,118.72	113,998.29	125,314.79	178,760.00	130,292.90	178,760.00	178,760.00
	Budget Transactions							
	Level					Number of Units	Cost Per Unit	Total Amount
	Chief Financial Officer					1.0000	810.00	810.00
	Chief Financial Officer					1.0000	50,000.00	50,000.00
	Chief Financial Officer					1.0000	13,500.00	13,500.00
	Chief Financial Officer					1.0000	6,700.00	6,700.00
	Chief Financial Officer					1.0000	6,500.00	6,500.00
	Chief Financial Officer					1.0000	6,000.00	6,000.00
	Chief Financial Officer					1.0000	61,000.00	61,000.00
	Chief Financial Officer					1.0000	11,250.00	11,250.00
	Chief Financial Officer					1.0000	20,000.00	20,000.00
	Chief Financial Officer					1.0000	3,000.00	3,000.00
								Chief Financial Officer Totals
								\$178,760.00
	Department 20 - Field Operations Totals	\$125,835.50	\$118,826.76	\$156,059.32	\$480,660.00	\$145,070.88	\$196,110.00	\$180,860.00



# 2027 O&M Expense Budget Worksheet Report

Budget Year 2027

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Chief Financial Officer
Fund 20 - Water Fund								
Department 24 - Underground Repair - Water								
4520	Miscellaneous Liability Claims	499.65	.00	.00	4,000.00	.00	4,000.00	4,000.00
4610	Gasoline Expense	25,635.05	21,999.81	21,595.88	20,000.00	9,530.40	20,000.00	20,000.00
4620	Diesel Expense	55,926.50	51,090.05	49,624.50	45,000.00	22,304.58	45,000.00	45,000.00
4820	Office Supplies	1,595.51	183.52	784.40	1,000.00	2,871.22	1,200.00	1,000.00
5020	Equipment Rental- Lease	12,659.74	.00	7,571.13	500.00	67,757.02	70,000.00	500.00
6012	Mobile Equipment	.00	.00	.00	500.00	.00	500.00	500.00
6027	Office Equipment Repair	.00	.00	.00	200.00	.00	200.00	200.00
6030	Service Contracts	69.42	200.38	349,770.58	600,000.00	640,547.51	800,000.00	600,000.00
Comments								
Level	Comment							
Department	Need 2x URW Crew to staff with flushing contract. No Staff, no flushing.							
Chief Financial Officer	Removed Flushing							
Budget Transactions								
Level	Transaction				Number of Units	Cost Per Unit	Total Amount	
Chief Financial Officer	Asphalt Paving				1.0000	600,000.00	600,000.00	
						Chief Financial Officer Totals	\$600,000.00	
6043	Caltrans - City - County - Improvements	37,796.00	.00	93,965.41	75,000.00	98,084.55	85,000.00	75,000.00
6052	Pipe - Covers & Manholes	947,150.18	1,394,436.38	735,193.54	200,000.00	219,279.22	250,000.00	250,000.00
6053	Base, Spoils, and Hauling	.00	.00	87,316.58	350,000.00	110,648.50	250,000.00	250,000.00
6071	Shop Supplies	6,138.04	6,474.34	6,987.72	9,500.00	3,698.05	9,500.00	9,500.00
6073	Small Tools	16,689.86	20,611.60	17,366.40	15,000.00	18,298.96	15,000.00	13,000.00
6075	Safety Equipment - Physicals	9,349.36	9,386.04	5,789.72	8,000.00	4,887.35	8,000.00	8,000.00
6083	Standby Accommodations	1,117.80	1,370.00	2,740.00	5,000.00	2,150.00	5,000.00	5,000.00
6200	Travel - Meetings - Education	2,877.36	4,875.26	7,739.43	6,075.00	1,567.99	6,075.00	20,600.00
Budget Transactions								
Level	Transaction				Number of Units	Cost Per Unit	Total Amount	
Chief Financial Officer	AWWA Conference				1.0000	2,500.00	2,500.00	
Chief Financial Officer	Backflow Certification				1.0000	5,000.00	5,000.00	
Chief Financial Officer	Commercial Truck Driving				2.0000	800.00	1,600.00	
Chief Financial Officer	Locating Certification				1.0000	4,000.00	4,000.00	
Chief Financial Officer	Misc Training				10.0000	100.00	1,000.00	
Chief Financial Officer	Ticket Expirations (every 2yrs, last FY26)				1.0000	25.00	25.00	
Chief Financial Officer	Water Distr Refresher Course				5.0000	295.00	1,475.00	
Chief Financial Officer	Water Wise Pro				10.0000	500.00	5,000.00	
						Chief Financial Officer Totals	\$20,600.00	
6250	Dues - Memberships - Certification	1,342.00	1,522.88	1,441.22	2,000.00	896.22	2,000.00	2,000.00



# 2027 O&M Expense Budget Worksheet Report

Budget Year 2027

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Chief Financial Officer
Fund	<b>20 - Water Fund</b>							
	Department <b>24 - Underground Repair - Water</b>							
6310	Telephone	44.56	.00	.00	100.00	.00	.00	100.00
6360	Propane	.00	22.47	.00	100.00	32.76	100.00	100.00
6648	Construction & Excavation Permit	49,937.67	1,439.16	.00	30,000.00	.00	.00	30,000.00
	Department <b>24 - Underground Repair - Water Totals</b>	<b>\$1,168,828.70</b>	<b>\$1,513,611.89</b>	<b>\$1,387,886.51</b>	<b>\$1,371,975.00</b>	<b>\$1,202,554.33</b>	<b>\$1,571,575.00</b>	<b>\$1,334,500.00</b>



# 2027 O&M Expense Budget Worksheet Report

Budget Year 2027

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Chief Financial Officer
Fund 20 - Water Fund								
Department 26 - Pumps								
4610	Gasoline Expense	16,635.70	17,148.14	15,721.64	9,500.00	8,184.72	9,500.00	9,500.00
4620	Diesel Expense	5,849.80	978.08	999.13	4,500.00	505.86	4,500.00	4,500.00
4630	Oil & Lubricants	.00	206.62	14.46	550.00	.00	550.00	550.00
4755	Hypochlorite	48,314.08	65,496.49	70,519.16	70,000.00	47,050.45	70,000.00	70,000.00
4820	Office Supplies	306.31	649.06	1,217.17	700.00	.00	700.00	700.00
6012	Mobile Equipment	198.18	473.20	156.53	150.00	63.14	150.00	150.00
6041	Buildings	7,405.32	10,197.44	6,349.90	6,000.00	9,047.03	10,000.00	10,000.00
Comments								
Level	Comment							
Department	Department has exceeded the budget 5 out of 6 years. I feel the budget should be raised to \$10,000.00. We have a lot of repairs and maintenance on the facilities due to years of deferred maintenance.							
6042	Grounds & Maintenance	19,657.97	38,935.65	5,135.98	25,000.00	10,765.23	25,000.00	25,000.00
Comments								
Level	Comment							
Department	Estimated budget doesn't reflect PO#2026-813 for \$9550.00							
Budget Transactions								
Level	Transaction			Number of Units	Cost Per Unit	Total Amount		
Chief Financial Officer	Station Work			1.0000	25,000.00	25,000.00		
				Chief Financial Officer Totals		25,000.00		
6050	Wells	6,031.79	25,155.17	31,826.42	15,000.00	30,660.85	30,000.00	25,000.00
Comments								
Level	Comment							
Department	The Department has exceeded the budget the past 3 years. I feel the account should be increased from \$15,000.00 to \$25,000.00. This will help the department stay within their budget. We have been doing a lot of work at the well sites and anticipate more work this next budget cycle. PO#2026-850 is not shown on 2027 base sheet for \$2288.00.							
Budget Transactions								
Level	Transaction			Number of Units	Cost Per Unit	Total Amount		
Chief Financial Officer	Base			1.0000	15,000.00	15,000.00		
				Chief Financial Officer Totals		15,000.00		
6051	Pump Stations	30,890.97	11,813.00	23,162.07	17,000.00	12,877.75	17,000.00	17,000.00
Budget Transactions								
Level	Transaction			Number of Units	Cost Per Unit	Total Amount		
Chief Financial Officer	Annual Crane Insp, Maint & Certs			1.0000	3,425.00	3,425.00		
Chief Financial Officer	Base Budget			1.0000	13,575.00	13,575.00		
				Chief Financial Officer Totals		17,000.00		



# 2027 O&M Expense Budget Worksheet Report

Budget Year 2027

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Chief Financial Officer
Fund 20 - Water Fund								
Department 26 - Pumps								
6054	Repair - Maintenance Water Tanks	12,105.93	11,200.15	9,623.99	15,000.00	19,059.05	21,000.00	15,000.00
Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					1.0000	15,000.00	15,000.00
	<i>Transaction</i>							
	Annual Tank Cleanings							
								<u>15,000.00</u>
						Chief Financial Officer Totals		\$15,000.00
6056	Radio Repairs - Replacement	.00	.00	.00	275.00	.00	275.00	275.00
6060	Pressure Reducing Valves	3,890.39	4,302.48	2,266.72	5,000.00	5,014.57	10,000.00	5,000.00
Comments								
	<i>Level</i>							
	Department							
	<i>Comment</i>							
								Estimated Spending Board 2026 will be around \$10,000. The Department Will be buying another repair kit for A rebuild of one of the PRVs at Diamond Valley Ranch for +/- \$4,000.00.
6071	Shop Supplies	14,096.11	15,359.28	14,362.31	15,000.00	8,456.62	15,000.00	15,000.00
6073	Small Tools	5,076.89	10,292.45	8,158.91	4,050.00	9,964.01	10,000.00	4,050.00
6075	Safety Equipment - Physicals	5,104.36	4,589.19	2,461.79	5,000.00	1,740.91	5,000.00	5,000.00
6083	Standby Accommodations	11,258.00	7,982.50	6,942.50	5,000.00	3,965.00	5,000.00	5,000.00
6200	Travel - Meetings - Education	7,867.36	15,023.31	6,942.47	20,000.00	3,959.11	20,000.00	22,000.00
Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					1.0000	4,900.00	4,900.00
	Chief Financial Officer					2.0000	3,000.00	6,000.00
	Chief Financial Officer					1.0000	5,100.00	5,100.00
	Chief Financial Officer					6.0000	1,000.00	6,000.00
								<u>\$22,000.00</u>
						Chief Financial Officer Totals		\$22,000.00
6250	Dues - Memberships - Certification	805.00	545.50	685.95	2,225.00	1,172.05	2,225.00	2,225.00
Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					1.0000	25.00	25.00
	Chief Financial Officer					11.0000	200.00	2,200.00
								<u>2,225.00</u>
						Chief Financial Officer Totals		\$2,225.00
6310	Telephone	2,337.54	1,871.73	1,914.18	2,100.00	1,165.35	2,100.00	2,100.00
6360	Propane	.00	4,568.22	.00	800.00	.00	100.00	100.00
	Department 26 - Pumps Totals	\$197,831.70	\$246,787.66	\$208,461.28	\$222,850.00	\$173,651.70	\$258,100.00	\$238,150.00



# 2027 O&M Expense Budget Worksheet Report

Budget Year 2027

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Chief Financial Officer
Fund 20 - Water Fund								
Department 28 - Equipment Repair								
4405	Contractual Services	.00	100.00	10,876.57	.00	.00	.00	.00
4610	Gasoline Expense	2,155.29	1,098.07	1,368.96	1,000.00	1,094.35	1,500.00	1,000.00
4620	Diesel Expense	7,839.28	1,507.15	914.35	1,000.00	4,356.04	5,000.00	1,000.00
4630	Oil & Lubricants	2,428.64	5,860.78	5,331.34	4,500.00	5,582.38	6,000.00	4,500.00
4820	Office Supplies	314.99	46.39	9.72	2,500.00	12.34	100.00	1,000.00
6011	Automotive	73,597.04	102,284.95	85,380.12	50,000.00	73,123.35	70,000.00	70,000.00
6012	Mobile Equipment	.00	.00	.00	250.00	.00	250.00	250.00
6013	Generators	4,419.42	2,346.28	7,090.46	8,000.00	4,820.20	8,000.00	8,000.00
Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					1.0000	8,000.00	8,000.00
	<i>Transaction</i>							
	Cashman Rental (50% Sewer)							
						Chief Financial Officer Totals		\$8,000.00
6030	Service Contracts	14,833.56	10,065.55	8,541.37	12,700.00	12,160.18	12,700.00	22,700.00
Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					1.0000	22,700.00	22,700.00
	<i>Transaction</i>							
	Details in Sewer							
						Chief Financial Officer Totals		\$22,700.00
6071	Shop Supplies	5,231.43	7,006.08	6,144.75	4,000.00	4,942.87	4,800.00	5,000.00
6073	Small Tools	3,206.69	2,997.16	1,737.88	1,500.00	2,531.10	3,000.00	3,000.00
6075	Safety Equipment - Physicals	314.73	141.00	325.73	600.00	78.81	600.00	600.00
6200	Travel - Meetings - Education	86.34	80.52	107.20	1,700.00	493.82	1,700.00	2,700.00
Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					1.0000	2,700.00	2,700.00
	<i>Transaction</i>							
	50% from Sewer							
						Chief Financial Officer Totals		\$2,700.00
6250	Dues - Memberships - Certification	.00	.00	.00	200.00	.00	200.00	200.00
	Department 28 - Equipment Repair Totals	\$114,427.41	\$133,533.93	\$127,828.45	\$87,950.00	\$109,195.44	\$113,850.00	\$119,950.00



# 2027 O&M Expense Budget Worksheet Report

Budget Year 2027

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Chief Financial Officer																																																											
Fund 20 - Water Fund																																																																			
Department 30 - Engineering																																																																			
4405	Contractual Services	200,942.96	300,052.49	548,843.09	1,119,001.00	68,364.68	1,119,001.00	768,750.00																																																											
<table border="1"> <thead> <tr> <th colspan="2">Comments</th> </tr> <tr> <th>Level</th> <th>Comment</th> </tr> </thead> <tbody> <tr> <td>Base</td> <td>Removed 1x Cathodic Protection \$50k Removed 1x Lead Survey \$195k Removed 1x LHMP Survey \$75k Removed 1x UWMP Update \$90k Removed 1x Water Supply Master Plan \$541k</td> </tr> <tr> <td>Chief Financial Officer</td> <td>Added 1x Cathodic Protection \$35k Added 1x GIS Utility Network Conversion \$250k Added 1x LHMP Update 415k Added 1x Technical Specs (CSLT Support) \$15k Added 1x Water System MP \$450k Removed GIS Utility Network \$250k</td> </tr> </tbody> </table>									Comments		Level	Comment	Base	Removed 1x Cathodic Protection \$50k Removed 1x Lead Survey \$195k Removed 1x LHMP Survey \$75k Removed 1x UWMP Update \$90k Removed 1x Water Supply Master Plan \$541k	Chief Financial Officer	Added 1x Cathodic Protection \$35k Added 1x GIS Utility Network Conversion \$250k Added 1x LHMP Update 415k Added 1x Technical Specs (CSLT Support) \$15k Added 1x Water System MP \$450k Removed GIS Utility Network \$250k																																																			
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Budget Transactions																																																																			
Level	Transaction	Number of Units	Cost Per Unit	Total Amount																																																															
Chief Financial Officer	1x Cathodic Protection (Water Assets - PT Continuity Survey)	1.0000	35,000.00	35,000.00																																																															
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Chief Financial Officer	CivicSparks Fellow	1.0000	18,750.00	18,750.00																																																															
Chief Financial Officer	GIS/AM Support	1.0000	40,000.00	40,000.00																																																															
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Chief Financial Officer	Water Modeling (WSC)	1.0000	75,000.00	75,000.00																																																															
Chief Financial Officer Totals				\$768,750.00																																																															
4475	Legal-Special Projects	40,433.65	53,555.50	24,166.70	31,000.00	505.70	31,000.00	30,000.00																																																											
<table border="1"> <thead> <tr> <th colspan="4">Budget Transactions</th> </tr> <tr> <th>Level</th> <th>Transaction</th> <th>Number of Units</th> <th>Cost Per Unit</th> <th>Total Amount</th> </tr> </thead> <tbody> <tr> <td>Chief Financial Officer</td> <td>BBK</td> <td>1.0000</td> <td>30,000.00</td> <td>30,000.00</td> </tr> <tr> <td colspan="4">Chief Financial Officer Totals</td> <td>\$30,000.00</td> </tr> </tbody> </table>									Budget Transactions				Level	Transaction	Number of Units	Cost Per Unit	Total Amount	Chief Financial Officer	BBK	1.0000	30,000.00	30,000.00	Chief Financial Officer Totals				\$30,000.00																																								
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Level	Transaction	Number of Units	Cost Per Unit	Total Amount																																																															
Chief Financial Officer	BBK	1.0000	30,000.00	30,000.00																																																															
Chief Financial Officer Totals				\$30,000.00																																																															
4480	Legal-Regular	8,005.89	9,264.72	13,780.33	2,500.00	1,900.14	2,500.00	2,500.00																																																											
<table border="1"> <thead> <tr> <th colspan="4">Budget Transactions</th> </tr> <tr> <th>Level</th> <th>Transaction</th> <th>Number of Units</th> <th>Cost Per Unit</th> <th>Total Amount</th> </tr> </thead> <tbody> <tr> <td>Chief Financial Officer</td> <td>Legal Regular</td> <td>1.0000</td> <td>2,500.00</td> <td>2,500.00</td> </tr> <tr> <td colspan="4">Chief Financial Officer Totals</td> <td>\$2,500.00</td> </tr> </tbody> </table>									Budget Transactions				Level	Transaction	Number of Units	Cost Per Unit	Total Amount	Chief Financial Officer	Legal Regular	1.0000	2,500.00	2,500.00	Chief Financial Officer Totals				\$2,500.00																																								
Budget Transactions																																																																			
Level	Transaction	Number of Units	Cost Per Unit	Total Amount																																																															
Chief Financial Officer	Legal Regular	1.0000	2,500.00	2,500.00																																																															
Chief Financial Officer Totals				\$2,500.00																																																															



# 2027 O&M Expense Budget Worksheet Report

Budget Year 2027

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Chief Financial Officer
Fund 20 - Water Fund								
Department 30 - Engineering								
4610	Gasoline Expense	6,416.14	8,166.29	5,413.10	5,300.00	2,682.65	5,300.00	5,000.00
	Budget Transactions							
	Level					Number of Units	Cost Per Unit	Total Amount
	Chief Financial Officer					1.0000	5,000.00	5,000.00
	Transaction							
	Gasoline							
	Chief Financial Officer Totals							\$5,000.00
4810	Postage Expenses	.00	.00	15.01	175.00	.00	175.00	100.00
	Budget Transactions							
	Level					Number of Units	Cost Per Unit	Total Amount
	Chief Financial Officer					1.0000	200.00	200.00
	Transaction							
	Postage							
	Chief Financial Officer Totals							\$200.00
4820	Office Supplies	4,347.52	6,197.74	8,912.07	6,050.00	1,375.32	6,050.00	6,000.00
	Budget Transactions							
	Level					Number of Units	Cost Per Unit	Total Amount
	Chief Financial Officer					1.0000	6,000.00	6,000.00
	Transaction							
	Office Supplies							
	Chief Financial Officer Totals							\$6,000.00
4830	Subscription Expense	54.00	49.99	109.30	100.00	181.49	100.00	100.00
	Budget Transactions							
	Level					Number of Units	Cost Per Unit	Total Amount
	Chief Financial Officer					1.0000	200.00	200.00
	Transaction							
	Subscription							
	Chief Financial Officer Totals							\$200.00
4930	Ads-Legal Notices	.00	.00	.00	125.00	.00	125.00	100.00
	Budget Transactions							
	Level					Number of Units	Cost Per Unit	Total Amount
	Chief Financial Officer					1.0000	100.00	100.00
	Transaction							
	Ads-Legal Notices							
	Chief Financial Officer Totals							\$100.00
6030	Service Contracts	4,470.83	4,653.39	4,900.53	3,215.00	5,830.93	3,215.00	3,275.00
	Budget Transactions							
	Level					Number of Units	Cost Per Unit	Total Amount
	Chief Financial Officer					1.0000	275.00	275.00
	Transaction							
	NIGP 5 digit commodity code							
	Chief Financial Officer					1.0000	3,000.00	3,000.00
	Transaction							
	Planet Bids							
	Chief Financial Officer Totals							\$3,275.00



# 2027 O&M Expense Budget Worksheet Report

Budget Year 2027

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Chief Financial Officer
Fund 20 - Water Fund								
Department 30 - Engineering								
6042	Grounds & Maintenance	.00	.00	.00	.00	79,234.57	70,000.00	.00
	Comments							
	Level	<i>Comment</i>						
	Department	CCC, and USFS Fuels Reduction. Grant Funded.						
6045	Water Meters & Parts	20,958.05	46,887.11	1,124.92	50,000.00	.00	50,000.00	50,000.00
	Budget Transactions							
	Level	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer	Production Meter Testing & Calibration				1.0000	50,000.00	50,000.00
						Chief Financial Officer Totals		\$50,000.00
6050	Wells	143,344.70	90,795.08	51,395.31	135,000.00	6,810.55	135,000.00	100,000.00
	Budget Transactions							
	Level	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer	EDWA Cost Share (STPUD Portion) for GSA Management				1.0000	100,000.00	100,000.00
						Chief Financial Officer Totals		\$100,000.00
6052	Pipe - Covers & Manholes	30,342.00	35,168.00	31,018.44	70,000.00	20,678.96	70,000.00	75,000.00
	Budget Transactions							
	Level	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer	Asterra Satellite Leak Detection				1.0000	40,000.00	40,000.00
	Chief Financial Officer	Baseform (Predictive Analysis - WL Replacement)				1.0000	35,000.00	35,000.00
						Chief Financial Officer Totals		\$75,000.00
6066	SCADA	.00	.00	.00	10,000.00	.00	10,000.00	10,000.00
	Budget Transactions							
	Level	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer	SCADA Gap Analysis (Prep for SCADA Strategic Plan)				1.0000	10,000.00	10,000.00
						Chief Financial Officer Totals		\$10,000.00
6071	Shop Supplies	3,014.87	1,988.37	1,219.53	2,500.00	312.40	2,500.00	2,500.00
	Budget Transactions							
	Level	<i>Transaction</i>				<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer	Misc Shop Supplies (Tools and Equipment)				1.0000	2,000.00	2,000.00
						Chief Financial Officer Totals		\$2,000.00



# 2027 O&M Expense Budget Worksheet Report

Budget Year 2027

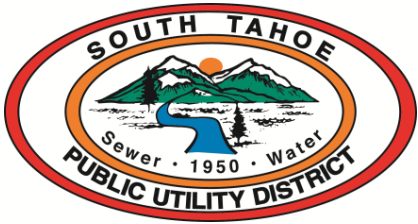
Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Chief Financial Officer
Fund 20 - Water Fund								
Department 30 - Engineering								
6075	Safety Equipment - Physicals	2,155.35	812.79	990.60	1,500.00	782.36	1,500.00	1,500.00
	Budget Transactions							
	Level					Number of Units	Cost Per Unit	Total Amount
	Chief Financial Officer					1.0000	1,500.00	1,500.00
	Transaction							Chief Financial Officer Totals
	Safety Equipment							\$1,500.00
6200	Travel - Meetings - Education	8,996.54	18,297.74	18,146.27	17,000.00	3,949.18	17,000.00	15,000.00
	Budget Transactions							
	Level					Number of Units	Cost Per Unit	Total Amount
	Chief Financial Officer					1.0000	15,000.00	15,000.00
	Transaction							Chief Financial Officer Totals
	Transfer from Eng Sewer 50/50 split (See Sewer for Detail)							\$15,000.00
6250	Dues - Memberships - Certification	8,365.00	8,783.25	536.50	8,000.00	14,496.28	20,000.00	10,250.00
	Budget Transactions							
	Level					Number of Units	Cost Per Unit	Total Amount
	Chief Financial Officer					1.0000	8,250.00	8,250.00
	Transaction							Chief Financial Officer Totals
	50% from sewer							\$10,250.00
	Chief Financial Officer					1.0000	2,000.00	2,000.00
	Transaction							Chief Financial Officer Totals
	Base							\$10,250.00
6650	Regulatory Operating Permits	3,719.50	12,336.00	3,623.50	3,375.00	2,211.49	3,375.00	3,800.00
	Budget Transactions							
	Level					Number of Units	Cost Per Unit	Total Amount
	Chief Financial Officer					1.0000	1,800.00	1,800.00
	Transaction							Chief Financial Officer Totals
	CA DEPT PUBLIC HEALTH RADIOACTIVE MATL LIC FEE							\$3,800.00
	Chief Financial Officer					1.0000	2,000.00	2,000.00
	Transaction							Chief Financial Officer Totals
	TRPA MOU ANNUAL FEE							\$3,800.00
	Department 30 - Engineering Totals	\$485,567.00	\$597,008.46	\$714,195.20	\$1,464,841.00	\$209,316.70	\$1,546,841.00	\$1,083,875.00



# 2027 O&M Expense Budget Worksheet Report

Budget Year 2027

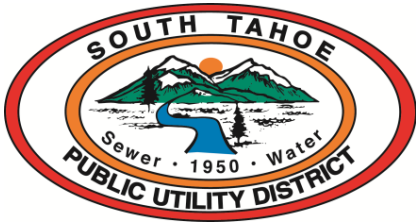
Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Chief Financial Officer
Fund 20 - Water Fund								
Department 32 - Laboratory								
4610	Gasoline Expense	1,835.94	1,977.68	1,703.31	1,600.00	909.80	1,600.00	1,600.00
4760	Laboratory Supplies	33,441.10	32,453.82	43,056.43	32,000.00	31,664.25	40,000.00	40,000.00
Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					1.0000	31,000.00	31,000.00
	Chief Financial Officer					1.0000	1,000.00	1,000.00
						Chief Financial Officer Totals		\$32,000.00
4790	Other Supplies	1,582.62	1,429.17	2,067.85	1,000.00	856.11	1,000.00	1,000.00
4810	Postage Expenses	1,299.13	2,045.10	2,271.57	1,250.00	1,778.01	2,000.00	2,000.00
Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					1.0000	750.00	750.00
						Chief Financial Officer Totals		\$750.00
4820	Office Supplies	2,089.86	2,328.86	2,070.65	2,000.00	985.10	2,000.00	2,000.00
6025	Laboratory Equipment	3,573.00	9,261.40	9,385.92	6,500.00	6,848.42	9,000.00	9,000.00
6030	Service Contracts	3,855.24	6,621.39	3,642.90	3,200.00	1,548.31	3,200.00	3,200.00
Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					1.0000	1,000.00	1,000.00
	Chief Financial Officer					1.0000	1,500.00	1,500.00
	Chief Financial Officer					1.0000	700.00	700.00
						Chief Financial Officer Totals		\$3,200.00
6041	Buildings	.00	.00	.00	500.00	.00	500.00	500.00
6042	Grounds & Maintenance	.00	.00	.00	100.00	.00	.00	100.00
6056	Radio Repairs - Replacement	.00	.00	.00	150.00	.00	.00	150.00
6075	Safety Equipment - Physicals	473.04	542.45	757.36	800.00	(146.78)	800.00	800.00
6110	Monitoring	23,855.16	42,664.21	52,868.76	40,000.00	21,082.01	40,000.00	40,000.00
Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					1.0000	39,950.00	39,950.00
	Chief Financial Officer					1.0000	25.00	25.00
	Chief Financial Officer					1.0000	25.00	25.00
						Chief Financial Officer Totals		\$40,000.00



# 2027 O&M Expense Budget Worksheet Report

Budget Year 2027

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Chief Financial Officer
Fund 20 - Water Fund								
Department 32 - Laboratory								
6200	Travel - Meetings - Education	2,195.00	2,905.18	6,589.61	12,000.00	653.41	12,000.00	12,000.00
	Budget Transactions							
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					1.0000	6,000.00	6,000.00
	Chief Financial Officer					2.0000	3,000.00	6,000.00
						Chief Financial Officer Totals		\$12,000.00
6230	Tuition & Reimbursement Program	.00	.00	375.00	.00	.00	.00	.00
6250	Dues - Memberships - Certification	9,100.00	428.00	2,820.50	3,600.00	5.50	3,600.00	3,600.00
	Budget Transactions							
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					1.0000	3,600.00	3,600.00
						Chief Financial Officer Totals		\$3,600.00
6650	Regulatory Operating Permits	7.50	4,257.50	4,650.77	2,590.00	.00	4,000.00	4,000.00
	Department 32 - Laboratory Totals	\$83,307.59	\$106,914.76	\$132,260.63	\$107,290.00	\$66,184.14	\$119,700.00	\$119,950.00



# 2027 O&M Expense Budget Worksheet Report

Budget Year 2027

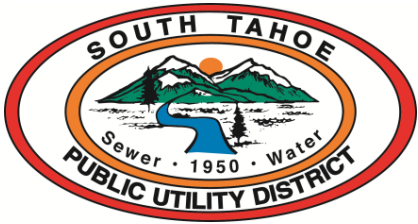
Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Chief Financial Officer
Fund 20 - Water Fund								
	Department 40 - Administration							
4405	Contractual Services	20,603.37	.00	600.00	.00	.00	.00	.00
4475	Legal-Special Projects	4,495.25	.00	115.00	1,000.00	259.07	1,000.00	1,000.00
4476	Legal Litigation Confidential	93.75	.00	207.00	.00	.00	.00	.00
4480	Legal-Regular	3,000.50	1,141.75	1,705.00	500.00	518.14	500.00	500.00
4610	Gasoline Expense	543.49	895.63	2,034.36	1,100.00	1,001.35	1,100.00	1,100.00
4820	Office Supplies	844.36	2,595.36	1,472.19	1,000.00	842.72	1,000.00	1,000.00
4920	Printing	.00	.00	.00	100.00	.00	100.00	100.00
6030	Service Contracts	1,535.59	2,098.39	618.62	1,500.00	420.67	500.00	1,725.00
6075	Safety Equipment - Physicals	66.95	.00	.00	100.00	.00	.00	100.00
6200	Travel - Meetings - Education	5,817.21	2,694.35	1,920.08	2,003.00	2,461.40	2,400.00	2,500.00
	Budget Transactions							
	Level					Number of Units	Cost Per Unit	Total Amount
	Chief Financial Officer					1.0000	2,500.00	2,500.00
	Transaction							
	Detail in Sewer							
						Chief Financial Officer Totals		\$2,500.00
6250	Dues - Memberships - Certification	25.50	4,637.50	.00	500.00	142.50	500.00	500.00
6621	Incentive & Recognition Program	5,093.13	7,426.28	5,681.16	5,000.00	4,525.69	5,000.00	5,000.00
6622	Pro-Shop	.00	.00	1,159.20	1,000.00	417.75	582.00	1,000.00
	Department 40 - Administration Totals	\$42,119.10	\$21,489.26	\$15,512.61	\$13,803.00	\$10,589.29	\$12,682.00	\$14,525.00



# 2027 O&M Expense Budget Worksheet Report

Budget Year 2027

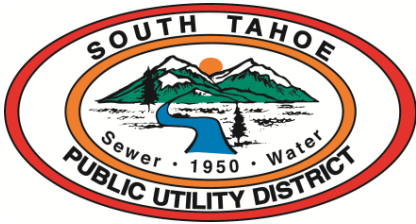
Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Chief Financial Officer
Fund 20 - Water Fund								
Department 42 - Board of Directors								
4475	Legal-Special Projects	.00	.00	.00	250.00	.00	250.00	250.00
4480	Legal-Regular	29,550.00	28,738.26	17,519.94	25,000.00	6,368.05	22,306.00	25,000.00
4820	Office Supplies	26.75	.00	33.11	500.00	.00	.00	250.00
6200	Travel - Meetings - Education	2,448.20	1,483.22	1,650.61	1,249.00	554.95	554.00	2,750.00
Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					1.0000	2,500.00	2,500.00
	Chief Financial Officer					1.0000	1.00	1.00
	Chief Financial Officer					1.0000	250.00	250.00
						Chief Financial Officer Totals		\$2,751.00
6250	Dues - Memberships - Certification	52,677.50	50,445.80	45,114.50	55,100.00	47,080.50	9,764.00	54,600.00
Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					1.0000	27,000.00	27,000.00
	Chief Financial Officer					1.0000	4,300.00	4,300.00
	Chief Financial Officer					1.0000	3,400.00	3,400.00
	Chief Financial Officer					1.0000	3,900.00	3,900.00
	Chief Financial Officer					1.0000	5,000.00	5,000.00
	Chief Financial Officer					1.0000	11,000.00	11,000.00
						Chief Financial Officer Totals		\$54,600.00
6610	Election Expense	8,348.51	228.38	11,541.34	25.00	.00	.00	12,500.00
Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					1.0000	12,500.00	12,500.00
						Chief Financial Officer Totals		\$12,500.00
Department 42 - Board of Directors Totals		\$93,050.96	\$80,895.66	\$75,859.50	\$82,124.00	\$54,003.50	\$32,874.00	\$95,350.00



# 2027 O&M Expense Budget Worksheet Report

Budget Year 2027

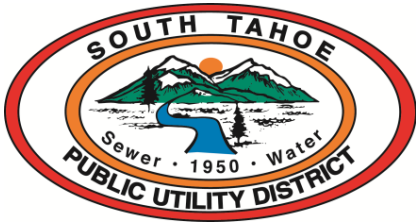
Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Chief Financial Officer
Fund 20 - Water Fund								
Department 44 - Human Resources								
4405	Contractual Services	16,231.60	44,335.80	16,355.55	20,875.00	1,125.00	20,875.00	12,000.00
	Budget Transactions							
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					1.0000	12,000.00	12,000.00
	Transaction							
	50% see sewer for detail							
	Chief Financial Officer Totals							\$12,000.00
4445	Personnel Legal	11,277.25	2,079.35	1,152.00	10,000.00	583.50	10,000.00	10,000.00
	Budget Transactions							
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					1.0000	(10,000.00)	(10,000.00)
	Transaction							
	50% Water							
	Chief Financial Officer					1.0000	20,000.00	20,000.00
	Transaction							
	Personnel Legal							
	Chief Financial Officer Totals							\$10,000.00
4810	Postage Expenses	.00	.00	79.18	75.00	16.27	75.00	75.00
4820	Office Supplies	681.90	1,458.32	580.62	1,100.00	2,291.54	1,100.00	1,500.00
4830	Subscription Expense	210.00	112.16	49.00	125.00	.00	125.00	125.00
4930	Ads-Legal Notices	17,319.00	10,501.86	10,789.10	7,525.00	5,795.93	7,525.00	12,900.00
	Budget Transactions							
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					1.0000	7,525.00	7,525.00
	Transaction							
	50% in Sewer							
	Chief Financial Officer Totals							\$7,525.00
6030	Service Contracts	11,392.45	10,217.94	16,212.72	13,000.00	14,282.85	13,000.00	13,000.00
	Budget Transactions							
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					1.0000	13,000.00	13,000.00
	Transaction							
	50% from Sewer							
	Chief Financial Officer Totals							\$13,000.00
6075	Safety Equipment - Physicals	1,119.71	2,221.44	2,232.50	2,550.00	1,575.88	2,550.00	2,550.00
	Budget Transactions							
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					1.0000	2,550.00	2,550.00
	Transaction							
	50% from Sewer							
	Chief Financial Officer Totals							\$2,550.00
6079	Safety Programs	7,859.40	22,890.18	9,903.46	15,000.00	7,394.03	15,000.00	15,700.00
	Budget Transactions							
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					1.0000	15,700.00	15,700.00
	Transaction							
	50% in Sewer							
	Chief Financial Officer Totals							\$15,700.00



# 2027 O&M Expense Budget Worksheet Report

Budget Year 2027

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Chief Financial Officer
Fund 20 - Water Fund								
Department 44 - Human Resources								
6200	Travel - Meetings - Education	400.51	44.40	.00	2,500.00	772.28	2,500.00	5,000.00
Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					1.0000	1,200.00	1,200.00
	Chief Financial Officer					1.0000	1,700.00	1,700.00
	Chief Financial Officer					1.0000	1,200.00	1,200.00
	Chief Financial Officer					1.0000	900.00	900.00
								<u>900.00</u>
								Chief Financial Officer Totals
								<u>\$5,000.00</u>
6225	Staff Development	12.49	.00	.00	12,700.00	7,532.88	12,700.00	12,700.00
6230	Tuition & Reimbursement Program	.00	.00	.00	.00	730.00	1,400.00	.00
6250	Dues - Memberships - Certification	100.00	190.00	359.50	900.00	.00	900.00	900.00
6670	Personnel Expense	6,074.63	6,003.76	4,404.25	1,825.00	2,238.05	2,750.00	2,750.00
Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					1.0000	2,750.00	2,750.00
								<u>2,750.00</u>
								Chief Financial Officer Totals
								<u>\$2,750.00</u>
Department 44 - Human Resources Totals		\$72,678.94	\$100,055.21	\$62,117.88	\$88,175.00	\$44,338.21	\$90,500.00	\$89,200.00



# 2027 O&M Expense Budget Worksheet Report

Budget Year 2027

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Chief Financial Officer																																													
Fund 20 - Water Fund																																																					
Department 46 - Public Affairs/Water Cons																																																					
4405	Contractual Services	42,107.03	71,389.68	79,949.98	335,975.00	85,571.94	236,300.00	185,050.00																																													
<div style="border: 1px solid black; padding: 5px;"> <p>Comments</p> <table border="0"> <tr> <td style="width: 15%;"><i>Level</i></td> <td><i>Comment</i></td> </tr> <tr> <td>Base</td> <td>Removed 1x AMI Data Software and Dashboard \$33k Removed 1x Toilet Sensor Pilot Project \$50k Removed 1x Water Efficiency Data Consultant \$167k</td> </tr> <tr> <td>Department</td> <td>Remove: AMI Data Software and Dashboard \$33K Toilet Sensor Pilot Project \$50K</td> </tr> <tr> <td></td> <td>Keep Water Efficiency Data Consultant \$100K out of \$167K, grant through December 2026</td> </tr> <tr> <td></td> <td>AmeriCorp increase from \$35K to \$40K for Madi 2nd year</td> </tr> <tr> <td></td> <td>Lobbyist DHM - \$4800 ENS \$40,000 Platinum \$5,000 Website maintenance \$1,500</td> </tr> <tr> <td></td> <td>Total: \$259K</td> </tr> </table> </div>									<i>Level</i>	<i>Comment</i>	Base	Removed 1x AMI Data Software and Dashboard \$33k Removed 1x Toilet Sensor Pilot Project \$50k Removed 1x Water Efficiency Data Consultant \$167k	Department	Remove: AMI Data Software and Dashboard \$33K Toilet Sensor Pilot Project \$50K		Keep Water Efficiency Data Consultant \$100K out of \$167K, grant through December 2026		AmeriCorp increase from \$35K to \$40K for Madi 2nd year		Lobbyist DHM - \$4800 ENS \$40,000 Platinum \$5,000 Website maintenance \$1,500		Total: \$259K																															
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<i>Level</i>	<i>Transaction</i>	<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>																																																	
Chief Financial Officer	1x Water Efficiency Data Consultant	1.0000	100,000.00	100,000.00																																																	
Chief Financial Officer	50% Sewer	1.0000	(45,050.00)	(45,050.00)																																																	
Chief Financial Officer	Americorp Contract	1.0000	40,000.00	40,000.00																																																	
Chief Financial Officer	Doug Houston - Lobbyist	1.0000	9,600.00	9,600.00																																																	
Chief Financial Officer	ENS	1.0000	70,000.00	70,000.00																																																	
Chief Financial Officer	Platinum - CTA Lobbyist	1.0000	9,000.00	9,000.00																																																	
Chief Financial Officer	Website Maintenance	1.0000	1,500.00	1,500.00																																																	
<i>Chief Financial Officer Totals</i>				<b>\$185,050.00</b>																																																	
4480	Legal-Regular	.00	989.00	2,103.80	.00	.00	.00	.00																																													
4810	Postage Expenses	.00	2,844.78	.00	.00	.00	.00	.00																																													
4820	Office Supplies	346.86	370.96	629.57	3,000.00	63.66	100.00	1,000.00																																													
<div style="border: 1px solid black; padding: 5px;"> <p>Comments</p> <table border="0"> <tr> <td style="width: 15%;"><i>Level</i></td> <td><i>Comment</i></td> </tr> <tr> <td>Department</td> <td>Move \$2,000 to Public Relations Expense</td> </tr> </table> </div>									<i>Level</i>	<i>Comment</i>	Department	Move \$2,000 to Public Relations Expense																																									
<i>Level</i>	<i>Comment</i>																																																				
Department	Move \$2,000 to Public Relations Expense																																																				
4920	Printing	478.50	174.00	.00	.00	.00	.00	.00																																													
4930	Ads-Legal Notices	.00	130.15	(130.15)	.00	.00	.00	.00																																													



# 2027 O&M Expense Budget Worksheet Report

Budget Year 2027

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Chief Financial Officer
Fund 20 - Water Fund								
Department 46 - Public Affairs/Water Cons								
6075	Safety Equipment - Physicals	53.42	.00	90.38	100.00	96.33	113.00	100.00
6200	Travel - Meetings - Education	5,240.52	6,964.93	4,316.14	8,550.00	1,097.84	5,000.00	8,000.00
Comments								
<i>Level</i>		<i>Comment</i>						
Department		Move \$3,000 to public relations						
Budget Transactions								
<i>Level</i>		<i>Transaction</i>		<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>
Chief Financial Officer		Capio/ACWA/CASA/DC		1.0000		2,000.00		2,000.00
Chief Financial Officer		Misc Training		1.0000		500.00		500.00
Chief Financial Officer		Misc. legislative Trips		1.0000		3,500.00		3,500.00
Chief Financial Officer		Water Conservation Spec. Conferences		1.0000		2,000.00		2,000.00
Chief Financial Officer Totals								\$8,000.00
6230	Tuition & Reimbursement Program	.00	971.76	97.35	300.00	.00	.00	300.00
6250	Dues - Memberships - Certification	4,184.65	4,577.15	4,424.13	4,700.00	3,916.63	4,700.00	4,300.00
Budget Transactions								
<i>Level</i>		<i>Transaction</i>		<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>
Chief Financial Officer		CAPIO		1.0000		275.00		275.00
Chief Financial Officer		District Cal WEP (100% Water)		1.0000		3,800.00		3,800.00
Chief Financial Officer		South Tahoe Chamber (CA)		1.0000		225.00		225.00
Chief Financial Officer Totals								\$4,300.00
6620	Public Relations Expense	30,653.24	48,962.03	49,595.66	34,000.00	48,107.88	40,000.00	45,000.00
Budget Transactions								
<i>Level</i>		<i>Transaction</i>		<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>
Chief Financial Officer		1x Solar Ribbon Cutting		1.0000		5,000.00		5,000.00
Chief Financial Officer		Base		1.0000		40,000.00		40,000.00
Chief Financial Officer Totals								\$45,000.00
6660	Water Conservation Supplies	6,450.89	7,750.76	3,315.76	7,000.00	2,201.27	500.00	1,000.00
6661	Toilet Rebate Program	4,349.50	6,153.34	5,835.89	1,000.00	174.39	200.00	.00
Comments								
<i>Level</i>		<i>Comment</i>						
Department		sunset rebate program						
Budget Transactions								
<i>Level</i>		<i>Transaction</i>		<i>Number of Units</i>		<i>Cost Per Unit</i>		<i>Total Amount</i>
Chief Financial Officer		Base		1.0000		1,000.00		1,000.00
Chief Financial Officer Totals								\$1,000.00



# 2027 O&M Expense Budget Worksheet Report

Budget Year 2027

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Chief Financial Officer
Fund 20 - Water Fund								
Department 46 - Public Affairs/Water Cons								
6662	Clothes Washer Rebate Program	6,200.00	8,400.00	10,800.00	1,000.00	200.00	200.00	.00
Comments								
Level		Comment						
Department		sunset rebate program						
Budget Transactions								
Level						Number of Units	Cost Per Unit	Total Amount
Chief Financial Officer		Base				1.0000	1,000.00	1,000.00
						Chief Financial Officer Totals		\$1,000.00
6663	Turf Buy-Back Program	45,000.00	48,461.50	54,627.00	40,000.00	51,244.00	40,000.00	40,000.00
Budget Transactions								
Level						Number of Units	Cost Per Unit	Total Amount
Chief Financial Officer		Base				1.0000	40,000.00	40,000.00
						Chief Financial Officer Totals		\$40,000.00
6664	Water Use Reduction Rebates	11,452.06	19,813.44	14,307.14	15,000.00	20,376.80	15,000.00	15,000.00
6665	Public Agency Rebates	26,411.24	.00	38,378.97	20,000.00	.00	.00	.00
Comments								
Level		Comment						
Department		sunset program						
Department 46 - Public Affairs/Water Cons Totals		\$182,927.91	\$227,953.48	\$268,341.62	\$470,625.00	\$213,050.74	\$342,113.00	\$299,750.00



# 2027 O&M Expense Budget Worksheet Report

Budget Year 2027

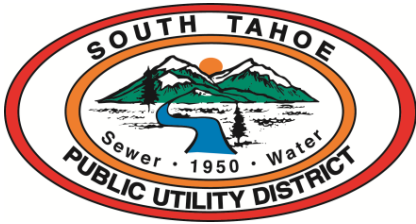
Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Chief Financial Officer
Fund 20 - Water Fund								
Department 50 - Finance								
4405	Contractual Services	318.75	1,875.00	17,217.50	2,500.00	3,350.00	3,500.00	2,500.00
Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					1.0000	2,500.00	2,500.00
								<u>2,500.00</u>
						Chief Financial Officer Totals		\$2,500.00
4440	Advisory	14,482.27	34,570.21	16,770.73	21,000.00	14,704.52	25,000.00	25,000.00
Comments								
	<i>Level</i>							
	Department	Removed \$5,000 from ACFR preparation as it is being prepared in Gravity. Transferred this amount to Regulatory Intelligence and added \$4,000 based on additional work being conducted.						
Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					1.0000	25,000.00	25,000.00
								<u>25,000.00</u>
						Chief Financial Officer Totals		\$25,000.00
4470	Auditing	23,672.50	26,555.00	35,750.00	29,300.00	22,750.00	29,300.00	31,625.00
Comments								
	<i>Level</i>							
	Department	Budgeted 10% increase.						
4475	Legal-Special Projects	.00	.00	3,916.00	250.00	9,209.25	31,000.00	250.00
4480	Legal-Regular	7,180.25	2,584.63	1,536.50	500.00	447.48	500.00	500.00
4810	Postage Expenses	3.59	7.79	.00	50.00	.00	50.00	50.00
4820	Office Supplies	1,118.02	4,052.30	1,167.41	1,500.00	312.21	1,500.00	1,500.00
4830	Subscription Expense	324.00	5.23	166.66	425.00	252.68	425.00	425.00
Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					1.0000	175.00	175.00
	Chief Financial Officer					1.0000	250.00	250.00
								<u>425.00</u>
						Chief Financial Officer Totals		\$425.00
4920	Printing	422.11	1,912.43	1,092.04	700.00	.00	200.00	200.00
4930	Ads-Legal Notices	104.72	341.53	346.89	300.00	.00	300.00	300.00
6027	Office Equipment Repair	.00	.00	.00	75.00	.00	75.00	75.00
6030	Service Contracts	1,623.13	2,049.71	1,825.64	1,800.00	936.59	1,800.00	1,800.00
6075	Safety Equipment - Physicals	26.71	53.42	.00	100.00	.00	100.00	100.00



# 2027 O&M Expense Budget Worksheet Report

Budget Year 2027

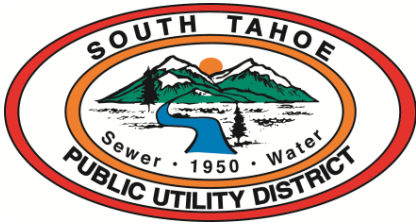
Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Chief Financial Officer
Fund 20 - Water Fund								
Department 50 - Finance								
6200	Travel - Meetings - Education	1,970.08	2,157.96	3,467.15	5,600.00	4,586.85	5,600.00	5,600.00
Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					1.0000	1,100.00	1,100.00
	Chief Financial Officer					1.0000	750.00	750.00
	Chief Financial Officer					1.0000	2,750.00	2,750.00
	Chief Financial Officer					1.0000	500.00	500.00
	Chief Financial Officer					1.0000	500.00	500.00
						Chief Financial Officer Totals		\$5,600.00
6230	Tuition & Reimbursement Program	.00	.00	827.49	4,100.00	.00	.00	4,100.00
6250	Dues - Memberships - Certification	474.00	215.00	800.00	338.00	435.00	350.00	348.00
Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					1.0000	55.00	55.00
	Chief Financial Officer					1.0000	80.00	80.00
	Chief Financial Officer					1.0000	121.00	121.00
	Chief Financial Officer					1.0000	92.00	92.00
						Chief Financial Officer Totals		\$348.00
Department 50 - Finance Totals		\$51,720.13	\$76,380.21	\$84,884.01	\$68,538.00	\$56,984.58	\$99,700.00	\$74,373.00



# 2027 O&M Expense Budget Worksheet Report

Budget Year 2027

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Chief Financial Officer
Fund 20 - Water Fund								
Department 52 - Accounting								
4405	Contractual Services	48,074.95	29,681.88	32,015.02	33,765.00	19,108.69	33,765.00	36,126.00
Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					1.0000	32,000.00	32,000.00
	Chief Financial Officer					1.0000	4,126.00	4,126.00
						Chief Financial Officer Totals		\$36,126.00
4440	Advisory	350.00	350.00	350.00	350.00	175.00	350.00	350.00
4810	Postage Expenses	.00	.00	.00	25.00	.00	25.00	25.00
4820	Office Supplies	2,270.09	1,978.78	1,427.17	1,850.00	749.77	1,850.00	3,000.00
Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					1.0000	3,000.00	3,000.00
						Chief Financial Officer Totals		\$3,000.00
4830	Subscription Expense	270.00	270.00	.00	.00	.00	.00	.00
6075	Safety Equipment - Physicals	.00	187.50	.00	100.00	.00	100.00	100.00
6200	Travel - Meetings - Education	3,977.92	3,345.32	5,387.65	5,910.00	2,592.99	5,910.00	5,910.00
Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					1.0000	5,910.00	5,910.00
						Chief Financial Officer Totals		\$5,910.00
6250	Dues - Memberships - Certification	62.50	67.50	75.00	70.00	77.50	70.00	70.00
Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					1.0000	135.00	135.00
						Chief Financial Officer Totals		\$135.00
6709	Loan Principal Payments	1,114,931.09	724,924.25	1,211,987.35	1,429,959.00	1,127,957.93	1,429,959.00	2,190,459.00
Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					1.0000	712,500.00	712,500.00
	Chief Financial Officer					1.0000	436,980.00	436,980.00
	Chief Financial Officer					1.0000	254,685.00	254,685.00
	Chief Financial Officer					1.0000	245,137.00	245,137.00
	Chief Financial Officer					1.0000	272,765.00	272,765.00
	Chief Financial Officer					1.0000	116,770.00	116,770.00
	Chief Financial Officer					1.0000	53,837.00	53,837.00



# 2027 O&M Expense Budget Worksheet Report

Budget Year 2027

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Chief Financial Officer
Fund 20 - Water Fund								
Department 52 - Accounting								
	Chief Financial Officer SRF WATERLINE REPL					1.0000	97,785.00	97,785.00
						Chief Financial Officer Totals		\$2,190,459.00
6710	Interest Expense	322,967.47	357,676.44	780,156.53	1,144,583.00	84,447.43	1,144,583.00	1,142,603.00
	Budget Transactions							
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					1.0000	712,500.00	712,500.00
	Chief Financial Officer					1.0000	48,345.00	48,345.00
	Chief Financial Officer					1.0000	104,013.00	104,013.00
	Chief Financial Officer					1.0000	58,528.00	58,528.00
	Chief Financial Officer					1.0000	158,130.00	158,130.00
	Chief Financial Officer					1.0000	11,422.00	11,422.00
	Chief Financial Officer					1.0000	49,665.00	49,665.00
						Chief Financial Officer Totals		\$1,142,603.00
6714	Subscription Interest Expense	.00	527.00	6,124.00	.00	.00	.00	.00
6718	Subscription Amort Expense	.00	62,268.00	80,401.00	.00	.00	.00	.00
6730	Fiscal Agent Fees	28,172.93	29,059.40	29,995.53	27,980.00	1,254.58	27,980.00	27,980.00
	Budget Transactions							
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					12.0000	25.00	300.00
	Chief Financial Officer					4.0000	45.00	180.00
	Chief Financial Officer					1.0000	500.00	500.00
	Chief Financial Officer					1.0000	15,000.00	15,000.00
	Chief Financial Officer					1.0000	12,000.00	12,000.00
						Chief Financial Officer Totals		\$27,980.00
6731	SRF Service Charge Fee	.00	.00	.00	.00	29,214.48	29,215.00	28,249.00
	Budget Transactions							
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					1.0000	28,249.00	28,249.00
						Chief Financial Officer Totals		\$28,249.00
	Department 52 - Accounting Totals	\$1,521,076.95	\$1,210,336.07	\$2,147,919.25	\$2,644,592.00	\$1,265,578.37	\$2,673,807.00	\$3,434,872.00

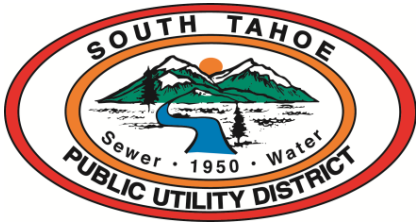


# 2027 O&M Expense Budget Worksheet Report

Budget Year 2027

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Chief Financial Officer
Fund 20 - Water Fund								
	Department 54 - Purchasing							
4440	Advisory	.00	.00	.00	100.00	.00	100.00	100.00
4480	Legal-Regular	.00	678.50	.00	550.00	.00	550.00	550.00
	Budget Transactions							
	Level					Number of Units	Cost Per Unit	Total Amount
	Chief Financial Officer					1.0000	550.00	550.00
								Chief Financial Officer Totals
								\$550.00
4610	Gasoline Expense	209.44	237.02	176.06	250.00	102.34	250.00	250.00
4620	Diesel Expense	251.84	177.16	235.80	150.00	89.00	150.00	150.00
4810	Postage Expenses	.00	.00	.00	25.00	2.83	25.00	25.00
4820	Office Supplies	527.14	858.79	586.46	1,650.00	941.35	1,650.00	650.00
	Budget Transactions							
	Level					Number of Units	Cost Per Unit	Total Amount
	Chief Financial Officer					1.0000	650.00	650.00
								Chief Financial Officer Totals
								\$650.00
4830	Subscription Expense	.00	.00	.00	25.00	.00	25.00	25.00
4930	Ads-Legal Notices	196.11	323.32	763.59	600.00	304.65	600.00	1,000.00
	Budget Transactions							
	Level					Number of Units	Cost Per Unit	Total Amount
	Chief Financial Officer					2.0000	500.00	1,000.00
								Chief Financial Officer Totals
								\$1,000.00
6030	Service Contracts	1,337.50	3,986.67	2,333.15	1,340.00	1,638.93	1,340.00	1,340.00
	Budget Transactions							
	Level					Number of Units	Cost Per Unit	Total Amount
	Chief Financial Officer					1.0000	1,340.00	1,340.00
								Chief Financial Officer Totals
								\$1,340.00
6072	Janitorial Supplies	6,115.48	6,649.17	7,962.89	5,000.00	3,085.67	5,000.00	5,000.00
6074	Janitorial Services	28,172.20	29,151.82	30,599.52	30,700.00	20,988.52	30,700.00	46,780.00
	Budget Transactions							
	Level					Number of Units	Cost Per Unit	Total Amount
	Chief Financial Officer					1.0000	46,780.00	46,780.00
								Chief Financial Officer Totals
								\$46,780.00
6075	Safety Equipment - Physicals	232.51	116.91	.00	100.00	108.72	100.00	100.00





# 2027 O&M Expense Budget Worksheet Report

Budget Year 2027

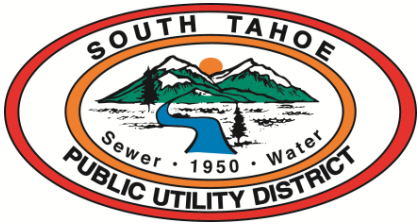
Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Chief Financial Officer
Fund 20 - Water Fund								
Department 56 - Information Technology								
4405	Contractual Services	21,588.21	42,274.16	135,884.10	32,000.00	10.00	32,000.00	.00
Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					1.0000	32,000.00	32,000.00
	<i>Transaction</i>							
	SearchPros Temp Staffing							32,000.00
						Chief Financial Officer Totals		\$32,000.00
4610	Gasoline Expense	.00	38.58	275.04	450.00	73.42	200.00	450.00
4810	Postage Expenses	.00	.00	10.41	75.00	.00	75.00	75.00
4820	Office Supplies	1,452.07	1,824.93	3,422.06	3,000.00	1,366.67	3,000.00	3,000.00
4830	Subscription Expense	.00	42.07	300.00	175.00	.00	175.00	175.00
4840	District Computer Supplies	45,209.55	23,772.12	22,328.09	32,000.00	16,308.35	35,000.00	32,000.00
Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					1.0000	32,000.00	32,000.00
	<i>Transaction</i>							
	Base Budget							32,000.00
						Chief Financial Officer Totals		\$32,000.00
4845	Computer Purchases	44,797.69	38,423.31	31,198.92	34,350.00	32,920.53	34,350.00	31,100.00
6030	Service Contracts	240,029.55	268,271.93	284,807.61	468,387.00	272,360.18	468,387.00	618,272.00
Comments								
	<i>Level</i>							
	Department							
	<i>Comment</i>							
	FY27 Rebalanced Water only vs. 50/50 Contracts							
Budget Transactions								
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					1.0000	4,210.00	4,210.00
	<i>Transaction</i>							
	Adobe Acrobat Pro							4,210.00
	Chief Financial Officer					1.0000	2,726.00	2,726.00
	AlertMedia							2,726.00
	Chief Financial Officer					1.0000	3,700.00	3,700.00
	Alloy Help Desk Software Maintenance and Support							3,700.00
	Chief Financial Officer					1.0000	80.00	80.00
	American Time inCloud							80.00
	Chief Financial Officer					1.0000	1,000.00	1,000.00
	AquaVeo							1,000.00
	Chief Financial Officer					1.0000	13,053.00	13,053.00
	Autodesk Subscription							13,053.00
	Chief Financial Officer					1.0000	5,400.00	5,400.00
	Auvik Network Monitor							5,400.00
	Chief Financial Officer					1.0000	727.00	727.00
	BarTender Barcode Software							727.00
	Chief Financial Officer					1.0000	2,250.00	2,250.00
	Bluebeam Revu							2,250.00
	Chief Financial Officer					1.0000	1,500.00	1,500.00
	CheckMK Network Alerting							1,500.00
	Chief Financial Officer					1.0000	1,725.00	1,725.00
	Civic Clerk Board Meeting Manager							1,725.00
	Chief Financial Officer					1.0000	1,000.00	1,000.00
	Comodo SSL Certificates							1,000.00
	Chief Financial Officer					1.0000	2,500.00	2,500.00
	Cradle Point Device Manager (Vehicle Wifi Dev. Mgr.)							2,500.00
	Chief Financial Officer					1.0000	900.00	900.00
	CyberAudit Maintenance and Support							900.00
	Chief Financial Officer					1.0000	19,000.00	19,000.00
	ESRI Small Utility License Contract							19,000.00



# 2027 O&M Expense Budget Worksheet Report

Budget Year 2027

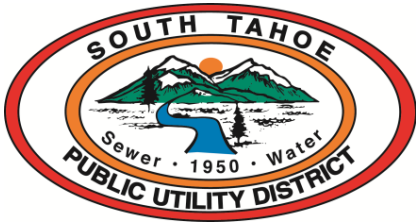
Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Chief Financial Officer
Fund 20 - Water Fund								
Department	<b>56 - Information Technology</b>							
Chief Financial Officer	Firewall - Palo Alto Maintenance and Service					1.0000	4,000.00	4,000.00
Chief Financial Officer	Firewall - SonicWall Support and Maintenance					1.0000	2,500.00	2,500.00
Chief Financial Officer	FuelMaster by Syntech - Annual Support and Maint					1.0000	620.00	620.00
Chief Financial Officer	Golden Grapher Software (ENG)					1.0000	136.00	136.00
Chief Financial Officer	GovAI					1.0000	7,500.00	7,500.00
Chief Financial Officer	GrantSeeker Pro					1.0000	3,500.00	3,500.00
Chief Financial Officer	Gravity Software					1.0000	25,000.00	25,000.00
Chief Financial Officer	Keeper Services and Tools					1.0000	7,500.00	7,500.00
Chief Financial Officer	KnowBe4 Services					1.0000	3,700.00	3,700.00
Chief Financial Officer	Labworks					1.0000	6,000.00	6,000.00
Chief Financial Officer	Laserfiche					1.0000	12,500.00	12,500.00
Chief Financial Officer	Liberty Meeting Recorder (Board Recording)					1.0000	236.25	236.00
Chief Financial Officer	ManageEngine Endpoint Management by Zoho					1.0000	7,500.00	7,500.00
Chief Financial Officer	Microsoft Office 365					1.0000	29,100.00	29,100.00
Chief Financial Officer	Microsoft Software Assurance					1.0000	13,500.00	13,500.00
Chief Financial Officer	Mimecast Email Filter and Archive Service					1.0000	25,000.00	25,000.00
Chief Financial Officer	Mitel Phone System					1.0000	10,000.00	10,000.00
Chief Financial Officer	NexGen Enterprise Asset Management					1.0000	50,000.00	50,000.00
Chief Financial Officer	Procore Construction Management Software					1.0000	27,500.00	27,500.00
Chief Financial Officer	ReinCloud by Reinke Irrigation					1.0000	125.00	125.00
Chief Financial Officer	Rubrik Support and Maintenance					1.0000	35,000.00	35,000.00
Chief Financial Officer	Ruckus Wireless					1.0000	2,500.00	2,500.00
Chief Financial Officer	Samsara Fleet Telematics					1.0000	2,934.00	2,934.00
Chief Financial Officer	SecureAccess Complete Subscription by Absolute					1.0000	6,000.00	6,000.00
Chief Financial Officer	Sensus Base Station Maintenance and Support					1.0000	3,600.00	3,600.00
Chief Financial Officer	Sensus RNI and Analytics Software Maintenance and Support					1.0000	42,000.00	42,000.00
Chief Financial Officer	Sensus Utility Data Lake with VPN					1.0000	10,000.00	10,000.00
Chief Financial Officer	SOCaaS Contract					1.0000	21,500.00	21,500.00
Chief Financial Officer	Streamline Website Hosting and Support					1.0000	12,500.00	12,500.00
Chief Financial Officer	TokaySQL Backflow Software by Aquatic Info - Maintenance and Su					1.0000	3,500.00	3,500.00
Chief Financial Officer	Tyler Technology Software Maintenance and Support					1.0000	35,000.00	35,000.00
Chief Financial Officer	vmware Enterprise					1.0000	20,050.00	20,050.00
Chief Financial Officer	Wasabi Cloud Storage 150TB					1.0000	10,000.00	10,000.00
Chief Financial Officer	Water and Sewer Modeling Software					1.0000	8,000.00	8,000.00
Chief Financial Officer	WaterSmart Customer Platform					1.0000	85,000.00	85,000.00
Chief Financial Officer	Wonderware SCADA Software Maintenance and Support					1.0000	25,000.00	25,000.00
							Chief Financial Officer Totals	\$618,272.00
6075	Safety Equipment - Physicals	90.92	235.50	.00	200.00	.00	1,000.00	200.00



# 2027 O&M Expense Budget Worksheet Report

Budget Year 2027

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Chief Financial Officer
Fund	<b>20 - Water Fund</b>							
Department	<b>56 - Information Technology</b>							
6200	Travel - Meetings - Education	6,636.50	13,799.12	12,799.21	17,700.00	5,396.72	17,700.00	17,700.00
	Budget Transactions							
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					1.0000	17,700.00	17,700.00
						Chief Financial Officer Totals		\$17,700.00
6230	Tuition & Reimbursement Program	800.00	982.49	495.00	.00	.00	.00	.00
6250	Dues - Memberships - Certification	440.00	440.00	1,422.00	1,500.00	690.00	1,500.00	1,500.00
6310	Telephone	3,372.46	2,797.38	2,814.65	650.00	1,642.65	650.00	650.00
Department	<b>56 - Information Technology Totals</b>	\$364,416.95	\$392,901.59	\$495,757.09	\$590,487.00	\$330,768.52	\$594,037.00	\$705,122.00



# 2027 O&M Expense Budget Worksheet Report

Budget Year 2027

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Chief Financial Officer
Fund 20 - Water Fund								
Department 60 - Customer Service								
4405	Contractual Services	.00	9,459.86	5,039.00	.00	2,127.06	5,220.00	5,300.00
Comments								
Level	Comment							
Department	Added budget in 27 for new consultant who develops water CCR.							
Budget Transactions								
Level	Transaction				Number of Units	Cost Per Unit	Total Amount	
Chief Financial Officer	Gemini - CCR Preparation				1.0000	5,300.00	5,300.00	
						Chief Financial Officer Totals	\$5,300.00	
4475	Legal-Special Projects	262.50	.00	.00	1,500.00	.00	.00	1,500.00
4480	Legal-Regular	1,162.50	2,855.95	460.00	5,000.00	.00	1,000.00	5,000.00
4520	Miscellaneous Liability Claims	9,750.44	7,850.00	33.66	1,000.00	.00	250.00	1,000.00
4810	Postage Expenses	32,888.92	51,391.16	60,634.78	60,000.00	37,945.69	50,000.00	57,600.00
Comments								
Level	Comment							
Department	Removed annual lead letter. Increased Infosend to account for USPS rate increases.							
Budget Transactions								
Level	Transaction				Number of Units	Cost Per Unit	Total Amount	
Chief Financial Officer	Infosend Monthly Postage				12.0000	4,700.00	56,400.00	
Chief Financial Officer	Internal Postage Usage				1.0000	1,200.00	1,200.00	
						Chief Financial Officer Totals	\$57,600.00	
4820	Office Supplies	1,813.92	1,821.00	2,653.36	2,300.00	761.16	2,000.00	2,300.00
4920	Printing	13,902.39	18,298.32	24,360.84	30,000.00	12,069.88	25,000.00	28,000.00
Comments								
Level	Comment							
Department	Decreased from \$30k to \$28k based on trends and more eBills.							
4930	Ads-Legal Notices	1,114.27	426.74	595.81	1,500.00	236.85	1,500.00	1,500.00
5020	Equipment Rental- Lease	2,135.52	2,123.68	2,123.68	2,124.00	1,592.76	2,124.00	2,124.00
Budget Transactions								
Level	Transaction				Number of Units	Cost Per Unit	Total Amount	
Chief Financial Officer	Postage Machine				12.0000	86.50	1,038.00	
Chief Financial Officer	Quadiant Machine				12.0000	90.50	1,086.00	
						Chief Financial Officer Totals	\$2,124.00	



# 2027 O&M Expense Budget Worksheet Report

Budget Year 2027

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Chief Financial Officer
Fund 20 - Water Fund								
Department 60 - Customer Service								
6030	Service Contracts	66,003.77	110,711.36	83,845.39	133,000.00	37,185.21	133,000.00	140,500.00
	Budget Transactions							
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					1.0000	3,000.00	3,000.00
	Chief Financial Officer					1.0000	137,500.00	137,500.00
						Chief Financial Officer Totals		\$140,500.00
6075	Safety Equipment - Physicals	155.13	.00	118.54	200.00	.00	.00	200.00
6200	Travel - Meetings - Education	3,754.73	5,722.85	8,558.98	12,270.00	2,025.62	10,000.00	7,520.00
	Budget Transactions							
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					1.0000	4,270.00	4,270.00
	Chief Financial Officer					2.0000	1,600.00	3,200.00
	Chief Financial Officer					2.0000	25.00	50.00
						Chief Financial Officer Totals		\$7,520.00
6250	Dues - Memberships - Certification	107.00	65.00	.00	585.00	.00	585.00	585.00
	Budget Transactions							
	<i>Level</i>					<i>Number of Units</i>	<i>Cost Per Unit</i>	<i>Total Amount</i>
	Chief Financial Officer					1.0000	120.00	120.00
	Chief Financial Officer					1.0000	65.00	65.00
	Chief Financial Officer					1.0000	400.00	400.00
						Chief Financial Officer Totals		\$585.00
6310	Telephone	146.40	152.96	173.12	130.00	63.08	130.00	130.00
6640	Bad Debt Expense	.00	(.17)	(22,081.25)	5,000.00	.00	1,000.00	5,000.00
	Department 60 - Customer Service Totals	\$133,197.49	\$210,878.71	\$166,515.91	\$254,609.00	\$94,007.31	\$231,809.00	\$258,259.00





# 2027 O&M Expense Budget Worksheet Report

Budget Year 2027

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Chief Financial Officer																																			
Fund 20 - Water Fund																																											
	Department 62 - Inspections																																										
6250	Dues - Memberships - Certification	2,459.50	3,280.21	2,742.43	2,525.00	2,015.44	.00	2,525.00																																			
<table border="1"> <thead> <tr> <th colspan="2">Comments</th> </tr> <tr> <th>Level</th> <th>Comment</th> </tr> </thead> <tbody> <tr> <td>Department</td> <td>Changed titles of description. - Added certification renewals,</td> </tr> </tbody> </table>									Comments		Level	Comment	Department	Changed titles of description. - Added certification renewals,																													
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Budget Transactions																																											
Level	Transaction	Number of Units	Cost Per Unit	Total Amount																																							
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Chief Financial Officer	Underground Service Alert (DIG Safe Board)	1.0000	1,000.00	1,000.00																																							
Chief Financial Officer	USC Foundation Office	1.0000	695.00	695.00																																							
Chief Financial Officer Totals				\$2,525.00																																							
6310	Telephone	116.71	.00	.00	500.00	.00	.00	100.00																																			
	Department 62 - Inspections Totals	\$138,115.40	\$90,590.59	\$102,030.56	\$175,425.00	\$91,915.96	\$169,210.00	\$182,435.00																																			



# 2027 O&M Expense Budget Worksheet Report

Budget Year 2027

Account	Account Description	2023 Actual Amount	2024 Actual Amount	2025 Actual Amount	2026 Adopted Budget	2026 Actual Amount	2026 Estimated Amount	2027 Chief Financial Officer
Fund	<b>20 - Water Fund</b>							
	Department <b>80 - Non Crew</b>							
4510	Insurance Expense	382,508.19	449,285.76	522,885.93	550,000.00	93,967.95	.00	550,000.00
4810	Postage Expenses	1,574.00	1,100.00	808.07	500.00	796.98	.00	500.00
6075	Safety Equipment - Physicals	751.09	.00	.00	500.00	.00	.00	500.00
6310	Telephone	32,761.90	41,954.82	47,459.21	30,000.00	25,515.73	.00	30,000.00
6330	Electricity	935,135.72	1,309,931.58	1,941,155.76	1,600,000.00	926,675.37	.00	1,600,000.00
6340	Water	15,883.56	16,142.12	17,706.36	16,000.00	11,043.85	.00	16,000.00
6350	Natural Gas	45,368.82	32,496.42	28,058.59	40,000.00	17,063.83	.00	40,000.00
6370	Refuse Disposal	2,520.68	2,171.60	2,344.80	2,500.00	1,861.80	.00	2,500.00
6510	Miscellaneous Corrections	253.23	2,111.00	71.82	.00	.00	.00	.00
6520	Supplies	36.11	.00	100.00	1,900.00	217.38	.00	1,900.00
6530	Misc Emergency Incident Expenses	12,610.96	20,100.50	.00	.00	.00	.00	.00
6635	LAFCO Administrative Costs	16,542.29	16,772.61	17,655.61	18,000.00	19,661.47	.00	18,000.00
6719	2025 Revenue C.O.P. Premium Amortization	.00	.00	(16,879.00)	.00	.00	.00	(33,747.00)
6750	Contingency Fund	.00	.00	.00	150,000.00	.00	.00	150,000.00
6770	Loss on Retired Assets	.00	.00	81,329.03	.00	.00	.00	.00
6816	Depreciation Expense	4,658,324.81	4,789,873.77	5,040,499.43	4,847,000.00	2,212,019.87	.00	4,943,940.00
	Department <b>80 - Non Crew Totals</b>	<b>\$6,104,271.36</b>	<b>\$6,681,940.18</b>	<b>\$7,683,195.61</b>	<b>\$7,256,400.00</b>	<b>\$3,308,824.23</b>	<b>\$0.00</b>	<b>\$7,319,593.00</b>
	Fund <b>20 - Water Fund Totals</b>	<b>\$11,074,614.70</b>	<b>\$12,010,389.44</b>	<b>\$14,013,362.90</b>	<b>\$15,526,494.00</b>	<b>\$7,503,264.34</b>	<b>\$8,221,469.00</b>	<b>\$15,729,996.00</b>
	Net Grand Totals	<b>\$30,140,210.41</b>	<b>\$31,635,149.60</b>	<b>\$33,263,808.71</b>	<b>\$36,204,840.00</b>	<b>\$16,864,232.63</b>	<b>\$17,550,502.00</b>	<b>\$36,681,464.00</b>